



Agenda Attachments

December 2021

PUBLIC

ATTACHMENT 5 GYM PETITION

ATTACHMENT 7.1.1 MINUTES – ORDINARY COUNCIL MEETING – 16 NOVEMBER 2021

**ATTACHMENT 7.2.1 - MINUTES – AUDIT AND RISK MANAGEMENT COMMITTEE – 29
NOVEMBER 2021**

ATTACHMENT 8.1.1 - ACCOUNTS FOR PAYMENT – NOVEMBER

ATTACHMENT 8.1.2 - ACCOUNTS FOR PAYMENT – CREDIT CARDS

ATTACHMENT 8.1.3 - MONTHLY FINANCIAL REPORT

ATTACHMENT 8.2.1 - CBH SUBMISSION

ATTACHMENT 8.2.2 - REVISED LONG TERM FINANCIAL PLAN 2021-2031

**ATTACHMENT 8.2.3.1 - ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS FOR
YEAR ENDED 30 JUNE 2021**

ATTACHMENT 8.2.3.2 - FINAL MANAGEMENT LETTER AND MEMO

ATTACHMENT 8.2.4 - CORRIGIN RISK MANAGEMENT FRAMEWORK

**ATTACHMENT 8.2.5 - LOCAL GOVERNMENT REFORM SUMMARY OF PROPOSED
REFORMS**

ATTACHMENT 8.2.7 - CONFIDENTIAL

ATTACHMENT 8.3.1 - DRAFT LEASE AGREEMENT- UNDER SEPARATE COVER

CORRIGIN GYM PETITION

We the residents and rate payers of Corrigin Shire would like the Corrigin Shire Council to consider the development and building of a 24/7 gymnasium within the town of Corrigin.

We believe this could be achieved through grants, rates and fund raising. (Community crop program)

A gym will

1. Promote both physical and mental wellbeing.
2. Combat obesity
3. Enhance our excellent sporting facilities
4. Further promote Corrigin as a place to live.
5. Bring Corrigin into line with other shire's facilities (Narembreen, Bruce Rock, Pingelly and others)
6. Able to be used all year round and promote healthy living for all.

Initiated by Craig Fulwood

04/10/2021

NAME	LOCALITY	SIGNATURE	COMMENT
Kristal Bradford	Yes		
Maneesha Dyer	Corrigin		
Shawna F	Corrigin		
LOUISE BOWEN	CORRIGIN		
David	Corrigin		
Katie	corrigin		it will be a good thing.
Debra	Corrigin		
JESS FUSSELL	CORRIGIN		
SHARI KINGSTON	CORRIGIN		
Donna Caldwell	Corrigin		
N. Whitbread	CORRIGIN		
NOLAN	Corrigin		
J. LUDZIK	CORRIGIN		
E. WHITBREAD	CORRIGIN		
A. FUSSELL	CORRIGIN		
C. Broughton	Corrigin		
S. JOHN	Corrigin		
Kate Kiley	Donnybrook		
I. P. Lman	Corrigin		
K. Rizzo	Corrigin		
K. ROBERTS	CORRIGIN		
Jorah Davis	Corrigin		
Helen T. Lusk	Corrigin		
Kelli Hawkins	Corrigin		
DANIEL WHITBREAD	Corrigin		
CODY DEER	Corrigin		
ANNE S. Lusk	Corrigin		
A. SUBITZKY	Corrigin		
Steven Conits	Corrigin		
Carlynn Burling	Corrigin		
Katharine Weyers	Corrigin		
DANIKA P	CORRIGIN		
MAI			
Craig Evans	Corrigin		
TINA	CORRIGIN		
NIHILIS	CORRIGIN		
IVNGERSON	Corrigin		
LOUIE	Corrigin		

SHIRE OF CORRIGIN

ATTENTION ICR 21113349

17 NOV 2021

ACTION _____

FILE CUS. 0011

CORRIGIN GYM PETITION

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6. Able to be used all year round and promote healthy living for all.
7. Sports Rehab.

Initiated by Craig Fulwood

04/10/2021

NAME	LOCALITY	SIGNATURE	COMMENT
CIARA MCKENNA	CORRIGIN	<i>[Signature]</i>	PLEASE! Hotel Guest Always asking for Gym.
DAVID NOBLE	CORRIGIN	<i>[Signature]</i>	NEEDED!
Jake Rogers	CORRIGIN	<i>[Signature]</i>	
KAILEY COPPIN	CORRIGIN	<i>[Signature]</i>	
ADAM COUMBE	CORRIGIN	<i>[Signature]</i>	TOWN NEEDS IT.
KYLIE RIPP	CORRIGIN	<i>[Signature]</i>	
Claps	CORRIGIN	<i>[Signature]</i>	
Atmar	CORRIGIN	<i>[Signature]</i>	YES
Jim	CORRIGIN	<i>[Signature]</i>	
Ben Mathews	CORRIGIN	<i>[Signature]</i>	Do it, Do it, Do it, Do it!!
Jonny McKee	CORRIGIN	<i>[Signature]</i>	
John Doe	CORRIGIN	<i>[Signature]</i>	
Ben	SIBERTON	<i>[Signature]</i>	
Lingling	CHINA	<i>[Signature]</i>	
Courtney	CORRIGIN	<i>[Signature]</i>	
Garth Butler	CORRIGIN	<i>[Signature]</i>	
Clint Hawkins	CORRIGIN	<i>[Signature]</i>	For Sure
Brace	WICKLEPEN	<i>[Signature]</i>	
Daniel Lewis	CORRIGIN	<i>[Signature]</i>	

CORRIGIN GYM PETITION

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to be used all year round and promote healthy living for all.

Initiated by Craig Fulwood

04/10/2021

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MINUTES

ORDINARY COUNCIL MEETING
16 November 2021

UNCONFIRMED

This document can be made available (on request) in other formats for people with a disability

Strengthening our community now to grow and prosper into the future

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1 DECLARATION OF OPENING

The Chairperson, Shire President Cr. D Hickey opened the meeting at 3.00pm.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Shire President

Deputy Shire President

Cr. D L Hickey

Cr. M A Weguelin

Cr. S L Jacobs

Cr. S C Coppen

Cr. M B Dickinson

Cr. C E Steele

Cr B Fare

Chief Executive Officer

Deputy Chief Executive Officer

Manager of Works and Services

Executive Support Officer

Member of the Public

Member of the Public

N A Manton

K. Caley

B Burgess

J L Bign

B Strawbridge-Hill

M Hooper

APOLOGIES

NIL

LEAVE OF ABSENCE

3 PUBLIC QUESTION TIME

NIL

4 MEMORIALS

The Shire has not been advised of any deaths since the last meeting.

5 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Presentation from Michelle Hooper on proposal for short term accommodation in Corrigin.

Presentation from Braden Strawbridge-Hill advocating for Crisp Wireless internet installation in Corrigin.

M Hooper and B Strawbridge-Hill left the room at 3.35pm and did not return.

Cr Hickey acknowledged the Njaki Njaki Nyoongar people as the traditional owners of the lands and waters where Corrigin is situated, and paid respect to Elders past and present.

6 DECLARATIONS OF INTEREST

Cr Coppen declared an Impartiality Interest in item 8.2.4 (Confidential).

Cr Jacobs declared an Impartiality Interest in item 8.2.3 as her son is the Treasurer and her Daughter-in-Law is employed by the Corrigin Farm Improvement Group.

Cr Fare declared an Impartiality Interest in item 8.2.3 as his stepmother lives adjacent to the Rockview land.

7 CONFIRMATION AND RECEIPT OF MINUTES

7.1 PREVIOUS COUNCIL MEETINGS AND BUSINESS ARISING FROM MINUTES

7.1.1 ORDINARY COUNCIL MEETING

Minutes of the Shire of Corrigin Ordinary Council meeting held on Tuesday 19 October 2021 (Attachment 7.1.1).

COUNCIL RESOLUTION

(161/2021) Moved: Cr Weguelin Seconded: Cr Jacobs

That the Minutes of the Shire of Corrigin Ordinary Council meeting held on Tuesday 19 October 2021 (Attachment 7.1.1) be confirmed as a true and correct record.

Carried 7/0

7.1.2 SPECIAL COUNCIL MEETING

Minutes of the Shire of Corrigin Special Council meeting held on Tuesday 19 October 2021 (Attachment 7.1.2).

COUNCIL RESOLUTION

(162/2021) Moved: Cr Steele Seconded: Cr Coppen

That the Minutes of the Shire of Corrigin Special Council meeting held on Tuesday 19 October 2021 (Attachment 7.1.2) be confirmed as a true and correct record.

Carried 7/0

7.2 COMMITTEE MEETINGS AND BUSINESS ARISING FROM MINUTES

7.2.1 EDNA STEVENSON TRUST COMMITTEE MEETING

Minutes of the Edna Stevenson Trust Committee meeting held on Monday 8 November 2021 (Attachment 7.2.1).

COUNCIL RESOLUTION

(163/2021) Moved: Cr Fare Seconded: Cr Weguelin

That the minutes of the Edna Stevenson Trust Committee meeting held on Monday 8 November 2021 be received.

Carried 7/0

7.2.2 LOCAL EMERGENCY MANAGEMENT COMMITTEE MEETING

Minutes of the Local Emergency Management Committee meeting held on Monday 8 November 2021 (Attachment 7.2.2).

COUNCIL RESOLUTION

(164/2021) Moved: Cr Coppen Seconded: Cr Fare

That the minutes of the Local Emergency Management Committee meeting held on Monday 8 November 2021 be received.

Carried 7/0

8 MATTERS REQUIRING A COUNCIL DECISION

8.1 CORPORATE AND COMMUNITY SERVICES REPORTS

8.1.1 ACCOUNTS FOR PAYMENT

Applicant:	Shire of Corrigin
Date:	8/11/2021
Reporting Officer:	Tanya Ludlow, Finance / Human Resources Officer
Disclosure of Interest:	NIL
File Ref:	FM.0036
Attachment Ref:	Attachment 8.1.2 – Accounts for Payment – October 2021

SUMMARY

This report provides Council with a list of all financial dealings relating to all accounts for the previous month.

BACKGROUND

This information is provided to Council on a monthly basis in accordance with provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. A Local Government is to develop procedures for the authorisation of, and payment of, accounts to ensure that there is effective security for which money or other benefits may be obtained.

COMMENT

The cheque, EFT and Direct Debit payments that have been raised during the month of October 2021 are provided as Attachment 8.1.2 – Accounts for Payment – October 2021.

After payment of the following cheque, EFT and Direct Debit payments, the balance of creditors will be \$800.74.

Bank Account	Payment Type	Reference	Amount	Total
Municipal	EFT	16680 - 16812	\$419,820.86	
	Cheque	020668 - 020677	\$23,706.91	
	Direct Debit	October 2021	\$34,247.39	
	Payroll	October 2021	\$126,099.26	\$603,874.42
Trust	EFT	16677 - 16679	\$378.35	
	Cheque	No Payments	\$0.00	
	Direct Debit	No Payments	\$0.00	\$378.35
Licensing Trust	EFT	No Payments	\$0.00	
	Direct Debit	October 2021	\$27,755.25	\$27,755.25
Edna Stevenson	EFT	No Payments	\$0.00	
	Cheque	No Payments	\$0.00	
	Direct Debit	October 2021	\$13,200.00	\$13,200.00
Total Payments for the Month of October 2021				\$645,208.02

Previous Accounts for Payment report

To enable Council to check that no sequential payment numbers have been missed from the previous accounts for payment report and the report provided as Attachment 8.1.2 – Accounts for Payment – October 2021, the following information is provided on the last cheque or EFT number used.

Bank Account	Payment Type	Last Number	First Number in report
Municipal & Trust & ES Trust & Licensing	EFT	EFT16676	EFT16677
Municipal	Cheque	020667	020668
Trust	Cheque	003392	No Payments
Edna Stevenson	Cheque	000065	No Payments

Please note that the above does not include payments made via Direct Debit (DD) as they are not in sequential number order.

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996

POLICY IMPLICATIONS

Policy 2.9 – Purchasing Policy

FINANCIAL IMPLICATIONS

Expenditure in accordance with the 2021 / 2022 Annual Budget.

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2018-2022:

Objective: Governance and Leadership
Strong Governance and leadership

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
4.4	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community	4.4.3	Regular reviews of Council's Long Term Financial Plan to ensure the long term financial stability of the Shire
		4.4.4	Provide Council adequate and appropriate financial information on a timely basis

VOTING REQUIREMENT

Simple Majority

COUNCIL RESOLUTION

(165/2021) Moved: Cr Jacobs Seconded: Cr Coppen

That Council reviews the list of accounts paid and acknowledges that payments totalling \$645,208.02 have been made during the month of October 2021.

Carried 7/0

8.1.2 ACCOUNTS FOR PAYMENT – CREDIT CARDS

Applicant:	Shire of Corrigin
Date:	8 November 2021
Reporting Officer:	Kylie Caley, Deputy Chief Executive Officer
Disclosure of Interest:	NIL
File Ref:	FM.0036
Attachment Ref:	Attachment 8.1.2 – Accounts for Payment – Credit Cards September 2021

SUMMARY

This report provides Council with a list of all financial dealings relating to the use of credit card payments for the periods 28 August 2021 to 28 September 2021.

BACKGROUND

This information is provided to Council on a monthly basis in accordance with provisions of the *Local Government Act 1995 and Local Government (Financial Management) Regulations 1996*. A Local Government is to develop procedures for the authorisation of, and payment of, accounts to ensure that there is effective security for which money or other benefits may be obtained.

Council is presented with the monthly accounts for payment at each Council meeting, providing information of payments made for the reporting period. This report includes the monthly payment of the credit card debit to the National Australia Bank.

COMMENT

Accountability in local government can be multifaceted, as councils seek to achieve diverse social, political and financial goals for the community benefit. The accountability principles of local government are based on strong financial probity, financial propriety, adherence to conflict of interest principles and expectations that local government is fully accountable for community resources.

This report provides Council with detailed information of purchases paid for using the Shire of Corrigin corporate credit cards.

A monthly review of credit card use is independently assessed by the Deputy Chief Executive Officer to confirm that all expenditure has been incurred, is for the Shire of Corrigin and has been made in accordance with Council policy, procedures and the *Local Government Act 1995* and associated regulations. The review by the Deputy Chief Executive Officer also ensures that misuse of any corporate credit card can be readily detected.

This review has been conducted and no issues are evident and all areas of compliance have been met.

STATUTORY ENVIRONMENT

S6.4 Local Government Act 1995, Part 6 – Financial Management

R34 Local Government (Financial Management) Regulations 1996

POLICY IMPLICATIONS

Policy 2.9 – Purchasing Policy

Policy 2.16 - Corporate Credit Cards

FINANCIAL IMPLICATIONS

Expenditure in accordance with the 2021/2022 Annual Budget.

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025:

Objective: Governance and Leadership

Strong Governance and leadership

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
4.4	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community	4.4.3	Regular reviews of Council's Long Term Financial Plan (LTMP) to ensure the long term financial stability of the Shire
		4.4.4	Provide Council adequate and appropriate financial information on a timely basis

VOTING REQUIREMENT

Simple Majority

COUNCIL RESOLUTION

(166/2021) Moved: Cr Wegelin Seconded: Cr Coppen

That Council in accordance with Attachment 8.1.2 endorse credit card payments for the period 28 August 2021 to 28 September 2021 for \$6,418.16.

Carried 7/0

8.1.3 MONTHLY FINANCIAL REPORTS

Applicant:	Shire of Corrigin
Date:	8 November 2021
Reporting Officer:	Kylie Caley, Deputy Chief Executive Officer
Disclosure of Interest:	NIL
File Ref:	FM.0036
Attachment Ref:	Attachment – 8.1.3 Monthly Financial Report for month ending 31 October 2021

SUMMARY

This report provides Council with the monthly financial reports for the month ending 31 October 2021.

BACKGROUND

The *Local Government (Financial Management) Regulations 1996*, regulation 3 states that a local government must prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget.

Variances between budgeted and actual expenditure including the required material variances (10% with a minimum value of \$10,000) are included in the variance report.

COMMENT

October closed with \$281,206 in the municipal fund, \$1.4m in short term investment. The advanced grant funding received prior to the end of financial year is still in reserves as the steady cash flow has meant the Shire haven't had to utilise the funds as yet.

The outstanding rates balance is \$522,130. The opening balance at the start of the financial year was \$149,288, this has been reduced to \$71,404 due to receiving a large payment towards a long outstanding rates debt. Rates collection to date is at 82.1% compared to 80% in October 2020.

Further information on the October financial position is in the variance report included in the monthly financial reports.

STATUTORY ENVIRONMENT

s. 6.4 *Local Government Act 1995, Part 6 – Financial Management*
r. 34 *Local Government (Financial Management) Regulations 1996*

POLICY IMPLICATIONS

NIL

FINANCIAL IMPLICATIONS

Expenditure in accordance with the 2021/22 Annual Budget.

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025:

Objective: Governance and Leadership

Strong Governance and leadership

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
4.4	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community	4.4.3	Regular reviews of Council's Long Term Financial Plan to ensure the long term financial stability of the Shire
		4.4.4	Provide Council adequate and appropriate financial information on an timely basis

VOTING REQUIREMENT

Simple Majority

COUNCIL RESOLUTION

(167/2021) Moved: Cr Weguelin

Seconded: Cr Jacobs

That Council accept the Statement of Financial Activity for the month ending 31 October 2021 as presented, along with notes of any material variances.

Carried 7/0

8.2 GOVERNANCE AND COMPLIANCE

8.2.1 CUSTOMER SERVICE CHARTER REVIEW

Applicant:	Shire of Corrigin
Date:	8 November 2021
Reporting Officer:	Kylie Caley, Deputy Chief Executive Officer
Disclosure of Interest:	NIL
File Ref:	CUS.0010
Attachment Ref:	Attachment 8.2.1 – Draft Customer Service Charter

SUMMARY

This report seeks Council endorsement for the reviewed Customer Service Charter.

BACKGROUND

Customer service is an integral aspect of every local government function and it is important that the expectation of the level of service is clearly communicated to community members and officers.

A Charter sets a standard for the Shire of Corrigin's community experience with the services provided by the local government.

COMMENT

The current Customer Service Charter (Charter) was adopted by Council in June 2018.

The Charter was reviewed to ensure that it continues to provide an agreed level of service and framework for which all community interactions will conform.

The Charter will continue to have a positive impact on the Shire of Corrigin's future consultation outcomes and image within the community.

STATUTORY ENVIRONMENT

NIL

POLICY IMPLICATIONS

NIL

FINANCIAL IMPLICATIONS

NIL

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025:

Objective: Governance and Leadership

Strong Governance and leadership

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
4.2	Communication to the workforce and community is consistent	4.2.1	Shire communication is aligned to policy and best practice engagement standards
		4.2.2	Review and implementation of Council's Customer Service Charter
		4.2.3	Employ professional customer service workforce who have the required knowledge and training including the provision of adequate resources (provide information on services etc.) to ensure a good standard of customer service.
4.5	Implement systems and processes that meet legislative and audit obligations	4.5.1	Continual improvement in governance and operational policies, processes and implementation.

VOTING REQUIREMENT

Simple Majority

COUNCIL RESOLUTION

(168/2021) Moved: Cr Wegelin Seconded: Cr Coppen

That Council endorse the revised Shire of Corrigin Customer Service Charter as provided in Attachment 8.2.1.

Carried 7/0

8.2.2 ANIMAL WELFARE IN EMERGENCIES PLAN

Applicant:	Shire of Corrigin
Date:	13/10/2021
Reporting Officer:	Natalie Manton, Chief Executive Officer
Disclosure of Interest:	NIL
File Ref:	ES.0024
Attachment Ref:	Attachment 8.2.2 - Animal Welfare in Emergencies Plan

SUMMARY

Council is requested to endorse the Animal Welfare in Emergencies document as adopted by the Local Emergency Management Committee (LEMC) in November 2021.

BACKGROUND

The Animal Welfare in Emergencies Plan was reviewed and updated by the LEMC in November 2021.

COMMENT

The Animal Welfare in Emergencies Plan are to be submitted to the District Emergency Management Committee and then State Emergency Management Committee for endorsement.

STATUTORY ENVIRONMENT

Local Emergency Management Act 2005
s.39 Local Emergency Management Committees

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The Shire of Kondinin, Kulin, Corrigin and Narembeen jointly received a grant for \$20,000 for the development of plans for each shire.

UNCONFIRMED

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025:

Objective: Environment

An attractive natural and built environment for the benefit of current and future generations

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
3.5	Conservation of our natural environment	3.5.3	Work in collaboration with groups and organisations to deliver projects and programs that promote and protect the district's natural resources as well as agricultural industry

VOTING REQUIREMENT

Simple Majority

COUNCIL RESOLUTION

(169/2021) Moved: Cr Coppen

Seconded: Cr Steele

That Council adopt Animal Welfare in Emergencies Plan as outlined in attachment 8.2.2

Carried 7/0

Cr Fare and Cr Jacobs declared an Impartiality Interest in 8.2.3 – Rockview Community Cropping Program.

8.2.3 ROCKVIEW COMMUNITY CROPPING PROGRAM

Applicant:	Shire of Corrigin
Date:	9/11/2021
Reporting Officer:	Heather Talbot, Governance Projects Officer
Disclosure of Interest:	NIL
File Ref:	CP.0003

SUMMARY

This item seeks Council's endorsement to revoke the original decision of Council to lease the Rockview cropping land to St John Ambulance Corrigin and award the lease to the Corrigin Farm Improvement Group.

BACKGROUND

The Shire administration went through the advertising process for interested parties to submit proposals to lease the Shire owned property known as Rockview for the purpose of raising funds for their organisation.

The Shire received two applications from St John Ambulance Corrigin and the Corrigin Farm Improvement Group.

After assessment by the administration and consideration by Council the lease was awarded to St John Ambulance Corrigin. The following motion was passed at the August 2021 Ordinary Council Meeting:

(129/2021) Moved: Cr Mason Seconded: Cr Gilmore

That Council:

- 1. Offer the cropping rights of the Rockview Land commencing 1 January 2022 to St John Ambulance Corrigin for a three year term.*
- 2. That a lease agreement for the Rockview Land be drawn up between the Shire of Corrigin and St John Ambulance Corrigin commencing on 1 January 2022 and concluding on 31 December 2024 based on the draft agreement provided.*
- 3. Further that the Shire President and Chief Executive Officer are authorised to formally execute the document including the affixing of the Shire of Corrigin Common Seal.*

Carried 4/2

A draft lease agreement was then sent to the committee of St John Ambulance Corrigin as per Council's decision.

The St John Ambulance committee has informed the CEO that they are no longer able to enter into the lease of the cropping land as per Council Motion 129/2021 at the August 2021 Ordinary Council Meeting.

A motion to revoke or change a previous council or committee decision must be supported and signed by at least one-third of the number of members (whether vacant or not) inclusive of the mover, of the council. In the case of the Shire with seven members any motion to revoke needs to be supported by three members. The CEO has received written notice from Cr Hickey, Cr Steele, Cr Dickinson, Cr Fare, Weguelin and Cr Coppen to revoke motion 129/2021.

As there was one other applicant for the leasing of the land, Council may now offer the lease to the other interested party - the Corrigin Farm Improvement Group.

COMMENT

The CEO has since held discussions with St John Ambulance Corrigin who had been informed by their head office that as this venture would result in a profit they would not be able to enter into the agreement as St John Ambulance is a not for profit organisation. The CEO did then offer that Council could run the project via the Shire trust account with volunteers from the St John Ambulance community if this would suit the committee, all profits would then be donated to the sub centre. However, the committee has now informed the CEO that they are now no longer in a position to commit to the cropping project and would prefer that another organisation be given the opportunity.

It is suggested that Council now offer the opportunity to the Corrigin Farm Improvement Group as they have indicated they are still willing and able to commit to the project.

The crop rotation proposed by the Farm Improvement Group is the same as was proposed by St John Ambulance - Canola (2022), Wheat (2023) and Barley (2024).

STATUTORY ENVIRONMENT

Local Government (Administration) Regulations 1996 Regulation 30
Local Government Act 1995 s.3.58 Disposing of property
Local Government (Functions and General) Regulations 1996 Regulation 30

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025:

Objective: Social

An effectively serviced, inclusive and resilient community

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
1.4	Support local volunteer organisations through initiatives that reduce volunteer fatigue and strengthen their resilience.	1.4.1	Together with the CRC deliver targeted support and guidance to local volunteer organisations for their ongoing longevity, governance and valued contributions.

VOTING REQUIREMENT

Absolute Majority

COUNCIL RESOLUTION

(170/2021) Moved: Cr Steele Seconded: Cr Jacobs

That Council revoke motion 129/2021 from the August 2021 Council Meeting.

Carried by Absolute Majority 7/0

VOTING REQUIREMENT

Simple Majority

COUNCIL RESOLUTION

(171/2021) Moved: Cr Coppen Seconded: Cr Fare

That Council:

- a) *Offer the cropping rights of the Rockview Land commencing 1 January 2022 to Corrigin Farm Improvement Group for a three-year term.*
- b) *That a lease agreement for the Rockview Land be drawn up between the Shire of Corrigin and Corrigin Farm Improvement Group commencing on 1 January 2022 and concluding on 31 December 2024 based on the draft agreement provided.*
- c) *Further that the Shire President and Chief Executive Officer are authorised to formally execute the document including the affixing of the Shire of Corrigin Common Seal.*

Carried 7/0

UNCONFIRMED

Cr Coppen declared an Impartiality Interest in Item 8.2.4.

COUNCIL RESOLUTION

(172/2021) Moved: Cr Jacobs Seconded: Cr Coppen

That Council in accordance with Clause 15.10 of the Standing Orders the meeting be closed to the public.

Carried 7/0

K Biglin, K Caley and P Burgess left the room at 3.58pm.

8.2.4 AUSTRALIA DAY AWARDS

Applicant:	Shire of Corrigin
Date:	4/11/2021
Reporting Officer:	Natalie Manton, Chief Executive Officer
Disclosure of Interest:	NIL
File Ref:	CR.0002
Attachment Ref:	Confidential Attachments

SUMMARY

This item seeks endorsement of the annual Australia Day Awards including Community, Youth and Senior Citizen of the Year and Active Citizenship Awards to be presented at the Australia Day Breakfast.

BACKGROUND

The Community Citizen of the Year Awards reward and recognise individuals and organisations making a notable contribution during the current year, and/or to those who have given outstanding service over a number of years.

Outstanding contribution and community service includes areas such as; education, health, fund-raising, charitable and voluntary services, business, sport, arts, the environment, social inclusion or any other area that contributes to the advancement and wellbeing of the community.

The Shire of Corrigin in conjunction with Auspire - Australia Day Council WA, provides four awards being:

- Community Citizen of the Year
- Community Citizen of the Year – Youth (under 25 years)
- Community Citizen of the Year – Senior (65 years or over)
- Active Citizenship Awards (for community group or event).

In choosing the recipients of the Community Citizen of the Year Awards, regard is given to the nominee's achievements in the year immediately prior to receiving the award, as well as their past achievements and ongoing contribution to the community.

A nominee need only be nominated once to be considered. And the number of nominations received per nominee bears no weight in their selection.

The recipients are judged on the following selection criteria:

- Made a significant contribution to the local community over and above what is normally expected from their paid employment/business.
- Demonstrated leadership on a community issue resulting in the enhancement of community life.

- A significant initiative which has brought about positive change and added value to community life.
- Inspiring qualities as a role model for the community.

The following eligibility criteria applies to the awards:

- Nominees should reside or work principally within the local authority making the award.
- Awards may be granted posthumously in recognition of recent achievements.
- Groups of people or couples will not normally be eligible except when meeting the criteria for a community group. Though a couple or pair working together on a joint initiative may be considered in an individual category at the discretion of the local selection committee.
- A person may receive an award on more than one occasion in recognition of their particularly outstanding community contribution or involvement in an alternative initiative.
- Unsuccessful nominees may be nominated in future years.
- Nominations must be apolitical in their nature and should not in any way bring the awards program or local government area into disrepute.
- Sitting members of State, Federal and Local Government are not eligible.

COMMENT

The Community Citizen of the Year Awards were actively promoted by Auspire – Australia Day Council and the Shire of Corrigin in print and social media throughout the year. Nominations closed on 31 October and nine nominations were received. There were no nominations for the Senior category.

The awards are to be presented at the annual Australia Day breakfast on 26 January 2022.

The Shire of Corrigin, along with Auspire – Australia Day Council, encourage all nominators to recognise and acknowledge those in their community displaying ideals of social justice, cultural diversity and social inclusion. The importance that the reconciliation process plays in enabling people to feel valued and contribute more positively towards society is recognised in the awards process.

All finalists and winners are also eligible to be submitted by councils or the original nominator to Auspire for consideration in the Australian of the Year Awards the following year.

Copies of the nominations are provided under separate cover.

The award winners will be recorded in the official minutes however in order to maintain confidentiality the names will not be published in public minutes until after the presentation of the awards.

STATUTORY ENVIRONMENT

NIL

POLICY IMPLICATIONS

NIL

FINANCIAL IMPLICATIONS

The cost of the annual Australia Day Breakfast is included in the 2021/22 Annual Budget.

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025:

Objective: Social

An effectively serviced, inclusive and resilient community

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
1.1	Joint planning with local and external key stakeholders to help improve the sense of place and access to opportunities for young people	1.1.2	Prioritise strategies and together with local and regional stakeholders work towards implementing them
1.3	Support and help facilitate community events and inclusive initiatives	1.3.1	Collaborate with the Community Resource Centre (CRC) and local groups to deliver community events and initiatives that are diverse and inclusive to local needs

VOTING REQUIREMENT

Simple Majority

COUNCIL RESOLUTION

(173/2021) Moved: Cr Weguelin Seconded: Cr Jacobs
That Council:

- 1) award the 2021 Community Citizen of the Year Award to _____ at the Australia Day Breakfast on 26 January 2022.
- 2) award the 2021 Community Citizen of the Year – Youth Award to _____ at the Australia Day Breakfast on 26 January 2022.
- 3) award the 2021 Active Citizenship Community (Group or Event) Award to _____ at the Australia Day Breakfast on 26 January 2022.

Carried 7/0

In order to maintain confidentiality, the names will not be published in the public minutes until after the presentation of the awards.

COUNCIL RESOLUTION

(174/2021) Moved: Cr Coppen Seconded: Cr Steele
That Council in accordance with Clause 15.10 of the Standing Orders reopen the meeting to the public.

Carried 7/0

K Biglin, K Caley and P Burgess returned to the room at 4.04pm.

8.3 WORKS AND SERVICES

8.3.1 REQUEST TO UPGRADE ROADS TO RAV 7

Applicant:	Shire of Corrigin
Date:	11/11/2021
Reporting Officer:	Natalie Manton, Chief Executive Officer
Disclosure of Interest:	NIL
File Ref:	TT.0001
Attachment Ref:	NIL

SUMMARY

Council is requested to the request from Main Roads WA for Quairading Corrigin Road in the Shire of Corrigin to be upgraded to Restricted Access Vehicle Network (RAV) Level.

BACKGROUND

Main Roads WA Heavy Vehicle Services (HVS) has notified the Shire of Corrigin that it proposes to upgrade the road in the Shire of Corrigin that are currently approved for RAV Network 6 to RAV Network 7.

The Shire of Corrigin is requested to provide support as the road owner to upgrade the following sections of road to RAV 7 including any comments relating to road condition, planning conflicts or development issues that may be impacted.

Road No.	Road Name	From Location (SLK)	To Location (SLK)	Current Network	Request Network	Access Support (Yes or No)	Traffic Count (AADT)	School Bus Route (Yes or No)
4040170	Quairading Corrigin Road	Quairading Corrigin Road (0.00)	Bilbarin Quairading Road	RAV 6	RAV 7	Yes	232	Yes

The road is a Regional Distributor and has been progressively upgraded over time with Regional Road Group funding.

Main Road has requested that sections of the road in the Shire of Quairading be upgraded to RAV 7 for consistency with neighbouring shire.

COMMENT

Council has responsibility to ensure that the road network is as safe as possible within the limited resources available. To achieve this, Council has committed to implementing a systematic management regime across the road network that aims to balance optimal maintenance, minimising whole of life costs, user amenity and value for money.

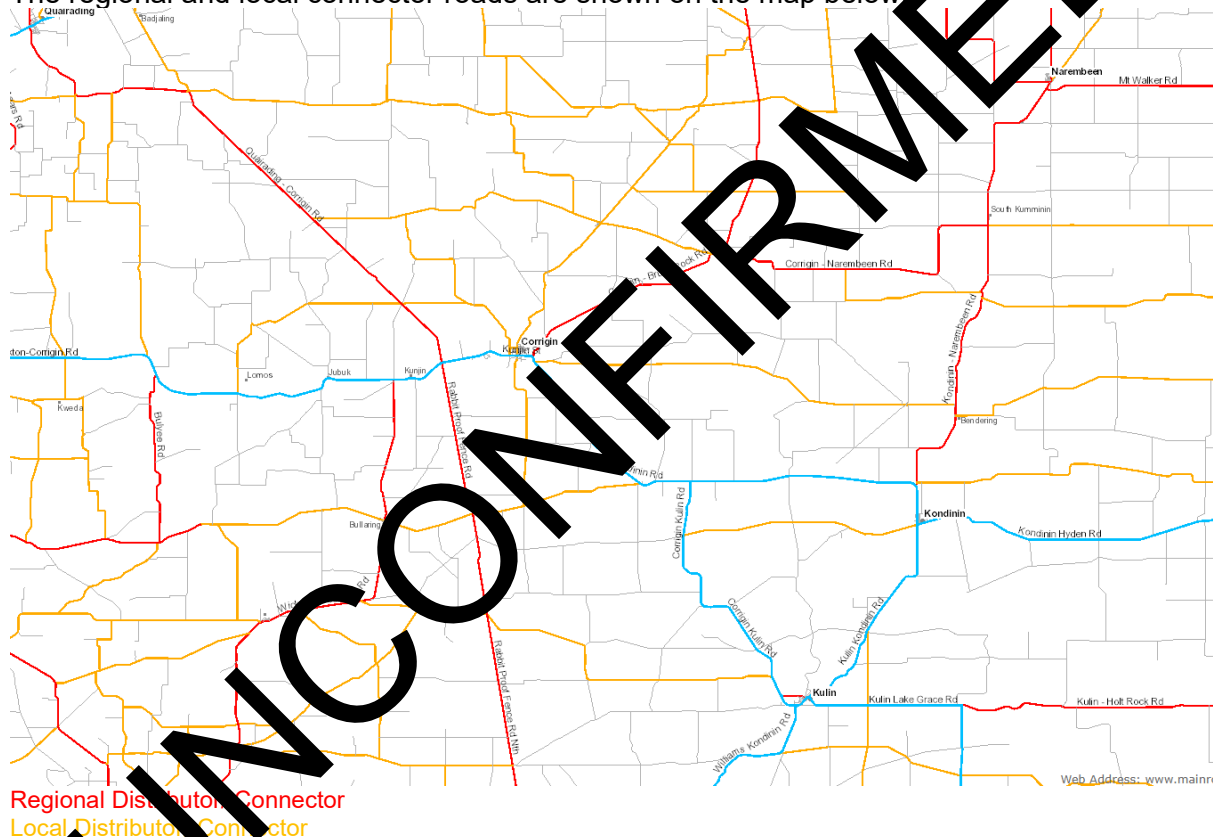
The recently adopted Road Maintenance Policy provides a strategic approach to road management to assist Council to deliver the highest level of service within budget constraints. Regional roads as identified in Main Roads WA *Roads 2030 Regional Strategies for Significant Local Roads Wheatbelt South Region Routes* are funded through State Government grants, managed and maintained by Council, while the local road network is funded, managed and maintained by Council, with the assistance of Federal Government

grants. Without State and Federal Government road grants, the capacity of the Council to maintain the roads within the Shire is significantly diminished.

In October 2019 Council adopted a road hierarchy and associated maintenance and renewal standard for roads in the shire. In the policy roads were defined as follows:

- **Major Roads** - Generally these will be regional and connector roads connecting town sites to other town sites in the region. Strategic freight routes and those identified as being regionally significant as in detailed MRWA's *Roads 2030 Regional Strategies for Significant Local Roads Wheatbelt South Region Routes/Road*.
- **Limited Local Roads** - Generally unsealed and servicing farms with annual average daily traffic 50 vehicles or less. Considerations such as school bus routes, harvest destinations and other factors will be considered.
- **Feeder Roads and Streets** - Generally are sealed, have an Annual average daily traffic greater than 50 vehicles and acting as connector roads.

The regional and local connector roads are shown on the map below



In April 2020, resolved not to support future applications for Limited Local Roads, as defined in the Road Hierarchy, Maintenance and Renewal Policy, due to the ongoing cost of upgrades and maintenance.

Details of the criteria used to assess Restricted Access vehicles can be found on the Main Roads [Standard Restricted Access Vehicle Assessment Guidelines](#)

STATUTORY ENVIRONMENT

Local Government Act 1995

Road Traffic Act 1972

Road Traffic (Vehicles) Act 2012

Road Traffic (Vehicle Standards) Regulations 2002

POLICY IMPLICATIONS

11.3 Road Hierarchy, Maintenance and Renewal Policy

11.8 Assessing Applications to Operate Restricted Access Vehicles (RAV) on Local Government Roads

FINANCIAL IMPLICATIONS

The Shire of Corrigin 10 year road program details the cost of road maintenance, renewal and upgrades of approximately \$2million per annum.

There is a significant gap between amount of funding required for road maintenance, renewal and upgrade as outlined in the policy and funding availability.

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025:

Objective: Environment Objective

An attractive natural and built environment for the benefit of current and future generations

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
3.1	Safe, efficient and well maintained road and footpath infrastructure	3.1.1	Update, review and achievement of the 10yr Road Works Program
		3.1.2	Update, review and achievement of the Road Asset Management Plan including network hierarchy and service levels

VOTING REQUIREMENT

Simple Majority

COUNCIL RESOLUTION

(175/2021) Moved: Cr Jacobs

Seconded: Cr Weguelin

That Council support the request for the Quairading Corrigin Road from the Shire of Corrigin boundary to Quairading Road to be upgraded to RAV 7 based on the road hierarchy for local and regional distributors, connection to neighboring shire, recent bitumen road surface upgrade and previously supported RAV upgrades.

Carried 7/0

8.3.2 DISPOSAL OF ASSETS – GLASS CRUSHER

Applicant:	Shire of Corrigin
Date:	8 November 2021
Reporting Officer:	Kylie Caley, Deputy Chief Executive Officer
Disclosure of Interest:	NIL
File Ref:	PES.0012
Attachment Ref:	NIL

SUMMARY

This item seeks Council authorisation of the disposal of the glass crusher.

BACKGROUND

The four Roe Regional Organisation of Council (Roe ROC) shires comprising of the Shire of Corrigin, Kondinin, Kulin, and Narembeen purchased a Komplet Recycling System, otherwise known as a glass crusher, in 2012 from Jaw Crushers for \$85,890. The project received grant funding from the Australian Food and Grocery Council's Packaging Stewardship Forum (PSF), the Australian Packaging Covenant (APC) and the four shires each contributed \$6,000.



It was initially expected that the mobile glass crusher would increase glass recycling rates in the region by processing glass bottles and jars collected from households and businesses. The recovered glass was expected to be used locally in civil construction and divert approximately 300 tonnes of glass from landfill annually.

The glass crusher has never been used as anticipated due to concerns over the dust created by the machine and a lack of operators. The glass crusher is no longer being utilised by any of the four shires due partly to the introduction of the Containers for Change initiative.

At the Roe ROC meeting held on 28 October 2021 delegates resolved to dispose of the asset in the current financial year.

COMMENT

Council has delegated authority to the CEO to dispose of property in accordance with the *Local Government Act 1995* section 5.43 (d) whereby the disposal of property is limited to a maximum value of \$20,000 or less. The value of the glass crusher in the Shire of Corrigin

asset register is \$46,655 and therefore a Council decision is required in order to dispose of the item of plant.

Council is requested to authorise the CEO to dispose of the glass crusher on behalf of the four Roe ROC shires and accept an offer that represents the best price. The proceeds will be distributed to the member councils.

STATUTORY ENVIRONMENT

Local Government Act 1995:

- Section 3.42 – Delegation of some powers and duties to the CEO
- Section 3.58 – Disposing of property

POLICY IMPLICATIONS

NIL

FINANCIAL IMPLICATIONS

The written down value (WDV) of the glass crusher as of 30 June 2021 is \$46,655. Increased proceeds from disposal of assets not accounted for in the 2021/2022 budget. Proceeds from the sale of the glass crusher is to be distributed evenly between Roe ROC member Councils.

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025:

Objective: Governance and Leadership
Strong Governance and leadership

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
4.4	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community	4.4.3	Regular reviews of Council's Long Term Financial Plan to ensure the long term financial stability of the Shire
		4.4.4	Provide Council adequate and appropriate financial information on a timely basis
4.5	Implement systems and processes that meet legislative and legal obligations	4.5.1	Continual improvement in governance and operational policies, processes and implementation.

VOTING REQUIREMENT

Absolute Majority

COUNCIL RESOLUTION

(176/2021) Moved: Cr Fare Seconded: Cr Dickinson

That Council:

1. Authorise the CEO to carry out the process of sale and disposal of the Komplet Glass Recycling System Glass Crusher on behalf of the members of ROE Roc as required by Section 3.58 (3) of the Local Government Act 1995.
2. Distribute the proceeds of the sale equally between the Roe ROC member Councils being the Shires of Corrigin, Kondinin, Kulin and Narembeen.

Carried by Absolute Majority 6/1

8.3.3 ACCEPTANCE OF QUOTE - SOIL STABILISATION IN SHIRE OF CORRIGIN 2021/22

Applicant:	Shire of Corrigin
Date:	11/10/2021
Reporting Officer:	Natalie Manton, Chief Executive Officer
Disclosure of Interest:	NIL
File Ref:	FM. 0299
Attachment Ref:	Attachment 8.3.3 - Evaluation Quotes Soil Stabilisation in Shire of Corrigin 2021/22 (Confidential)

SUMMARY

This item seeks to advise Council of the submissions received in relation to the Request for Quote (RFQ) 12-2021 Soil Stabilisation in the Shire of Corrigin in 2021/22 and recommends the best value for money quote for the purpose of awarding a contract.

BACKGROUND

The decision to seek quotes for soil stabilisation on the Rabbit Proof Fence Road was made by Council on 20 July 2021 with the endorsement of the Annual Budget Path Road Works Program 2020/21 (Council Res 107/2021).

The budgeted value of the work required to be completed by external contractors is expected to be close to the \$250,000 expenditure threshold for tenders and therefore it was necessary to call for tenders. The Shire of Corrigin Purchasing Policy provides an exemption to publicly invite tenders where the purchase is obtained from a pre-qualified supplier under the WALGA Preferred Supply Program.

The WALGA Vendor Panel platform was used to obtain quotes as it provided the most efficient and effective method of mitigating risk, determining value for money and ensuring openness, fairness, transparency and equity among suppliers for stabilisation services for the 2020/21 financial year.

The soil stabilisation Request for Quote (RFQ 12-2021) was advertised on the Vendor Panel platform on 22 October 2021 and closed on 8 November 2021. Detailed specifications included the supply of materials, equipment, operators and location of work were provided to suppliers.

The RFQ12-2021 was sent to 13 suppliers on the WA Local Government (WALGA) Preferred Supplier Panel and three responses were received.

The quotes were evaluated by a panel comprising the Natalie Manton, Chief Executive Officer; Phil Burgess, Manager of Works and Terry Barron- Leading Hand Construction against pre-determined selection criteria.

Criteria	Weighting
Tendered Price	50%
Relevant Company and Operator Skills and Experience	15%
Company Resources	15%
Local Knowledge and Understanding	10%
Regional Price Preference	10%

The submission received were professional, detailed and addressed the criteria.

COMMENT

The Shire of Corrigin has worked with two of the contractors in the past and has been satisfied with their work.

A confidential report outlining the tender prices is contained in Attachment 8.3.3.

Based on the combined evaluation scores the submission by Western Stabilisers was deemed to represent the best value for money at a total cost of \$170,609 gst exclusive

STATUTORY ENVIRONMENT

Local Government Act 1995 section 3.57 – Tenders for providing goods or services

Local Government (Functions and General) Regulations 1996 section 3.57 Part 4 – Provisions of Goods and Services, Division 2 – Tenders for Providing Goods and Services.

POLICY IMPLICATIONS

Policy 2.9 Purchasing Policy

Purchasing that exceeds \$250,000 in total value (excluding GST) must be put to public tender when it is determined that a regulatory tender exemption, as stated under 4.5 of this policy is not deemed to be suitable.

4.5 Tendering Exemptions

An exemption to publicly invite tenders may apply in the following instances:

- the purchase is obtained from a pre-qualified supplier under the WALGA Preferred Supply Program or State Government Common Use Arrangement.

FINANCIAL IMPLICATIONS

The value of the soil stabilisation quote for 2021/22 exceeds the value that the CEO can accept under delegated authority from Council of \$200,000.

The 2021/22 Budget contains an indicative provision of \$238,032 for the planned contract soil stabilisation works. The quoted price from the preferred supplier is \$170,609 which represents an estimated saving/additional amount of \$67,423.

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025:

Objective: Governance and Leadership Strong Governance and leadership

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
4.4	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community	4.4.3	Regular reviews of Council's Long Term Financial Plan to ensure the long term financial stability of the Shire
		4.4.4	Provide Council adequate and appropriate financial information on a timely basis

VOTING REQUIREMENT

Simple Majority

COUNCIL RESOLUTION

(177/2021) Moved: Cr Weguelin Seconded: Cr Steer

That Council:

1. *Accepts the quote submitted by Western Starliners as the most advantageous quote to form a Contract.*
2. *Delegates the formation of the Contract to the Chief Executive Officer, subject to any variations (of a minor nature) prior to entry into the Contract.*

Carried 7/0

9 CHIEF EXECUTIVE OFFICER REPORT

The CEO attended the Local Government Professionals WA conference last week.

10 PRESIDENT'S REPORT

The President attended the opening of the Remembrance Park in Bruce Rock on behalf on the Shire of Corrigin and commends those involved in the very successful project. The park looks fantastic and was celebrated with almost 250 people in attendance.

The President will be attending a RoeROC Meeting and a Central Country Zone Meeting in the upcoming weeks.

11 COUNCILLORS' QUESTIONS, REPORTS AND INFORMATION ITEMS

Cr Steele attended the New Councillor Seminar at Perth Convention and Exhibition Centre on 12 November.

12 URGENT BUSINESS APPROVED BY THE PRESIDENT OR BY A DECISION OF THE COUNCIL

13 INFORMATION BULLETIN

14 WALGA AND CENTRAL ZONE MOTIONS

15 NEXT MEETING

Ordinary Council meeting on Tuesday 21 December 2021 at 3.00pm.

16 MEETING CLOSURE

The President, Cr Des Hickey closed the meeting at 4.47pm.

President: _____ Date: _____



MINUTES

AUDIT AND RISK MANAGEMENT
COMMITTEE MEETING
5:00pm Monday 29 November 2021

This document can be made available (on request) in other formats for people with a disability

Strengthening our community now to grow and prosper into the future

TERMS OF REFERENCE

Regulation 16 of the *Local Government (Audit) Regulations 1996* states that:

An audit committee —

- a) is to provide guidance and assistance to the local government —
 - i. as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and
 - ii. as to the development of a process to be used to select and appoint a person to be an auditor; and
- b) may provide guidance and assistance to the local government as to —
 - i. matters to be audited; and
 - ii. the scope of audits; and
 - iii. its functions under Part 6 of the Act; and
 - iv. the carrying out of its functions relating to other audits and other matters related to financial management; and
- c) is to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —
 - i. report to the council the results of that review; and
 - ii. give a copy of the CEO's report to the council.

1.0 INTRODUCTION

The Council of the Shire of Corrigin (hereinafter called the Council) hereby establishes a committee under the powers given in Section 5.8 and Section 7.1 A of the *Local Government Act 1995*, *Local Government Amendment Act 2004* and Audit Regulations, such committee to be known as the Audit and Risk Management Committee, (hereinafter called the "Committee"). The Council appoints to the Committee those persons whose names appear in Section 4.0 below.

Membership of the Committee shall, unless otherwise specified, be for a term ceasing at the date of the Local Government election in the year the Shire's local government elections are held, after which time the Council may appoint members for a further term. The Committee shall act for and on behalf of Council in accordance with provisions of the *Local Government Act 1995*, the *Local Government Amendment Act 2004* and the *Local Government (Audit) Amendment Regulations 2005*, local laws and policies of the Shire of Corrigin and this Instrument.

2.0 NAME

The name of the Committee shall be the Audit and Risk Management Committee.

3.0 ROLE

The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to its objectives in order to facilitate decision-making by Council in relation to the discharge of its responsibilities.

4.0 OBJECTIVES OF THE COMMITTEE

- 4.1 To provide guidance and assistance to the Council in:
- a) carrying out its audit functions under Part 7 of the *Local Government Act 1995*;
 - b) the development of a process to be used to select and appoint an auditor;
 - c) determining the scope and content of the external and internal audit and advising on the general financial management of the Shire;
 - d) overseeing the audit process and meeting with the external auditor after each visit to discuss management issues and monitoring administration's actions on, and responses to, any significant matters raised by the auditor;
 - e) evaluating and making recommendations to Council on internal and external audit reports prior to them being presented to Council;
 - f) receiving and verifying the annual Local Government Statutory Compliance Return;
 - g) review reports provided by the CEO on the Shire's systems and procedures in relation to:
 - i. risk management;
 - ii. internal control; and
 - iii. legislative compliance;
 - h) at least once every 3 years and report to Council the results of that review. Ref: Functions of Audit Committees (Audit Regulations).
- 4.2 To advise Council on significant high level strategic risk management issues related to the Shire of Corrigin including issues involving:
- a) the community;
 - b) the workforce;
 - c) vehicles and plant;
 - d) buildings and similar property;
 - e) revenue streams;
 - f) legal liability;
 - g) electronically stored information;
 - h) environmental impact;
 - i) fraud; and
 - j) reputation.

5.0 MEMBERSHIP

The Committee shall consist of all Councillors. Additionally up to two independent consultants with expertise in financial or legal matters will be called upon as required to provide additional independent external advice to the Committee. The external independent persons will have senior business, legal or financial management/reporting knowledge and experience, and be conversant with the financial and other reporting requirements.

Appointments of external consultants shall be made by the CEO following a decision of Council and the allocation of sufficient funds to provide consultation fees using relevant professional fee schedules. No member of staff including the CEO is to be a member of the Committee, but the CEO may participate as Council's principal advisor, unless expressly excluded by resolution of the Committee.

6.0 PRESIDING MEMBER

The President will take the role of Presiding Member and Deputy President the role of Deputy Presiding Member to conduct its business. The Presiding Member shall ensure that minutes of the proceedings are kept and that business is conducted in accordance with the Shire of Corrigin Standing Orders (Local Law). The *Local Government Act 1995* places responsibility for speaking on behalf of Council with the President, or the CEO if the President agrees. The Presiding Member if different from the President is to refrain from speaking publicly on behalf of the committee or Council, or to issue any form of written material purporting to speak on behalf of the committee or Council without the prior approval of the President.

7.0 CONDUCT OF MEETINGS

The Committee shall meet at least three times per year. A schedule of meetings will be developed and agreed to by the members. As an indicative guide, meetings would be arranged to coincide with relevant Council reporting deadlines, for example in February to discuss the Statutory Compliance Return, in July to discuss the year's financial performance and to discuss the annual audit program and in November to discuss the Annual Financial Report. Additional meetings shall be convened at the discretion of the Presiding Member.

Any three members of the Committee collectively or the internal or external auditor themselves may request the Presiding Member to convene a meeting. From a time management point of view, urgent matters which may arise should be referred directly to Council through the bi-monthly meetings or to a Special Council meeting.

- 7.1 Notice of meetings shall be given to members at least 3 days prior to each meeting.
- 7.2 The Presiding Member shall ensure that detailed minutes of all meetings are kept and shall, not later than 5 days after each meeting, provide Council with a copy of such minutes. Council shall provide secretarial and administrative support to the Committee.
- 7.3 All members of the Committee shall have one vote. If the vote of the members present is equally divided, the person presiding must cast a second vote.
- 7.4 The Chief Executive Officer should attend all meetings, except when the Committee chooses to meet in camera with the exclusion of the CEO.
- 7.5 Representatives of the external auditor should be invited to attend at the discretion of the Committee but must attend meetings either in person or by telephone link up considering the draft annual financial report and results of the external audit.
- 7.6 The internal auditor or representative shall be invited to attend meetings, at the discretion of the Committee, to consider internal audit matters.

8.0 QUORUM

Quorum for a meeting shall be at least 50% of the number of officers, whether vacant or not. A decision of the Committee does not have effect unless a simple majority has made it.

9.0 DELEGATED POWERS

The Committee has no delegated powers under the *Local Government Act 1995* and is to advise and make recommendations to Council only. The Audit and Risk Management Committee is a formally appointed committee of Council and is responsible to that body. The Audit and Risk Management Committee does not have executive powers or authority to implement actions in areas over which management has responsibility and does not have any delegated financial responsibility. The Committee does not have any management functions and is therefore independent of management.

The following guidelines are to provide further direction from Council for the operation of the Committee:

9.1 The External Audit

The Committee shall:

- Develop the process of appointment of the external auditor and recommend a suitable Auditor for appointment by Council. Prior to appointment, discuss the scope of the audit and any additional procedures required from the external auditor. Invite the external auditor to attend audit committee meetings to discuss the audit results and consider the implications of the external audit findings.
- Inquire of the auditor if there have been any significant disagreements with management and whether they have been resolved.
- Monitor management responses to the auditor's findings and recommendations.
- Review the progress by management in implementing audit recommendations and provide assistance on matters of conflict.
- Provide a report and recommendations to Council on the outcome of the external audit.

9.2 Co-ordination of Auditors

The Committee shall:

- Oversee the work of the internal audit function to facilitate co-ordination with the external auditor.
- Meet periodically with the Chief Executive Officer, senior management staff and internal and external auditors to understand the organisation's control environment and processes.

9.3 Duties and Responsibilities

The following duties and responsibilities of the Committee will include:

- i. To review the scope of the internal audit plan and program and the effectiveness of the function. This review should consider whether, over a period of years the internal audit plan systematically addresses:
 - internal controls over significant areas of risk, including non-financial management control systems;
 - internal controls over revenue, expenditure, assets and liability processes;
 - the efficiency, effectiveness and economy of significant Council programs; and
 - compliance with regulations, policies, best practice guidelines, instructions and contractual arrangements.
- ii. Review the appropriateness of special internal audit assignments undertaken by internal audit at the request of Council or Chief Executive Officer.
- iii. Review the level of resources allocated to internal audit and the scope of its authority.
- iv. Review reports of internal audit and the extent to which Council and management react to matters raised by internal audit, by monitoring the implementation of recommendations made by internal audit.
- v. Facilitate liaison between the internal and external auditor to promote compatibility, to the extent appropriate, between their audit programs.
- vi. Critically analyse and follow up any internal or external audit report that raises significant issues relating to risk management, internal control, financial reporting and other accountability or governance issues, and any other matters relevant under the Committee's terms of reference.
- vii. Review management's response to, and actions taken as a result of the issues raised.
- viii. Monitor the risk exposure of Council by determining if management has appropriate risk management processes and adequate management information systems.
- ix. Monitor ethical standards and related party transactions by determining whether the systems of control are adequate.
- x. Review Council's draft annual financial report, focusing on:
 - accounting policies and practices;
 - changes to accounting policies and practices;

- the process used in making significant accounting estimates;
 - significant adjustments to the financial report (if any) arising from the audit process;
 - compliance with accounting standards and other reporting requirements;
 - significant variances from prior years.
- xi. Recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the financial report is signed.
- xii. Discuss with the external auditor the scope of the audit and the planning of the audit.
- xiii. Discuss with the external auditor issues arising from the audit, including any management letter issued by the auditor and the resolution of such matters.
- xiv. Review tendering arrangements and advise Council.
- xv. Review the annual performance statement and recommend its adoption to Council.
- xvi. Review issues relating to national competition policy, financial reporting by Council business units and comparative performance indicators.
- xvii. Identify and refer specific projects or investigations deemed necessary through the Chief Executive Officer, the internal auditor and the Council if appropriate. Oversee any subsequent investigation, including overseeing of the investigation of any suspected cases of fraud within the organisation.
- xviii. Monitor the progress of any major lawsuits facing the Council.
- xix. Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the Committee's terms of reference.
- xx. Report to Council after each meeting, in the form of minutes or otherwise, and as necessary and provide an annual report to Council summarising the activities undertaken during the year.
- xxi. The Committee in conjunction with Council and the Chief Executive Officer should develop the Committee's performance indicators.
- xxii. The Committee, through the Chief Executive Officer and following authorisation from the Council, and within the scope of its responsibilities, may seek information or obtain expert advice on matters of concern.
- xxiii. Advise Council on significant risk management issues related to the Shire of Corrigin including major issues involving:
- The Community;
 - The Workforce;
 - Vehicles and Plant;
 - Buildings and Similar Property;
 - Revenue Streams;
 - Legal Liability;
 - Electronically Stored Information;
 - Environmental Impact;
 - Fraud; and
 - Reputation.
- xxiv. Review reports on the appropriateness and effectiveness of the Shire's systems and procedures in relation to:
- Risk management;
 - Internal control; and
 - Legislative compliance and report to Council.

9.4 Reporting Powers

The Committee:

- Shall report to Council and provide recommendations on matters pertaining to its terms of reference by assisting elected members in the discharge of their responsibilities for oversight and corporate governance of the local government.
- Does not have executive powers or authority to implement actions in areas that management has responsibility.
- Is independent of the roles of the Chief Executive Officer and his senior staff as it does not have any management functions.
- Does not have any role pertaining to matters normally addressed by the Local Emergency Management Committee and Council in relation to financial management responsibilities in relation to budgets, financial decisions and expenditure priorities.
- Is a separate activity and does not have any role in relation to day-to-day financial management issues or any executive role or power.
- Shall after every meeting forward the minutes of that meeting to the next Ordinary meeting of the Council, including a report explaining any specific recommendations and key outcomes.
- Shall report annually to the Council summarising the activities of the Committee during the previous financial year.

10.0 TERMINATION OF COMMITTEE

Termination of the Committee shall be:

- a) in accordance with the *Local Government Act 1995*; or
- b) at the direction of the Council.

11.0 AMENDMENT TO THE INSTRUMENT OF APPOINTMENT AND DELEGATION

This document may be altered at any time by the Council.

12.0 COMMITTEE DECISIONS

The Committee recommendations are advisory only and shall not be binding on Council

1 DECLARATION OF OPENING

The Chairperson, Cr Des Hickey opened the meeting at 5.04pm.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Shire President

Cr. D Hickey
Cr. M Weguelin
Cr. S Jacobs
Cr. S Coppen
Cr. M Dickinson
Cr. C Steele
Cr. B Fare

Chief Executive Officer

N A Manton

Deputy Chief Executive Officer

K A Caley

Executive Support Officer

K L Biglin

Office Auditor General

S Hoar

AMD

M Cavallo

APOLOGIES

LEAVE OF ABSENCE

3 DECLARATIONS OF INTEREST

4 CONFIRMATION AND RECEIPT OF MINUTES

4.1 CONFIRMATION AUDIT AND RISK MANAGEMENT COMMITTEE MEETING

Minutes of the Audit and Risk Management Committee meeting held on Tuesday 17 August 2021 (Attachment 4.1).

COMMITTEE'S RESOLUTION

Moved: Cr Jacobs

Seconded: Cr Weguelin

That the minutes of the Audit and Risk Management Committee meeting held on Tuesday 17 August 2021 (Attachment 4.1) be confirmed as a true and correct record.

Carried 7/0

5 MATTERS ARISING FROM MINUTES

6 REPORTS

The Office of the Auditor General report on Local government COVID-19 Financial Hardship Support was provided to Council for noting.

This report was submitted to Parliament under the provisions of section 25 of the *Auditor General Act 2006*.

The report noted that the Shire of Corrigin had a hardship policy for 2020-21 and 2021-22 and the policy was available on the shire website.

7 MATTERS REQUIRING A COMMITTEE DECISION

7.1 ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDING 30 JUNE 2021

Applicant:	Shire of Corrigin
Date:	17/11/2021
Reporting Officer:	Kylie Caley, Deputy Chief Executive Officer
Disclosure of Interest:	NIL
File Ref:	FM.0274
Attachment Ref:	Attachment 7.1 – Annual Financial Statements for year ending 30 June 2021

SUMMARY

The Shire of Corrigin Audit and Risk Management Committee is requested to endorse the 2020/2021 Annual Report and Financial Statements for the period ending 30 June 2021.

BACKGROUND

The Shire of Corrigin is required to prepare an Annual Report and Audited Financial Statement each year including the following information:

- President's Report.
- CEO Report.
- Overview of the plan for the future including major initiatives that are proposed to commence or to continue in the next financial year.
- Financial report for the financial year.
- Information in relation to the payments made to employees.
- Auditor's report for the financial year.
- Report on the *Disability Services Act 1993*.
- Details of complaints made during the year.

The *Local Government (Audit) Regulations 1996* sets out the requirements for the preparation of a report by Council's auditor. An auditor's report is to be forwarded to the President, CEO and the Minister within 30 days of completing the audit. The report is to give the auditor's opinion on:

- the financial position of the local government, and
- the results of the operations of the local government.

The report is to include:

- any material matters that indicate significant adverse trends in the financial position of the local government;
- any matters indicating non-compliance with Part 6 of *the Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* or applicable financial controls in any other written law;
- details of whether information and explanations were obtained by the auditor;
- a report on the conduct of the report;
- the opinion of the auditor as to whether or not certain financial ratios are supported by verifiable information and reasonable assumptions.

Where it is considered by the auditor appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the President, CEO and Minister.

Representatives from AMD on behalf of the Office of the Auditor General, conducted an interim audit onsite in May 2021 and conducted the final audit also onsite in September 2021.

The CEO received the auditor's report and management letter regarding the 2020/2021 Annual Financial Report from AMD on 24 November 2021. The CEO has responded to issues raised in the management report.

In accordance with s5.53 of the *Local Government Act 1995* a local government is required to prepare and accept an annual report for each financial year, no later than 31 December after that financial year.

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

COMMENT

The Shire of Corrigin auditor, appointed Office of the Auditor General, completed the final audit of the Shire of Corrigin finances and operations in November 2021. A copy of the Auditor's Report and Financial Statements for the 2020/2021 financial year is included as an attachment to this item.

The CEO is required to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government. The annual report along with the Auditor's Report for 2020/21, is required to be adopted by Council prior to advertising a date for the annual meeting of electors.

A general electors meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report. In order to comply with this requirement an annual meeting of electors would need to be held prior to 14 February 2022. It is proposed that the Electors Meeting be held on Monday 7 February 2022 commencing at 6.30pm.

A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government.

Ms Maria Cavallo, Director AMD and Mr Steven Hoar, Director from Office of the Auditor General, in his capacity as the Shire of Corrigin Auditor will meet with Audit and Risk Management Committee on 29 November 2021 to provide an overview of the 2020/21 annual financial report and address issues raised in the audit and management reports.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Audit Regulations) 1996

Local Government (Administration Regulations) 1996

Local Government (Financial Management) Regulations 1996

Local Government Act 1995

5.27. Electors' general meetings

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*

- (3) *The matters to be discussed at general electors' meetings are to be those prescribed.*

5.54. Acceptance of annual reports

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

** Absolute majority required.*

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

7.12A. Duties of local government with respect to audits

- (1) *A local government is to do everything in its power to —*
(a) *assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and*
(b) *ensure that audits are conducted successfully and expeditiously.*
(2) *Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
(3) *A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to — (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and (b) ensure that appropriate action is taken in respect of those matters.*
(4) *A local government is to —*
(a) *prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and*
(b) *forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.*

POLICY IMPLICATIONS

8.11 – Audit and Risk Management Committee

8.12 – Appointment of an Auditor, Scope of Works and Notification of Appointments

FINANCIAL IMPLICATIONS

The costs associated with providing the 2020/2021 audit were provided in the 2020/2021 and 2021/22 budget.

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025:

Objective: Governance and Leadership

Strong Governance and leadership

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
4.4	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community	4.4.3	Regular reviews of Council's Long Term Financial Plan to ensure the long term financial stability of the Shire
		4.4.4	Provide Council adequate and appropriate financial information on a timely basis

VOTING REQUIREMENT

Absolute Majority

COMMITTEE'S RESOLUTION

Moved: Cr Fare

Seconded: Cr Dickinson

That the Audit and Risk Management Committee recommend to Council to:

- 1) Accept the Annual Report and Audited Financial Statement; auditors report and management report for the 2020/21 financial year as presented in the attachment.*
- 2) Hold a General Meeting of Electors on Monday 7 February 2022 commencing at 6.30pm at the Corrigin Resource Centre.*

Carried by Absolute Majority 7/0

S Hoar and M Cavallo left the meeting at 5.18pm.

7.2 INTERNAL AUDIT – RISK MANAGEMENT REVIEW

Applicant:	Shire of Corrigin
Date:	17/11/2021
Reporting Officer:	Heather Talbot, Governance Projects Officer
Disclosure of Interest:	NIL
File Ref:	RM.0006
Attachment Ref:	Attachment 7.2 – Risk Dashboard

SUMMARY

This Internal Audit – Risk Management Review report seeks to provide an update on the assessment, impact and controls to mitigate risks using a risk management tool.

BACKGROUND

Council adopted a Risk Management Framework – Policy and Procedures on 16 June 2021. The Procedures are currently being reviewed. The policy and procedures document the Shire's commitment and objectives regarding managing risk that may impact the Shire's strategies, goals or objectives.

The Risk Management Review Dashboard summaries the following risks:

- Asset Sustainability
- Business and Community Disruption
- Compliance Requirements
- Document Management
- Employment Practices
- Engagement Practices
- Environmental Management
- Errors, Omissions and Delays
- External theft and fraud
- Management of Facilities/Venues and Events
- IT Communication systems
- Misconduct
- Project/ Change Management
- Safety and Security practices
- Supplier Contract management

COMMENT

Internal risk management reviews are completed twice per annum with the previous report in June 2021.

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996

Section 17 CEO to review certain systems and procedures

POLICY IMPLICATIONS

3.1 Risk Management Policy

FINANCIAL IMPLICATIONS

NIL

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025:

Objective: Governance and Leadership **Strong Governance and leadership**

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
4.5	Implement systems and processes that meet legislative and audit obligations	4.5.1	Continual improvement in governance and operational policies, processes and implementation.

VOTING REQUIREMENT

Simple Majority

COMMITTEE'S RESOLUTION

Moved: Cr Steele

Seconded: Cr Coppen

That the Audit and Risk Management Committee receive the updated Internal Audit Risk Management Report-Dashboard update.

Carried 7/0

7.3 RISK MANAGEMENT FRAMEWORK REVIEW

Applicant:	Shire of Corrigin
Date:	27/10/2021
Reporting Officer:	Heather Talbot, Governance Projects Officer
Disclosure of Interest:	NIL
File Ref:	RM.0014
Attachment Ref:	Attachment 7.3 – Corrigin Risk Management Framework

SUMMARY

This report seeks the endorsement of the revised Risk Management Framework – procedures document.

BACKGROUND

Council has previously adopted a combined Risk Management Framework consisting of a risk management policy and framework (procedural document) that outlines the Shire's commitment and objectives regarding managing risk that may impact the Shire's strategies, goals and objectives.

In 2020 these two elements of risk management were separated and a Risk Management Policy was included as a stand-alone policy in the Shire's Register of Policies (Policy 3.1).

The Risk Management Framework – Policy and Procedure documents were initially prepared with assistance from LGIS as part of the Shire's overall Risk Management Governance Framework. As part of good governance the Risk Framework requires regular reviews to ensure it is appropriate to the current organisational structure and legislative requirements.

The procedure assists in the appropriate governance of risk management within the Shire by providing:

1. transparency of decision making.
2. clear identification of the roles and responsibilities of the risk management functions.
3. an effective governance structure to support the Risk Framework.

The separated policy was reviewed as part of the annual review of policies conducted at the Ordinary meeting of Council October 2021.

COMMENT

Adoption of this revised procedure will assist in compliance with Regulation 17 of the Local Government (Audit) Regulations 1996.

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996.

s17 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.*

POLICY IMPLICATIONS

3.1 Risk Management Policy – reviewed 19 October 2021

FINANCIAL IMPLICATIONS

Nil

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025:

Objective: Governance and Leadership Strong Governance and leadership

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
4.5	Implement systems and processes that meet legislative and audit obligations	4.5.1	Continual improvement in governance and operational policies, processes and implementation.

VOTING REQUIREMENT

Simple Majority

COMMITTEE'S RESOLUTION

Moved: Cr Weguelin Seconded: Cr Steele

That the Audit and Risk Management Committee endorse the updated Risk Management Framework.

Carried 7/0

8 NEXT MEETING

Audit and Risk Management Committee meeting on Tuesday 8 March 2022 at 6.00pm.

9 MEETING CLOSURE

The Chairperson, Cr Des Hickey closed the meeting at 5.29pm.

President: _____ Date: _____

LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL FOR THE MONTH OF NOVEMBER 2021

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT	BANK
EFT16816	11/11/2021	PUBLIC TRANSPORT AUTHORITY	TRANSWA TICKET SALES FOR OCTOBER 2021	\$ 28.34	TRUST
EFT16817	11/11/2021	SHIRE OF CORRIGIN - MUNICIPAL	TRANSWA TICKET COMMISSIONS FOR OCTOBER 2021	\$ 12.06	TRUST
EFT16939	26/11/2021	CORRIGIN AMATEUR SWIMMING CLUB	CORRIGIN COMMUNITY DEVELOPMENT FUND DONATION	\$ 1,500.00	TRUST
EFT16940	26/11/2021	CORRIGIN TOY LIBRARY	CORRIGIN COMMUNITY DEVELOPMENT FUND DONATION	\$ 2,500.00	TRUST
20678	2/11/2021	SHIRE OF CORRIGIN	CONTAINERS FOR CHANGE SCHEME FLOAT RECOUP	\$ 337.90	MUNI
20679	4/11/2021	SHIRE OF CORRIGIN	PAYROLL DEDUCTIONS	\$ 205.00	MUNI
20680	9/11/2021	SHIRE OF CORRIGIN	CONTAINERS FOR CHANGE SCHEME FLOAT RECOUP	\$ 342.20	MUNI
20681	11/11/2021	SYNERGY	ELECTRICITY CHARGES	\$ 3,886.76	MUNI
20682	11/11/2021	WATER CORPORATION OF WA	WATER CHARGES	\$ 2,465.21	MUNI
20683	15/11/2021	SHIRE OF CORRIGIN	CONTAINERS FOR CHANGE SCHEME FLOAT RECOUP	\$ 349.20	MUNI
20684	16/11/2021	WATER CORPORATION OF WA	WATER CHARGES	\$ 10,482.33	MUNI
20685	18/11/2021	SHIRE OF CORRIGIN	PAYROLL DEDUCTIONS	\$ 207.00	MUNI
20686	23/11/2021	SHIRE OF CORRIGIN	CONTAINERS FOR CHANGE SCHEME FLOAT RECOUP	\$ 339.10	MUNI
20687	26/11/2021	SYNERGY	ELECTRICITY CHARGES	\$ 6,412.17	MUNI
20688	26/11/2021	WATER CORPORATION OF WA	WATER CHARGES	\$ 47.77	MUNI
20689	30/11/2021	SHIRE OF CORRIGIN	CONTAINERS FOR CHANGE SCHEME FLOAT RECOUP	\$ 242.80	MUNI
EFT16813	04/11/2021	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	\$ 357.32	MUNI
EFT16814	04/11/2021	SALARY PACKAGING AUSTRALIA	SALARY PACKAGING PAYROLL DEDUCTIONS	\$ 451.20	MUNI
EFT16815	04/11/2021	CORRIGIN PANEL BEATERS PTY LTD	CUSTOMER REFUND	\$ 1,014.34	MUNI
EFT16818	11/11/2021	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT RECOVERY AND ASSOCIATED LEGAL FEES	\$ 594.00	MUNI
EFT16819	11/11/2021	AQUATIC SERVICES WA PTY LTD	CLEANING AND SEALING OF SWIMMING POOL FOOT VALVE	\$ 660.00	MUNI
EFT16820	11/11/2021	BEST OFFICE SYSTEMS	PHOTOCOPYING - CRC & ADMIN OFFICE	\$ 496.04	MUNI
EFT16821	11/11/2021	CORRIGIN NEWSAGENCY	NEWSPAPERS & STATIONERY SUPPLIES FOR SEPTEMBER 2021	\$ 396.45	MUNI
EFT16822	11/11/2021	CORRIGIN TYREPOWER	PLANT REPAIRS - LOADER	\$ 1,171.00	MUNI
EFT16823	11/11/2021	DEPT OF FIRE & EMERGENCY SERVICES	2021 / 2022 EMERGENCY SERVICES LEVY PAYMENT	\$ 88.00	MUNI
EFT16824	11/11/2021	HARRIS ZUGLIAN ELECTRICS	ELECTRICAL SERVICES - CARAVAN PARK & SWIMMING POOL	\$ 2,302.98	MUNI
EFT16825	11/11/2021	HIMAC ATTACHMENTS	PLANT PARTS - LOADER	\$ 453.20	MUNI
EFT16826	11/11/2021	JASON SIGNMAKERS	ROAD SIGNS, STREET SIGNS	\$ 892.58	MUNI
EFT16827	11/11/2021	MCLEODS BARRISTERS & SOLICITORS	SOLICITORS REPRESENTATION LETTER FOR 2020 / 2021 ANNUAL AUDIT	\$ 176.00	MUNI
EFT16828	11/11/2021	NEU-TECH AUTO ELECTRICS	PLANT PARTS & REPAIRS - ROLLER	\$ 1,725.99	MUNI
EFT16829	11/11/2021	SIGMA CHEMICALS	POOL FILTER CARTRIDGE, POOL VACUUM PARTS, CHAIR LIFT BATTERY	\$ 571.04	MUNI
EFT16830	11/11/2021	STATE LIBRARY OF WESTERN AUSTRALIA	DELIVERY OF 2021 / 2022 BETTER BEGINNINGS PROGRAM	\$ 38.50	MUNI

LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL FOR THE MONTH OF NOVEMBER 2021

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT	BANK
EFT16831	11/11/2021	THE BUTCHERS BLOCK	CATERING SUPPLIES	\$ 29.87	MUNI
EFT16832	11/11/2021	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES	\$ 12.25	MUNI
EFT16833	11/11/2021	WENDY MARIE GARDNER	CUSTOMER REFUND	\$ 140.84	MUNI
EFT16834	11/11/2021	WEST COAST ASBESTOS REGISTERS	REMOVAL OF ASBESTOS & UNWANTED FIXUTRES FROM BULYEE HALL	\$ 2,310.00	MUNI
EFT16835	11/11/2021	WESTERN MECHANICAL CORRIGIN	PLANT SERVICE & PARTS - SIDE TIPPER TRAILER, CREW CAB TRUCK	\$ 1,692.43	MUNI
EFT16836	11/11/2021	WORLDWIDE EAST PERTH	SHIRE OF CORRIGIN PRINTED ENVELOPES	\$ 2,176.00	MUNI
EFT16837	11/11/2021	AUSTRALIAN TAXATION OFFICE	BAS PAYMENT FOR OCTOBER 2021	\$ 61,042.00	MUNI
EFT16838	18/11/2021	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT RECOVERY AND ASSOCIATED LEGAL FEES	\$ 1,798.50	MUNI
EFT16839	18/11/2021	AUSTRALIA POST	POSTAGE CHARGES FOR OCTOBER 2021	\$ 336.50	MUNI
EFT16840	18/11/2021	BORAL CONSTRUCTION MATERIALS GROUP LTD	3,000 LITRES OF EMULSION, 12 TONNES OF LOOSE COLD MIX	\$ 8,474.40	MUNI
EFT16841	18/11/2021	CARL BROOKER	STAFF REIMBURSEMENT	\$ 20.00	MUNI
EFT16842	18/11/2021	CELLARBRATIONS @ CORRIGIN	REFRESHMENTS AND CATERING SUPPLIES	\$ 65.50	MUNI
EFT16843	18/11/2021	COFFEY TESTING PTY LTD	TESTING OF GRAVEL PIT SAMPLES FOR BULLARING - GORGE ROCK ROAD	\$ 2,498.10	MUNI
EFT16844	18/11/2021	CONNELLY IMAGES	TOURISM SIGNS - GORGE ROCK, RV 48 HOURS STAY, CRC FOYER	\$ 1,278.60	MUNI
EFT16845	18/11/2021	CORRIGIN TYREPOWER	PLANT REPAIRS - NISSAN X-TRAIL	\$ 40.00	MUNI
EFT16846	18/11/2021	CORSIGN WA PTY LTD	ROAD SIGNS, STREET SIGNS	\$ 2,556.40	MUNI
EFT16847	18/11/2021	EXURBAN PTY LTD	TOWN PLANNING CONSULTANCY SERVICES FOR OCTOBER 2021	\$ 2,743.37	MUNI
EFT16848	18/11/2021	G & W SURVEYS	SURVEY OF THE RABBIT PROOF FENCE ROAD	\$ 2,959.00	MUNI
EFT16849	18/11/2021	HARRIS ZUGLIAN ELECTRICS	ELECTRICAL REPAIRS - 51 GOYDER STREET	\$ 158.10	MUNI
EFT16850	18/11/2021	IGA CORRIGIN	REFRESHMENTS AND CATERING SUPPLIES	\$ 532.16	MUNI
EFT16851	18/11/2021	KATEMS SUPERMARKET	REFRESHMENTS AND CATERING SUPPLIES	\$ 625.56	MUNI
EFT16852	18/11/2021	KYLIE ANN CALEY	STAFF REIMBURSEMENT	\$ 79.99	MUNI
EFT16853	18/11/2021	LAKE YEALERING PROGRESS ASSOCIATION	2021 / 2022 COMMUNITY GRANTS PROGRAM - YEALERING REGATTA	\$ 750.00	MUNI
EFT16854	18/11/2021	LANDGATE	GROSS RENAL VALUATIONS CHARGEABLE SCHEDULE	\$ 101.85	MUNI
EFT16855	18/11/2021	METAL ARTWORK CREATIONS	DESK PLAQUES FOR NEW COUNCILLORS	\$ 58.30	MUNI
EFT16856	18/11/2021	MOORE AUSTRALIA W A PTY LTD	UPDATE LONG TERM FINANCIAL PLAN, PRESENT TO ELECTED MEMBERS	\$ 7,519.07	MUNI
EFT16857	18/11/2021	NEU-TECH AUTO ELECTRICS	PLANT SERVICE & PARTS - PRIME MOVER, BULYEE FIRE TRUCK	\$ 1,714.66	MUNI
EFT16858	18/11/2021	NUTRIEN AG SOLUTIONS LIMITED	4 BUNDLES OF FENCE DROPPERS FOR ROAD MARKING	\$ 724.68	MUNI
EFT16859	18/11/2021	OFFICE OF REGIONAL ARCHITECTURE	ARCHITECTURAL SERVICES - WELLNESS CENTRE REDEVELOPMENT	\$ 660.00	MUNI
EFT16860	18/11/2021	QC ULTIMATE CLEAN	PAVER, TILE AND COUCH CLEANING AT CREC	\$ 3,080.55	MUNI
EFT16861	18/11/2021	RENTCO TRANSPORT EQUIPMENT RENTALS	PLANT HIRE - PRIME MOVER	\$ 11,441.93	MUNI
EFT16862	18/11/2021	SHIRE OF BROOKTON	PROVISION OF LG COMMUNITY EMERGENCY SERVICES MANAGER	\$ 4,346.30	MUNI

LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL FOR THE MONTH OF NOVEMBER 2021

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT	BANK
EFT16863	18/11/2021	SQUIRE PATTON BOGGS (AU)	LEGAL ADVICE AND REPRESENTATION - CREC	\$ 397.10	MUNI
EFT16864	18/11/2021	T-QUIP	PLANT PARTS - TORO GROUNDMASTER, TORO Z MASTER	\$ 589.85	MUNI
EFT16865	18/11/2021	TELSTRA	INTEGRATED MESSAGING SERVICE	\$ 2.84	MUNI
EFT16866	18/11/2021	TREMAR CONTRACTING	LIQUID WASTE REMOVAL - CREC, CORRIGIN TIP, SALE YARDS	\$ 643.50	MUNI
EFT16867	18/11/2021	TUTT BRYANT HIRE PTY LTD	PLANT HIRE - PADFOOT ROLLER	\$ 6,433.63	MUNI
EFT16868	18/11/2021	WALLIS COMPUTER SOLUTIONS	OPTUS TELTONIKA INTERNET SERVICE	\$ 136.40	MUNI
EFT16869	18/11/2021	WARREN KENNY CARPENTRY SERVICES	INSTALL REPLACEMENT COLORBOND FENCE - 23A MCANDREW AVE	\$ 2,589.40	MUNI
EFT16870	18/11/2021	WESTERN HYDRAULICS CORRIGIN	PLANT PARTS - SIDE TIPPER TRAILERS	\$ 1,492.74	MUNI
EFT16871	18/11/2021	WESTERN MECHANICAL CORRIGIN	PLANT REPAIRS - PRIME MOVER	\$ 165.00	MUNI
EFT16872	18/11/2021	WURTH AUSTRALIA PTY LTD	HARDWARE SUPPLIES	\$ 623.36	MUNI
EFT16873	18/11/2021	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	\$ 357.32	MUNI
EFT16874	18/11/2021	MUNICIPAL EMPLOYEES UNION	PAYROLL DEDUCTIONS	\$ 41.00	MUNI
EFT16875	18/11/2021	SALARY PACKAGING AUSTRALIA	SALARY PACKAGING PAYROLL DEDUCTIONS	\$ 451.20	MUNI
EFT16876	18/11/2021	SHIRE OF CORRIGIN OUTSIDE STAFF SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 110.00	MUNI
EFT16877	26/11/2021	AQUATIC SERVICES WA PTY LTD	CALIBRATION OF SWIMMING POOL PH AND CHLORINE DIALOG	\$ 643.50	MUNI
EFT16878	26/11/2021	AVON WASTE	5 WEEKS RUBBISH COLLECTION - OCTOBER 2021	\$ 17,956.71	MUNI
EFT16879	26/11/2021	BOC LIMITED	CONTAINER SERVICE FEE FOR POOL - MEDICAL OXYGEN	\$ 12.54	MUNI
EFT16880	26/11/2021	COLGAN INDUSTRIES PTY LTD	PROGESS CLAIM FOR TOWN HALL & OLD ROADS BOARD RESTORATIONS	\$ 153,236.32	MUNI
EFT16881	26/11/2021	CORRIGIN HARDWARE	HARDWARE SUPPLIES	\$ 11,654.43	MUNI
EFT16882	26/11/2021	GRAVITY DISCOVERY CENTRE FOUNDATION INC.	ASTRO FIELD NIGHT COMMUNITY EVENT	\$ 550.00	MUNI
EFT16883	26/11/2021	GREAT SOUTHERN FUEL SUPPLIES	FUEL SUPPLIES FOR OCTOBER 2021	\$ 23,047.71	MUNI
EFT16884	26/11/2021	GREENFIELD TECHNICAL SERVICES	VISUAL IMAGERY OF THE SHIRE NETWORK INCLUDING ROAD DETAILS	\$ 19,250.00	MUNI
EFT16885	26/11/2021	HAULMORE TRAILER RENTALS	PLANT HIRE - TANDEM DOLLY TRAILER	\$ 1,635.33	MUNI
EFT16886	26/11/2021	HEATHER VICTORIA TALBOT	STAFF REIMBURSEMENT	\$ 110.00	MUNI
EFT16887	26/11/2021	HERSEY'S SAFETY PTY LTD	HARDWARE SUPPLIES / PERSONAL PROTECTIVE EQUIPMENT	\$ 2,214.10	MUNI
EFT16888	26/11/2021	KAREN WILKINSON	STAFF REIMBURSEMENT	\$ 250.00	MUNI
EFT16889	26/11/2021	KYLIE ANN CALEY	STAFF REIMBURSEMENT	\$ 385.33	MUNI
EFT16890	26/11/2021	MERREDIN TELEPHONE SERVICES	REPAIR NETWORK POINT IN COUNCIL CHAMBERS	\$ 278.30	MUNI
EFT16891	26/11/2021	MONSTERBALL AMUSEMENTS & HIRE	50% DEPOSIT - AMUSEMENT HIRE FOR 2021 CORRIGIN PARK PARTY	\$ 2,245.00	MUNI
EFT16892	26/11/2021	NEU-TECH AUTO ELECTRICS	PARTS FOR DEPOT FUEL TANK	\$ 385.35	MUNI
EFT16893	26/11/2021	NOURISHABLEY	WELLBEING IN THE WHEATBELT WORKSHOP - SUNRISE FLOW SESSION	\$ 340.00	MUNI
EFT16894	26/11/2021	PIPPA DAVEY	STAFF REIMBURSEMENT	\$ 250.00	MUNI

LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL FOR THE MONTH OF NOVEMBER 2021

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT	BANK
EFT16895	26/11/2021	REINFORCED CONCRETE PIPES AUSTRALIA (WA)	PIPES FOR CULVERT REPAIRS TO HEAL ROAD & GLENMORE ROAD	\$ 9,140.12	MUNI
EFT16896	26/11/2021	ROYAL LIFE SAVING SOCIETY WA	STAFF UNIFORM	\$ 268.00	MUNI
EFT16897	26/11/2021	SIGMA CHEMICALS	SWIMMING POOL CHEMICALS AND SUPPLIES	\$ 1,499.96	MUNI
EFT16898	26/11/2021	TAYLA KAREN SMITH	STAFF REIMBURSEMENT	\$ 38.78	MUNI
EFT16899	26/11/2021	TELSTRA	PHONE AND INTERNET CHARGES	\$ 1,284.12	MUNI
EFT16900	26/11/2021	THE BUTCHERS BLOCK	CATERING SUPPLIES	\$ 72.37	MUNI
EFT16901	26/11/2021	TROWBRIDGE GALLERY	FRAMING OF ORIGINAL PLANS OF CORRIGIN TOWN HALL	\$ 1,700.00	MUNI
EFT16902	26/11/2021	WALLIS COMPUTER SOLUTIONS	UPGRADE OF POS APPLICATION AT CONTAINERS FOR CHANGE SHED	\$ 154.00	MUNI
EFT16903	26/11/2021	AC ELECTRICS WA	ELECTRICAL SERVICES - CARAVAN PARK & SWIMMING POOL	\$ 3,008.50	MUNI
EFT16904	26/11/2021	AGWEST MACHINERY	FERTILISER SPREADER	\$ 5,775.00	MUNI
EFT16905	26/11/2021	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT RECOVERY AND ASSOCIATED LEGAL FEES	\$ 4,311.58	MUNI
EFT16906	26/11/2021	ARROW BRONZE	CEMETERY NICHE WALL PLAQUE	\$ 190.80	MUNI
EFT16907	26/11/2021	BEST OFFICE SYSTEMS	PHOTOCOPYING - WORKS DEPOT	\$ 78.15	MUNI
EFT16908	26/11/2021	BOBCAT ATTACH	1200MM HEAVY DUTY BATTER BUCKET TO SUIT KUBOTA EXCAVATOR	\$ 2,794.00	MUNI
EFT16909	26/11/2021	BROWNLEY'S PLUMBING & GAS	PLUMBING SERVICES - JOSE ST UNITS, 1 SPANNEY ST, ADVENTURE PARK	\$ 5,116.21	MUNI
EFT16910	26/11/2021	CELLARBRATIONS @ CORRIGIN	REFRESHMENTS AND CATERING SUPPLIES	\$ 14.00	MUNI
EFT16911	26/11/2021	CORRIGIN MEDICAL CENTRE	PRE-EMPLOYMENT MEDICAL APPOINTMENT	\$ 180.50	MUNI
EFT16912	26/11/2021	CORRIGIN OFFICE SUPPLIES	STATIONERY SUPPLIES	\$ 116.82	MUNI
EFT16913	26/11/2021	CORRIGIN ROADHOUSE	REFRESHMENTS AND CATERING	\$ 114.00	MUNI
EFT16914	26/11/2021	CORRIGIN TYREPOWER	STRIP RIMS FROM ILLEGALLY DUMPED TYRES FOR DISPOSAL	\$ 96.00	MUNI
EFT16915	26/11/2021	CORSIGN WA PTY LTD	POSTS AND CLAMPS FOR STREET SIGNS	\$ 415.80	MUNI
EFT16916	26/11/2021	ELDERS RURAL SERVICES AUSTRALIA LIMITED	4 BUNDLES OF FENCE DROPPERS FOR ROAD MARKING	\$ 968.00	MUNI
EFT16917	26/11/2021	EMILY MEGAN COUSINS	STAFF REIMBURSEMENT	\$ 93.27	MUNI
EFT16918	26/11/2021	FIRST HEALTH SERVICES	CORRIGIN MEDICAL CENTRE SERVICE FEE FOR NOVEMBER 2021	\$ 11,880.00	MUNI
EFT16919	26/11/2021	GREAT SOUTHERN FUEL SUPPLIES	FUEL SUPPLIES FOR OCTOBER 2021	\$ 3,259.56	MUNI
EFT16920	26/11/2021	GREENLITE ELECTRICAL CONTRACTORS PTY LTD	PROGRESS CLAIM FOR OVAL LIGHTING UPGRADE PROJECT	\$ 162,787.27	MUNI
EFT16921	26/11/2021	GREENFIELD TECHNICAL SERVICES	PREPARATION OF DRFAWA FUNDING SUBMISSION FOR DFES	\$ 8,246.70	MUNI
EFT16922	26/11/2021	IGA CORRIGIN	REFRESHMENTS AND CATERING SUPPLIES	\$ 38.47	MUNI
EFT16923	26/11/2021	ITR PACIFIC PTY LTD	PLANT PARTS - GRADER BLADES	\$ 8,085.00	MUNI
EFT16924	26/11/2021	JP PROMOTIONS	EMBROIDERED HATS FOR SHIRE STAFF	\$ 1,107.87	MUNI
EFT16925	26/11/2021	MCPEST PEST CONTROL	SPIDER TREATMENT OF SHIRE BUILDINGS AND RESIDENCES	\$ 4,796.00	MUNI
EFT16926	26/11/2021	NARROGIN BETTA HOME LIVING	NEW FRIDGE FOR COUNCIL CHAMBERS	\$ 1,944.00	MUNI

LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL FOR THE MONTH OF NOVEMBER 2021

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT	BANK
EFT16927	26/11/2021	NEU-TECH AUTO ELECTRICS	PLANT SERVICE & REPAIRS - TIP TRUCK, CENTRAL FIRE TRUCK	\$ 2,686.45	MUNI
EFT16928	26/11/2021	REINFORCED CONCRETE PIPES AUSTRALIA (WA)	PIPES AND CULVERTS FOR RABBIT PROOF FENCE ROAD	\$ 24,426.93	MUNI
EFT16929	26/11/2021	ROE TOURISM ASSOCIATION	ROE TOURISM MEMBERSHIP & CONTRIBUTION TOWARDS EO	\$ 6,000.00	MUNI
EFT16930	26/11/2021	S & J BOZANICH EARTHMOVING PTY LTD	PUSH UP APPROXIMATELY 15,000 CUBIC METRES OF GRAVEL	\$ 22,500.00	MUNI
EFT16931	26/11/2021	SIGMA CHEMICALS	WALL CLOCK FOR SWIMMING POOL	\$ 58.30	MUNI
EFT16932	26/11/2021	STAR TRACK EXPRESS PTY LTD	FREIGHT CHARGES	\$ 330.41	MUNI
EFT16933	26/11/2021	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES	\$ 11.01	MUNI
EFT16934	26/11/2021	WALLIS COMPUTER SOLUTIONS	MICROSOFT 365 BUSINESS PREMIUM PRO-RATA OCT 2021-JAN 2022	\$ 1,277.43	MUNI
EFT16935	26/11/2021	WESTRAC PTY LTD	AUGER BIT FOR SKID STEER LOADER	\$ 522.50	MUNI
EFT16936	26/11/2021	WEST COAST ASBESTOS REGISTERS	REMOVE ASBESTOS FENCE, INSTALL COLORBOND FENCE - TOWN HALL	\$ 2,354.00	MUNI
EFT16937	26/11/2021	WESTERN MECHANICAL CORRIGIN	PLANT PARTS & REPAIRS - PRIME MOVER, CENTRAL FIRE TRUCK	\$ 4,477.40	MUNI
EFT16938	26/11/2021	WESTERN TYRES CORRIGIN	PLANT PARTS & REPAIRS - ROLLER	\$ 1,739.50	MUNI
DD13576.1	1/11/2021	WESTNET PTY LTD	INTERNET CHARGES	\$ 89.95	MUNI
DD13577.1	1/11/2021	WESTNET PTY LTD	INTERNET CHARGES	\$ 149.95	MUNI
DD13610.1	2/11/2021	NATIONAL AUSTRALIA BANK	CREDIT CARD PAYMENTS	\$ 2,258.04	MUNI
DD13570.1	3/11/2021	AWARE SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 8,667.20	MUNI
DD13570.2	3/11/2021	MLC NAVIGATOR RETIREMENT PLAN	SUPERANNUATION CONTRIBUTIONS	\$ 111.00	MUNI
DD13570.3	3/11/2021	HOSTPLUS SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 549.54	MUNI
DD13570.4	3/11/2021	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 2,547.11	MUNI
DD13570.5	3/11/2021	BT SUPER FOR LIFE	SUPERANNUATION CONTRIBUTIONS	\$ 445.69	MUNI
DD13570.6	3/11/2021	REST SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 412.66	MUNI
DD13570.7	3/11/2021	CATHOLIC SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 678.59	MUNI
DD13570.8	3/11/2021	EQUIPSUPER	SUPERANNUATION CONTRIBUTIONS	\$ 240.16	MUNI
DD13615.1	17/11/2021	AWARE SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 8,692.84	MUNI
DD13615.2	17/11/2021	MLC NAVIGATOR RETIREMENT PLAN	SUPERANNUATION CONTRIBUTIONS	\$ 111.00	MUNI
DD13615.3	17/11/2021	HOSTPLUS SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 530.91	MUNI
DD13615.4	17/11/2021	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 2,616.43	MUNI
DD13615.5	17/11/2021	BT SUPER FOR LIFE	SUPERANNUATION CONTRIBUTIONS	\$ 395.84	MUNI
DD13615.6	17/11/2021	REST SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 412.66	MUNI
DD13615.7	17/11/2021	CATHOLIC SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 698.68	MUNI
DD13615.8	17/11/2021	EQUIPSUPER	SUPERANNUATION CONTRIBUTIONS	\$ 212.31	MUNI
DD13629.1	19/11/2021	CLASSIC FUNDING GROUP PTY LTD	RESOURCE CENTRE PHOTOCOPIER LEASE	\$ 237.60	MUNI

LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL FOR THE MONTH OF NOVEMBER 2021

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT	BANK
DD13561.1	1/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 2,126.85	LIC
DD13563.1	2/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 2,142.95	LIC
DD13568.1	3/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 464.80	LIC
DD13580.1	5/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 137.90	LIC
DD13582.1	8/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 1,820.70	LIC
DD13586.1	9/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 1,224.10	LIC
DD13592.1	10/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 938.85	LIC
DD13599.1	11/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 2,524.40	LIC
DD13602.1	13/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 2,069.55	LIC
DD13604.1	15/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 418.10	LIC
DD13609.1	16/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 1,740.30	LIC
DD13618.1	17/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 574.55	LIC
DD13620.1	18/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 507.35	LIC
DD13624.1	19/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 255.40	LIC
DD13628.1	23/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 4,148.20	LIC
DD13636.1	24/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 3,298.20	LIC
DD13639.1	25/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 1,302.00	LIC
DD13641.1	26/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 14.95	LIC
DD13643.1	29/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 300.30	LIC
DD13646.1	30/11/2021	DEPARTMENT OF TRANSPORT	DOT DIRECT DEBIT	\$ 6,071.80	LIC
JNL	4/11/2021	PAYROLL	FORTNIGHTLY PAYROLL PAYMENT PPE 03/11/2021	\$ 64,344.13	MUNI
JNL	18/11/2021	PAYROLL	FORTNIGHTLY PAYROLL PAYMENT PPE 17/11/2021	\$ 66,923.47	MUNI

\$ 910,557.14

MUNICIPAL ACCOUNT PAYMENTS	\$ 874,435.49
TRUST ACCOUNT PAYMENTS	\$ 4,040.40
LICENSING ACCOUNT PAYMENTS	\$ 32,081.25
EDNA STEVENSON TRUST ACCOUNT PAYMENTS	\$ -
	<u>\$ 910,557.14</u>



SHIRE OF CORRIGIN
NAB BUSINESS MASTERCARD
PAYMENTS OF ACCOUNTS BY CREDIT CARD
FOR THE STATEMENT PERIOD: 29 SEPTEMBER 2021 TO 28 OCTOBER 2021

DATE	DETAILS	DESCRIPTION	AMOUNT
CARD NUMBER 4557-XXXX-XXXX-4143			
13/10/2021	IKEA Pty Ltd	Bookcase for library	\$ 212.00
13/10/2021	Dick Smith	Kogan Mini Projector for CRC (grant funded)	\$ 195.99
14/10/2021	Local Government Professionals Australia WA	Annual State Conference - CEO registration	\$ 1,230.00
19/10/2021	Western Australian Local Government Association	Emergency Management for LG Leaders - CEO registration	\$ 295.00
		CREDIT CARD TOTAL	\$ 1,932.99
CARD NUMBER 4557-XXXX-XXXX-0935			
5/10/2021	Dept of Mines, Industry Regulation and Safety	Licence to Perform High Risk Work - B Watts	\$ 100.00
5/10/2021	Dept of Mines, Industry Regulation and Safety	Variation to Licence to Perform High Risk Work - M Hobbins	\$ 78.50
11/10/2021	Itagz Pty Ltd	Dog Registration tags 24001 - 24200	\$ 146.55
		CREDIT CARD TOTAL	\$ 325.05
BILLING ACCOUNT			\$ -
TOTAL CREDIT CARD PAYMENTS			\$ 2,258.04

I, Kylie Caley, Deputy Chief Executive Officer, have reviewed the credit card payments on card 4557-XXXX-XXXX-4143 and confirm that from the descriptions on the documentation provided that ;

- all transactions are expenses incurred by the Shire of Corrigin;
- all purchases have been made in accordance with the Shire of Corrigin policy and procedures;
- all purchases are in accordance with the Local Government Act 1995 and associated regulations;
- no misuse of the any corporate credit card is evident .

Kylie Caley Kylie Caley 17 / 11 /2021

I, Natalie Manton, Chief Executive Officer, have reviewed the credit card payments on card 4557-XXXX-XXXX-0935 and confirm that from the descriptions on the documentation provided that ;

- all transactions are expenses incurred by the Shire of Corrigin;
- all purchases have been made in accordance with the Shire of Corrigin policy and procedures;
- all purchases are in accordance with the Local Government Act 1995 and associated regulations;
- no misuse of the any corporate credit card is evident .

Natalie Manton NLM 22 / 11 /2021



Statement for
NAB Business Visa
NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST &
AEDT Saturday and Sunday
Fax 1300 363 658
Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details

Cardholder Name: MRS NATALIE ANITA MANTON
Account No:
Statement Period: 29 September 2021 to 28 October 2021
Cardholder Limit: \$10,000

Transaction record for: MRS NATALIE ANITA MANTON

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
14 Oct 2021	\$212.00 ✓	IKEA PTY LTD TEMPE	Book case for library				74564451286
14 Oct 2021	\$195.99 ✓	Dick Smith YGDWHZEN Melbourne	Kogan mini projector for CPC				74773881286
18 Oct 2021	\$1,230.00 ✓	LOCAL GOVERNMENT MANA EAST PERTH	Annual State Conference	Registration	- CEO		74940521288
20 Oct 2021	\$295.00 ✓	EZI*WESTERN AUSTRALIAN WEST LEEDERV	Emergency management for LG Leaders		- Short course Booking		74155891292
Total for this period	\$1,932.99		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: *N.A.M.*

Date: 16/11/21



Cardholder Details

Cardholder Name: MS KYLIE ANN CALEY
Account No:
Statement Period: 29 September 2021 to 28 October 2021
Cardholder Limit: \$5,000

Transaction record for: MS KYLIE ANN CALEY

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
6 Oct 2021	\$100.00	WA GOVERNMENT-DMIRS CANNINGTON	B Watts - Licence to Perform High Risk Work				74940521278
6 Oct 2021	\$78.50	WA GOVERNMENT-DMIRS CANNINGTON	M Hobbs - Licence to Perform High Risk Work				74940521278
7 Oct 2021	\$146.55	PAYPAL *JTAGZPTYLTD 4029357733	Dog Registration Tags				74245371279
Total for this period	\$325.05		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature:

Date:

9.11.21





SHIRE OF CORRIGIN

MONTHLY FINANCIAL REPORT **(Containing the Statement of Financial Activity)** **For the period ending 30 November 2021**

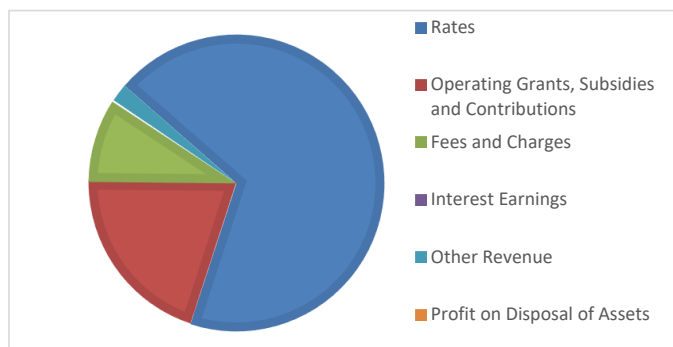
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT)
REGULATIONS 1996

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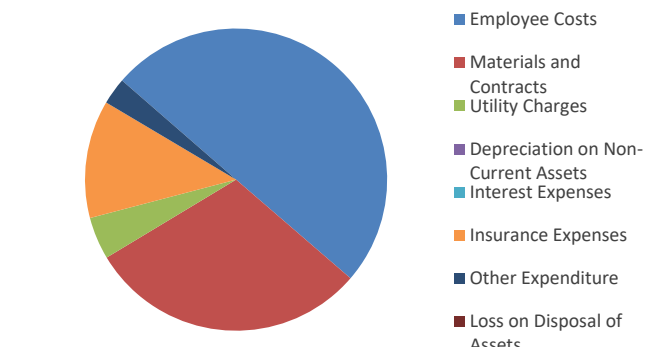
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OPERATING ACTIVITIES

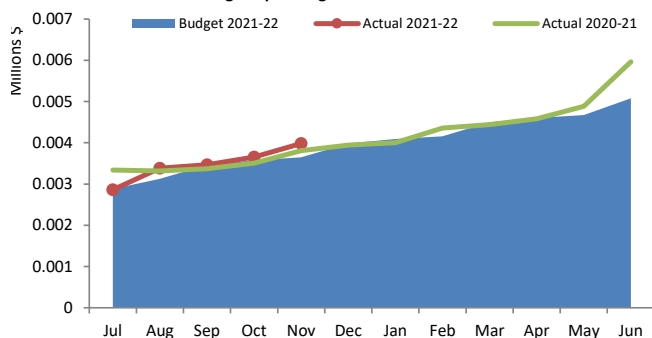
OPERATING REVENUE



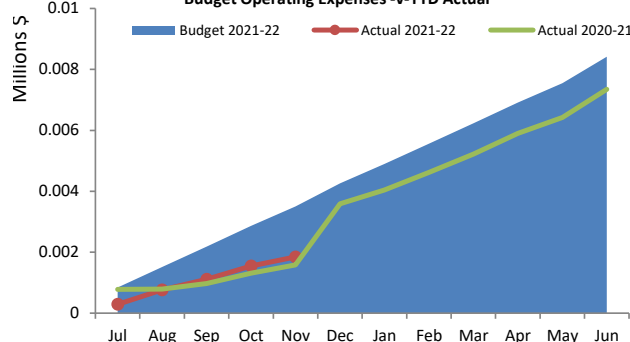
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

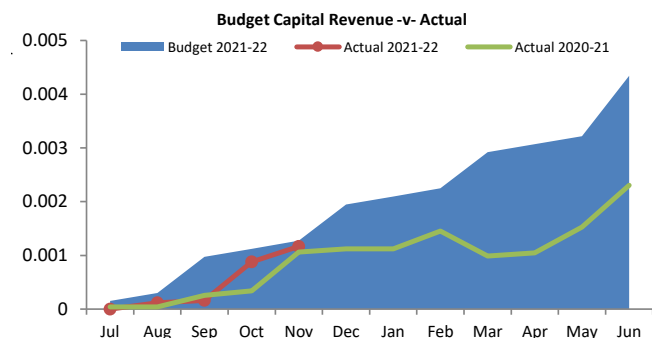


Budget Operating Expenses -v- YTD Actual

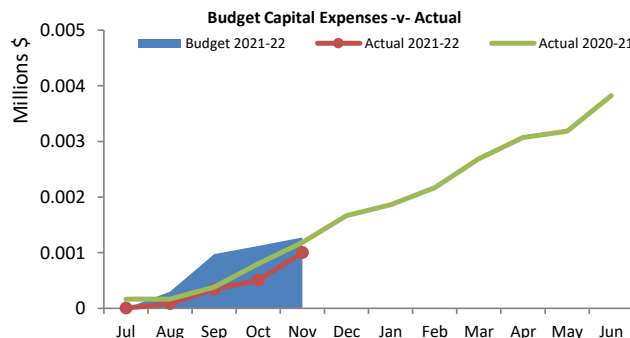


INVESTING ACTIVITIES

CAPITAL REVENUE



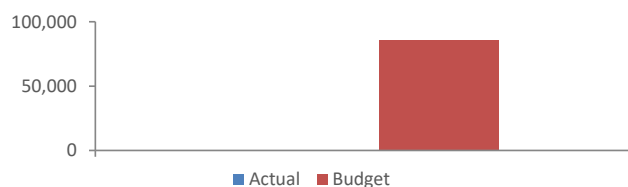
CAPITAL EXPENSES



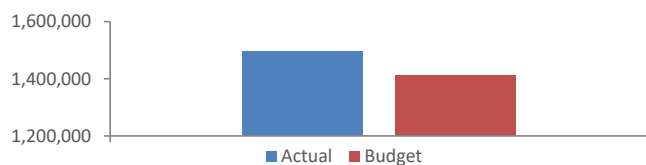
FINANCING ACTIVITIES

BORROWINGS

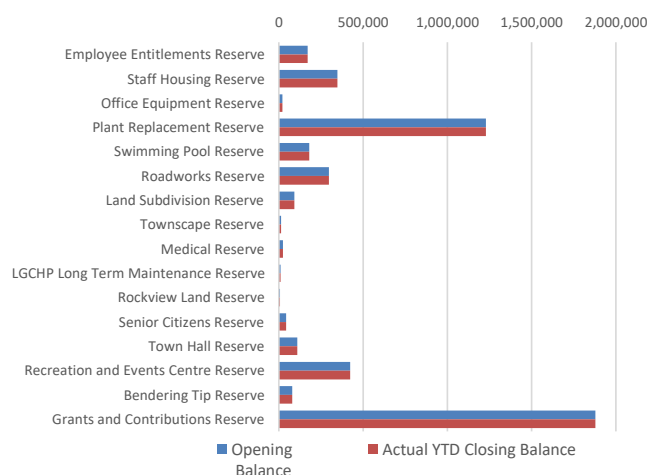
Principal Repayments



Principal Outstanding



RESERVES



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.60 M	\$0.60 M	\$0.88 M	\$0.28 M
Closing	\$0.00 M	\$3.44 M	\$3.22 M	(\$0.22 M)
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$8.31 M	% of total
Unrestricted Cash	\$3.38 M	40.7%
Restricted Cash	\$4.93 M	59.3%
Refer to Note 2 - Cash and Financial Assets		

Payables		
	\$0.10 M	% Outstanding
Trade Payables	\$0.06 M	
0 to 30 Days		96.8%
30 to 90 Days		3.2%
Over 90 Days		0%
Refer to Note 5 - Payables		

Receivables		
	\$0.48 M	% Collected
Rates Receivable	\$0.40 M	86.2%
Trade Receivable	\$0.08 M	% Outstanding
30 to 90 Days		34.0%
Over 90 Days		0.5%
Refer to Note 3 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.09 M	\$1.57 M	\$2.13 M	\$0.56 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$2.73 M	% Variance
YTD Budget	\$2.73 M	0.1%
Refer to Note 6 - Rate Revenue		

Operating Grants and Contributions		
YTD Actual	\$0.80 M	% Variance
YTD Budget	\$0.53 M	51.6%
Refer to Note 12 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.36 M	% Variance
YTD Budget	\$0.31 M	14.7%
Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.54 M)	\$1.27 M	\$0.21 M	(\$1.06 M)
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.04 M	%
Adopted Budget	\$0.35 M	(88.1%)
Refer to Note 7 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$1.00 M	% Spent
Adopted Budget	\$7.23 M	(86.2%)
Refer to Note 8 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$1.17 M	% Received
Adopted Budget	\$4.34 M	(73.1%)
Refer to Note 8 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.85 M	\$0.00 M	\$0.00 M	\$0.00 M
Refer to Statement of Financial Activity			

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$1.50 M
Refer to Note 9 - Borrowings	

Reserves	
Reserves balance	\$4.93 M
Interest earned	\$0.00 M
Refer to Note 10 - Cash Reserves	

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 NOVEMBER 2021

STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Adminisitation and operation of facilities and services to members of Council; other costs that relate to the task of assiting elected members and ratepayers on matters on matters which do not concern specific Council services
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, noise control and waste disposal compliance. Administration of the RoeRochealth Scheme and provision of various medical facilities
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child care centre, playgroups senior citizen centre and aged care Provision of services provided by the Community Resource Centre
HOUSING	To provide and maintain staff and rental housing.	Provision and maintenance of staff, aged, rental and joint venture housing
COMMUNITY AMENITIES	To provide services required by the community	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens reserves and playgrounds. Operation of library, and the support of other heritage and cultural facilities
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES	To help promote the Shire and its economic wellbeing.	Tourism and area promotion including the Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
OTHER PROPERTY AND SERVICES	To monitor and control Shire overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	597,236	597,236	876,917	279,681	46.83%	▲
Revenue from operating activities							
Governance		1,500	375	477	102	27.20%	
General purpose funding - general rates	6	2,730,415	2,730,415	2,733,754	3,339	0.12%	
General purpose funding - other		977,107	285,048	574,744	289,696	101.63%	
Law, order and public safety		56,623	29,837	37,993	8,156	27.34%	
Health		220,389	62,666	46,972	(15,694)	(25.04%)	
Education and welfare		154,819	72,704	83,525	10,821	14.88%	
Housing		134,890	57,060	57,209	149	0.26%	
Community amenities		307,071	127,925	157,446	29,521	23.08%	
Recreation and culture		56,510	20,270	29,762	9,492	46.83%	
Transport		275,760	189,346	189,344	(2)	(0.00%)	
Economic services		81,834	34,075	27,180	(6,895)	(20.23%)	
Other property and services		82,095	34,190	44,517	10,327	30.20%	
		5,079,013	3,643,911	3,982,923	339,012		
Expenditure from operating activities							
Governance		(836,098)	(303,064)	(267,394)	35,670	11.77%	▲
General purpose funding		(76,649)	(26,185)	(24,283)	1,902	7.26%	
Law, order and public safety		(228,699)	(76,645)	(51,184)	25,461	33.22%	▲
Health		(664,802)	(277,467)	(189,265)	88,202	31.79%	▲
Education and welfare		(383,027)	(164,747)	(116,843)	47,904	29.08%	▲
Housing		(164,313)	(71,083)	(38,686)	32,397	45.58%	▲
Community amenities		(693,600)	(289,256)	(236,934)	52,322	18.09%	▲
Recreation and culture		(1,712,776)	(700,361)	(314,453)	385,908	55.10%	▲
Transport		(3,043,437)	(1,263,907)	(539,559)	724,348	57.31%	▲
Economic services		(470,995)	(188,161)	(96,995)	91,166	48.45%	▲
Other property and services		(142,084)	(124,611)	29,846	154,457	123.95%	▲
		(8,416,480)	(3,485,487)	(1,845,750)	1,639,737		
Non-cash amounts excluded from operating activities	1(a)	3,427,358	1,411,925	(5,635)	(1,417,560)	(100.40%)	▼
Amount attributable to operating activities		89,891	1,570,349	2,131,538	561,189		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13	4,343,146	1,273,395	1,167,327	(106,068)	(8.33%)	
Proceeds from disposal of assets	7	351,400	0	41,818	41,818	0.00%	▲
Payments for property, plant and equipment and infrastructure	8	(7,229,755)	0	(1,000,608)	(1,000,608)	0.00%	▼
		(2,535,209)	1,273,395	208,537	(1,064,858)		
Non-cash amounts excluded from investing activities		0	0	0	0	0.00%	
Amount attributable to investing activities		(2,535,209)	1,273,395	208,537	(1,064,858)		
Financing Activities							
Transfer from reserves	10	2,099,103	0	0	0	0.00%	
Repayment of debentures	9	(86,121)	0	0	0	0.00%	
Transfer to reserves	10	(164,900)	0	0	0	0.00%	
Amount attributable to financing activities		1,848,082	0	0	0		
Closing funding surplus / (deficit)	1(c)	0	3,440,980	3,216,992			

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 NOVEMBER 2021

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	597,236	597,236	876,917	279,681	46.83%	▲
Revenue from operating activities							
Rates	6	2,730,415	2,730,415	2,733,754	3,339	0.12%	
Specified area rates	6	0	0	0	0	0.00%	
Operating grants, subsidies and contributions	12	1,409,081	528,705	801,716	273,011	51.64%	▲
Fees and charges		694,792	312,526	358,313	45,787	14.65%	▲
Service charges		0	0	0	0	0.00%	
Interest earnings		41,660	17,345	10,802	(6,543)	(37.72%)	
Other revenue		114,766	47,045	78,337	31,292	66.52%	▲
Profit on disposal of assets	7	88,304	7,875	0	(7,875)	(100.00%)	
		5,079,018	3,643,911	3,982,922	339,011		
Expenditure from operating activities							
Employee costs		(2,332,392)	(971,580)	(921,699)	49,881	5.13%	
Materials and contracts		(1,867,137)	(742,670)	(554,544)	188,126	25.33%	▲
Utility charges		(288,875)	(89,272)	(83,737)	5,535	6.20%	
Depreciation on non-current assets		(3,398,229)	(1,415,695)	0	1,415,695	100.00%	▲
Interest expenses		(68,432)	0	0	0	0.00%	
Insurance expenses		(235,165)	(221,145)	(232,941)	(11,796)	(5.33%)	
Other expenditure		(159,278)	(41,020)	(52,828)	(11,808)	(28.79%)	▼
Loss on disposal of assets	7	(66,977)	(4,105)	0	4,105	100.00%	
		(8,416,485)	(3,485,487)	(1,845,749)	1,639,738		
Non-cash amounts excluded from operating activities	1(a)	3,427,358	1,411,925	(5,635)	(1,417,560)	(100.40%)	▼
Amount attributable to operating activities		89,891	1,570,349	2,131,538	561,189		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	4,343,146	1,273,395	1,167,327	(106,068)	(8.33%)	
Proceeds from disposal of assets	7	351,400	0	41,818	41,818	0.00%	▲
Payments for property, plant and equipment	8	(7,229,755)	0	(1,000,608)	(1,000,608)	0.00%	▼
		(2,535,209)	1,273,395	208,537	(1,064,858)		
Amount attributable to investing activities		(2,535,209)	1,273,395	208,537	(1,064,858)		
Financing Activities							
Transfer from reserves	10	2,099,103	0	0	0	0.00%	
Repayment of debentures	9	(86,121)	0	0	0	0.00%	
Transfer to reserves	10	(164,900)	0	0	0	0.00%	
Amount attributable to financing activities		1,848,082	0	0	0		
Closing funding surplus / (deficit)	1(c)	0	3,440,980	3,216,992			

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 November 2021

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(88,304)	(7,875)	0
Movement in Other Accruals		0	0	(5,635)
Movement in employee benefit provisions (non-current)		50,456		
Add: Loss on asset disposals	7	66,977	4,105	0
Add: Depreciation on assets		3,398,229	1,415,695	0
Total non-cash items excluded from operating activities		3,427,358	1,411,925	(5,635)

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

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

		Last Year Closing 30 June 2021	This Time Last Year 30 November 2020	Year to Date 30 November 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(4,930,126)	(2,601,000)	(4,930,126)
Less: Land Held for Resale - Current		(60,000)	(80,000)	(60,000)
Add: Borrowings	9	86,121	82,260	86,121
Add: Provisions - employee	11	302,829	345,627	302,829
Total adjustments to net current assets		(4,601,176)	(2,253,113)	(4,601,176)

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

Current assets				
Cash and cash equivalents	2	3,187,210	4,711,752	3,378,160
Financial assets at amortised cost	2	3,053,498	2,601,000	4,930,126
Rates receivables	3	149,288	448,450	402,963
Receivables	3	52,981	27,794	78,410
Other current assets	4	134,894	158,253	119,127
Less: Current liabilities				
Payables	5	(223,982)	(308,965)	(99,303)
Borrowings	9	(86,121)	(82,260)	(86,121)
Contract liabilities	11	(486,846)	(345,627)	(602,366)
Provisions	11	(302,829)	0	(302,829)
Less: Total adjustments to net current assets	1(b)	(4,601,176)	(2,253,113)	(4,601,176)
Closing funding surplus / (deficit)		876,917	4,957,283	3,216,992

CURRENT AND NON-CURRENT CLASSIFICATION

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

NOTE 1

STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(b) Adjusted Net Current Assets

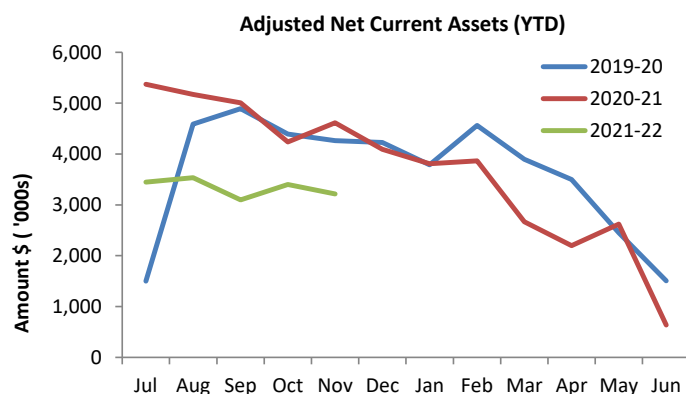
	Ref Note	Last Years Closing 30 June 2021	This Time Last Year 30 November 2020	Year to Date Actual 30 November 2021
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Short term Investment	2	1,067,143	3,931,244	2,467,879
Cash Unrestricted	2	243,439	780,508	910,281
Cash Restricted	2	4,930,126	2,601,000	4,930,126
Receivables - Rates	3	149,288	448,450	402,963
Receivables - Other	3	51,953	27,794	22,055
Accrued Income		(13,381)	(130)	430
Interest / ATO Receivable		1,028	4,369	56,355
Inventories		88,275	74,014	58,697
Land held for resale - current		60,000	80,000	60,000
		6,577,873	7,947,247	8,908,787
Less: Current Liabilities				
Payables	5	(710,830)	(308,965)	(701,669)
Provisions - employee	11	(302,829)	(345,627)	(302,829)
Long term borrowings	9	(86,121)	(82,260)	(86,121)
		(1,099,781)	(736,852)	(1,090,620)
Unadjusted Net Current Assets		5,478,092	7,210,396	7,818,167
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	10	(4,930,126)	(2,601,000)	(4,930,126)
Less: Land held for resale		(60,000)	(80,000)	(60,000)
Add: Provisions - employee	11	302,829	345,627	302,829
Add: Long term borrowings	11	86,121	82,260	86,121
Adjusted Net Current Assets		876,917	4,957,283	3,216,992

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD
Surplus (Deficit)
\$3.22 M
Last Year YTD
Surplus (Deficit)
\$4.96 M

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Petty Cash and Floats	Cash and cash equivalents	1,100		1,100				
		0						
At Call Deposits								
		0						
Municipal Fund	Cash and cash equivalents	909,181		909,181		NAB		At Call
Trust Fund	Cash and cash equivalents	0		0	63,763	NAB		At Call
Edna Stevenson Trust Fund	Cash and cash equivalents	0		0	889,755	NAB		At Call
Police Licensing Trust Fund	Cash and cash equivalents	0		0	13,867	NAB		At Call
Overnight Cash Deposit Facility	Cash and cash equivalents	2,467,879	1,876,628	4,344,507		WATC	0.20%	At Call
		0						
Term Deposits								
		0						
Reserve Fund	Financial assets at amortised cost	0	3,053,498	3,053,498		NAB	0.29%	22/03/2022
Total		3,378,160	4,930,126	8,308,286	967,385			
Comprising								
Cash and cash equivalents		3,378,160	1,876,628	5,254,788	967,385			
Financial assets at amortised cost		0	3,053,498	3,053,498	0			
		3,378,160	4,930,126	8,308,286	967,385			

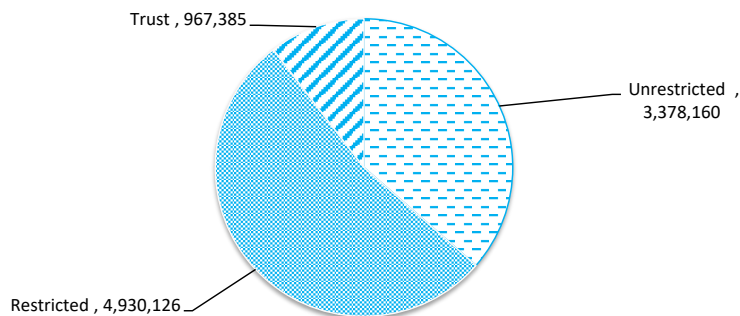
KEY INFORMATION

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

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

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

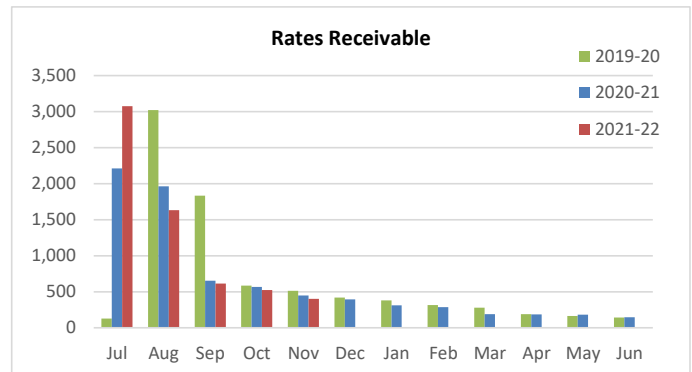
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 Jun 2021	30 Nov 2021
	\$	\$
Opening arrears previous years	155,860	149,288
Levied this year	2,658,045	2,774,882
Less - collections to date	(2,664,617)	(2,521,207)
Equals current outstanding	149,288	402,963
Net rates collectable	149,288	402,963
% Collected	94.7%	86.2%

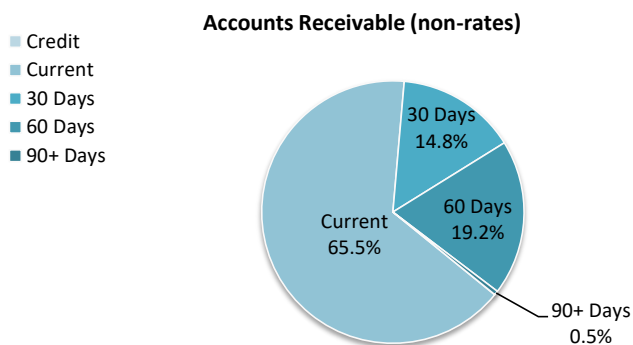


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(8)	12,975	2,925	3,798	100	19,791
Percentage	0.0%	65.6%	14.8%	19.2%	0.5%	
Balance per trial balance						
Sundry receivable						19,791
GST receivable						56,355
Staff Salary Sacrifice Arrangements						2,264
Total receivables general outstanding						78,410

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 November 2021
Other current assets	\$	\$	\$	\$
Inventory				
Fuel & Materials	88,275		(29,578)	58,697
Land held for resale				
Cost of acquisition	60,000			60,000
Other current assets				
Accrued income	(13,381)		13,811	430
Total other current assets	134,894	0	(15,767)	119,127
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

Contract assets

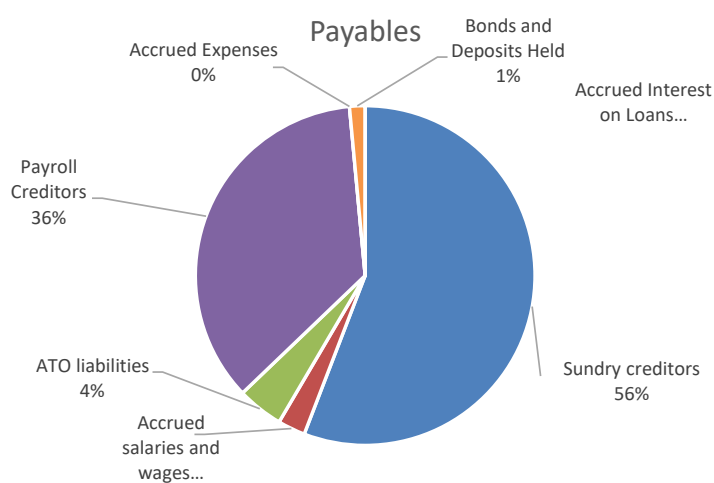
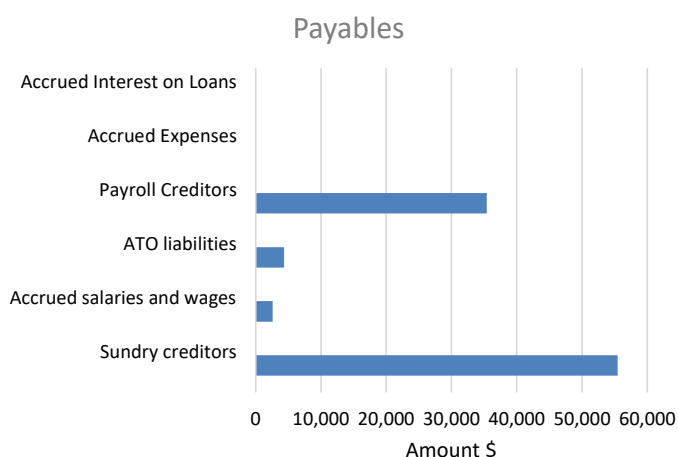
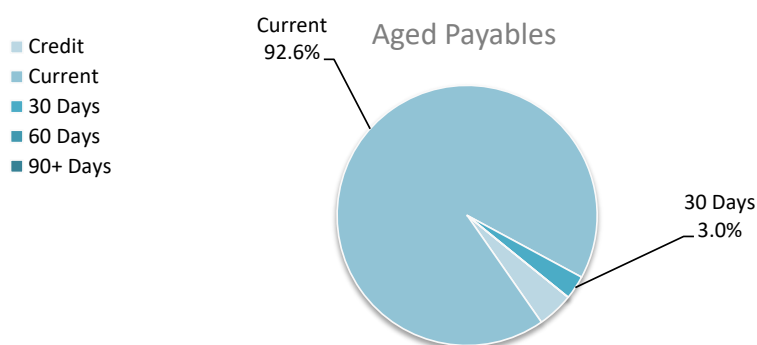
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(130)	2,671	85	0	0	2,627
Payables - ESL liability	0	0	52,828	0	0	52,828
Percentage	-4.9%	101.7%	3.2%	0%	0%	
Balance per trial balance						
Sundry creditors						55,455
Accrued salaries and wages						2,600
ATO liabilities						4,356
Payroll Creditors						35,422
Accrued Expenses						0
Bonds and Deposits Held						1,470
Accrued Interest on Loans						0
Total payables general outstanding						99,303

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



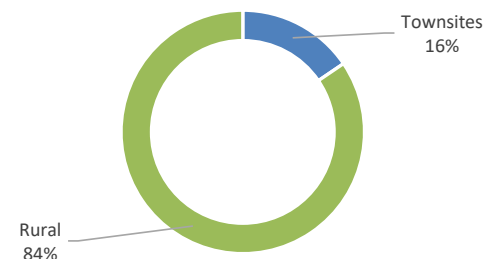
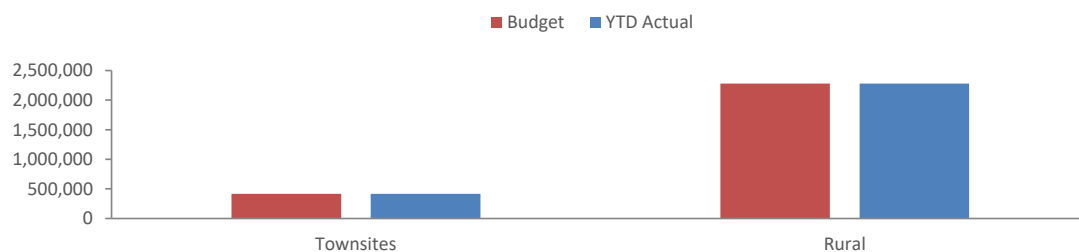
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

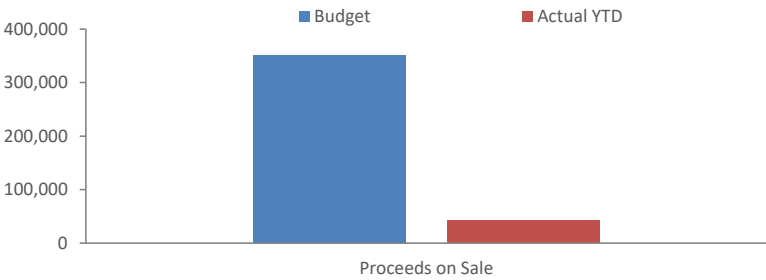
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Townsites	0.09395	410	4,421,914	415,426	0	0	415,426	415,426	3,184	0	418,610
Unimproved value											
Rural	0.01278	344	178,401,735	2,279,439	0	0	2,279,439	2,279,439	155	0	2,279,594
Sub-Total		754	182,823,649	2,694,865	0	0	2,694,865	2,694,865	3,340	0	2,698,204
Minimum payment	Minimum \$										
Gross rental value											
Townsites	450	55	102,259	24,750	0	0	24,750	24,750	0	0	24,750
Unimproved value											
Rural	450	24	293,598	10,800	0	0	10,800	10,800	0	0	10,800
Sub-total		79	395,857	35,550	0	0	35,550	35,550	0	0	35,550
Amount from general rates							2,730,415				2,733,754
Ex-gratia rates							41,128				41,128
Total general rates							2,771,543				2,774,882

KEY INFORMATION

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



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
	Bulyee Toilet Block	0		0	0	0	0	0	0
	Granite Rise Blocks	60,000	78,900	18,900	0	0	0	0	0
	Plant and equipment								
	Law, order, public safety								
	1COH392 Central Brigade Fire Truck	44,620	0	0	(44,620)	0	0	0	0
	Health								
	4CR 2021 Isuzu MUX	32,500	25,000	0	(7,500)	0	0	0	0
	CR1000 2018 Toyota Kluger	44,857	35,000	0	(9,857)	0	0	0	0
	Transport								
	CR7 2011 Iveco Powerstar Prime Mover	85,596	100,000	14,404	0	0	0	0	0
	CR23 2005 Hino Dutro 8500 X/Long	0	50,000	50,000	0	0	0	0	0
	2008 Spreader Horward Bagshaw or Bredrock	0	5,000	5,000	0	0	0	0	0
	Other property and services								
	1CR 2021 Toyota Prado	62,500	57,500	0	(5,000)	0	0	0	0
	1CR Mazda Asaki (Carryover 20/21)	0	0	0	0	40,397	41,818	1,421	0
		330,073	351,400	88,304	(66,977)	40,397	41,818	1,421	0



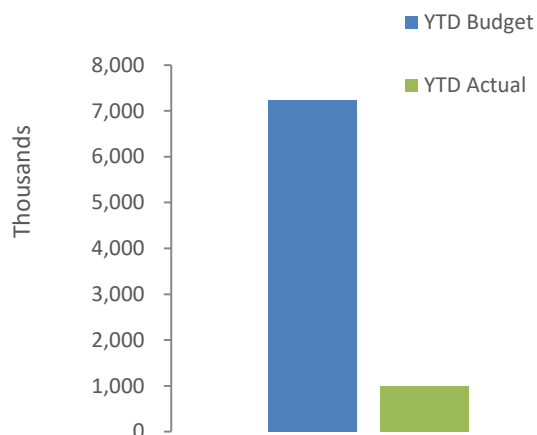
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	777,821	0	156,612	156,612
Plant and equipment	1,325,000	0	83,469	83,469
Infrastructure - roads	3,156,759	0	490,683	490,683
Infrastructure - Footpaths	1,970,175	0	269,844	269,844
Payments for Capital Acquisitions	7,229,755	0	1,000,608	1,000,608
Right of use assets	0	0	0	0
Total Capital Acquisitions	7,229,755	0	1,000,608	1,000,608
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	4,343,146	1,273,395	1,167,327	(106,068)
Other (disposals & C/Fwd)	351,400	0	41,818	41,818
Cash backed reserves				
Recreation and Events Centre Reserve	220,000	0	0	0
Grants and Contributions Reserve	1,879,103	0	0	0
Contribution - operations	436,106	(1,273,395)	(208,537)	1,064,858
Capital funding total	7,229,755	0	1,000,608	1,000,608

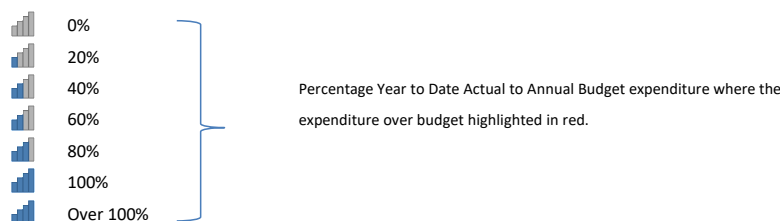
SIGNIFICANT ACCOUNTING POLICIES

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



Capital expenditure total

Level of completion indicators



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

			Adopted		Variance
Account Description			Budget	YTD Budget	(Under)/Over
Land and Buildings					
8411	Retention of Final Payment for Aged Housing		51,153	0	1,059 (1,059)
13282	Retention of Final Payment for Caravan Park Ablutions		3,908	0	0
7780	Wellness Centre Refurbishment		207,760	0	15,680 (15,680)
11186	Bullaring Hall Asbestos Removal		80,000	0	0
11187	Bulyee Toilet Block		60,000	0	0
11370	Gorge Rock Toilet Block		50,000	0	0
11180	Town Hall Painting & Improvements - Exterior		50,000	0	103,322 (103,322)
11185	Roads Board Conservation Works		275,000	0	36,551 (36,551)
Plant & Equipment					
14582	Purchase and Disposal of 1CR Toyota Prado		65,000	0	0
14582	Purchase and Disposal of 1CR Mazda Asaki (C/Over 20/21)		0	0	70,802 (70,802)
7480	Purchase and Disposal of 4CR Isuzu MUX		35,000	0	0
7781	Purchase and Disposal of CR1000 Toyota Kluger		45,000	0	0
12381	Purchase and Disposal of Iveco Prime Mover		200,000	0	0
12377	Purchase and Disposal of Hino Dutro		500,000	0	0
15181	New BFB Truck - Central Brigade		450,000	0	0
14287	Major Repair to Horward Bagshaw Spreader		10,000	0	0
14287	Purchase and Disposal of Small Plant		20,000	0	12,667 (12,667)
Infrastructure - Roads					
RG172	Corrigin Quairading Road		552,034	0	169,895 (169,895)
WFN007	Rabbit Proof Fence Road		1,539,771	0	278,596 (278,596)
RR003	Bullaring Pingelly Road		56,000	0	0
RR001	Bendering Road		144,500	0	0
RR004	Bullaring Gorge Rock Road		517,000	0	31,750 (31,750)
MR010	Yealering Kulin Road		40,760	0	0
MR126	Adam Street		70,000	0	0
MR018	Lomos South Road		72,994	0	0
CR011	Bilbarin Quairading Road		129,700	0	10,441 (10,441)
CR131	Hill Street		21,000	0	0
CR142	Connelly Parade		13,000	0	0
Infrastructure - Other					
12281	Footpath Upgrade		84,336	0	0
13285	Rotary Park Upgrade		1,436,599	0	4,950 (4,950)
10185	Waste Oil Facility		25,000	0	0
11390	Upgrade to Oval Lighting		374,240	0	208,115 (208,115)
11293	Non Slip Coating to Pool facility & Replace Filter in Hydro Pool		50,000	0	56,780 (56,780)
			7,229,755	0	1,000,608 (1,000,608)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

Repayments - borrowings

Information on borrowings			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2021	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$
Recreation and culture								
Community Recreation & Events Centre	102	1,496,092	0	86,121	1,496,092	1,409,971	0	68,432
Total		1,496,092	0	86,121	1,496,092	1,409,971	0	68,432
Current borrowings		86,121			86,121			
Non-current borrowings		1,409,971			1,409,971			
		1,496,092			1,496,092			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

OPERATING ACTIVITIES

NOTE 10

CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlements Reserve	171,090	0		0	0	0	171,090	171,090
Staff Housing Reserve	347,261	0	20,000	0	0	0	367,261	347,261
Office Equipment Reserve	21,609	0	10,000	0	0	0	31,609	21,609
Plant Replacement Reserve	1,229,600	0	0	0	0	0	1,229,600	1,229,600
Swimming Pool Reserve	181,112	0	30,000	0	0	0	211,112	181,112
Roadworks Reserve	297,539	0	0	0	0	0	297,539	297,539
Land Subdivision Reserve	91,617	0	18,900	0	0	0	110,517	91,617
Townscape Reserve	12,738	0	5,000	0	0	0	17,738	12,738
Medical Reserve	24,870	0	10,000	0	0	0	34,870	24,870
LGCHP Long Term Maintenance Reserve	10,269	0	0	0	0	0	10,269	10,269
Rockview Land Reserve	6,924	0	1,000	0	0	0	7,924	6,924
Senior Citizens Reserve	43,549	0	0	0	0	0	43,549	43,549
Town Hall Reserve	109,823	0	0	0	0	0	109,823	109,823
Recreation and Events Centre Reserve	423,726	0	60,000	0	(220,000)	0	263,726	423,726
Bendering Tip Reserve	79,296	0	10,000	0	0	0	89,296	79,296
Grants and Contributions Reserve	1,879,103	0	0	0	(1,879,103)	0	0	1,879,103
	4,930,126	0	164,900	0	(2,099,103)	0	2,995,923	4,930,126

KEY INFORMATION

	Note	Opening Balance 1 July 2021	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2021
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		468,633	0	0	0	468,633
- Rubbish Service - Inc Rec'd in Advance		0	0	208,306	(86,794)	121,512
- Excess Rates - Inc Rec'd in Advance		18,213			(5,991)	12,222
Total other liabilities		486,846	0	208,306	(92,785)	602,367
Provisions						
Provision for annual leave		186,391	0	0	0	186,391
Provision for long service leave		116,438	0	0	0	116,438
Total Provisions		302,829	0	0	0	302,829
Total other current liabilities		789,675	0	208,306	(92,785)	905,196
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Operating grants and subsidies			
General purpose funding			
Federal Assistance Grant - General Purpose	566,882	141,721	335,903
Federal Assistance Grant - Roads	309,437	77,359	175,048
Law, order, public safety			
DFES Grant	47,023	23,512	31,104
Education and welfare			
DPIRD CRC Grant	106,237	53,118	48,730
Resource Centre Grant - Miscellaneous	5,000	1,666	2,065
Recreation and culture			
Thank a Volunteer Grant	855	0	0
Healthways Grant (Park Party)	3,500	6,000	1,409
Transport			
Main Roads Direct Grant	178,056	178,056	178,056
	1,216,990	481,432	772,314
Operating contributions			
Health			
ROEROC Scheme Reimbursement Income	189,091	47,273	29,402
Education and welfare			
CRC Conference Reimbursement	500	0	0
Recreation and culture			
Community Donations (Park Party)	2,500	0	0
	192,091	47,273	29,402
TOTALS	1,409,081	528,705	801,716

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Non-operating grants and subsidies			
Law, order, public safety			
FESA Capital Grant - New Truck	450,000	0	0
Recreation and culture			
Local Community Infrastructure & Road Program - Town Hall	50,000	0	0
Local Community Infrastructure & Road Program - Roads Board	274,115	135,045	0
Transport			
Regional Road Group	368,023	92,006	163,871
Roads to Recovery	435,275	108,819	287,755
Wheatbelt Secondary Freight Network	1,289,181	288,629	705,267
Regional Bicycle Network	42,168	17,570	10,434
Economic services			
Drought Communities Program - Rotary Park	490,200	0	0
Local Community Infrastructure & Road Program - Rotary Park	944,184	0	0
	4,343,146	642,069	1,167,327
Non-operating contributions			
TOTALS	4,343,146	642,069	1,167,327

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 14
TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2021	Amount Received	Amount Paid	Closing Balance 30 Nov 2021
	\$	\$	\$	\$
Community Funds Held	64,608	5,000	(5,925)	63,683
Edna Stevenson Educational Trust	902,767	189	(13,200)	889,756
Police Licensing	1,282	182,845	(170,261)	13,866
Westrail Bus Ticketing	219	431	(569)	81
BCITF	0	318	(318)	0
	968,876	188,782	(190,272)	967,386

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %		
	\$	%		
Revenue from operating activities				
Governance	102	27.20%	Timing	Councillor refund for overpaid travel, conference reimbursements
General purpose funding - other	289,696	101.63%	Permanent	FAGS funding received is over anticipated budget. Adjustment to be made at budget review.
Law, order and public safety	8,156	27.34%	Permanent	DFES quarterly payments higher than anticipated budget, 20/21 adjustment refunded
Health	(15,694)	(25.04%)	Timing	ROEHealth Scheme reimbursements lower than anticipated budget
Education and welfare	10,821	14.88%	Timing	YTD income recieved is more than anticipated YTD budget due to Heavy Vehicle license training.
Community amenities	29,521	23.08%	Timing	Containers for Change reimbursement and commissions relating to previous financial year have been received. Refuse removal fees higher than anticipated. Town planning fees for large project received.
Recreation and culture	9,492	46.83%	Timing	Pool Admissions higher than anticipated YTD budget. Sporting club honour board reimbursements not budgeted for, fees and charges higher than anticipated YTD budget.
Economic services	(6,895)	(20.23%)	Timing	Public utility income is lower than anticipated YTD budget due to heavy rainfall in July.
Other property and services	10,327	30.20%	Timing	Proceeds on asset disposal not yet cleared because of the asset register not being opened for the financial year due to audit timing. Will be adjusted with disposal transaction prior to budget review.
Expenditure from operating activities				
Governance	35,670	11.77% ▲	Timing	Expenditure is below anticipated YTD budget across program. Depreciation expense not yet recognised until after the audit.
Law, order and public safety	25,461	33.22% ▲	Timing	Fire Prevention expenditure is below anticipated YTD budget. Depreciation expense not yet recognised until after the audit.
Health	88,202	31.79% ▲	Timing	Public Health Plan expenditure not yet received. Depreciation expense not yet recognised until after audit. Expenditure is below anticipated budget across whole program.
Education and welfare	47,904	29.08% ▲	Timing	Expenditure is below budget due to depreciation not being recognised until after the audit
Housing	32,397	45.58% ▲	Timing	Expenditure is below budget due to depreciation not being run until after the audit
Community amenities	52,322	18.09% ▲	Timing	Anticipated YTD expenditure is under YTD budget across the program. Depreciation expense not yet recognised until after the audit.
Recreation and culture	385,908	55.10% ▲	Timing	Expenditure is below budget due to depreciation not being recognised until after the audit
Transport	724,348	57.31% ▲	Timing	Expenditure is below budget due to depreciation not being recognised until after the audit
Economic services	91,166	48.45% ▲	Timing	Anticipated YTD expenditure is under YTD budget across the program. Depreciation expense not yet recognised until after the audit.
Other property and services	154,457	123.95% ▲	Timing	Anticipated YTD expenditure is under YTD budget across the program. Depreciation expense not yet recognised until after the audit.
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(106,068)	(8.33%)	Timing	Anticipated grant revenue is below YTD budget due to claims not yet made due to capital program being delayed.



Enq: Giselle Allix
Direct: 0460 628 713

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Telephone
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Grower Service Centre
1800 199 083
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15 December 2021

Natalie Manton
Corrigin Shire
PO Box 221
CORRIGIN WA 6375

Dear Natalie

TEMPORARY EMERGENCY STORAGE – CORRIGIN

CBH are seeking to temporarily store 25,000 tonnes of grain at our Corrigin site as per the attached plans until 20 July 2022. CBH will not be removing any vegetation as part of these temporary works and will lay temporary hardstand for the purposes of the temporary storage. Frames will not be utilised for the proposed temporary storage.

CBH's intention is to remove the temporary hardstand once the grain is moved from the site, however by April 2022 CBH will determine if a formal DA is required to extend the use of the area beyond July.

Clause 61(1)(17) and Clause 61(2)(f) of the *Planning and Development (Local Planning Schemes) Regulations 2015 (the Regulations)* provides an avenue for the Shire to determine the works/use as 'temporary' if the works/use is within a 12-month period. I note that other Shires have been utilising this clause of the Regulations to allow CBH to temporarily store grain, without the request being presented to Council.

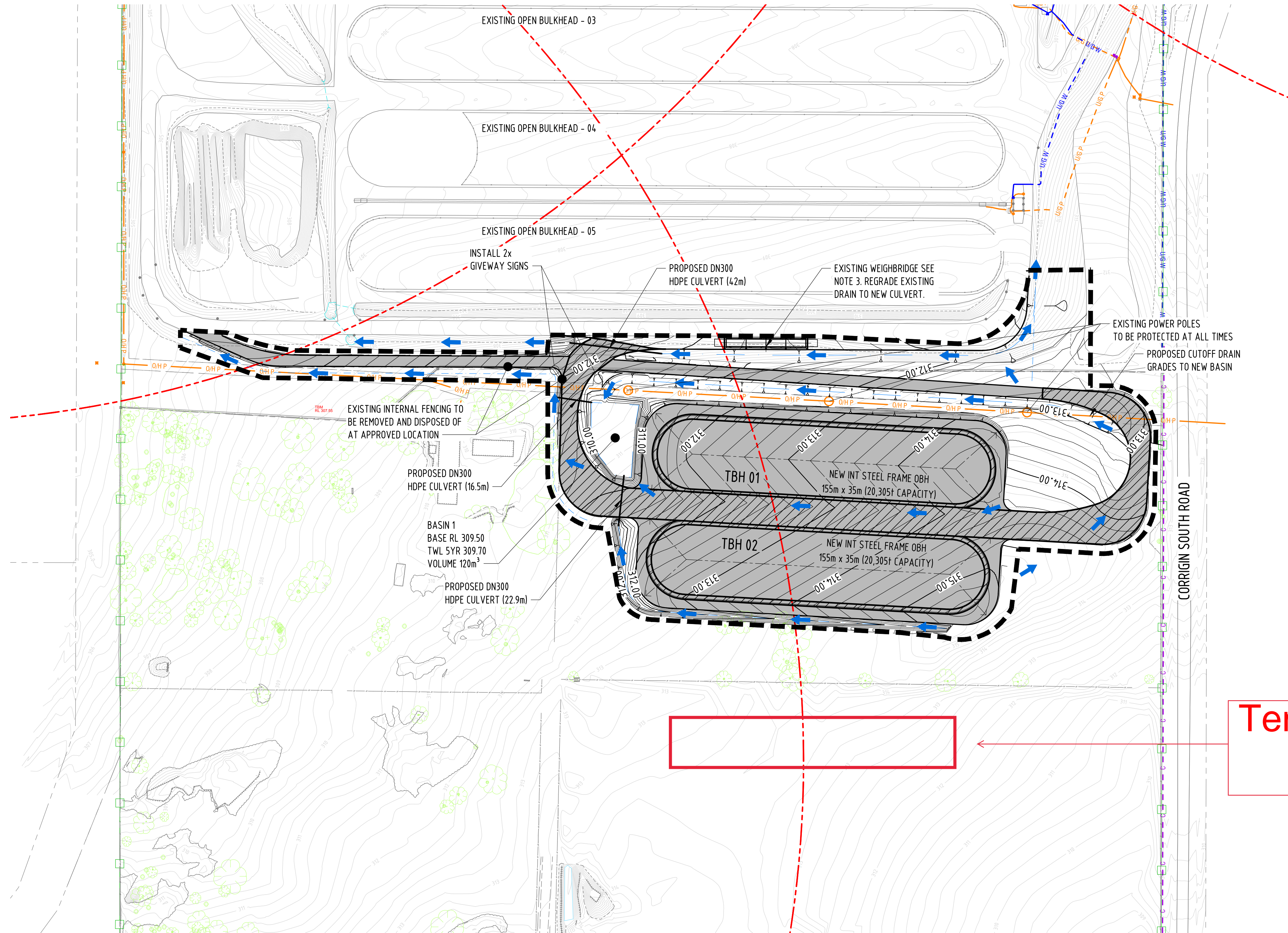
We apologise for the approach we are taking towards the emergency storage, we did not anticipate to be in this position and hope that the Shire can continue to work together with us to deliver additional storage capacity to the local growers.

Should you have any questions or comments, please don't hesitate to contact me – Government & Industry Relations', Ms Giselle Allix (giselle.allix@cbh.com.au / 0460 628 713).

Yours sincerely

A handwritten signature in black ink that reads "Giselle Allix". The script is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Giselle Allix
Lead Planning & Approvals – Government & Industry Relations



CIVIL NOTES

1. ALL DIMENSIONS ARE IN METERS UNLESS NOTED OTHERWISE.
2. ALL TREES AND EXISTING SERVICES TO BE PROTECTED AT ALL TIMES.
3. NO SURVEY INFORMATION AVAILABLE SURROUNDING EXISTING WEIGHBRIDGE, LEVELS TO BE CONFIRMED ONSITE PRIOR TO WORKS.
4. SITE TO BE STRIPPED 0.1m AND STOCKPILED. POSSIBLE RE-USE AS FILL.
5. ALL EARTHWORKS TO BE COMPLETED IN ACCORDANCE WITH CBH EMERGENCY STORAGE SPECIFICATION AND GOLDER GEOTECHNICAL REPORT 1791739-047-L-REV0
6. FOR SITE STORMWATER TREATMENT AND DETAILS. REFER TO STORMWATER REPORT 511-0503-1-CI-RPT-0001

CIVIL LEGEND

- PROPOSED WORKS BOUNDARY
- CADASTRAL BOUNDARIES
- CBH BOUNDARY
- RAIL LEASE BOUNDARY
- UNDERGROUND POWER LINES
- OVERHEAD POWER LINES
- UNDERGROUND COMMS CABLES
- UNDERGROUND WATER PIPES
- PAVEMENT OR CHANNEL DRAINAGE
- EPA INDUSTRIAL/SENSITIVE LAND USE SEPARATION DISTANCE - 500m RADIUS
- VEGETATION
- STORMWATER FLOWPATH
- EXISTING CULVERT
- PROPOSED CULVERT
- EXISTING SURFACE CONTOUR
- DESIGN SURFACE CONTOUR
- EXTENT OF CEMENT STABILISED PAVEMENT

HATCHING LEGEND

- AREA OF NEW WORKS 20,150m²

Temporary Emergency Storage

1:1000 @ A1 0 10 20 30 40 50 60 70 80 90 100 m
1:2000 @ A3

PRELIMINARY

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DO NOT SCALE FROM THIS DRAWING



REF DRAWING No.	REFERENCE DRAWING TITLE	REV	DATE	REVISION DESCRIPTION	BY	CHKD	APP'D
B		24.06.21		ISSUED DA APPROVAL	SK	RDJ	WD
A		23.06.21		ISSUED FOR CBH REVIEW	SK	RDJ	WD

SCALE	DRAWN	DESIGNED	DESIGN APPR	PROJECT APPR
1:1000	S. KENNEDY	R. DE JONG	S. KENNEDY	W OWCZAREK
A1	CHECKED	DESIGNED	DESIGN APPR	PROJECT APPR
PROJECT				
CONTRACT No.				

TITLE	ORIG No.	SHEET	REV.
CORRIGIN GRAIN STORAGE FACILITY 2021 CORRIGIN EMERGENCY STORAGE GENERAL ARRANGEMENT PLAN	511-ENG-CI-DGA-0004	1 OF 1	B

Abridged Forecast Statement of Funding
For the period 2022 - 2037
Draft Base Scenario - Version 3

[illegible]

Shire of Corrigin

Forecast Statement of Comprehensive Income - *by Nature or Type*

For the period 2022 - 2037

Draft Base Scenario - Version 3

					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	2018-19	2019-20	2020-21	Base	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues																			
Rates	2,561,546	2,649,963	2,624,929	2,730,415	2,839,632	2,953,218	3,027,048	3,117,859	3,211,395	3,307,736	3,406,967	3,475,107	3,561,985	3,651,035	3,742,310	3,835,868	3,931,764	4,030,058	4,130,810
Operating grants, subsidies and contributions	2,391,843	2,490,720	2,368,566	1,409,081	2,603,726	2,676,823	2,752,267	2,830,151	2,910,575	2,993,634	3,079,443	3,168,107	3,259,746	3,293,772	3,368,816	3,445,738	3,524,583	3,605,398	3,688,235
Fees and charges	657,438	704,083	749,248	694,792	712,173	729,979	748,232	766,937	786,116	805,767	825,916	846,565	867,725	889,418	911,654	934,442	957,802	981,744	1,006,290
Interest earnings	74,902	78,539	33,637	41,660	83,833	83,609	78,935	80,683	80,750	67,721	81,838	83,882	102,765	119,266	122,263	125,122	127,280	130,337	132,634
Other revenue	3,943,603	425,123	148,964	114,766	117,638	120,579	123,594	126,684	129,851	133,095	136,423	139,836	143,331	146,915	150,587	154,350	158,209	162,163	166,218
	9,629,332	6,348,428	5,925,344	4,990,714	6,357,002	6,564,208	6,730,076	6,922,314	7,118,687	7,307,953	7,530,587	7,713,497	7,935,552	8,100,406	8,295,630	8,495,520	8,699,638	8,909,700	9,124,187
Expenses																			
Employee costs	(2,039,676)	(2,169,366)	(2,309,159)	(2,332,392)	(2,390,706)	(2,450,469)	(2,511,731)	(2,574,522)	(2,638,892)	(2,704,866)	(2,772,484)	(2,841,793)	(2,912,841)	(2,985,664)	(3,060,298)	(3,136,795)	(3,215,219)	(3,295,600)	(3,377,995)
Materials and contracts	(4,237,952)	(1,037,007)	(1,040,576)	(1,867,137)	(1,913,873)	(1,961,736)	(2,010,775)	(2,061,027)	(2,112,574)	(2,165,390)	(2,219,542)	(2,275,045)	(2,331,910)	(2,390,190)	(2,449,941)	(2,511,186)	(2,573,972)	(2,638,306)	(2,704,284)
Utility charges	(252,595)	(266,804)	(256,157)	(288,875)	(296,113)	(303,516)	(311,107)	(318,881)	(326,855)	(335,024)	(343,400)	(351,989)	(360,789)	(369,806)	(379,050)	(388,523)	(398,235)	(408,190)	(418,403)
Depreciation on non-current assets	(2,964,279)	(3,046,645)	(3,214,165)	(3,398,229)	(3,532,562)	(3,676,931)	(3,809,696)	(3,928,528)	(4,059,367)	(4,203,970)	(4,343,941)	(4,493,014)	(4,637,626)	(4,721,292)	(4,768,634)	(4,924,669)	(5,091,411)	(5,261,563)	(5,437,199)
Interest expenses	(81,020)	(74,234)	(72,092)	(68,432)	(64,388)	(60,157)	(55,726)	(51,087)	(46,230)	(41,146)	(35,823)	(30,250)	(24,416)	(18,307)	(11,912)	(5,217)	0	0	0
Insurance expenses	(221,968)	(208,701)	(197,043)	(235,165)	(241,047)	(247,073)	(253,254)	(259,581)	(266,072)	(272,722)	(279,542)	(286,534)	(293,702)	(301,047)	(308,575)	(316,286)	(324,197)	(332,301)	(340,607)
Other expenditure	(58,490)	(124,813)	(149,444)	(159,278)	(163,263)	(167,344)	(171,527)	(175,811)	(180,207)	(184,713)	(189,331)	(194,065)	(198,915)	(203,887)	(208,983)	(214,211)	(219,566)	(225,054)	(230,679)
	(9,855,980)	(6,927,570)	(7,238,636)	(8,349,508)	(8,601,952)	(8,867,226)	(9,123,816)	(9,369,437)	(9,630,197)	(9,907,831)	(10,184,063)	(10,472,690)	(10,760,199)	(10,990,193)	(11,187,393)	(11,496,887)	(11,822,600)	(12,161,014)	(12,509,167)
	(226,648)	(579,142)	(1,313,292)	(3,358,794)	(2,244,950)	(2,303,018)	(2,393,740)	(2,447,123)	(2,511,510)	(2,599,878)	(2,653,476)	(2,759,193)	(2,824,647)	(2,889,787)	(2,891,763)	(3,001,367)	(3,122,962)	(3,251,314)	(3,384,980)
Non-operating grants, subsidies and contributions	526,918	2,806,391	2,305,305	4,343,146	2,838,502	3,173,632	2,315,757	2,383,400	2,011,875	2,176,825	1,533,055	810,275	810,275	810,275	810,275	810,275	810,275	810,275	810,275
Fair value adjustments to financial assets at fair value through profit or loss	70,068	1,153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profit on asset disposals	111,425	63,621	38,889	88,304	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on asset disposal	(29,784)	(3,745)	(117,891)	(66,977)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET RESULT	451,979	2,288,278	913,011	1,005,679	593,552	870,614	(77,983)	(63,723)	(499,635)	(423,053)	(1,120,421)	(1,948,918)	(2,014,372)	(2,079,512)	(2,081,488)	(2,191,092)	(2,312,687)	(2,441,039)	(2,574,705)
Other comprehensive income	0	0	0	0	3,736,784	3,842,320	3,963,843	4,064,216	4,158,262	4,248,114	4,347,065	4,419,475	4,462,847	4,603,003	4,663,278	4,723,434	4,784,259	4,842,632	4,903,197
TOTAL COMPREHENSIVE INCOME	451,979	2,288,278	913,011	1,005,679	4,330,336	4,712,934	3,885,860	4,000,493	3,658,627	3,825,061	3,226,644	2,470,557	2,448,475	2,523,491	2,581,790	2,532,342	2,471,572	2,401,593	2,328,492

Shire of Corrigin
Forecast Statement of Comprehensive Income - by Program
For the period 2022 - 2037
Draft Base Scenario - Version 3

	2018-19	2019-20	2020-21	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	\$	\$	\$	Base	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue																			
Governance	2,297	1,507	6,095	1,500	1,538	1,576	1,615	1,655	1,696	1,738	1,781	1,826	1,872	1,919	1,967	2,016	2,066	2,118	2,171
General purpose funding	4,511,947	4,709,868	4,577,089	3,707,522	5,024,130	5,190,009	5,312,995	5,460,729	5,610,887	5,752,167	5,924,933	6,056,020	6,224,206	6,393,743	6,553,600	6,717,243	6,884,203	7,056,182	7,231,626
Law, order, public safety	40,799	55,651	32,899	56,623	58,041	59,493	60,981	62,506	64,069	65,670	67,312	68,995	70,718	72,487	74,299	76,155	78,059	80,010	82,011
Health	189,943	214,001	245,131	220,389	225,898	231,544	237,334	243,267	249,348	255,581	261,970	268,518	275,232	282,113	289,166	296,396	303,804	311,400	319,186
Education and welfare	153,964	164,011	172,219	154,819	158,693	162,661	166,728	170,894	175,168	179,548	184,040	188,640	193,354	198,188	203,143	208,220	213,426	218,759	224,230
Housing	136,266	136,066	130,081	134,890	138,263	141,719	145,263	148,895	152,620	156,436	160,348	164,359	168,467	172,678	176,995	181,419	185,955	190,603	195,366
Community amenities	218,720	227,381	281,881	288,171	295,377	302,762	310,331	318,089	326,042	334,192	342,548	351,113	359,889	368,887	378,109	387,560	397,249	407,180	417,360
Recreation and culture	50,080	41,484	64,108	56,510	57,926	59,374	60,859	62,380	63,940	65,537	67,177	68,856	70,578	72,343	74,152	76,006	77,906	79,854	81,850
Transport	4,080,441	522,618	197,240	206,356	229,100	242,832	257,427	272,941	289,433	306,965	325,606	345,425	366,498	328,193	329,099	330,027	330,979	331,954	332,954
Economic services	42,707	76,974	96,582	81,834	83,882	85,979	88,127	90,331	92,591	94,905	97,276	99,708	102,201	104,754	107,372	110,058	112,810	115,630	118,522
Other property and services	202,168	198,867	122,019	82,100	84,154	86,259	88,416	90,627	92,893	95,214	97,596	100,037	102,537	105,101	107,728	110,420	113,181	116,010	118,911
	9,629,332	6,348,428	5,925,344	4,990,714	6,357,002	6,564,208	6,730,076	6,922,314	7,118,687	7,307,953	7,530,587	7,713,497	7,935,552	8,100,406	8,295,630	8,495,520	8,699,638	8,909,700	9,124,187
Expenses excluding finance costs																			
Governance	(607,320)	(598,272)	(614,390)	(836,098)	(857,018)	(878,465)	(900,438)	(922,952)	(946,034)	(969,694)	(993,952)	(1,018,811)	(1,044,296)	(1,070,393)	(1,097,135)	(1,124,570)	(1,152,695)	(1,181,532)	(1,211,076)
General purpose funding	(27,561)	(79,120)	(57,516)	(76,649)	(78,566)	(80,530)	(82,543)	(84,607)	(86,723)	(88,891)	(91,114)	(93,393)	(95,727)	(98,119)	(100,572)	(103,087)	(105,664)	(108,305)	(111,013)
Law, order, public safety	(121,139)	(123,021)	(125,696)	(184,079)	(188,906)	(193,879)	(198,906)	(203,982)	(209,229)	(214,650)	(220,173)	(225,862)	(231,652)	(237,300)	(242,916)	(249,152)	(255,573)	(262,152)	(268,904)
Health	(555,875)	(570,256)	(582,344)	(647,445)	(664,230)	(681,513)	(699,048)	(716,806)	(735,120)	(754,017)	(773,295)	(793,115)	(813,334)	(833,272)	(853,250)	(875,026)	(897,430)	(920,382)	(943,924)
Education and welfare	(283,774)	(322,708)	(338,669)	(383,027)	(393,951)	(405,331)	(416,577)	(427,636)	(439,216)	(451,370)	(463,604)	(476,301)	(489,086)	(500,429)	(511,012)	(524,790)	(539,101)	(553,744)	(568,791)
Housing	(120,675)	(149,434)	(129,489)	(164,313)	(169,914)	(175,836)	(181,453)	(186,679)	(192,331)	(198,441)	(204,443)	(210,759)	(217,003)	(221,459)	(224,883)	(231,604)	(238,708)	(245,959)	(253,433)
Community amenities	(552,402)	(530,407)	(641,214)	(693,600)	(711,339)	(729,572)	(748,140)	(767,031)	(786,472)	(806,476)	(826,919)	(847,914)	(869,367)	(890,845)	(912,550)	(935,660)	(959,402)	(983,728)	(1,008,677)
Recreation and culture	(1,497,126)	(1,448,984)	(1,371,578)	(1,644,344)	(1,696,227)	(1,750,844)	(1,803,504)	(1,853,728)	(1,907,179)	(1,964,243)	(2,020,944)	(2,080,291)	(2,139,322)	(2,185,778)	(2,225,026)	(2,288,668)	(2,355,390)	(2,423,598)	(2,493,802)
Transport	(5,738,211)	(2,699,095)	(2,752,210)	(3,043,437)	(3,144,762)	(3,252,025)	(3,354,194)	(3,450,100)	(3,553,027)	(3,663,888)	(3,773,306)	(3,888,324)	(4,002,028)	(4,085,581)	(4,151,598)	(4,274,198)	(4,403,340)	(4,535,320)	(4,671,240)
Economic services	(266,200)	(332,039)	(355,793)	(470,995)	(484,925)	(499,484)	(513,747)	(527,611)	(542,221)	(557,648)	(573,101)	(589,191)	(605,318)	(619,048)	(631,454)	(648,835)	(666,951)	(685,484)	(704,542)
Other property and services	(4,677)	0	(197,645)	(137,089)	(147,726)	(159,590)	(169,540)	(177,218)	(186,415)	(197,367)	(207,389)	(218,479)	(228,650)	(229,662)	(225,085)	(236,080)	(248,346)	(260,810)	(273,765)
	(9,774,960)	(6,853,336)	(7,166,544)	(8,281,076)	(8,537,564)	(8,807,069)	(9,068,090)	(9,318,350)	(9,583,967)	(9,866,685)	(10,148,240)	(10,442,440)	(10,735,783)	(10,971,886)	(11,175,481)	(11,491,670)	(11,822,600)	(12,161,014)	(12,509,167)
Finance costs																			
Community amenities	(1,517)	1,288	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and culture	(79,503)	(75,522)	(72,092)	(68,432)	(64,388)	(60,157)	(55,726)	(51,087)	(46,230)	(41,146)	(35,823)	(30,250)	(24,416)	(18,307)	(11,912)	(5,217)	0	0	0
	(81,020)	(74,234)	(72,092)	(68,432)	(64,388)	(60,157)	(55,726)	(51,087)	(46,230)	(41,146)	(35,823)	(30,250)	(24,416)	(18,307)	(11,912)	(5,217)	0	0	0
Non operating grants, subsidies and contributions																			
Law, order, public safety	9,548	0	0	450,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education and welfare	0	0	400,103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and culture	0	0	91,275	324,115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transport	512,725	2,806,391	1,251,583	2,134,647	2,838,502	3,173,632	2,315,757	2,383,400	2,011,875	2,176,825	1,533,055	810,275	810,275	810,275	810,275	810,275	810,275	810,275	810,275
Economic services	4,645	0	562,344	1,434,384	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	526,918	2,806,391	2,305,305	4,343,146	2,838,502	3,173,632	2,315,757	2,383,400	2,011,875	2,176,825	1,533,055	810,275	810,275	810,275	810,275	810,275	810,275	810,275	810,275
Profit/(loss) on disposal of assets																			
Law, order, public safety	0	0	0	(44,620)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Health	0	(3,745)	1,089	(17,357)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education and welfare	0	173	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community amenities	0	0	37,800	18,900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transport	30,332	48,903	(73,070)	69,404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Economic services	0	0	(42,556)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other property and services	51,309	14,545	(2,265)	(5,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	81,641	59,876	(79,002)	21,327	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fair value adjustments to financial assets at fair value through profit or loss	70,068	1,153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET RESULT	451,979	2,288,278	913,011	1,005,679	593,552	870,614	(77,983)	(63,723)	(499,635)	(423,053)	(1,120,421)	(1,948,918)	(2,014,372)	(2,079,512)	(2,081,488)	(2,191,092)	(2,312,687)	(2,441,039)	(2,574,705)
Other comprehensive income	0	0	0	0	3,736,784	3,842,320	3,963,843	4,064,216	4,158,262	4,248,114	4,347,065	4,419,475	4,462,847	4,603,003	4,663,278	4,723,434	4,784,259	4,842,632	4,903,197
TOTAL COMPREHENSIVE INCOME	451,979	2,288,278	913,011	1,005,679	4,330,336	4,712,934	3,885,860	4,000,493	3,658,627	3,825,061	3,226,644	2,470,557	2,448,475	2,523,491	2,581,790	2,532,342	2,471,572	2,401,593	2,328,492

Shire of Corrigin
Forecast Statement of Financial Position
For the period 2022 - 2037
Draft Base Scenario - Version 3

	2019	2020	2021	Base	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	\$	\$	\$	\$	30 June 23	30 June 24	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36	30 June 37
CURRENT ASSETS																			
Unrestricted cash and cash equivalents	1,933,947	1,760,355	1,310,581	357,390	357,390	357,390	357,390	357,390	357,390	357,390	357,390	357,390	357,390	357,390	357,390	357,390	357,390	357,390	357,390
Restricted cash and cash equivalent	1,500,079	1,351,410	4,930,126	2,995,923	2,986,975	2,842,583	2,869,944	2,913,925	2,854,982	2,746,279	2,828,115	2,977,926	3,115,802	3,207,057	3,294,158	3,383,437	3,474,944	3,568,736	3,667,278
Financial assets	586,704	2,386,467	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade and other receivables	200,537	391,897	202,269	290,751	290,751	290,751	290,751	290,751	290,751	290,751	290,751	290,751	290,751	290,751	290,751	290,751	290,751	290,751	290,751
Inventories	142,537	168,256	162,704	82,704	82,704	82,704	82,704	82,704	82,704	82,704	82,704	82,704	82,704	82,704	82,704	82,704	82,704	82,704	82,704
TOTAL CURRENT ASSETS	4,363,804	6,058,385	6,605,680	3,726,768	3,717,820	3,573,428	3,600,789	3,644,770	3,585,827	3,477,124	3,558,960	3,708,771	3,846,647	3,937,902	4,025,003	4,114,282	4,205,789	4,299,581	4,398,123
NON-CURRENT ASSETS																			
Financial assets	70,068	71,221	73,807	73,807	73,807	73,807	73,807	73,807	73,807	73,807	73,807	73,807	73,807	73,807	73,807	73,807	73,807	73,807	73,807
Other receivables	7,620	13,367	11,348	11,348	11,348	11,348	11,348	11,348	11,348	11,348	11,348	11,348	11,348	11,348	11,348	11,348	11,348	11,348	11,348
Inventories	1,540,000	1,520,000	1,440,000	1,460,000	1,460,000	1,460,000	1,460,000	1,460,000	1,460,000	1,460,000	1,460,000	1,460,000	1,460,000	1,460,000	1,460,000	1,460,000	1,460,000	1,460,000	1,460,000
Property plant and equipment	26,275,852	25,044,886	24,977,138	25,577,221	25,232,532	24,896,518	24,377,020	23,893,364	23,516,794	23,115,884	22,567,410	22,739,660	22,934,017	23,177,524	23,405,050	23,609,748	23,939,377	24,238,573	24,505,123
Infrastructure	121,646,221	123,152,605	123,590,560	126,645,533	131,239,342	136,338,286	140,617,456	144,954,158	148,939,976	153,161,244	156,735,797	158,759,990	160,746,095	162,798,578	164,923,101	167,012,131	169,062,567	171,071,172	173,034,572
TOTAL NON-CURRENT ASSETS	149,539,761	149,802,079	150,092,853	153,767,909	158,017,029	162,779,959	166,539,631	170,392,677	174,001,925	177,822,283	180,848,362	183,044,805	185,225,267	187,521,257	189,873,306	192,167,034	194,547,099	196,854,900	199,084,850
TOTAL ASSETS	153,903,565	155,860,464	156,698,533	157,494,677	161,734,849	166,353,387	170,140,420	174,037,447	177,587,752	181,299,407	184,407,322	186,753,576	189,071,914	191,459,159	193,898,309	196,281,316	198,752,888	201,154,481	203,482,973
CURRENT LIABILITIES																			
Trade and other payables	171,785	393,306	673,660	730,845	730,845	730,845	730,845	730,845	730,845	730,845	730,845	730,845	730,845	730,845	730,845	730,845	730,845	730,845	730,845
Contract liabilities	0	214,388	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current portion of long-term liabilities	78,572	82,260	86,121	0	94,396	98,827	103,466	108,322	113,406	118,729	124,303	130,137	136,246	142,640	149,335	0	0	0	0
Provisions	337,242	345,627	302,829	345,627	345,627	345,627	345,627	345,627	345,627	345,627	345,627	345,627	345,627	345,627	345,627	345,627	345,627	345,627	345,627
TOTAL CURRENT LIABILITIES	587,599	1,035,581	1,062,610	1,076,472	1,170,868	1,175,299	1,179,938	1,184,794	1,189,878	1,195,201	1,200,775	1,206,609	1,212,718	1,219,112	1,225,807	1,076,472	1,076,472	1,076,472	1,076,472
NON-CURRENT LIABILITIES																			
Long-term borrowings	1,578,356	1,496,092	1,409,971	1,409,971	1,225,411	1,126,584	1,023,118	914,796	801,390	682,661	558,358	428,221	291,975	149,335	0	0	0	0	0
Provisions	58,432	50,456	44,737	44,737	44,737	44,737	44,737	44,737	44,737	44,737	44,737	44,737	44,737	44,737	44,737	44,737	44,737	44,737	44,737
TOTAL NON-CURRENT LIABILITIES	1,636,788	1,546,548	1,454,708	1,454,708	1,270,148	1,171,321	1,067,855	959,533	846,127	727,398	603,095	472,958	336,712	194,072	44,737	44,737	44,737	44,737	44,737
TOTAL LIABILITIES	2,224,387	2,582,129	2,517,318	2,531,180	2,441,016	2,346,620	2,247,793	2,144,327	2,036,005	1,922,599	1,803,870	1,679,567	1,549,430	1,413,184	1,270,544	1,121,209	1,121,209	1,121,209	1,121,209
NET ASSETS	151,679,178	153,278,335	154,181,215	154,963,497	159,293,833	164,006,767	167,892,627	171,893,120	175,551,747	179,376,808	182,603,452	185,074,009	187,522,484	190,045,975	192,627,765	195,160,107	197,631,679	200,033,272	202,361,764
EQUITY																			
Retained surplus	32,086,650	32,851,772	32,351,906	35,068,391	35,670,891	36,685,897	36,580,553	36,472,849	36,032,157	35,717,807	34,515,550	32,416,821	30,264,573	28,093,806	25,925,217	23,644,846	21,240,652	18,705,821	16,032,574
Reserves - cash backed	2,044,734	3,521,979	4,930,126	2,995,923	2,986,975	2,842,583	2,869,944	2,913,925	2,854,982	2,746,279	2,828,115	2,977,926	3,115,802	3,207,057	3,294,158	3,383,437	3,474,944	3,568,736	3,667,278
Asset revaluation surplus	117,547,794	116,904,584	116,899,183	116,899,183	120,635,967	124,478,287	128,442,130	132,506,346	136,664,608	140,912,722	145,259,787	149,679,262	154,142,109	158,745,112	163,408,390	168,131,824	172,916,083	177,758,715	182,661,912
TOTAL EQUITY	151,679,178	153,278,335	154,181,215	154,963,497	159,293,833	164,006,767	167,892,627	171,893,120	175,551,747	179,376,808	182,603,452	185,074,009	187,522,484	190,045,975	192,627,765	195,160,107	197,631,679	200,033,272	202,361,764

Shire of Corrigin
Forecast Statement of Changes in Equity
For the period 2022 - 2037
Draft Base Scenario - Version 3

	2019	2020	2021	Base	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	\$	\$	\$	\$	30 June 23	30 June 24	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36	30 June 37
RETAINED SURPLUS																			
Opening balance	31,634,671	32,040,739	32,847,042	32,128,509	35,068,391	35,670,891	36,685,897	36,580,553	36,472,849	36,032,157	35,717,807	34,515,550	32,416,821	30,264,573	28,093,806	25,925,217	23,644,846	21,240,652	18,705,821
Net result	451,979	2,288,278	913,011	1,005,679	593,552	870,614	(77,983)	(63,723)	(499,635)	(423,053)	(1,120,421)	(1,948,918)	(2,014,372)	(2,079,512)	(2,081,488)	(2,191,092)	(2,312,687)	(2,441,039)	(2,574,705)
Amount transferred (to)/from reserves		(1,477,245)	(1,408,147)	1,934,203	8,948	144,392	(27,361)	(43,981)	58,943	108,703	(81,836)	(149,811)	(137,876)	(91,255)	(87,101)	(89,279)	(91,507)	(93,792)	(98,542)
Closing balance	32,086,650	32,851,772	32,351,906	35,068,391	35,670,891	36,685,897	36,580,553	36,472,849	36,032,157	35,717,807	34,515,550	32,416,821	30,264,573	28,093,806	25,925,217	23,644,846	21,240,652	18,705,821	16,032,574
RESERVES - CASH/INVESTMENT BACKED																			
Opening balance	2,044,734	2,044,734	3,521,979	4,930,126	2,995,923	2,986,975	2,842,583	2,869,944	2,913,925	2,854,982	2,746,279	2,828,115	2,977,926	3,115,802	3,207,057	3,294,158	3,383,437	3,474,944	3,568,736
Amount transferred to/(from) retained surplus	0	1,477,245	1,408,147	(1,934,203)	(8,948)	(144,392)	27,361	43,981	(58,943)	(108,703)	81,836	149,811	137,876	91,255	87,101	89,279	91,507	93,792	98,542
Closing balance	2,044,734	3,521,979	4,930,126	2,995,923	2,986,975	2,842,583	2,869,944	2,913,925	2,854,982	2,746,279	2,828,115	2,977,926	3,115,802	3,207,057	3,294,158	3,383,437	3,474,944	3,568,736	3,667,278
ASSET REVALUATION SURPLUS																			
Opening balance	117,547,794	116,904,584	116,899,183	116,899,183	116,899,183	120,635,967	124,478,287	128,442,130	132,506,346	136,664,608	140,912,722	145,259,787	149,679,262	154,142,109	158,745,112	163,408,390	168,131,824	172,916,083	177,758,715
Total other comprehensive income	0	0	0	0	3,736,784	3,842,320	3,963,843	4,064,216	4,158,262	4,248,114	4,347,065	4,419,475	4,462,847	4,603,003	4,663,278	4,723,434	4,784,259	4,842,632	4,903,197
Closing balance	117,547,794	116,904,584	116,899,183	116,899,183	120,635,967	124,478,287	128,442,130	132,506,346	136,664,608	140,912,722	145,259,787	149,679,262	154,142,109	158,745,112	163,408,390	168,131,824	172,916,083	177,758,715	182,661,912
TOTAL EQUITY	151,679,178	153,278,335	154,181,215	154,963,497	159,293,833	164,006,767	167,892,627	171,893,120	175,551,747	179,376,808	182,603,452	185,074,009	187,522,484	190,045,975	192,627,765	195,160,107	197,631,679	200,033,272	202,361,764

Shire of Corrigin

Forecast Statement of Cashflows - for the period 2022 - 2037

Draft Base Scenario - Version 3

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities															
Receipts															
Rates	2,839,632	2,953,218	3,027,048	3,117,859	3,211,395	3,307,736	3,406,967	3,475,107	3,561,985	3,651,035	3,742,310	3,835,868	3,931,764	4,030,058	4,130,810
Operating grants, subsidies and contributions	2,603,726	2,676,823	2,752,267	2,830,151	2,910,575	2,993,634	3,079,443	3,168,107	3,259,746	3,293,772	3,368,816	3,445,738	3,524,583	3,605,398	3,688,235
Fees and charges	712,173	729,979	748,232	766,937	786,116	805,767	825,916	846,565	867,725	889,418	911,654	934,442	957,802	981,744	1,006,290
Interest earnings	83,833	83,609	78,935	80,683	80,750	67,721	81,838	83,882	102,765	119,266	122,263	125,122	127,280	130,337	132,634
Other revenue	117,638	120,579	123,594	126,684	129,851	133,095	136,423	139,836	143,331	146,915	150,587	154,350	158,209	162,163	166,218
	6,357,002	6,564,208	6,730,076	6,922,314	7,118,687	7,307,953	7,530,587	7,713,497	7,935,552	8,100,406	8,295,630	8,495,520	8,699,638	8,909,700	9,124,187
Payments															
Employee costs	(2,390,706)	(2,450,469)	(2,511,731)	(2,574,522)	(2,638,892)	(2,704,866)	(2,772,484)	(2,841,793)	(2,912,841)	(2,985,664)	(3,060,298)	(3,136,795)	(3,215,219)	(3,295,600)	(3,377,995)
Materials and contracts	(1,913,873)	(1,961,736)	(2,010,775)	(2,061,027)	(2,112,574)	(2,165,390)	(2,219,542)	(2,275,045)	(2,331,910)	(2,390,190)	(2,449,941)	(2,511,186)	(2,573,972)	(2,638,306)	(2,704,284)
Utility charges	(296,113)	(303,516)	(311,107)	(318,881)	(326,855)	(335,024)	(343,400)	(351,989)	(360,789)	(369,806)	(379,050)	(388,523)	(398,235)	(408,190)	(418,403)
Interest expenses	(64,388)	(60,157)	(55,726)	(51,087)	(46,230)	(41,146)	(35,823)	(30,250)	(24,416)	(18,307)	(11,912)	(5,217)	0	0	0
Insurance expenses	(241,047)	(247,073)	(253,254)	(259,581)	(266,072)	(272,722)	(279,542)	(286,534)	(293,702)	(301,047)	(308,575)	(316,286)	(324,197)	(332,301)	(340,607)
Other expenditure	(163,263)	(167,344)	(171,527)	(175,811)	(180,207)	(184,713)	(189,331)	(194,065)	(198,915)	(203,887)	(208,983)	(214,211)	(219,566)	(225,054)	(230,679)
	(5,069,390)	(5,190,295)	(5,314,120)	(5,440,909)	(5,570,830)	(5,703,861)	(5,840,122)	(5,979,676)	(6,122,573)	(6,268,901)	(6,418,759)	(6,572,218)	(6,731,189)	(6,899,451)	(7,071,968)
Net cash provided by (used in) operating activities	1,287,612	1,373,913	1,415,956	1,481,405	1,547,857	1,604,092	1,690,465	1,733,821	1,812,979	1,831,505	1,876,871	1,923,302	1,968,449	2,010,249	2,052,219
Cash flows from investing activities															
Payments for purchase of property, plant & equipment	(760,100)	(802,344)	(573,713)	(664,048)	(769,228)	(790,886)	(625,199)	(1,482,606)	(1,739,538)	(1,478,512)	(1,570,361)	(1,615,972)	(1,760,061)	(1,883,131)	(1,897,938)
Payments for construction of infrastructure	(3,693,260)	(4,191,808)	(3,345,724)	(3,400,459)	(3,043,775)	(3,287,427)	(2,638,465)	(1,085,275)	(1,085,275)	(1,047,775)	(1,047,775)	(1,047,775)	(1,047,775)	(1,047,775)	(1,047,775)
Proceeds from non-operating grants, subsidies and contributions	2,838,502	3,173,632	2,315,757	2,383,400	2,011,875	2,176,825	1,533,055	810,275	810,275	810,275	810,275	810,275	810,275	810,275	810,275
Proceeds from sale of plant & equipment	408,462	396,611	313,912	347,149	302,650	302,099	240,709	297,899	469,572	112,008	160,731	168,784	120,619	204,174	181,761
Net cash provided by (used in) investing activities	(1,206,396)	(1,423,909)	(1,289,768)	(1,333,958)	(1,498,478)	(1,599,389)	(1,489,900)	(1,459,707)	(1,544,966)	(1,604,004)	(1,647,130)	(1,684,688)	(1,876,942)	(1,916,457)	(1,953,677)
Cash flows from financing activities															
Repayment of debentures	(90,164)	(94,396)	(98,827)	(103,466)	(108,322)	(113,406)	(118,729)	(124,303)	(130,137)	(136,246)	(142,640)	(149,335)	0	0	0
Net cash provided by (used in) financing activities	(90,164)	(94,396)	(98,827)	(103,466)	(108,322)	(113,406)	(118,729)	(124,303)	(130,137)	(136,246)	(142,640)	(149,335)	0	0	0
Net increase (decrease) in cash held	(8,948)	(144,392)	27,361	43,981	(58,943)	(108,703)	81,836	149,811	137,876	91,255	87,101	89,279	91,507	93,792	98,542
Cash at beginning of year	3,353,313	3,344,365	3,199,973	3,227,334	3,271,315	3,212,372	3,103,669	3,185,505	3,335,316	3,473,192	3,564,447	3,651,548	3,740,827	3,832,334	3,926,126
Cash and cash equivalents at the end of year	3,344,365	3,199,973	3,227,334	3,271,315	3,212,372	3,103,669	3,185,505	3,335,316	3,473,192	3,564,447	3,651,548	3,740,827	3,832,334	3,926,126	4,024,668

Reconciliation of net cash provided by operating activities to net result

Net result	593,552	870,614	(77,983)	(63,723)	(499,635)	(423,053)	(1,120,421)	(1,948,918)	(2,014,372)	(2,079,512)	(2,081,488)	(2,191,092)	(2,312,687)	(2,441,039)	(2,574,705)
Depreciation	3,532,562	3,676,931	3,809,696	3,928,528	4,059,367	4,203,970	4,343,941	4,493,014	4,637,626	4,721,292	4,768,634	4,924,669	5,091,411	5,261,563	5,437,199
Grants/contributions for the development of assets	(2,838,502)	(3,173,632)	(2,315,757)	(2,383,400)	(2,011,875)	(2,176,825)	(1,533,055)	(810,275)	(810,275)	(810,275)	(810,275)	(810,275)	(810,275)	(810,275)	(810,275)
Net cash from operating activities	1,287,612	1,373,913	1,415,956	1,481,405	1,547,857	1,604,092	1,690,465	1,733,821	1,812,979	1,831,505	1,876,871	1,923,302	1,968,449	2,010,249	2,052,219

Shire of Corrigin

Forecast Statement of Funding - for the period 2022 - 2037

Draft Base Scenario - Version 3

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
FUNDING FROM OPERATIONAL ACTIVITIES															
Revenues															
Rates	2,839,632	2,953,218	3,027,048	3,117,859	3,211,395	3,307,736	3,406,967	3,475,107	3,561,985	3,651,035	3,742,310	3,835,868	3,931,764	4,030,058	4,130,810
Operating grants, subsidies and contributions	2,603,726	2,676,823	2,752,267	2,830,151	2,910,575	2,993,634	3,079,443	3,168,107	3,259,746	3,293,772	3,368,816	3,445,738	3,524,583	3,605,398	3,688,235
Fees and charges	712,173	729,979	748,232	766,937	786,116	805,767	825,916	846,565	867,725	889,418	911,654	934,442	957,802	981,744	1,006,290
Interest earnings	83,833	83,609	78,935	80,683	80,750	67,721	81,838	83,882	102,765	119,266	122,263	125,122	127,280	130,337	132,634
Other revenue	117,638	120,579	123,594	126,684	129,851	133,095	136,423	139,836	143,331	146,915	150,587	154,350	158,209	162,163	166,218
	6,357,002	6,564,208	6,730,076	6,922,314	7,118,687	7,307,953	7,530,587	7,713,497	7,935,552	8,100,406	8,295,630	8,495,520	8,699,638	8,909,700	9,124,187
Expenses															
Employee costs	(2,390,706)	(2,450,469)	(2,511,731)	(2,574,522)	(2,638,892)	(2,704,866)	(2,772,484)	(2,841,793)	(2,912,841)	(2,985,664)	(3,060,298)	(3,136,795)	(3,215,219)	(3,295,600)	(3,377,995)
Materials and contracts	(1,913,873)	(1,961,736)	(2,010,775)	(2,061,027)	(2,112,574)	(2,165,390)	(2,219,542)	(2,275,045)	(2,331,910)	(2,390,190)	(2,449,941)	(2,511,186)	(2,573,972)	(2,638,306)	(2,704,284)
Utility charges (electricity, gas, water etc.)	(296,113)	(303,516)	(311,107)	(318,881)	(326,855)	(335,024)	(343,400)	(351,989)	(360,789)	(369,806)	(379,050)	(388,523)	(398,235)	(408,190)	(418,403)
Depreciation on non-current assets	(3,532,562)	(3,676,931)	(3,809,696)	(3,928,528)	(4,059,367)	(4,203,970)	(4,343,941)	(4,493,014)	(4,637,626)	(4,721,292)	(4,768,634)	(4,924,669)	(5,091,411)	(5,261,563)	(5,437,199)
Interest expense	(64,388)	(60,157)	(55,726)	(51,087)	(46,230)	(41,146)	(35,823)	(30,250)	(24,416)	(18,307)	(11,912)	(5,217)	0	0	0
Insurance expense	(241,047)	(247,073)	(253,254)	(259,581)	(266,072)	(272,722)	(279,542)	(286,534)	(293,702)	(301,047)	(308,575)	(316,286)	(324,197)	(332,301)	(340,607)
Other expenditure	(163,263)	(167,344)	(171,527)	(175,811)	(180,207)	(184,713)	(189,331)	(194,065)	(198,915)	(203,887)	(208,983)	(214,211)	(219,566)	(225,054)	(230,679)
	(8,601,952)	(8,867,226)	(9,123,816)	(9,369,437)	(9,630,197)	(9,907,831)	(10,184,063)	(10,472,690)	(10,760,199)	(10,990,193)	(11,187,393)	(11,496,887)	(11,822,600)	(12,161,014)	(12,509,167)
	(2,244,950)	(2,303,018)	(2,393,740)	(2,447,123)	(2,511,510)	(2,599,878)	(2,653,476)	(2,759,193)	(2,824,647)	(2,889,787)	(2,891,763)	(3,001,367)	(3,122,962)	(3,251,314)	(3,384,980)
Funding position adjustments															
Depreciation on non-current assets	3,532,562	3,676,931	3,809,696	3,928,528	4,059,367	4,203,970	4,343,941	4,493,014	4,637,626	4,721,292	4,768,634	4,924,669	5,091,411	5,261,563	5,437,199
Net funding from operational activities	1,287,612	1,373,913	1,415,956	1,481,405	1,547,857	1,604,092	1,690,465	1,733,821	1,812,979	1,831,505	1,876,871	1,923,302	1,968,449	2,010,249	2,052,219
FUNDING FROM CAPITAL ACTIVITIES															
Inflows															
Proceeds on disposal	408,462	396,611	313,912	347,149	302,650	302,099	240,709	297,899	469,572	112,008	160,731	168,784	120,619	204,174	181,761
Non-operating grants, subsidies and contributions	2,838,502	3,173,632	2,315,757	2,383,400	2,011,875	2,176,825	1,533,055	810,275	810,275	810,275	810,275	810,275	810,275	810,275	810,275
Outflows															
Purchase of property plant and equipment	(760,100)	(802,344)	(573,713)	(664,048)	(769,228)	(790,886)	(625,199)	(1,482,606)	(1,739,538)	(1,478,512)	(1,570,361)	(1,615,972)	(1,760,061)	(1,883,131)	(1,897,938)
Purchase of infrastructure	(3,693,260)	(4,191,808)	(3,345,724)	(3,400,459)	(3,043,775)	(3,287,427)	(2,638,465)	(1,085,275)	(1,085,275)	(1,047,775)	(1,047,775)	(1,047,775)	(1,047,775)	(1,047,775)	(1,047,775)
Net funding from capital activities	(1,206,396)	(1,423,909)	(1,289,768)	(1,333,958)	(1,498,478)	(1,599,389)	(1,489,900)	(1,459,707)	(1,544,966)	(1,604,004)	(1,647,130)	(1,684,688)	(1,876,942)	(1,916,457)	(1,953,677)
FUNDING FROM FINANCING ACTIVITIES															
Inflows															
Transfer from reserves	83,846	219,066	45,649	77,068	139,692	188,544	0	0	0	0	0	0	0	0	0
Outflows															
Transfer to reserves	(74,898)	(74,674)	(73,010)	(121,049)	(80,749)	(79,841)	(81,836)	(149,811)	(137,876)	(91,255)	(87,101)	(89,279)	(91,507)	(93,792)	(98,542)
Repayment of past borrowings	(90,164)	(94,396)	(98,827)	(103,466)	(108,322)	(113,406)	(118,729)	(124,303)	(130,137)	(136,246)	(142,640)	(149,335)	0	0	0
Net funding from financing activities	(81,216)	49,996	(126,188)	(147,447)	(49,379)	(4,703)	(200,365)	(274,114)	(268,013)	(227,501)	(229,741)	(238,614)	(91,507)	(93,792)	(98,542)
Estimated surplus/deficit July 1 B/Fwd															
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Estimated surplus/deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Funding available/(to be sourced)															
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Draft Base Scenario - Version 3

[illegible]

Shire of Corrigin

Forecast Statement of Movements in Fixed Assets - for the period 2022 - 2037

Draft Base Scenario - Version 3

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL WORKS - INFRASTRUCTURE															
Infrastructure - roads	3,579,260	4,077,808	3,233,724	3,292,459	2,937,775	3,185,427	2,530,465	1,035,275	1,035,275	997,775	997,775	997,775	997,775	997,775	997,775
Infrastructure - Footpaths	64,000	64,000	64,000	64,000	64,000	64,000	64,000	0	0	0	0	0	0	0	0
Infrastructure - Other	50,000	50,000	48,000	44,000	42,000	38,000	44,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total capital works - infrastructure	3,693,260	4,191,808	3,345,724	3,400,459	3,043,775	3,287,427	2,638,465	1,085,275	1,085,275	1,047,775	1,047,775	1,047,775	1,047,775	1,047,775	1,047,775
Represented by:															
Additions - assets at no cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - expansion, upgrades and new	378,000	721,500	967,775	492,040	630,500	1,181,550	1,500,465	0	0	0	0	0	0	0	0
Additions - renewal	3,315,260	3,470,308	2,377,949	2,908,419	2,413,275	2,105,877	1,138,000	1,085,275	1,085,275	1,047,775	1,047,775	1,047,775	1,047,775	1,047,775	1,047,775
Total Capital Works - Infrastructure	3,693,260	4,191,808	3,345,724	3,400,459	3,043,775	3,287,427	2,638,465	1,085,275	1,085,275	1,047,775	1,047,775	1,047,775	1,047,775	1,047,775	1,047,775
Asset movement reconciliation															
Total capital works infrastructure	3,693,260	4,191,808	3,345,724	3,400,459	3,043,775	3,287,427	2,638,465	1,085,275	1,085,275	1,047,775	1,047,775	1,047,775	1,047,775	1,047,775	1,047,775
Depreciation infrastructure	(2,265,589)	(2,373,847)	(2,475,011)	(2,579,195)	(2,681,811)	(2,789,659)	(2,892,944)	(2,979,476)	(3,068,170)	(3,090,321)	(3,074,181)	(3,164,812)	(3,257,707)	(3,352,926)	(3,450,526)
Net book value of disposed/written off assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation of infrastructure assets (inflation)	3,166,138	3,280,983	3,408,457	3,515,438	3,623,854	3,723,500	3,829,032	3,918,394	3,969,000	4,095,029	4,150,929	4,206,067	4,260,368	4,313,756	4,366,151
Net movement in infrastructure assets	4,593,809	5,098,944	4,279,170	4,336,702	3,985,818	4,221,268	3,574,553	2,024,193	1,986,105	2,052,483	2,124,523	2,089,030	2,050,436	2,008,605	1,963,400
CAPITAL WORKS - PROPERTY, PLANT AND EQUIPMENT															
Buildings - non-specialised	100,000	100,000	0	100,000	100,000	100,000	65,328	786,289	574,662	677,179	693,231	704,474	897,113	882,040	916,355
Plant and equipment	660,100	702,344	573,713	564,048	669,228	690,886	559,871	696,317	1,164,876	801,333	877,130	911,498	862,948	1,001,091	981,583
Total capital works property, plant and equipment	760,100	802,344	573,713	664,048	769,228	790,886	625,199	1,482,606	1,739,538	1,478,512	1,570,361	1,615,972	1,760,061	1,883,131	1,897,938
Represented by:															
Additions - assets at no cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - expansion, upgrades and new	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - renewal	760,100	802,344	573,713	664,048	769,228	790,886	625,199	1,482,606	1,739,538	1,478,512	1,570,361	1,615,972	1,760,061	1,883,131	1,897,938
Total capital works property, plant and equipment	760,100	802,344	573,713	664,048	769,228	790,886	625,199	1,482,606	1,739,538	1,478,512	1,570,361	1,615,972	1,760,061	1,883,131	1,897,938
Asset movement reconciliation															
Total capital works property,plant and equipment	760,100	802,344	573,713	664,048	769,228	790,886	625,199	1,482,606	1,739,538	1,478,512	1,570,361	1,615,972	1,760,061	1,883,131	1,897,938
Depreciation property, plant and equipment	(1,266,973)	(1,303,084)	(1,334,685)	(1,349,333)	(1,377,556)	(1,414,311)	(1,450,997)	(1,513,538)	(1,569,456)	(1,630,971)	(1,694,453)	(1,759,857)	(1,833,704)	(1,908,637)	(1,986,673)
Net book value of disposed/written off assets	(408,462)	(396,611)	(313,912)	(347,149)	(302,650)	(302,099)	(240,709)	(297,899)	(469,572)	(112,008)	(160,731)	(168,784)	(120,619)	(204,174)	(181,761)
Revaluation of property, plant and equipment (inflation)	570,646	561,337	555,386	548,778	534,408	524,614	518,033	501,081	493,847	507,974	512,349	517,367	523,891	528,876	537,046
Net movement in property, plant and equipment	(344,689)	(336,014)	(519,498)	(483,656)	(376,570)	(400,910)	(548,474)	172,250	194,357	243,507	227,526	204,698	329,629	299,196	266,550
CAPITAL WORKS - RIGHT OF USE ASSETS															
Total capital works right of use assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Asset movement reconciliation															
Net movement in right of use assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL WORKS - TOTALS															
Capital works															
Total capital works infrastructure	3,693,260	4,191,808	3,345,724	3,400,459	3,043,775	3,287,427	2,638,465	1,085,275	1,085,275	1,047,775	1,047,775	1,047,775	1,047,775	1,047,775	1,047,775
Total capital works property, plant and equipment	760,100	802,344	573,713	664,048	769,228	790,886	625,199	1,482,606	1,739,538	1,478,512	1,570,361	1,615,972	1,760,061	1,883,131	1,897,938
Total capital works right of use assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total capital works	4,453,360	4,994,152	3,919,437	4,064,507	3,813,003	4,078,313	3,263,664	2,567,881	2,824,813	2,526,287	2,618,136	2,663,747	2,807,836	2,930,906	2,945,713
Fixed asset movement															
Net movement in infrastructure assets	4,593,809	5,098,944	4,279,170	4,336,702	3,985,818	4,221,268	3,574,553	2,024,193	1,986,105	2,052,483	2,124,523	2,089,030	2,050,436	2,008,605	1,963,400
Net movement in property, plant and equipment	(344,689)	(336,014)	(519,498)	(483,656)	(376,570)	(400,910)	(548,474)	172,250	194,357	243,507	227,526	204,698	329,629	299,196	266,550
Net movement in right of use assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net movement in fixed assets	4,249,120	4,762,930	3,759,672	3,853,046	3,609,248	3,820,358	3,026,079	2,196,443	2,180,462	2,295,990	2,352,049	2,293,728	2,380,065	2,307,801	2,229,950

Shire of Corrigin

Forecast Statement of Capital Funding - for the period 2022 - 2037

Draft Base Scenario - Version 3

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital expenditure															
Infrastructure - roads	3,579,260	4,077,808	3,233,724	3,292,459	2,937,775	3,185,427	2,530,465	1,035,275	1,035,275	997,775	997,775	997,775	997,775	997,775	997,775
Infrastructure - Footpaths	64,000	64,000	64,000	64,000	64,000	64,000	64,000	0	0	0	0	0	0	0	0
Infrastructure - Other	50,000	50,000	48,000	44,000	42,000	38,000	44,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Buildings - non-specialised	100,000	100,000	0	100,000	100,000	100,000	65,328	786,289	574,662	677,179	693,231	704,474	897,113	882,040	916,355
Plant and equipment	660,100	702,344	573,713	564,048	669,228	690,886	559,871	696,317	1,164,876	801,333	877,130	911,498	862,948	1,001,091	981,583
Total - Capital expenditure	4,453,360	4,994,152	3,919,437	4,064,507	3,813,003	4,078,313	3,263,664	2,567,881	2,824,813	2,526,287	2,618,136	2,663,747	2,807,836	2,930,906	2,945,713
Funded by:															
Capital grants & contributions															
Infrastructure - roads	2,806,502	3,141,632	2,283,757	2,351,400	1,979,875	2,144,825	1,501,055	810,275	810,275	810,275	810,275	810,275	810,275	810,275	810,275
Infrastructure - Footpaths	32,000	32,000	32,000	32,000	32,000	32,000	32,000	0	0	0	0	0	0	0	0
Total - Capital grants & contributions	2,838,502	3,173,632	2,315,757	2,383,400	2,011,875	2,176,825	1,533,055	810,275	810,275	810,275	810,275	810,275	810,275	810,275	810,275
Own source funding															
Infrastructure - roads	772,758	936,176	949,967	941,059	957,900	1,040,602	1,029,410	225,000	225,000	187,500	187,500	187,500	187,500	187,500	187,500
Infrastructure - Footpaths	32,000	32,000	32,000	32,000	32,000	32,000	32,000	0	0	0	0	0	0	0	0
Infrastructure - Other	50,000	50,000	48,000	44,000	42,000	38,000	44,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Buildings - non-specialised	100,000	100,000	0	100,000	100,000	100,000	65,328	786,289	574,662	677,179	693,231	704,474	897,113	882,040	916,355
Plant and equipment	251,638	305,733	259,801	216,899	366,578	388,787	319,162	398,418	695,304	689,325	716,399	742,714	742,329	796,917	799,822
Total - Own source funding	1,206,396	1,423,909	1,289,768	1,333,958	1,498,478	1,599,389	1,489,900	1,459,707	1,544,966	1,604,004	1,647,130	1,684,688	1,876,942	1,916,457	1,953,677
Borrowings															
Total - Borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other (disposals & C/Fwd)															
Plant and equipment	408,462	396,611	313,912	347,149	302,650	302,099	240,709	297,899	469,572	112,008	160,731	168,784	120,619	204,174	181,761
Total - Other (disposals & C/Fwd)	408,462	396,611	313,912	347,149	302,650	302,099	240,709	297,899	469,572	112,008	160,731	168,784	120,619	204,174	181,761
Total Capital Funding	4,453,360	4,994,152	3,919,437	4,064,507	3,813,003	4,078,313	3,263,664	2,567,881	2,824,813	2,526,287	2,618,136	2,663,747	2,807,836	2,930,906	2,945,713
Unfunded - capital works															
Total - Unfunded - capital works	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

[illegible]

Shire of Corrigin
Forecast Statement of Capital Funding - for the period 2022 - 2037
Draft Base Scenario - Version 3

Sum of Capital Project Value for Year		Column Labels															
Row Labels	Project	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	Grand Total
Increase																	
Infrastructure - roads																	
	Corrigin - Quairading Rd (RRG) (2030)	330,645	490,500	273,000	39,000												1,133,145
	Corrigin - Quairading Rd (RRG) (2030)	47,355															47,355
	Benderling Rd		231,000	435,275	453,040												1,119,315
	Wickepin - Corrigin Road (RRG) (2030)			259,500		630,500	672,000	675,000									2,237,000
	Bullaring - Gorge Rock Rd (2030)						509,550										509,550
	Bullaring - Gorge Rock Rd (2030)							825,465									825,465
Infrastructure - roads Total		378,000	721,500	967,775	492,040	630,500	1,181,550	1,500,465									5,871,830
Infrastructure - Footpaths																	
Infrastructure - Footpaths Total	Replace Footpaths to better standard																
Increase Total		378,000	721,500	967,775	492,040	630,500	1,181,550	1,500,465									5,871,830
Maintain																	
Plant and Equipment																	
Plant and Equipment Total																	
Infrastructure - roads																	
	Road Renewals - RTR																
	Road Renewals - RRG																
	Reconstruction of Pavement and Primerseal (14mm single coat cutback bitumen Primerseal)																
	Final Seal - with single coat 10mm cutback bitumen Seal								212,275	360,275	435,275	435,275	435,275	435,275	435,275	435,275	3,184,200
	Reseal - with single coat 10mm Cutback Bitumen (on non-cracked sections) OR S45R Crumbed Rubber (High Stress) Seal (on badly cracked sections)										576,000	562,500	562,500	562,500	562,500	562,500	3,375,000
	Shoulder Reconditioning																
	Reconstruction & Primerseal (Double Coat 14 & 7mm Cutback Bitumen) - to same standard																
	Reseal - with single coat 10mm Cutback Bitumen (on non-cracked sections) OR S45R Crumbed Rubber (High Stress) Seal (on badly cracked sections) OR Asphalt										99,000	567,000					666,000
	Bulyee - Quairading Rd										148,000	108,000					256,000
	Bilbarin - Quairading Rd	259,500															259,500
	Corrigin South Rd	150,000															150,000
	Corrigin - Bruce Rock Road - WSPN (2030)	190,000	1,035,000	1,552,500	1,625,000	1,200,000	1,350,000	660,000									7,612,500
	Rabbit Fence Road - WSPN (2030)	1,949,580	1,463,775														3,413,355
	Corrigin - Quairading Rd (RRG) (2030)			67,500			41,600										109,100
	Bullaring - Pingelly Rd (RRG) (2030)																
	GI Rd		58,000														58,000
	Yealering South East Rd		124,000		86,701		34,000										244,701
	Shackleton - Bilbarin Rd		10,000														10,000
	Benderling Rd		45,000														45,000
	Doyly Rd		151,000	64,000	43,000		66,000		54,000								364,000
	Woglin St, Corrigin Townsite		152,000														152,000
	Dry Well Rd, Corrigin Townsite		16,000														16,000
	Lynch St, Corrigin Townsite		11,275														11,275
	Camm St, Corrigin Townsite		42,000			224,000											266,000
	Jose St, Corrigin Townsite		18,000			24,000											42,000
	Corrigin - Waggrin Rd		230,258														230,258
	Bulyee - Kwada Rd			145,749													145,749
	Yealering - Kullin Rd (2030)			4,700													4,700
	Goyder St, Corrigin Townsite			90,000													90,000
	McAndrew Ave, Corrigin Townsite			329,000		10,000											339,000
	Wickepin - Corrigin Road (RRG) (2030)			12,500			7,500										20,000
	Babakin - Corrigin Rd (RRG) (2030)				471,000												471,000
	Bilbarin - Quairading Rd				90,000												90,000
	Szczecinski Rd				242,000	112,000											354,000
	Bilbarin East Rd				2,500												2,500
	Courboudes Cr, Corrigin Townsite				210,218	321,000											531,218
	Davies St, Corrigin Townsite				12,000												12,000
	Turner Ave, Corrigin Townsite				10,000												10,000
	Lomos North Rd				8,000												8,000
	Corrigin South Rd					259,275											259,275
	Murphy St, Corrigin Townsite					138,000			104,000								242,000
	Dry Well Rd					19,000											19,000
	Campbell St, Corrigin Townsite						350,134		69,000								419,134
	Campbell St West, Corrigin Townsite						71,643										71,643
	Dartree St, Corrigin Townsite						11,000										11,000
	Talbot St, Corrigin Townsite						5,000										5,000
	Spanney St, Corrigin Townsite						14,000										14,000
	Centenary Ave, Corrigin Townsite						11,000										11,000
	Boyd's St, Corrigin Townsite						28,000										28,000
	Kirkwood St, Corrigin Townsite						14,000										14,000
	Larke Cr, Corrigin Townsite							65,000									65,000
Infrastructure - roads Total		3,201,260	3,356,308	2,265,949	2,800,419	2,307,275	2,003,877	1,030,000	1,035,275	1,035,275	997,775	997,775	997,775	997,775	997,775	997,775	25,022,288
Infrastructure - Footpaths																	
Infrastructure - Footpaths Total	Spanney/ McAndrew Street in Corrigin Town Street in Corrigin TBA	64,000															64,000
		64,000	64,000	64,000	64,000	64,000	64,000	64,000									384,000
Infrastructure - Other																	
Infrastructure - Other Total	Swimming Pool - Capital Expense	50,000	50,000	48,000	44,000	42,000	38,000	44,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	716,000
Buildings - non-specialised																	
Buildings - non-specialised Total	Building Program	100,000	100,000		100,000	100,000	100,000	65,328	786,289	574,662	677,179	693,231	704,474	897,113	882,040	916,355	6,696,671
		100,000	100,000		100,000	100,000	100,000	65,328	786,289	574,662	677,179	693,231	704,474	897,113	882,040	916,355	6,696,671
Maintain Total		4,075,360	4,772,652	2,951,062	3,172,487	3,182,003	2,896,763	1,763,109	2,367,881	2,824,813	2,526,287	2,618,136	2,663,247	2,807,836	2,930,906	2,945,713	40,599,925
Grand Total		4,453,360	4,994,152	3,919,437	4,064,907	3,813,003	4,078,313	3,263,664	2,567,881	2,824,813	2,526,287	2,618,136	2,663,247	2,807,836	2,930,906	2,945,713	50,471,755

Shire of Corrigin
Reserves Forecast
For the period 2022 - 2027

Item	2022-23		2023-24		2024-25		2025-26		2026-27		2027-28		2028-29		2029-30		2030-31		2031-32		2032-33		2033-34		2034-35		2035-36		2036-37		2037-38		
	Tf to Reserve	Balance	Tf to Reserve	Balance	Tf to Reserve	Balance	Tf to Reserve	Balance	Tf to Reserve	Balance	Tf to Reserve	Balance	Tf to Reserve	Balance	Tf to Reserve	Balance	Tf to Reserve	Balance	Tf to Reserve	Balance	Tf to Reserve	Balance	Tf to Reserve	Balance	Tf to Reserve	Balance	Tf to Reserve	Balance	Tf to Reserve	Balance			
2 Employee Entitlements Reserve	171,000	4,277	-	175,267	4,494	-	179,761	4,605	-	184,345	4,721	-	189,014	4,839	-	193,772	4,960	-	198,611	5,084	-	203,531	5,211	-	208,531	5,342	-	213,606	5,475	-	218,758	5,612	-
4 Staff Housing Reserve	507,261	9,182	-	516,443	9,411	-	525,664	11,591	-	534,929	19,237	-	544,232	19,316	-	553,568	20,367	-	562,941	25,168	-	572,352	26,101	-	581,801	26,839	-	591,388	26,839	-	599,000	26,931	-
5 Office Equipment Reserve	16,000	790	-	16,790	830	-	17,580	870	-	18,370	910	-	19,160	950	-	19,950	990	-	20,740	1,030	-	21,530	1,070	-	22,320	1,110	-	23,110	1,150	-	23,900	1,190	-
6 Plant Equipment Reserve	1,230,000	31,740	(31,840)	1,198,160	29,412	(210,040)	988,120	24,871	(45,441)	942,679	24,147	(77,608)	865,071	19,002	(108,544)	756,527	9,458	-	648,073	15,056	-	444,147	16,076	-	405,385	16,892	-	476,075	16,932	-	492,467	17,214	-
7 Sundry Plant Reserve	111,111	1,719	-	112,830	1,610	-	114,549	1,545	-	116,268	1,480	-	117,987	1,415	-	119,706	1,350	-	121,425	1,285	-	123,144	1,220	-	124,863	1,155	-	126,582	1,090	-	128,301	1,025	-
8 Roadworks Reserve	207,539	7,458	-	214,997	7,624	-	222,455	7,811	-	229,913	8,010	-	237,371	8,211	-	244,829	8,416	-	252,287	8,621	-	259,745	8,826	-	267,203	9,031	-	274,661	9,236	-	282,119	9,441	-
9 Landfill Closure Reserve	116,117	2,761	-	118,878	2,812	-	121,639	2,863	-	124,399	2,914	-	127,160	2,965	-	129,921	3,016	-	132,682	3,067	-	135,443	3,118	-	138,204	3,169	-	140,965	3,219	-	143,726	3,270	-
10 Transport Reserve	17,708	443	-	18,151	455	-	18,594	466	-	19,037	478	-	19,480	489	-	19,923	500	-	20,366	511	-	20,809	522	-	21,252	533	-	21,695	544	-	22,138	555	-
11 Medical Reserve	16,479	872	-	17,351	894	-	18,223	916	-	19,095	938	-	19,967	960	-	20,839	982	-	21,711	1,003	-	22,583	1,025	-	23,455	1,046	-	24,327	1,068	-	25,199	1,089	-
12 LGAP Long Term Maintenance Reserve	16,369	257	-	16,626	263	-	16,883	270	-	17,140	276	-	17,397	283	-	17,654	289	-	17,911	295	-	18,168	301	-	18,425	307	-	18,682	313	-	18,939	319	-
13 Reserve Land Reserve	7,564	108	-	7,672	203	-	7,780	298	-	7,888	393	-	7,996	488	-	8,104	583	-	8,212	678	-	8,320	773	-	8,428	868	-	8,536	963	-	8,644	1,058	-
15 Senior Citizens Centre	46,549	1,089	-	47,638	1,116	-	48,727	1,144	-	49,816	1,172	-	50,905	1,200	-	51,994	1,228	-	53,083	1,256	-	54,172	1,284	-	55,261	1,312	-	56,350	1,340	-	57,439	1,368	-
16 Town Hall Reserve	100,424	2,746	-	103,170	2,814	-	105,916	2,882	-	108,662	2,950	-	111,408	3,018	-	114,154	3,086	-	116,900	3,154	-	119,646	3,222	-	122,392	3,290	-	125,138	3,358	-	127,884	3,426	-
17 Recreation and Events Centre Reserve	242,724	6,553	-	249,277	6,718	-	255,830	6,883	-	262,383	7,048	-	268,936	7,213	-	275,489	7,378	-	282,042	7,543	-	288,595	7,708	-	295,148	7,873	-	301,701	8,038	-	308,254	8,203	-
18 Roadworks Tip Reserve	80,395	2,232	-	82,627	2,283	-	84,859	2,334	-	87,091	2,385	-	89,323	2,436	-	91,555	2,487	-	93,787	2,538	-	96,019	2,589	-	98,251	2,640	-	100,483	2,691	-	102,715	2,742	-
Point	2,095,453	74,818	(83,840)	2,011,613	71,678	(115,000)	1,896,613	73,678	(46,440)	1,850,173	121,039	(77,608)	1,772,565	93,249	(108,544)	1,664,021	81,836	-	1,555,477	149,811	-	1,405,666	187,476	-	1,218,190	225,295	-	1,002,895	262,778	-	770,117	311,514	-



ANNUAL REPORT 2020 - 2021

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Introduction to Shire of Corrigin

The Shire of Corrigin is located in the Roe Region of Western Australia's wheatbelt approximately 2.5 hours drive east of Perth.

Corrigin is a vibrant country community founded on broad acre farming.

Corrigin provides a range of services to meet the community's needs including education, health, recreation facilities and affordable land and housing.

Shire of Corrigin Statistics	
Distance from Perth	234 km
Area	3,095 square km
Length of Seal Roads	405.4 km
Length of Unsealed Roads	767.6 km
Population	1,146 (Source: ABS 2016 Census)
Number of Electors	827
Number of Dwellings	562
Total Rates Levied	\$2,621,399
Total Revenue	\$5,925,670
Number of Employees	31 FTE



This document is available in other formats on request.

Strengthening our community now to grow and prosper into the future

President's Report

Welcome to the Annual Report for the 2020/21 financial year.

Our year of 20/21 has seen a return to some sort of normality. We thank all of the staff, led by our CEO, Mrs Natalie Manton, for the efficient and professional way they have delivered all of the shire projects and services to our community, though the period of post lockdown.

The Shire budget was passed by council in July of 2020, with the continued capital investment in roads and infrastructure to a total of \$5.3m. This is funded by general revenue as well as State and Federal Government grants.

A zero percent increase was implemented for the 20/21 budget in rates and fees and charges.

Council expenditure of \$2.03m on roads and footpaths has included a number of community assets. With the receipt of drought funding, council focused this money to the Sustainable Water Project, Caravan Park upgrade and to the redevelopment of Rotary Park playground and toilets.

Capital investment in new projects include the additional Niche Wall at the cemetery, construction of the Container Deposit Scheme facility, standpipe controller and tanks, purchase of a new grader and the carry over project with the completion of the two aged housing units at the Seniors Village. Repairs were completed to the Town Hall ceiling and internal painting.

Council adopted the Shire of Corrigin Strategic Community Plan 2021-31 and the Corporate Business Plan.

I would like to congratulate the Tidy Towns Committee, for being State winner of the Community Action COVID Category award.

I thank all of the Councilors of the Shire of Corrigin for their continued support and commitment for their community.

I express my sincere thanks to our CEO, Mrs Natalie Manton, Deputy Ms Kylie Caley and Manager of Works Mr Greg Tomlinson and all of the staff for their continued dedication and commitment to our community.

Cr Des Hickey
President



Chief Executive Officer's Report

Thank you to the staff, led by Ms Kylie Caley and Mr Greg Tomlinson, for their hard work throughout the year delivering quality services and facilities to the Corrigin community. The 2020/21 financial year was a busy year for the team with the construction of several new buildings and facilities.

After six years of working together with the Shires of Cuballing, Kondinin and Wickepin, the Wheatbelt South Aged Housing Alliance secured funding to build new aged housing units. Thank you to the outside team as well as Building Officer, Kody Broun, and Administration Officer, Emma Shaw for managing the building project so well. Stallion Homes did an excellent job of building the two units on time and on budget.

The official opening of the new units in June 2021 and was conducted by Mr Darren West MLC, WA Labor Member for the Agricultural Region and Shire President Des Hickey. Following the official opening, and tour of the buildings, the two units were handed over to the Corrigin Senior Citizen's Committee who will manage the units along with the existing 15 units.

Despite the COVID19 restrictions several buildings in Corrigin were restored or refurbished during the year. The ceiling of the Corrigin Town hall was repaired and the interior of this historic building was restored including repairs to the stage area, painting and new lights installed. The Railway Station and Windmill buildings were painted as well as the gazebo at the Post Office.

The main street was refreshed and the gardens were rejuvenated during the year ready for visitors in the spring wildflower season. The new planter boxes, benches, bollards and bins received many positive comments from locals and tourists. The new rock walls at the Dog Cemetery, Wildflower Drive Trail and RSL Lookout as well as a Niche Wall at the Corrigin Cemetery significantly improved the previous facilities.

The Containers for Change Facility was officially opened in December 2020 and we welcomed Cookie Poumua as the Coordinator following the departure of Mareese Dyer. The Container Deposit Scheme continues to grow with the team counting over 80,000 cans and bottles per month.

In late 2020 we bid farewell to John and Gwenda Reynolds and welcomed Trevor and Mareese Dyer as the new operators of the Corrigin Caravan Park. The new caravan park ablution block and landscaping was completed in May 2021 and excellent feedback has been received from community members and visitors to the park.

It was pleasing to see three new houses in the land Granite Rise Estate residential development over the past year. The COVID19 stimulus grants provided a welcome boost to the sales of land in the estate and will hopefully encourage further development in the near future.

The Shire of Corrigin was shortlisted as a finalist in the WA Regional Achievement and Community Awards during 2020 and also the winner of the Keep Australia Beautiful Council 2020 Tidy Towns Sustainable Communities Awards for our COVID-19 projects. We welcome any opportunity to shine a light on the great things that are happening in our community and the external recognition is always appreciated.

In March 2021 Corrigin hosted 20 medical students from Notre Dame and Curtin Universities for the Rural Medical Immersion. The students were so appreciative of the local people, community groups and businesses and thoroughly enjoyed the experience. We hope that this initiative some will encourage the students to consider a career in rural medicine in future.

The Community Resource Centre (CRC) hosted a range of interesting events and activities throughout the year including library activities, movie club, seniors exercise and cooking classes, training courses as well as the new Girl Chat, Boys Club.

During 2020/21 the staff engaged in a range of health and wellbeing activities including delivery of Meals on Wheels and clean up of the Gorge Rock camping area as well as contributing to several charities.

The outside works team are to be congratulated for successfully delivering another large road construction program and implementing several improvements to the town during the year. After 37 and a half years of long and loyal service the Manager of Works, Mr Greg Tomlinson, retired in June 2021. Greg started as a general hand and worked his way up through the ranks to Works Supervisor and Manager of Works and Services. As Greg discovered it is hard to please all of the people all of the time, but he can be proud of his efforts over the years and worked tirelessly for the shire and community. He was a mentor, counsellor and confidant to many of the staff and will leave a lasting impression on all of the staff who worked with him.

During the year we wished Heather and Steve Ives farewell for their move to Pinjarra. Heather was a valued member of staff for the past 17 years as the Community Resource Centre (CRC) Coordinator and Steve a member of the outside team for the past three years. We welcomed Emily Cousins to the as CRC Coordinator and Koby Smith to support the finance team. We were pleased to be able to support Maddison Kelly who joined us on Wednesdays in the CRC for work experience.

Matt Hobbins, Brent Watts and Tanya Parker joined the outside team following the departure of Shane McMiles and Darryle Smith.

I would like to extend my appreciation to the President Cr Des Hickey and elected members for their support over the past year.

I look forward to exciting and new projects planned for the future to ensure that Corrigin continues to be a thriving and prosperous community.

Natalie Manton
Chief Executive Officer



Councillors



Des Hickey
PRESIDENT

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Term Expiry: 2021



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DEPUTY PRESIDENT

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Term Expiry: 2023



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Term Expiry: 2021



Rick Gilmore
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Term Expiry: 2021



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Term Expiry: 2021



Sharon Jacobs
COUNCILLOR

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Term Expiry: 2023

Management Team



Mrs Natalie Manton
CHIEF EXECUTIVE OFFICER



Ms Kylie Caley
DEPUTY CHIEF EXECUTIVE OFFICER



Mr Greg Tomlinson
MANAGER WORKS AND SERVICES

Corrigin – strengthening our community now, to grow and prosper into the future

The Shire of Corrigin comprises a diverse range of people, communities and landscapes. The vision captures the diversity of the area and has been developed with a range of input received through the community engagement process. It reflects clear community aspirations for the ten-year period of the Strategic Community Plan.



Strategic Community Plan

The Strategic Community Plan 2017 – 2027 was reviewed during 2020 and it continues to capture the community's aspirations desired outcomes. The shire of Corrigin continues to work in partnership with the community and other key stakeholders to ensure the plan remains relevant and provides guidance on the strategic direction for the delivery of services to the Corrigin community.

Integrated Planning and Reporting Framework

All Western Australian local governments are required to prepare a Plan for the Future for their district under Section 5.56(1) of the Local Government Act 1995. The Plan for the Future comprises the following two key strategic documents, which a local government is required to have regard for when forming its annual budget.

Strategic Community Plan – The 10-year strategy and planning tool for the shire. It is the principle guiding document for the remainder of the Shire's strategic planning as community engagement is central to this Strategic Community Plan.

Corporate Business Plan – The core components of this Corporate Business Plan include a four year delivery program, aligned to the Strategic Community Plan and accompanied by financial projections.

Development of the Strategic Community Plan and Corporate Business Plan was undertaken in accordance with the Integrated Planning and Reporting Framework and Guidelines. An essential element of the Integrated Planning and Reporting process is to enable community members and stakeholders to participate in shaping the future of the community and in identifying issues and solutions. It is designed to articulate the community's vision, aspirations, outcomes and priorities for the future of the district.

Importantly, the Strategic Community Plan and Corporate Business Plan are informed by several other key plans and processes. The connection between the community and the Shire's Strategic plan, annual budget and corporate documents developed to guide the Shire in delivering services to the community are shown in the diagram below.

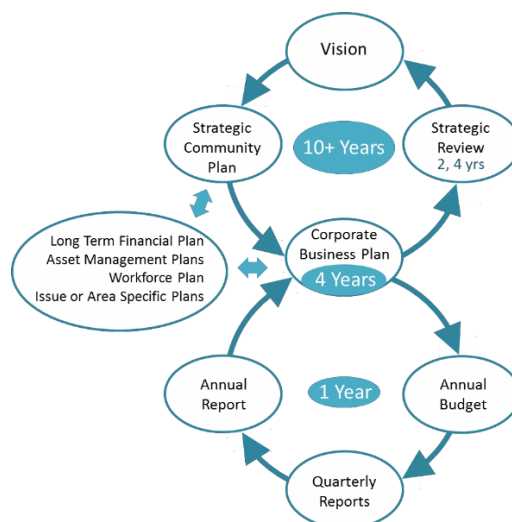


Diagram: Integrated Planning and Reporting Cycle²

¹ Local Government (Administration) Regulations 1996, Paragraph 19BA.

² Department of Local Government and Communities, Integrated Planning and Reporting: Framework and Guidelines, September 2016.

How the Strategic Community Plan will be used

The Strategic Community Plan outlines how the Shire will work towards a positive future for the Shire of Corrigin community as it seeks to achieve its vision inspired by the community's aspirations. The Strategic Community Plan influences how the Shire uses its resource to deliver services to the community and is the primary driver for all other planning undertaken by the Shire.

The Shire of Corrigin uses the Strategic Community Plan in several ways, including:

- Guiding priority setting and decision making.
- Providing a mechanism for the ongoing integration of local planning initiatives.
- Informing decision making of other agencies and organisations, including community and State Government.
- Providing a rationale to pursue grants and other resources by demonstrating how specific projects align with the aspirations of our community, within the strategic direction of the Shire.
- Informing potential investors and developers of our community's key priorities, and the way we intend to grow and develop.
- Engaging local businesses, community groups and residents in various ways to contribute to the Shire's future.
- Providing a framework for monitoring progress against our vision.

The strategies are prioritised and actions are identified through the development of a Corporate Business Plan after consideration of the available resources. Strategic performance indicators are used to report back to the community on the Shire's performance in achieving the outcomes.



Strategic Community Plan 2020/21 – Progress

The progress on the Strategic Community Plan is outlined as follows:

Economic – A Strong, diverse economy supporting agricultural, local business and attracting new industry.

Outcome 1.1 – A well planned and connected transport and communication network within the district				
Strategic Community Plan		Corporate Business Plan		
Outcome	Strategies	Action No.	Actions	Progress / Status
1.1.1	Develop and implement road asset management plans.	1.1.1.1	Develop a road asset management plan including network hierarchy and service levels.	A plan was considered by Council and adopted in 2019/20.
		1.1.1.2	Develop a footpath management plan, including hierarchy and service levels.	Five year footpath plan completed and work commenced on the development of a new 10 year footpath plan.
		1.1.1.3	Road asset management plan and footpath management plan to be incorporated in the review and expansion of the Asset Management Plan (AMP).	10 year road program, building program and pool asset plans reviewed and incorporated into budget planning in 2020/21.
		1.1.1.4	Road asset management plan and footpath management plan to be implemented through road works program.	Review of road asset conditional and expected life completed and incorporated into 10 year road plan adopted in 2020/21.
1.1.2	Maintain transport network in line with asset management plans.	1.1.2.1	Prepare and review an annual Road Works Program for a minimum of a 10 year period outlining future capital renewals, upgrades and expansions within Councils available funding aligned to asset management.	10 year Road Works Programs was developed as part of budget preparations in 2020/21.
		1.1.2.2	Prepare and review an annual Footpath Works Program for a minimum of a 4 year period outlining future capital renewals, upgrades and expansions within Councils available funding aligned to asset management plan.	Footpath management plan developed with annual funding allocation in 10 year program.
		1.1.2.3	Advocate for the Secondary Freight Project.	Supported Wheatbelt local governments in the Secondary Freight Project.

1.1.3	Lobby for improved telecommunications infrastructure to service district.	1.1.3.1	Advocate for improved telecommunications within the district by identifying and reporting black spots.	Communicated blackspots to the Federal Government and local member of Parliament as well as reduced levels of coverage from existing towers.
		1.1.3.2	Advocate for improved communications infrastructure by lobbying stakeholders to meet the needs of the district.	Advocated for the upgrade of local exchanges and towers including battery backup during extended power outages.

Outcome 1.2 – Adequate land availability for development

Strategic Community Plan		Corporate Business Plan		
Outcome	Strategies	Action No.	Actions	Progress / Status
1.2.1	Identify appropriate land available for development.	1.2.1.1	Identify appropriate land and provide the opportunity for additional industrial land and lifestyle lots to encourage the expansion of industrial and retail business, including a review of the Town Planning Scheme.	Encouraged and considered rezoning's/applications that encourage the expansion of industrial and retail business. Requested Department Planning, Lands and Heritage consider releasing Crown land in industrial area.
1.2.2	Review Local Town Planning Scheme.	1.2.2.1	Update the Shire of Corrigin Planning Scheme to allow increased residential density by changing classifications from R12.5 to R17.5.	Planning scheme amendment to review the residential density provisions in Corrigin was adopted by Council 2017 and approved by Minister for Planning.
		1.2.2.2	Provide, maintain and review Town Planning Scheme to support development along with orderly and proper planning.	Reviewed Local Planning Scheme No 2 Amendment 6 and approved March 2018.

Outcome 1.3 – Well supported diverse industry and business				
Strategic Community Plan		Corporate Business Plan		
Outcome	Strategies	Action No.	Actions	Progress / Status
1.3.1	Develop and implement an Economic and Tourism Strategy for the district.	1.3.1.1	Develop an affordable Economic and Tourism Development Strategy for the District based on Regional Opportunities.	Economic and Tourism Strategy developed with community input.
		1.3.1.2	Implement Economic and Tourism Development Strategy.	Key strategies identified in the Economic and Tourism Development Strategy considered in the 2020/21 budget. Tourism and Economic Development Committee formed in 2019 to implement actions identified in strategy and plan.
		1.3.1.3	Economic and Tourism Development strategies, programs and initiatives to be incorporated in Long Term Financial Plan and annual budgets.	Key strategies identified in the Economic and Tourism Development Strategy considered in the 2020/21 budget. Strategies incorporated within the Long Term Financial Plan.



Environmental – An attractive natural and built environment for the benefit of current and future generations.

Outcome 2.1 – A natural environment for the benefit and enjoyment of current and future generations				
Strategic Community Plan		Corporate Business Plan		
Outcome	Strategies	Action No.	Actions	Progress / Status
2.2.1	Manage the natural environment within available resources.	2.1.1.1	Develop a Natural Resource Management Plan, including the identification of unique natural resources.	Liaised with stakeholders regarding identification and management of wildflowers, roadside vegetation and rare plants.
		2.1.1.2	Natural Resources Management strategies, programs and initiatives to be incorporated in Long Term Financial Plan and annual budgets.	Natural Resources Management Plan currently under development.
		2.1.1.3	Implement Natural Resource Management Plan.	Natural Resources Management Plan not commenced.
		2.1.1.4	Provide adequate infrastructure which allows the enjoyment of Council's natural resources, including reserves, but does not cause harm to the area.	Provided infrastructure which allows the enjoyment of natural resources and protection of the assets
		2.1.1.5	Support the local agricultural section by lobbying stake holders to address local concerns and issues facing the industry now and into the future.	Supported Corrigin Farm Improvement Group.



Outcome 2.1 – A natural environment for the benefit and enjoyment of current and future generations				
Strategic Community Plan		Corporate Business Plan		
Outcome	Strategies	Action No.	Actions	Progress / Status
2.1.2	Provide effective and efficient waste management services.	2.1.2.1	Maintain an effective and efficient transfer station that allows for expansion and rehabilitation.	A well maintained and efficient waste transfer station was provided.
		2.1.2.2	Provide a suitable area for green waste disposal.	Green waste disposal facility was well maintained and new signage erected.
		2.1.2.3	Provide an effective and efficient recycling service, including the collection of glass and cardboard.	Fortnightly recycling service provided by Avon Waste.
		2.1.2.4	In Collaboration with neighboring local governments, maintain a waste disposal site that allows for expansion and rehabilitation.	The shires involved in the Roe Regional Organisation of Councils (RoeROC) operate a regional waste disposal facility that allows for both expansion and rehabilitation.
2.1.3	Collaborate with community groups to enhance the natural environment.	2.1.3.1	Identify environment educational programs and engage with suitable agencies for the delivery of such programs.	Continued interaction with the Corrigin District High School Bushrangers. Working bee held at Gorge Rock to tidy area.
		2.1.3.2	Work in collaboration with groups and organisations to deliver projects and programs that promote and protect the District's natural resource.	Worked in collaboration with Corrigin Farm Improvement Group and local residents.



Outcome 2.2 – A well-managed built environment				
Strategic Community Plan		Corporate Business Plan		
Outcome	Strategies	Action No.	Actions	Progress / Status
2.2.1	Review and implement asset management plans within available resources.	2.2.1.1	Assess Council's built environment current condition and establish future capital and maintenance requirements to meet required service levels.	Buildings were well maintained and work was completed on future capital works program in 2020/21.
		2.2.1.2	Maintain and review Asset Management Plans for Council's built environment.	10 year Asset Management Plan for buildings and swimming pool developed in 2019 and updated in 2020.
		2.2.1.3	Asset Management Plan for Council's built environment to be incorporated into Long Term Financial Plan.	Long Term Financial Plan adopted in September 2018 and included plans for building upgrade and renewals and reviewed annually.
		2.2.1.4	Manage existing building and structures to ensure they are safe and comply with legislative requirements.	Building maintenance program provides for well-maintained facilities that are safe and comply with legislative requirements.
2.2.2	Maintain the integrity of heritage buildings within available resources.	2.2.2.1	Identify and update Municipal Heritage Inventory and Conservation Plans.	Municipal Heritage Inventory report to be adopted by Council in 2020 following community consultation.
		2.2.2.2	Municipal Heritage Inventory and Conservation Plans to be identified and incorporated into Asset Management Plan and Long Term Financial Plan.	Plans were reviewed in 2020.
2.2.3	Enhance and maintain out townscape.	2.2.3.1	Manage and maintain the Council's parks, gardens and open space at appropriate service levels and standards.	Parks, gardens and open spaces were maintained to a high standard. Positive feedback from community was received.
		2.2.3.2	Manage and maintain Council's townscape infrastructure, both natural and built to enhance the appearance and services of the townscape within the district.	Townscape infrastructure was managed and maintained to a high standard.
		2.2.3.3	Townscape enhancement projects and initiatives incorporated in Long Term Financial Plan.	Townscape infrastructure included in LTFP.

Social – An effectively serviced, inclusive and resilient community.

Outcome 3.1 – An inclusive, welcoming and active community				
Strategic Community Plan		Corporate Business Plan		
Outcome	Strategies	Action No.	Actions	Progress / Status
3.1.1	Work in partnership with community and sporting groups.	3.1.1.1	Provide support in leadership and governance of local sports clubs and groups.	Supported CREC Advisory Committee and attended meetings. Commenced new lease agreements with sporting clubs.
		3.1.1.2	Assist sport and recreation clubs in accessing grant funding opportunities.	Provided information on funding opportunities via newsletters and community group network.
3.1.2	Continue to provide infrastructure to support social wellbeing of the community.	3.1.2.1	Provided well serviced and maintained infrastructure that can be utilised by the community for the provision of social and wellbeing activities in accordance with asset management plan.	Provided well-maintained infrastructure that enabled community social and well-being activities.
3.1.3	Facilitate, encourage and support community events.	3.1.3.1	Promote and support local events with emphases on events that promote visitation of the Shire.	Supported major local events financially and with staffing resources. Promoted major local events through its Facebook and Website.
		3.1.3.2	Engage and facilitate the community to encourage the establishment and continuation of local events.	Encouraged clubs and groups to undertake local events.



Outcome 3.1 – An inclusive, welcoming and active community				
Strategic Community Plan		Corporate Business Plan		
Outcome	Strategies	Action No.	Actions	Progress / Status
3.1.4	Collaborate with emergency service and community volunteers.	3.1.4.1	Engage with the community, in particular volunteers and volunteer organisations to establish how the community maintain sustainable volunteer services/roles within the community.	Ongoing involvement with the Bush Fire Brigades, and directly engage in the Museum, Tidy Towns, Senior Citizens, St John Ambulance and emergency service and community volunteers.
		3.1.4.2	Continue to lobby the key stakeholders to ensure the necessary support is provided for volunteer services who support Corrigin.	Lobbied federal and state politicians regarding aged care service providers and importance of telecommunications for emergency service volunteers. Supported Senior Citizens. Tidy Towns, Agricultural Society, Sporting Clubs, P & C speedway and many more community and volunteer organisations during the year.



Outcome 3.2 – A community for all ages				
Strategic Community Plan		Corporate Business Plan		
Outcome	Strategies	Action No.	Actions	Progress / Status
3.2.1	Implement Aged Friendly Community Plan	3.2.1.1	Undertake programs, strategies and initiatives from Aged Friendly Community Plan and incorporate them into the Asset Management Plans and Long Term Financial Plan.	Completed construction of two new aged housing units.
		3.2.1.2	Services and facilities within the Shire provides for an aged friendly community.	Footpath program to provide better access for gophers. Local medical and dental services reduce need for travel for medical and dental appointments.
		3.2.1.3	Collaborate with key stakeholders for the provision of sustainable aged care facilities and services.	In partnership with a number of adjacent local governments the WSAHA Aged Housing Project secured funding for the aged accommodation for the district. Advocated for additional aged care service providers to provide services to Corrigin community.
		3.2.1.4	Support current and future groups and organisations for the provision of aged care facilities and services within the district.	Attended meetings and provided support to Corrigin Senior Citizen's Committee, Kelpies and Wogolin House.
		3.2.1.5	Lobby stakeholders to ensure the necessary services to support aged care are accessible in Corrigin.	Met with local members of state and federal parliament as well as service providers regarding aged care services.

Outcome 3.2 – A community for all ages				
Strategic Community Plan		Corporate Business Plan		
Outcome	Strategies	Action No.	Actions	Progress / Status
3.2.2	Collaborate with key stakeholders to encourage youth engagement.	3.2.2.1	Collaborate with key stakeholders, including youth within the district to develop a youth strategy.	Council supported the local youth through ongoing liaison with the Corrigin District High School and Edna Stevenson Scholarship funding.
		3.2.2.2	Implement Youth Strategy for the district.	Liaison with Corrigin District High School on tourism, support and wellbeing projects
		3.2.2.3	Promote opportunities for youth development, employment and activities.	School holiday programs were provided through Corrigin Community Resource Centre.
3.2.3	Continue to support family services.	3.2.3.1	Support current and future group and organisations for the provision of family facilities and services within the district.	Facilities and programs to increase involvement and engagement of the community such as Corrigin Recreation and Events Centre, day care and support to community and sporting groups.
3.2.4	Ongoing support for the provision of health and associated services.	3.2.4.1	Ensure that the residents have regular access to a medical practitioner and support the medical practitioner in the delivery of these services.	Supported local medical practitioner to ensure the ongoing delivery of services. Participated in Rural Medical Student Immersion Program to encourage student doctors to consider a career in rural areas.
		3.2.4.2	Work with neighbouring local governments, key stakeholders to have a collaborative approach to the provision of medical and allied health services to the region.	Provision of Primary and Allied Health services to the community, including advocating with the state government and other key stakeholders for the improvement of health services to the district.
		3.2.4.3	Support the health services by lobbying stakeholders (to address local concerns and issues facing the industry now and into the future.	Advocating with state government and other key stakeholders for the improvement of health services to the district.
		3.2.4.4	Representation on key Boards and associations for the delivery of health services to the district.	Council is represented on the Corrigin Local Health Advisory Group, St John Ambulance and Rural Health West

Leadership – Strong Governance and Leadership.

Outcome 4.1 – A strategically focused dynamic council serving the Community				
Strategic Community Plan		Corporate Business Plan		
Outcome	Strategies	Action No.	Actions	Progress / Status
4.1.1	Provide leadership, communication and active engagement with the community.	4.1.1.1	Elected members provide strategic leadership for the benefit of the community.	Reviewed Strategic Community Plan and Corporate Business Plan.
		4.1.1.2	Council is represented on key local organisations and provide feedback and advice to Council on their issues.	Elected members are represented on key local organisations and attend meetings regularly.
		4.1.1.3	Develop and implement a community engagement strategy including community surveys, community reference groups and council representation on strategic community groups.	Reviewed its community engagement strategy as part of its review of the Community Strategic Plan.
		4.1.1.4	Provide a vibrant, up to date (contents and technology), user friendly website for both the Shire of Corrigin and CRC which proactively engages with residents.	Website upgraded and utilised up to date technology and information.
		4.1.1.5	Use print, electronic and social media to inform residents of key decisions, options considered and any implications of decisions.	Updated the community on regularly on key decisions using social media, electronic and print newsletters and on Council's website.
4.1.2	Undertake strategic planning and ensure legislative compliance.	4.1.2.1	Review Community Strategic Plan to ensure it remains aligned to the community's vision, aspirations and desired outcomes.	Community Strategic Plan was review in June 2020.
		4.1.2.2	Annual review of policies and Corporate Business Plan.	Corporate Business Plan was review in June 2020.
		4.1.2.3	Regular review of documents and Informing strategies, including Long Term Financial Plan, Asset Management Plan and Workforce Plan.	Council reviewed Workforce Plan, and Asset Management Plans in July 2019.
4.1.3	Maintain accountability and financial responsibility to ensure the stability of the Shire.	4.1.3.1	Council to maintain financial stability.	Financial Management systems and procedures are review monthly. Financial and Risk Management Review completed 2019.
		4.1.3.2	Regular reviews of Council's LTFP to ensure the long term financial stability of the Shire.	Long Term Financial Plan reviewed in September 2018.
		4.1.3.3	Provide Council adequate and appropriate financial information on a timely basis.	Council is provided with detailed financial reports each month.

Outcome 4.2 – An effective and efficient organization				
Strategic Community Plan		Corporate Business Plan		
Outcome	Strategies	Action No.	Actions	Progress / Status
4.2.1	Review and implement the Workforce Plan.	4.2.1.1	Review and implement the Workforce Plan.	Council review the Workforce Plan in June 2018 and September 2021.
		4.2.1.2	Workforce Plan to have resource consideration to the objectives of the Strategic Community Plan and Corporate Business Plan.	Staff resources to deliver objectives in the Strategic Community Plan and Corporate Business Plan reviewed as part of budget planning workshops annually.
		4.2.1.3	Workforce Plan strategies, programs and initiatives to be incorporated in LTFP and annual budgets.	Workforce Plan strategies, programs and initiatives in long term road program, building maintenance and capital works program during annual budget planning workshops.
4.2.2	Continue to improve operational efficiencies and provide effective services.	4.2.2.1	Review delivery of services for operational and cost effective efficiencies.	Finance team and managers reviewed expenditure of key projects and services to identify savings.
		4.2.2.2	Set appropriate Fees and Charges for applicable services that promote the use of services and limits the reliance of rate funding.	Council reviewed Fees and Charges during workshops prior to adoption in May 2020 for adoption in June.
4.2.3	Maintain a strong customer focus.	4.2.3.1	Review and implementation of Councils Customer Service Charter.	Customer Service Charter was reviewed in 2019 and 2021.
		4.2.3.2	Provide a vibrant, up to date (contents and technology), user friendly website for both the Shire of Corrigin and CRC which proactively engages with residents.	Shire website images and information updated New stock images sourced.
		4.2.3.3	Employ professional customer service workforce with required knowledge and training including the provision of adequate resources (intranet/policy / information on service etc.) to ensure a good standard of Customer Service	Professional, friendly and helpful staff provide a high level of customer to the ratepayers and residents of Corrigin. Shire of Corrigin and Corrigin Community Resource Centre facebook pages combined.
4.2.4	Provide a positive and effective workplace.	4.2.4.1	Develop and implement a workforce plan and appropriate human resource management policies and procedures to meet current and future workforce needs.	Policies and procedures reviewed and implemented including new policies relating to COVID19 leave provisions
		4.2.4.2	Provide a positive workplace that enables for the development and support of employees in delivering an effective and coherent workplace.	Training and professional development encouraged. Social events held for inside and outside staff.

Major Projects 2020/21

TOWN HALL CEILING RESTORATION



AGED HOUSING UNITS



CARAVAN PARK UPGRADE



CONTAINERS FOR CHANGE



MAIN STREET



RSL MEMORIAL LOOKOUT



Road Program

The Shire of Corrigin undertook the following construction works as part of the works program for the 2020/21 financial year.

Work Type	Rural / Town	Road / Street Name	SLK From	SLK To	Roadwork Description	Total Cost / Project
Road Expenditure for 2020/21						
Capital Renewal	Rural Roads	Bullaring – Pingelly Rd	0.00	1.80	Reconstruct, stabilise and reseal	\$289,100
		Bilbarin East Rd	2.10	8.70	Reseal	\$91,901
		Bendering Rd	2.87	2.97	Reseal floodway	\$3,544
		Corrigin – Narembeen Rd	0.00	1.48	Final seal	\$28,416
		Babakin – Corrigin Rd	9.01	11.77	Final seal	\$62,083
		Babakin - Corrigin Rd	14.59	15.77	Shoulder reconditioning	\$66,606
		Babakin - Corrigin Rd	18.40	20.58	Shoulder reconditioning	\$107,827
		Rabbit Proof Fence Rd	0.00	29.31	Preliminary Works	
	Town Streets	Town Street in Corrigin Hill St	Various	Various	Install new 2m wide concrete dual use path.	\$34,608
		Lynch Street	Various	Various	Survey 21/22 dual use path	\$1,600
		Malcolm St	0.00	0.05	Reseal	\$2,485
Capital Upgrade	Rural Roads	Corrigin - Quairading Rd	10.60	13.95	Reconstruct and widen	\$485,858
		Bendering Rd	6.21	8.62	Reconstruct and widen	\$415,683
		Bendering Rd	9.23	11.32	Reconstruct and widen	\$232,312
Total Capital Expenditure for 2020/21						\$1,963,339
Operating Expenditure for 2020/21						\$604,593

Future Road Program 2021/22

The Shire of Corrigin conducted a thorough and detailed assessment of the condition of the road network and used the information along with traffic count data to prioritise future work and develop a 10 year road program. Funds have been allocated to the road program for the next four years as follows:

Proposed Road Expenditure for 2021/22						
Capital Renewal	Rural Roads	Bullaring - Pingelly Rd	0.00	1.80	Final seal	\$56,000
		Bullaring - Gorge Rock Rd	1.21	7.20	Reseal	\$92,000
		Bullaring - Gorge Rock Rd	1.21	13.24	Shoulder reconditioning	\$425,000
		Bilbarin - Quairading Rd	6.44	7.96	Shoulder reconditioning	\$64,600
		Bilbarin - Quairading Rd	24.19	25.85	Shoulder reconditioning	\$65,100
		Yealering - Kulin Rd	0.00	2.50	Reseal	\$54,000
		Rabbit Proof Fence Rd	16.94	20.87	Preliminary work, reconstruct and upgrade drainage	\$1,510,679
	22.09		22.42			
	Town Streets	Lynch St	Various	Various	New 2m wide concrete dual use pathway.	\$84,336
		Adams St	0.00	0.32	Apply asphalt	\$70,000
		Connelly Pde	0.00	0.83	Reseal	\$13,000
		Hill St	0.00	0.42	Reseal	\$21,000
Capital Upgrade	Rural Roads	Corrigin - Quairading Rd	6.80	7.90	Reconstruct and prime seal to 8m	\$414,900
			8.90	10.60		
		Corrigin - Quairading Rd	10.6	13.95	Final seal	\$132,600
			14.95	17.34		
		Bendering Road	2.87	2.97	Final Seal	\$144,500
			6.21	8.62		
	9.21		11.93			
Total Capital Expenditure for 2021/22					\$3,220,709	
Estimated Operating Expenditure for 2021/22					\$628,534	
Proposed Road Expenditure for 2022/23						
Capital Renewal	Rural Roads	Bulyee - Quairading Rd	0.00	14.40	Reseal	\$259,500
		Bilbarin - Quairading Rd	25.90	28.85	Shoulder reconditioning	\$150,000
		Corrigin South Rd	17.19	18.90	Widen and gravel resheet	\$61,000
		Corrigin South Rd	19.95	22.31	Widen and gravel resheet	\$79,000
		Corrigin South Rd	7.00	12.28	Reseal	\$85,072
		Corrigin South Rd	Various	Various	Resheet	\$427,108
		Corrigin Bruce Rock Rd	0.00	23.23	Preliminary Work	\$190,000
		Rabbit Proof Fence Rd	0.00	29.31	Clearing	\$199,531
			22.42	27.87	Reconstruct and Stabilise	\$1,750,049
	Town Streets	Town Street – Spanney/McAndrew	Various	Various	New 2m wide concrete dual use pathway.	\$64,000

Capital Upgrade		Rural Roads	Corrigin - Quairading Rd	4.81	6.80	Reconstruct and widen,	\$300,000
				8.90	10.60	Final seal	\$78,000
Total Capital Expenditure for 2022/23							\$3,643,260
Estimated Operating Expenditure for 2022/23							\$645,127
Proposed Road Expenditure for 2023/24							
Capital Renewal	Rural Roads	Bullaring - Pingelly Rd	5.52	9.92	Reseal	\$58,000	
		Gill Rd	0.10	9.60	Reseal	\$124,000	
		Yealering South East Rd	0.30	0.77	Reseal	\$10,000	
		Shackleton - Bilbarin Rd	0.25	3.67	Reseal	\$45,000	
		Bendering Rd	13.15	13.67	Shoulder reconditioning	\$151,000	
		Doyle Rd	10.40	14.79	Widen and gravel resheet	\$152,000	
		Corrigin Bruce Rock Rd	9.00	12.00	Reconstruct and Stabilise	\$1,035,000	
		Rabbit Proof Fence Rd	27.87	29.31	Reconstruct and Stabilise	\$616,700	
			0	16.94	Reseal	\$804,102	
			0.00	29.31	Linemarking	\$42,973	
	Town Streets	Town Street	Various	Various	New 2m wide Concrete dual use pathway.	\$64,000	
		Woglin St	0.00	0.83	Reseal	\$16,000	
		Dry Well Rd	21.23	21.74	Reseal	\$11,275	
		Lynch St	1.05	1.56	Reseal	\$42,000	
		Camm St	0.00	0.36	Reseal	\$18,000	
		Jose St	0.00	0.56	Reconstruct	\$230,258	
	Capital Upgrade	Rural Roads	Corrigin - Quairading Rd	2.07	4.38	Reconstruct and widen,.	\$415,500
Corrigin - Quairading Rd			4.38	6.80	Final seal	\$75,000	
Bendering Rd			11.93	13.15	Reconstruct and widen.	\$231,000	
Total Capital Expenditure for 2023/24							\$4,141,808
Estimated Operating Expenditure for 2023/24							\$572,527

Full 10 year road program and related information available at www.corrigin.wa.gov.au or contact Shire office for a printed copy.

*** SLK = Straight Line Kilometre

National Competition Policy

This policy was introduced by the Commonwealth Government in 1995 to promote competition for the benefit of business, consumers and the economy by removing what was considered to be unnecessary protection of monopolies of markets where competition can be enhanced. It effects local governments as factors such as exemption from company and income tax or possible local regulations and laws may give local government a potential advantage over private contractors.

The Shire of Corrigin reports on its responsibilities under to the National Competition Policy, as follows:

- No business enterprise of the Shire of Corrigin has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise.
- Competitive neutrality has not applied to any activities undertaken by the Shire in this reporting period.
- No allegations of non-compliance with the competitive neutrality principles have been made by any private entity.
- The principles of competitive neutrality will be implemented in respect of any relevant activity undertaken during the next financial reporting period.

Freedom of Information

In complying with the *Freedom of Information Act 1992*, the Shire of Corrigin is required to prepare and publish an information statement.

The Shire of Corrigin Information Statement is reviewed annually and is available on website or at the Shire administration office. The information statement contains advice on the type of documents available to the public and how to access those documents.

The Shire received no Freedom of Information applications in the 2020/21 reporting year.

Records Management

The Shire of Corrigin is committed to meeting the requirements of the *State Records Act 2000* which requires the Shire to maintain and dispose of all records in the prescribed manner.

The Synergysoft Electronic Records Keeping System was used during the year and training was provided for all staff who create, collect and use records. Informal training sessions were held throughout the year to ensure adherence to the State Records Act. Retaining documents in an electronic records management system delivers best practice in recordkeeping and provides an efficient document processing service to meet customer needs and volume demands.

In accordance with the *State Records Act 2000* the Shire of Corrigin is required to have an approved Record Keeping Plan. The plan sets out matters about how records are created and how the Shire retains its records. The Shire's Record Keeping Plan was reviewed during the year and approved by the State Records Commission in August 2018.

New employees were informed of their recordkeeping responsibilities as part of the Induction Program and were given training on the appropriate handling of records.

Disability Access and Inclusion Plan (DAIP)

Since 1995 it has been a requirement under the *Disability Services Act 1993*, that all Western Australian Local Governments develop and implement a Disability Access and Inclusion Plan (DAIP) to improve access to their services for people with disability. The Act requires public authorities to lodge a DAIP to the Disability Services Commission.

The Shire of Corrigin endorsed the DAIP in February 2020 for the period 2020-2025. Council is required to report on activities as they relate to the seven desired DAIP outcomes. A copy of the Shire of Corrigin DAIP 2020-2025 is available on the Shire website or at the Shire administration office.

Since the adoption of the initial plan adopted in 2007, the Shire has implemented many initiatives and made significant progress towards ensuring the community is accessible and inclusive for people of all ages and abilities and continues with this commitment.

During the 2020-21 reporting period the Caravan Park ablution block was replaced and two seniors units were completed. These projects have continued the Shire's commitment to improving the accessibility of all Council facilities.

Employee Remuneration Disclosure

The *Local Government (Administration) Regulation 1996* requires the Shire to include the following information in its Annual Report:

- The number of employees of the Shire entitled to an annual salary of \$130,000 or more; and
- The number of those employees with an annual salary entitlement that falls within each band of \$10,000 over \$130,000.

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$130,000 or more for 2020/21:

Salary Range

\$ From	\$ To	Number of Employees
130,000	139,000	1
140,000	149,999	
150,000	159,999	
160,000	169,999	
170,000	179,999	
180,000	189,000	
Total		1

The total remuneration paid to the CEO including base salary, superannuation, motor vehicle, professional memberships, allowances and fringe benefits tax for 2020/21 financial year was \$187,138.

Councillor Meeting Attendance and Diversity Data

The number of meetings attended by Councillors during the 2020/2021 financial year is summarised below: July 2020 – June 2021

Councillor	Number of Meetings
Cr D Hickey	11
Cr M Weguelin	11
Cr R Gilmore	9
Cr S Coppen	11
Cr J Mason	9
Cr Dickinson	11
Cr S Jacobs	11

The council is currently made up of five male and two female Councillors in the following age ranges.

Councillor Age Range	
18-24	
25-34	
35-44	1
45-54	2
55-64	3
Over 64	1
Total	7

Public Interest Disclosures

The *Public Interest Disclosures Act 2003* facilitates the disclosure of public interest information and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

The Chief Executive Officer has complied with all obligations under the Act including:

- Appointing the Governance and Project Officer as the Public Interest Disclosure officer for the organisation and publishing a procedure relating to the Shire's obligation. The Shire of Corrigin Public Interest Disclosure Procedures Manual and other relevant information is available on the Shire website or at the Shire administration office.
- Providing protection from detrimental action or the threat of detrimental action for an employee of the Shire who makes an appropriate disclosure of public interest information.

In the 2020/2021 financial year no Public Interest disclosures were received by the Shire.

Local Government (Rules of Conduct) Regulation 2007 – Complaints Register

These regulations require the reporting of various offences by elected members, as prescribed by the Regulations. Elected members must comply with their obligations under the *Local Government Act 1995* and subsidiary legislation. Complaints about elected member conduct are to be made to the Complaints Officer, who in accordance with section 5.120 of the *Local Government Act 1995*, must be a designated senior employee. The Shire of Corrigin Complaints Officer is the Chief Executive Officer.

Section 5.121 of the *Local Government Act 1995* requires the Annual Report to contain details of the entries made in the Complaints Register regarding complaints made about elected members. There were no formal complaints lodged against elected members in the year under review.

No amount of money was paid to the Standards Panel for hearing a complaint regarding a council member and no amount of money was ordered Standards Panel to be reimbursed to the local government by a council member.



SHIRE OF CORRIGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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COMMUNITY VISION

Strengthening our community now to grow and prosper into the future.

Principal place of business:
Shire of Corrigin
9 Lynch Street
Corrigin WA 6375

**SHIRE OF CORRIGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Corrigin for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Corrigin at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 15th day of December 2021



Chief Executive Officer

Natalie Manton

Name of Chief Executive Officer

SHIRE OF CORRIGIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	24(a)	2,658,045	2,621,033	2,649,963
Operating grants, subsidies and contributions	2(a)	2,368,566	1,440,805	2,490,720
Fees and charges	2(a)	716,132	651,506	704,083
Interest earnings	2(a)	33,637	46,660	78,539
Other revenue	2(a)	267,089	60,768	425,123
		6,043,469	4,820,772	6,348,428
Expenses				
Employee costs		(2,270,196)	(2,311,075)	(2,169,366)
Materials and contracts		(1,149,480)	(1,678,726)	(1,037,007)
Utility charges		(274,006)	(291,785)	(266,804)
Depreciation on non-current assets	10(b)	(3,214,165)	(2,622,965)	(3,046,645)
Interest expenses	2(b)	(72,092)	(72,294)	(74,234)
Insurance expenses		(197,043)	(221,646)	(208,701)
Other expenditure	2(b)	(229,529)	(135,010)	(124,813)
		(7,406,511)	(7,333,501)	(6,927,570)
		(1,363,042)	(2,512,729)	(579,142)
Non-operating grants, subsidies and contributions	2(a)	2,305,305	2,437,989	2,806,391
Profit on asset disposals	10(a)	1,090	14,500	63,621
(Loss) on asset disposals	10(a)	(117,891)	(78,739)	(3,745)
Fair value adjustments to financial assets at fair value through profit or loss		2,586	0	1,153
		2,191,090	2,373,750	2,867,420
Net result for the period		828,048	(138,979)	2,288,278
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	3,722,931	0	0
Total other comprehensive income for the period		3,722,931	0	0
Total comprehensive income for the period		4,550,979	(138,979)	2,288,278

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

SHIRE OF CORRIGIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Governance		3,509	150	1,507
General purpose funding		4,577,089	3,637,784	4,709,868
Law, order, public safety		32,899	53,659	55,651
Health		245,130	212,587	214,001
Education and welfare		172,219	138,469	164,011
Housing		130,081	137,066	136,066
Community amenities		399,681	226,761	227,381
Recreation and culture		64,108	62,500	41,484
Transport		197,240	196,440	522,618
Economic services		96,582	54,856	76,974
Other property and services		124,931	100,500	198,867
		6,043,469	4,820,772	6,348,428
Expenses				
Governance		(661,132)	(799,192)	(598,272)
General purpose funding		(56,854)	(75,790)	(79,120)
Law, order, public safety		(130,107)	(157,390)	(123,021)
Health		(611,009)	(598,204)	(570,256)
Education and welfare		(327,634)	(338,432)	(322,708)
Housing		(126,506)	(145,493)	(149,434)
Community amenities		(656,569)	(562,724)	(530,407)
Recreation and culture		(1,326,969)	(1,376,910)	(1,448,984)
Transport		(2,597,857)	(2,729,003)	(2,699,095)
Economic services		(368,896)	(347,821)	(332,039)
Other property and services		(470,886)	(130,248)	0
		(7,334,419)	(7,261,207)	(6,853,336)
Finance Costs				
Community amenities		0	0	1,288
Recreation and culture		(72,092)	(72,294)	(75,522)
	2(b)	(72,092)	(72,294)	(74,234)
		(1,363,042)	(2,512,729)	(579,142)
Non-operating grants, subsidies and contributions	2(a)	2,305,305	2,437,989	2,806,391
Profit on disposal of assets	10(a)	1,090	14,500	63,621
(Loss) on disposal of assets	10(a)	(117,891)	(78,739)	(3,745)
Fair value adjustments to financial assets at fair value through profit or loss		2,586	0	1,153
		2,191,090	2,373,750	2,867,420
Net result for the period		828,048	(138,979)	2,288,278
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	3,722,931	0	0
Total other comprehensive income for the period		3,722,931	0	0
Total comprehensive income for the period		4,550,979	(138,979)	2,288,278

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

SHIRE OF CORRIGIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents	3	3,189,685	3,111,765
Trade and other receivables	6	216,705	391,897
Other financial assets	5(a)	3,051,023	2,386,467
Inventories	7	148,275	168,256
TOTAL CURRENT ASSETS		6,605,688	6,058,385
NON-CURRENT ASSETS			
Trade and other receivables	6	11,348	13,367
Other financial assets	5(b)	73,807	71,221
Inventories	7	1,460,000	1,520,000
Property, plant and equipment	8	28,901,203	25,044,886
Infrastructure	9	123,359,574	123,152,605
TOTAL NON-CURRENT ASSETS		153,805,932	149,802,079
TOTAL ASSETS		160,411,620	155,860,464
CURRENT LIABILITIES			
Trade and other payables	12	256,634	393,306
Other liabilities	13	482,014	214,388
Borrowings	14(a)	86,121	82,260
Employee related provisions	15	302,829	345,627
TOTAL CURRENT LIABILITIES		1,127,598	1,035,581
NON-CURRENT LIABILITIES			
Borrowings	14(a)	1,409,971	1,496,092
Employee related provisions	15	44,737	50,456
TOTAL NON-CURRENT LIABILITIES		1,454,708	1,546,548
TOTAL LIABILITIES		2,582,306	2,582,129
NET ASSETS		157,829,314	153,278,335
EQUITY			
Retained surplus		32,271,673	32,851,772
Reserves - cash/financial asset backed	4	4,930,126	3,521,979
Revaluation surplus	11	120,627,515	116,904,584
TOTAL EQUITY		157,829,314	153,278,335

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

SHIRE OF CORRIGIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

		RESERVES CASH/FINANCIAL		
	NOTE	RETAINED SURPLUS	ASSET BACKED	REVALUATION SURPLUS
		\$	\$	\$
Balance as at 1 July 2019		32,040,739	2,044,734	116,904,584
Comprehensive income				
Net result for the period		2,288,278	0	0
Total comprehensive income		2,288,278	0	0
Transfers from reserves	4	220	(220)	0
Transfers to reserves	4	(1,477,465)	1,477,465	0
Balance as at 30 June 2020		32,851,772	3,521,979	116,904,584
Comprehensive income				
Net result for the period		828,048	0	0
Other comprehensive income	11	0	0	3,722,931
Total comprehensive income		828,048	0	3,722,931
Transfers from reserves	4	1,289,012	(1,289,012)	0
Transfers to reserves	4	(2,697,160)	2,697,160	0
Balance as at 30 June 2021		32,271,673	4,930,126	120,627,515

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

SHIRE OF CORRIGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,667,273	2,621,033	2,592,631
Operating grants, subsidies and contributions		2,820,276	1,221,439	2,482,985
Fees and charges		716,132	651,506	737,199
Interest received		33,637	46,660	78,539
Goods and services tax received		446,616	0	459,497
Other revenue		267,089	55,768	425,123
		6,951,023	4,596,406	6,775,974
Payments				
Employee costs		(2,352,167)	(2,311,075)	(2,147,911)
Materials and contracts		(1,173,354)	(1,203,874)	(859,827)
Utility charges		(274,006)	(291,785)	(266,804)
Interest expenses		(72,092)	(72,294)	(74,234)
Insurance paid		(197,043)	(221,646)	(208,701)
Goods and services tax paid		(462,080)	0	(438,600)
Other expenditure		(229,529)	(135,010)	(124,813)
		(4,760,271)	(4,235,684)	(4,120,890)
Net cash provided by (used in) operating activities	16	2,190,752	360,722	2,655,084
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	8(a)	(1,505,494)	(2,043,280)	(587,292)
Payments for construction of infrastructure	9(a)	(2,283,567)	(3,315,352)	(3,437,287)
Non-operating grants, subsidies and contributions	2(a)	2,305,305	2,437,989	2,806,391
Payments for financial assets at amortised cost - term deposits		(664,556)	0	(1,799,763)
Proceeds from sale of property, plant & equipment	10(a)	117,739	225,500	119,182
Net cash provided by (used in) investment activities		(2,030,573)	(2,695,143)	(2,898,769)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	14(b)	(82,260)	(82,261)	(78,576)
Net cash provided by (used in) financing activities		(82,260)	(82,261)	(78,576)
Net increase (decrease) in cash held		77,920	(2,416,682)	(322,261)
Cash at beginning of year		3,111,765	5,498,233	3,434,026
Cash and cash equivalents at the end of the year	16	3,189,685	3,081,551	3,111,765

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

SHIRE OF CORRIGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	25 (b)	1,503,083	1,640,666	1,704,135
		1,503,083	1,640,666	1,704,135
Revenue from operating activities (excluding rates)				
Governance		6,095	150	2,660
General purpose funding		1,952,160	1,016,751	2,093,021
Law, order, public safety		32,899	53,659	55,651
Health		246,220	212,587	214,001
Education and welfare		172,219	138,469	164,184
Housing		130,081	137,066	136,066
Community amenities		399,681	226,761	227,381
Recreation and culture		64,108	62,500	41,484
Transport		197,240	210,940	571,521
Economic services		96,582	54,856	76,974
Other property and services		124,931	100,500	213,412
		3,422,216	2,214,239	3,796,355
Expenditure from operating activities				
Governance		(661,132)	(799,192)	(598,272)
General purpose funding		(56,854)	(75,790)	(79,120)
Law, order, public safety		(130,107)	(205,583)	(123,021)
Health		(611,009)	(606,388)	(574,001)
Education and welfare		(327,634)	(338,432)	(322,708)
Housing		(126,506)	(145,493)	(149,434)
Community amenities		(656,569)	(562,724)	(529,119)
Recreation and culture		(1,399,061)	(1,449,204)	(1,524,506)
Transport		(2,670,927)	(2,729,001)	(2,699,095)
Economic services		(411,452)	(347,819)	(356,327)
Other property and services		(473,151)	(152,614)	24,288
		(7,524,402)	(7,412,240)	(6,931,315)
Non-cash amounts excluded from operating activities	25(a)	3,404,683	2,745,636	2,971,890
Amount attributable to operating activities		805,580	(811,699)	1,541,065
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	2,305,305	2,437,989	2,806,391
Proceeds from disposal of assets	10(a)	117,739	225,500	119,182
Purchase of property, plant and equipment	8(a)	(1,505,494)	(2,043,280)	(587,292)
Purchase and construction of infrastructure	9(a)	(2,283,567)	(3,315,352)	(3,437,287)
		(1,366,017)	(2,695,143)	(1,099,006)
Amount attributable to investing activities		(1,366,017)	(2,695,143)	(1,099,006)
FINANCING ACTIVITIES				
Repayment of borrowings	14(b)	(82,260)	(82,261)	(78,576)
Transfers to reserves (restricted assets)	4	(2,697,160)	(442,610)	(1,477,465)
Transfers from reserves (restricted assets)	4	1,289,012	1,410,680	220
Amount attributable to financing activities		(1,490,408)	885,809	(1,555,821)
Surplus/(deficit) before imposition of general rates		(2,050,845)	(2,621,033)	(1,113,762)
Total amount raised from general rates	24(a)	2,624,929	2,621,033	2,616,847
Surplus/(deficit) after imposition of general rates	25(b)	574,085	0	1,503,085

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

SHIRE OF CORRIGIN
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FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

1. BASIS OF PREPARATION

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

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 to these financial statements.

INITIAL APPLICATION OF ACCOUNTING STANDARDS

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

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The impact of adoption of these standards is described at Note 28.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

(a) Grant revenue

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

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
Governance	0	0	854
General purpose funding	1,872,569	923,225	1,951,491
Law, order, public safety	24,867	43,159	45,900
Health	165,153	185,749	186,911
Education and welfare	115,549	108,237	126,915
Recreation and culture	18,118	12,295	6,161
Transport	172,310	168,140	169,731
Economic services	0	0	1,000
Other property and services	0	5,000	1,757
	2,368,566	1,445,805	2,490,720
Non-operating grants, subsidies and contributions			
Law, order, public safety	0	450,000	0
Health	0	250,000	0
Education and welfare	400,103	185,714	0
Recreation and culture	91,275	25,000	0
Transport	1,251,583	802,275	2,806,391
Economic services	562,344	725,000	0
	2,305,305	2,437,989	2,806,391
Total grants, subsidies and contributions	4,673,871	3,883,794	5,297,111
Fees and charges			
General purpose funding	12,837	46,866	29,874
Law, order, public safety	8,033	10,500	9,751
Health	79,979	26,838	27,091
Education and welfare	49,283	23,700	31,553
Housing	130,081	137,066	135,214
Community amenities	241,577	226,761	227,381
Recreation and culture	44,632	47,705	34,009
Transport	22,552	25,300	23,240
Economic services	92,457	51,270	74,376
Other property and services	34,701	55,500	111,594
	716,132	651,506	704,083

There were no changes to the amounts of fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

**Contracts with customers and transfers
for recognisable non-financial assets**

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Fees and charges	716,132	651,506	704,083
Other revenue	92,893	5,000	78,329
Non-operating grants, subsidies and contributions	2,305,305	2,437,989	2,806,391
	3,114,330	3,094,495	3,588,803

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Revenue from contracts with customers included as a contract liability at the start of the period	214,388	0	0
Revenue from contracts with customers recognised during the year	594,637	656,506	782,412
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	2,305,305	2,437,989	2,806,391
	3,114,330	3,094,495	3,588,803

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers	51,953	0	236,037
Contract liabilities from contracts with customers	(482,014)	0	(214,388)

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

SHIRE OF CORRIGIN
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FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates

Other revenue

Reimbursements and recoveries

Other

Interest earnings

Interest on reserve funds

Rates instalment and penalty interest (refer Note 24(c))

Other interest earnings

	2021 Actual \$	2021 Budget \$	2020 Actual \$
General rates	2,658,045	2,621,033	2,649,963
	2,658,045	2,621,033	2,649,963
Other revenue			
Reimbursements and recoveries	174,196	55,768	346,794
Other	92,893	5,000	78,329
	267,089	60,768	425,123
Interest earnings			
Interest on reserve funds	18,469	21,610	31,820
Rates instalment and penalty interest (refer Note 24(c))	12,191	10,000	27,504
Other interest earnings	2,977	15,050	19,215
	33,637	46,660	78,539

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses

Auditors remuneration

Audit Services

Other Services

Interest expenses (finance costs)

Borrowings

Other expenditure

Sundry expenses

Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
	\$	\$	\$
Auditors remuneration			
Audit Services	50,859	53,000	50,600
Other Services	3,000	5,000	2,500
	53,859	58,000	53,100
Interest expenses (finance costs)			
Borrowings	72,092	72,294	74,234
	72,092	72,294	74,234
Other expenditure			
Sundry expenses	229,529	135,010	124,813
	229,529	135,010	124,813

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates - General Rates	General rates	Over time	Payment dates adopted by Council during the year.	None.	Adopted by Council annually.	When taxable event occurs.	Not applicable.	When rates notice is issued.
Grants Contracts with Customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete.	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, Subsidies or contributions for the construction of non financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete.	Set by mutual agreement with the funding body.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable.	Cash received.	On receipt of funds.	Not applicable.	When assets are controlled.
Fees and charges - licences, registrations, approvals.	Building, planning, development and animal management having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None.	Set by State legislation or limited by legislation to the cost of provision.	Based on timing of issue of the associated rights.	No refunds.	On payment of the licence, registration or approval.
Fees and charges - pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None.	Set by State legislation.	Apportioned equally across the inspection cycle.	No refunds.	After inspection complete based on a 4 year cycle.
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None.	Set by State legislation or limited by legislation to the cost of provision.	Applied fully on timing of inspection.	Not applicable.	Revenue recognised after inspection event occurs.
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance.	None.	Adopted annually by Council.	Apportioned equally across the collection period.	Not applicable.	Output method based on regular weekly and fortnightly period as proportionate to collection service.
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal site.	Single point in time	Payment in advance prior to disposal at administration or on normal trading terms if credit provided.	None.	Adopted by Council and ROEROE annually.	Based on timing of disposal at facility.	Not applicable.	On disposal at facility.
Fees and charges - property hire and entry	Use of halls and facilities	Single point in time	In full in advance or on normal trading terms if credit is provided.	Refund if event cancelled at least 24 hours prior to the date of hire.	Adopted by Council annually.	Based on timing of entry to facility.	Returns limited to repayment of transaction price.	On entry or at conclusion of hire.
Fees and charges - memberships	Pool membership	Over time	Payment in full in advance.	None.	Adopted by Council annually.	On receipt of funds.	No refunds.	On payment of membership.
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works.	Single point in time	Payment in full in advance.	None.	Adopted by Council annually.	Applied fully based on timing of provision.	Not applicable.	Output method based on provision of service or completion of works.
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time frame.	None.	Adopted by Council through local law.	When taxable event occurs.	Not applicable.	When fine notice is issued.
Other Revenue - commissions	Commissions on licensing and ticket sales.	Over time	Payment in full on sale.	None.	Set by mutual agreement with the customer.	On receipt of funds.	Not applicable.	When assets are controlled.
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event.	None.	Set by mutual agreement with the customer.	When claim is agreed.	Not applicable.	When claim is agreed.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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3. CASH AND CASH EQUIVALENTS

NOTE	2021	2020
	\$	\$

Cash at bank and on hand	1,310,582	1,976,253
Term deposits	1,879,103	1,135,512
Total cash and cash equivalents	3,189,685	3,111,765

Restrictions

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	2,363,274	1,351,412
- Financial assets at amortised cost	3,051,023	2,386,467
	5,414,297	3,737,879

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash/financial asset backed	4	4,930,126	3,521,981
Contract liabilities from contracts with customers	13	482,014	214,388
Bonds and Deposits Held		2,157	1,510
Total restricted assets		5,414,297	3,737,879

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

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**4. RESERVES - CASH/FINANCIAL ASSET
BACKED**

	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget Transfer (from)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Employee Entitlements Reserve	154,938	16,152	0	171,090	154,938	16,395	0	171,333	140,748	14,190	0	154,938
(b) Staff Housing Reserve	314,921	32,340	0	347,261	314,921	22,835	0	337,756	298,279	16,642	0	314,921
(c) Office Equipment Reserve	6,560	15,049	0	21,609	6,560	10,059	0	16,619	1,536	5,024	0	6,560
(d) Plant Replacement Reserve	1,025,873	203,727	0	1,229,600	1,025,872	59,230	(25,000)	1,060,102	1,010,153	15,720	0	1,025,873
(e) Swimming Pool Reserve	30,882	150,230	0	181,112	30,882	100,278	0	131,160	20,562	10,320	0	30,882
(f) Roadworks Reserve	265,566	31,973	0	297,539	265,566	32,391	0	297,957	251,650	13,916	0	265,566
(g) Land Subdivision Reserve	53,420	38,197	0	91,617	53,420	481	0	53,901	52,602	818	0	53,420
(h) Townscape Reserve	2,718	10,020	0	12,738	2,717	10,024	0	12,741	2,676	42	0	2,718
(i) Medical Reserve	4,834	20,036	0	24,870	4,834	10,044	0	14,878	4,760	74	0	4,834
(j) LGCHP Long Term Maintenance Reserve	4,008	6,261	0	10,269	4,008	10,036	0	14,044	3,947	61	0	4,008
(k) Rockview Land Reserve	5,881	1,044	0	6,924	5,881	1,053	0	6,934	4,895	986	0	5,881
(l) Senior Citizens Reserve	150,329	107,609	(214,389)	43,549	150,330	388	(137,245)	13,473	42,424	107,905	0	150,329
(m) Town Hall Reserve	99,087	10,736	0	109,823	99,087	10,892	0	109,979	97,569	1,518	0	99,087
(n) Recreation and Events Centre Reserve	275,311	148,415	0	423,726	275,311	152,479	(220,000)	207,790	20,000	255,311	0	275,311
(o) Bendering Tip Reserve	53,620	25,676	0	79,296	53,620	5,444	0	59,064	47,649	5,971	0	53,620
(p) Grants and Contributions Reserve	0	1,879,103	0	1,879,103	0	0	0	0	0	0	0	0
(q) Community Bus Reserve	45,765	0	(45,765)	0	45,765	412	0	46,177	45,064	701	0	45,765
(r) Financial Assistance Reserve	1,028,266	592	(1,028,858)	0	1,028,266	169	(1,028,435)	0	0	1,028,266	0	1,028,266
(s) Community Development Reserve	0	0	0	0	0	0	0	0	179	0	(179)	0
(t) Child Care Reserve	0	0	0	0	0	0	0	0	41	0	(41)	0
	3,521,979	2,697,160	(1,289,012)	4,930,126	3,521,978	442,610	(1,410,680)	2,553,908	2,044,734	1,477,465	(220)	3,521,979

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

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**4. RESERVES - CASH/FINANCIAL ASSET
 BACKED (Continued)**

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Employee Entitlements Reserve	Ongoing	To be used to fund employee Entitlement requirements.
(b) Staff Housing Reserve	Ongoing	To be used for the construction and maintenance of staff housing.
(c) Office Equipment Reserve	Ongoing	To be used for the purchase of office equipment
(d) Plant Replacement Reserve	Ongoing	To be used to the purchase of major plant items
(e) Swimming Pool Reserve	Ongoing	To be used for the construction and maintenance of the swimming pool facility.
(f) Roadworks Reserve	Ongoing	To be used to fund the construction of roads and or verge / footpaths within the Shire of Corrigin.
(g) Land Subdivision Reserve	Ongoing	To be used to fund the purchase and development of land for sub division and other purposes that benefits the community.
(h) Townscape Reserve	Ongoing	To be used for the continual upgrade of townscape facilities
(i) Medical Reserve	Ongoing	To be used for the continual upgrade of medical facilities within the Shire of Corrigin
(j) LGCHP Long Term Maintenance Reserve	Ongoing	To be used to fund the long term maintenance of the joint venture housing.
(k) Rockview Land Reserve	Ongoing	To be used to fund the development of the Rockview land project.
(l) Senior Citizens Reserve	Ongoing	To be used for construction of aged care accommodation and facilities within Corrigin
(m) Town Hall Reserve	Ongoing	To be used for the planning, maintenance and upgrade of the Corrigin Town Hall Building
(n) Recreation and Events Centre Reserve	Ongoing	To be used for the planning, maintenance and upgrade of the recreation and events centre.
(o) Bendering Tip Reserve	Ongoing	To be used for the continual upgrade and expansion of the Bendering Tip site.
(p) Grants and Contributions Reserve	Ongoing	To be used to quarantine any unspent grant and contribution funds received during the financial year until funds are required.
(q) Community Bus Reserve	Closed	To be used to fund the continual purchase of a community bus. Reserve was closed at the adoption of the 2020/2021 Annual Budget.
(r) Financial Assistance Reserve	Closed	To be used in accordance to the Local Government Grants Commission for funding of operating and capital requirements. Reserve was closed at the adoption of the 2020/2021 Annual Budget.
(s) Community Development Reserve	Closed	To be used for the continual upgrade of various community facilities in Corrigin. Reserve was closed at the adoption of the 2020/2021 Annual Budget.
(t) Child Care Reserve	Closed	To be used for the construction and maintenance of Child Care facilities. Reserve was closed at the adoption of the 2020/2021 Annual Budget.

5. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

(b) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Investment in Local Government House Trust

	2021	2020
	\$	\$
Financial assets at amortised cost	3,051,023	2,386,467
	3,051,023	2,386,467
Other financial assets at amortised cost	3,051,023	2,386,467
Term deposits	3,051,023	2,386,467
Financial assets at fair value through profit or loss	73,807	71,221
	73,807	71,221
Financial assets at fair value through profit or loss	73,807	71,221
Investment in Local Government House Trust	73,807	71,221
	73,807	71,221

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 26.

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
GST receivable	

Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

2021	2020
\$	\$
149,288	155,860
51,953	236,037
15,464	0
216,705	391,897
11,348	13,367
11,348	13,367

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 26.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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

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

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

7. INVENTORIES

Current

Fuel and materials
Land held for resale - cost
Cost of acquisition

Non-current

Land held for resale - cost
Cost of acquisition

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year
Additions to inventory

Balance at end of year

2021	2020
\$	\$
88,275	88,256
60,000	80,000
148,275	168,256
1,460,000	1,520,000
1,460,000	1,520,000
1,688,256	1,682,537
(223,497)	0
143,516	5,719
1,608,275	1,688,256

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	2,107,404	20,411,669	22,519,073	189,489	2,924,081	25,632,643
Additions	0	130,172	130,172	0	457,120	587,292
(Disposals)	0	0	0	0	(59,306)	(59,306)
Depreciation (expense)	0	(776,572)	(776,572)	(28,257)	(325,114)	(1,129,943)
Transfers	0	14,200	14,200	0	0	14,200
Balance at 30 June 2020	2,107,404	19,779,469	21,886,873	161,232	2,996,781	25,044,886
Comprises:						
Gross balance amount at 30 June 2020	2,107,404	22,090,406	24,197,810	229,803	4,151,269	28,578,882
Accumulated depreciation at 30 June 2020	0	(2,310,937)	(2,310,937)	(68,571)	(1,154,488)	(3,533,996)
Balance at 30 June 2020	2,107,404	19,779,469	21,886,873	161,232	2,996,781	25,044,886
Additions	0	980,094	980,094	5,339	520,061	1,505,494
(Disposals)	0	(42,556)	(42,556)	0	(191,984)	(234,540)
Revaluation increments / (decrements) transferred to revaluation surplus	382,596	3,345,735	3,728,331	0	0	3,728,331
Depreciation (expense)	0	(780,291)	(780,291)	(31,695)	(358,942)	(1,170,928)
Transfers	0	0	0	0	27,961	27,961
Balance at 30 June 2021	2,490,000	23,282,450	25,772,450	134,876	2,993,877	28,901,203
Comprises:						
Gross balance amount at 30 June 2021	2,490,000	23,282,450	25,772,450	235,142	4,457,076	30,464,668
Accumulated depreciation at 30 June 2021	0	0	0	(100,266)	(1,463,199)	(1,563,465)
Balance at 30 June 2021	2,490,000	23,282,450	25,772,450	134,876	2,993,877	28,901,203

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land - freehold land	2	Market approach using recent observable market data for similar properties.	Independent Registered valuers	June 2021	Price Per hectare.
Buildings	3	Cost approach using depreciated replacement cost.	Independent Registered valuers / Management Valuation	June 2021	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs.

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - Footpaths	Infrastructure - Other	Infrastructure - Parks and Ovals	Infrastructure - Drainage	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	104,127,625	807,663	3,887,956	1,977,658	10,845,318	121,646,220
Additions	3,302,896	63,516	35,543	35,332	0	3,437,287
Depreciation (expense)	(1,119,837)	(24,299)	(258,803)	(174,869)	(338,894)	(1,916,702)
Transfers	0	0	(14,200)	0	0	(14,200)
Balance at 30 June 2020	106,310,684	846,880	3,650,496	1,838,121	10,506,424	123,152,605
Comprises:						
Gross balance at 30 June 2020	108,498,814	892,829	4,160,248	2,139,260	11,184,631	126,875,782
Accumulated depreciation at 30 June 2020	(2,188,130)	(45,949)	(509,752)	(301,139)	(678,207)	(3,723,177)
Balance at 30 June 2020	106,310,684	846,880	3,650,496	1,838,121	10,506,424	123,152,605
Additions	1,927,131	36,208	288,626	31,602	0	2,283,567
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	(5,400)	0	(5,400)
Depreciation (expense)	(1,243,181)	(26,248)	(257,429)	(177,485)	(338,894)	(2,043,237)
Transfers	0	0	(27,962)	0	0	(27,962)
Balance at 30 June 2021	106,994,635	856,840	3,653,731	1,686,838	10,167,530	123,359,574
Comprises:						
Gross balance at 30 June 2021	110,425,946	929,036	4,410,774	2,165,462	11,184,631	129,115,849
Accumulated depreciation at 30 June 2021	(3,431,311)	(72,196)	(757,043)	(478,624)	(1,017,101)	(5,756,275)
Balance at 30 June 2021	106,994,635	856,840	3,653,731	1,686,838	10,167,530	123,359,574

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9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - Roads	3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2018	Construction costs and current condition (level 2) residual values and remaining useful life assessment (level 3) Inputs
	Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2018	Construction costs and current condition (level 2) residual values and remaining useful life assessment (level 3) Inputs
	Infrastructure - Other	3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2018	Construction costs and current condition (level 2) residual values and remaining useful life assessment (level 3) Inputs
	Infrastructure - Parks and Ovals	3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2018	Construction costs and current condition (level 2) residual values and remaining useful life assessment (level 3) Inputs
	Infrastructure - Drainage	3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2018	Construction costs and current condition (level 2) residual values and remaining useful life assessment (level 3) Inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

10. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY
Revaluation (Continued)

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

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

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

10. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$
Buildings	42,556	0	0	(42,556)
Furniture and equipment	0	0	0	0
Plant and equipment	191,984	117,739	1,090	(75,335)
	234,540	117,739	1,090	(117,891)

2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
\$	\$	\$	\$	\$	\$	\$	\$
0	0	0	0	0	0	0	0
0	0	0	0	0	173	173	0
289,739	225,500	14,500	(78,739)	59,306	119,009	63,448	(3,745)
289,739	225,500	14,500	(78,739)	59,306	119,182	63,621	(3,745)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
Plant and Equipment				
Health				
Holden Acadia LT AWD (4CR)	24,365	25,455	1,090	0
Transport				
Volvo G930 Grader (CR6)	138,180	70,000	0	(68,180)
Traffic Controller/Sign Trailer (CR15158)	3,000	555	0	(2,445)
Traffic Controller/Sign Trailer (CR15159)	3,000	555	0	(2,445)
Other property and services				
2017 Holden Colorado 4x4 Crewcab (CR123)	23,439	21,174	0	(2,265)
	191,984	117,739	1,090	(75,335)
Buildings				
Economic Services				
Caravan Park Laundry Block	11,335	0	0	(11,335)
Caravan Park Ablution Block	31,221	0	0	(31,221)
	42,556	0	0	(42,556)
	234,540	117,739	1,090	(117,891)

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

10. FIXED ASSETS

(b) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings	780,291	648,736	776,572
Furniture and equipment	31,695	22,521	28,257
Plant and equipment	358,942	241,252	325,114
Infrastructure - roads	1,243,181	997,169	1,119,837
Infrastructure - Footpaths	26,248	33,687	24,299
Infrastructure - Other	257,429	222,093	258,803
Infrastructure - Parks and Ovals	177,485	139,162	174,869
Infrastructure - Drainage	338,894	318,345	338,894
	3,214,165	2,622,965	3,046,645

Revision of useful lives of plant and equipment

As part of the preparation of the budget 2021/2022 and 10 year plant replacement program useful life of all plant and equipment was reviewed and amended accordingly.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021
10. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

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

Depreciation rates

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

Asset Class	Useful life
Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	10 years
Plant and equipment	5 to 15 years
- Heavy Vehicles	15 years
- Light Vehicles	7.5 years
Infrastructure Parks and Ovals	30 to 50 years
Infrastructure Other	30 to 50 years
Sealed roads and streets	not depreciated
Clearing and earthworks	not depreciated
Construction/roadbase	50 years
Original surfacings and major resurfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
Gravel sheet	15 years
Formed Roads (Unsealed)	
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

Depreciation on revaluation

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

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

Amortisation

All intangible assets with a finite useful life are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

11. REVALUATION SURPLUS

	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	2020 Change in Accounting Policy	2020 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and Buildings	11,957,490	3,728,331	0	3,728,331	15,685,821	12,600,700	(643,210)	11,957,490
Revaluation surplus - Furniture and equipment	84,719	0	0	0	84,719	84,719	0	84,719
Revaluation surplus - Plant and equipment	307,766	0	0	0	307,766	307,766	0	307,766
Revaluation surplus - Infrastructure - roads	86,815,626	0	0	0	86,815,626	86,815,626	0	86,815,626
Revaluation surplus - Infrastructure - Footpaths	278,530	0	0	0	278,530	278,530	0	278,530
Revaluation surplus - Infrastructure - Parks and Ovals	5,392,828	0	(5,400)	(5,400)	5,387,428	5,392,828	0	5,392,828
Revaluation surplus - Infrastructure - Drainage	12,067,625	0	0	0	12,067,625	12,067,625	0	12,067,625
	116,904,584	3,728,331	(5,400)	3,722,931	120,627,515	117,547,794	(643,210)	116,904,584

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Excess Rates
Accrued salaries and wages
Bonds and deposits held
Accrued Expenses
Accrued Interest on Loans

2021	2020
\$	\$
147,988	196,476
18,213	17,576
1,279	83,250
2,157	1,510
86,997	94,294
0	200
256,634	393,306

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

13. OTHER LIABILITIES

Current

Contract liabilities

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

2021	2020
\$	\$
482,014	214,388
	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
Contract liabilities	
\$	\$
482,014	0

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

14. INFORMATION ON BORROWINGS

(a) Borrowings	2021	2020
	\$	\$
Current	86,121	82,260
Non-current	1,409,971	1,496,092
	1,496,092	1,578,352

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	Actual Principal	30 June 2021 Actual Principal	30 June 2021 Actual Interest	30 June 2021 Actual Principal	Budget Principal	30 June 2021 Budget Principal	30 June 2021 Budget Interest	30 June 2021 Budget Principal	Actual Principal	30 June 2020 Actual Principal	30 June 2020 Actual Interest	30 June 2020 Actual Principal
				1 July 2020	repayments	repayments	outstanding	1 July 2020	repayments	repayments	outstanding	1 July 2019	repayments	repayments	outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture															
Corrigin Recreation and Events Cent	102	WATC*	4.64%	1,578,352	(82,260)	(72,292)	1,496,092	1,578,353	(82,261)	(72,293)	1,496,092	1,656,928	(78,576)	(75,980)	1,578,352
				1,578,352	(82,260)	(72,292)	1,496,092	1,578,353	(82,261)	(72,293)	1,496,092	1,656,928	(78,576)	(75,980)	1,578,352

* WA Treasury Corporation

All loan repayments were financed by general purpose revenue.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

14. INFORMATION ON BORROWINGS (Continued)

	2021	2020
	\$	\$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	100,000	100,000
Bank overdraft at balance date	0	0
Credit card limit	20,000	20,000
Credit card balance at balance date	(1,260)	(1,409)
Total amount of credit unused	118,740	118,591
Loan facilities		
Loan facilities - current	86,121	82,260
Loan facilities - non-current	1,409,971	1,496,092
Total facilities in use at balance date	1,496,092	1,578,352
Unused loan facilities at balance date	NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 26.

15. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

Opening balance at 1 July 2020

Current provisions

Non-current provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
	196,912	148,715	345,627
	0	50,456	50,456
	196,912	199,171	396,083

Additional provision

Amounts used

Balance at 30 June 2021

	51,761	15,091	66,852
	(62,282)	(53,087)	(115,369)
	186,391	161,175	347,566

Comprises

Current

Non-current

	186,391	116,438	302,829
	0	44,737	44,737
	186,391	161,175	347,566

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Expected reimbursements from other WA local governments

	2021	2020
	\$	\$
	302,829	345,627
	35,460	43,988
	9,277	6,468
	347,566	396,083

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

15. EMPLOYEE RELATED PROVISIONS

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

Other long-term employee benefits

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

Other long-term employee benefits (Continued)

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

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

Provisions

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

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

16. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

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

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	3,189,685	3,081,551	3,111,765
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	828,048	(138,979)	2,288,278
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(2,586)	0	(1,153)
Depreciation on non-current assets	3,214,165	2,622,965	3,046,645
(Profit)/loss on sale of asset	116,801	64,239	(59,876)
Changes in assets and liabilities:			
(Increase)/decrease in receivables	177,211	(10,000)	(197,107)
(Increase)/decrease in inventories	79,981	0	(5,719)
Increase/(decrease) in payables	(136,672)	474,852	205,610
Increase/(decrease) in employee provisions	(48,517)	0	409
Increase/(decrease) in contract liabilities	267,626	(214,366)	184,388
Non-operating grants, subsidies and contributions	(2,305,305)	(2,437,989)	(2,806,391)
Net cash from operating activities	2,190,752	360,722	2,655,084

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	81,074	79,499
General purpose funding	1,486,682	2,145,481
Law, order, public safety	562,332	663,400
Health	1,157,564	573,716
Education and welfare	2,862,544	2,559,900
Housing	4,738,828	5,486,147
Community amenities	694,732	543,313
Recreation and culture	17,831,406	14,727,679
Transport	122,400,225	121,237,174
Economic services	1,649,909	1,055,553
Other property and services	6,946,324	6,788,602
	160,411,620	155,860,464

18. CONTINGENT LIABILITIES

The Shire of Corrigin had no contingent liabilities as at 30 June 2021.

19. CAPITAL COMMITMENTS

The Shire of Corrigin did not have any capital commitments as at 30 June 2021.

20. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cr DL Hickey			
President's annual allowance	7,500	7,500	5,000
Deputy President's annual allowance	0	0	625
Meeting attendance fees	7,000	7,200	5,863
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	641	650	378
	16,141	16,350	12,866
Cr MA Weguelin			
Deputy President's annual allowance	1,875	1,875	1,250
Meeting attendance fees	3,589	3,589	3,589
Annual allowance for ICT expenses	1,000	1,000	1,000
	6,464	6,464	5,839
Cr J Mason			
Meeting attendance fees	3,589	3,589	3,589
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	0	3,000	
	4,589	7,589	4,589
Cr MB Dickinson			
Meeting attendance fees	3,589	3,589	3,589
Annual allowance for ICT expenses	1,000	1,000	1,000
	4,589	4,589	4,589
Cr FR Gilmore			
Meeting attendance fees	3,589	3,589	3,589
Annual allowance for ICT expenses	1,000	1,000	1,000
	4,589	4,589	4,589
Cr SL Jacobs			
Meeting attendance fees	3,589	3,589	2,094
Annual allowance for ICT expenses	1,000	1,000	583
Travel and accommodation expenses	0	850	
	4,589	5,439	2,677
Cr SC Coppen			
Meeting attendance fees	3,589	3,589	2,094
Annual allowance for ICT expenses	1,000	1,000	583
	4,589	4,589	2,677
Cr L Baker (Retired)			
President's annual allowance	0	0	2,500
Meeting attendance fees	0	0	2,333
Annual allowance for ICT expenses	0	0	333
Travel and accommodation expenses	0	0	173
	0	0	5,339
Cr SG Hardingham (Retired)			
Meeting attendance fees	0	0	1,196
Annual allowance for ICT expenses	0	0	333
	0	0	1,529
	45,550	49,609	44,695

Fees, expenses and allowances to be paid or reimbursed to elected council members.

President's allowance	7,500	7,500	7,500
Deputy President's allowance	1,875	1,875	1,875
Meeting attendance fees	28,534	28,734	27,936
Annual allowance for ICT expenses	7,000	7,000	6,833
Travel and accommodation expenses	641	4,500	551
	45,550	49,609	44,695

21. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2021 Actual	2020 Actual
	\$	\$
Short-term employee benefits	391,819	341,776
Post-employment benefits	48,330	42,820
Other long-term benefits	4,445	7,264
Termination benefits	29,390	0
	473,984	391,860

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

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

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2021 Actual	2020 Actual
	\$	\$
Sale of goods and services	12,852	3,673
Purchase of goods and services	26,939	19,249

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

23. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire of Corrigin had no trading undertakings or major trading undertakings during the 2020/2021 financial year

SHIRE OF CORRIGIN
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24. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2020/21 Actual Rateable Value \$	2020/21 Actual Rate Revenue \$	2020/21 Actual Interim Rates \$	2020/21 Actual Back Rates \$	2020/21 Actual Total Revenue \$	2020/21 Budget Rate Revenue \$	2020/21 Budget Interim Rate \$	2020/21 Budget Back Rate \$	2020/21 Budget Total Revenue \$	2019/20 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
Townsites	0.091275	466	4,411,774	402,685	1,191	0	403,876	402,708	0	0	402,708	419,346
Unimproved valuations												
Rural	0.013934	388	157,355,000	2,192,585	2,339	0	2,194,924	2,192,585	0	0	2,192,585	2,192,302
Sub-Total		854	161,766,774	2,595,269	3,530	0	2,598,799	2,595,293	0	0	2,595,293	2,611,648
Minimum payment												
Gross rental valuations												
Townsites	390	53	93,176	20,670	0	0	20,670	20,280	0	0	20,280	19,890
Unimproved valuations												
Rural	390	14	112,230	5,460	0	0	5,460	5,460	0	0	5,460	5,070
Sub-Total		67	205,406	26,130	0	0	26,130	25,740	0	0	25,740	24,960
		921	161,972,180	2,621,399	3,530	0	2,624,929	2,621,033	0	0	2,621,033	2,636,608
Discounts/concessions (Note 24(b))							0				0	(19,761)
Total amount raised from general rate							2,624,929				2,621,033	2,616,847
Ex-gratia rates							33,116				33,116	33,116
Totals							2,658,045				2,654,149	2,649,963

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

24. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Discount	Discount	2021 Actual	2021 Budget	2020 Actual	Circumstances in which Discount is Granted
	%	\$	\$	\$	\$	
Early Payment Discount	0.0%	0	0	0	19,761	Payment of rates in full prior to the due date.

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Inpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	4 September 2020	0	0.0%	5.50%
Option Two				
First instalment	4 September 2020	0	2.0%	5.50%
Second instalment	4 November 2020	10	2.0%	5.50%
Third instalment	4 January 2021	10	2.0%	5.50%
Fourth instalment	4 March 2021	10	2.0%	5.50%

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Interest on unpaid rates	9,698	10,000	18,379
Interest on instalment plan	2,429	4,600	5,625
Charges on instalment plan	3,690	2,000	3,400
Interest on Deferred Pensioner Rates	63	450	100
	15,880	17,050	27,504

25. RATE SETTING STATEMENT INFORMATION

		2020/21 Budget (30 June 2021)	2020/21 Carried Forward)	2019/20 Carried Forward)
	Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	10(a)	(1,090)	(14,500)	(63,621)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(2,586)	0	(1,156)
Movement in pensioner deferred rates (non-current)		2,022	0	(5,747)
Movement in employee benefit provisions (non-current)		(5,719)	58,432	(7,976)
Movement of inventory (LHFR)		80,000	0	0
Add: Loss on disposal of assets	10(a)	117,891	78,739	3,745
Add: Depreciation on non-current assets	10(b)	3,214,165	2,622,965	3,046,645
Non cash amounts excluded from operating activities		3,404,683	2,745,636	2,971,890
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash/financial asset backed	4	(4,930,126)	(2,553,908)	(3,521,979)
Less: Current assets not expected to be received at end of year				
- Land held for resale	7	(60,000)	(60,000)	(80,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14(a)	86,121	82,261	82,260
- Employee benefit provisions		0	58,432	0
Total adjustments to net current assets		(4,904,005)	(2,473,215)	(3,519,719)
Net current assets used in the Rate Setting Statement				
Total current assets		6,605,688	3,680,262	6,058,385
Less: Total current liabilities		(1,127,598)	(1,207,047)	(1,035,581)
Less: Total adjustments to net current assets		(4,904,005)	(2,473,215)	(3,519,719)
Net current assets used in the Rate Setting Statement		574,085	0	1,503,085

26. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2021					
Cash and cash equivalents	0.20%	3,189,685	1,879,103	1,309,482	1,100
Financial assets at amortised cost - term deposits	0.36%	3,051,023	3,051,023	0	0
2020					
Cash and cash equivalents	0.35%	3,111,765	1,135,512	1,975,553	700
Financial assets at amortised cost	0.85%	2,386,467	2,386,467	0	0

Sensitivity

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

	2021	2020
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	13,095	19,756

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(b).

26. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the Shire was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2021					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,807	55,673	64,335	38,821	160,636
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	21,109	65,252	45,712	37,154	169,227

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	35,229	1,326	6,085	9,313	51,953
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	235,354	0	0	683	236,037

26. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 14(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2021					
Payables	173,435	0	0	173,435	256,634
Borrowings	154,553	618,210	1,236,420	2,009,183	1,496,092
Contract liabilities	486,846	0	0	486,846	482,014
	814,834	618,210	1,236,420	2,669,464	2,234,740
2020					
Payables	393,306	0	0	393,306	393,306
Borrowings	154,553	618,210	1,390,974	2,163,737	1,578,352
Contract liabilities	214,388	0	0	214,388	214,388
	762,247	618,210	1,390,974	2,771,431	2,186,046

27. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Shire.

28. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

(a) AASB 1059 Service Concession Arrangements: Grantors

Service concession assets are those assets where a third party operator constructs assets for the Shire, upgrades existing assets of the Shire or uses existing assets of the Shire to operate and maintain the assets to provide a public service, for a specified period of time. The Shire has considered the requirements of AASB1059 Service Concession Agreements: Grantor and confirms that the Shire has no arrangements that fall within the scope of this standard.

29. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2020	Amounts Received	Amounts Paid	30 June 2021
	\$	\$	\$	\$
Bus Ticketing	40	1,207	(1,028)	219
Police Licensing	6,683	503,054	(508,455)	1,282
Corrigin Community Development Fund	48,311	21,675	(18,817)	51,169
Friends of the Cemetery	2,510	0	0	2,510
Edna Stevenson Educational Trust	926,076	457	(23,767)	902,766
Corrigin Disaster Fund	10,929	0	0	10,929
Bendering Tip	33,661	0	(33,661)	0
	1,028,210	526,393	(585,728)	968,875

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

30. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

31. ACTIVITIES/PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources	Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services	Rates, general purpose government grants and interest revenue
LAW, ORDER, PUBLIC SAFETY To collect revenue to allow for the provision of services	Supervision and enforcement of various Acts, regulations and by-laws relating to fire prevention, animal control and other aspects of public safety including emergency services
HEALTH To provide an operational framework for environmental and community health	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. Administration of the RoeROC health scheme and provision of various medical facilities.
EDUCATION AND WELFARE Provide services to the elderly, children, youth and disadvantaged	Maintenance of the child minding and playgroup facility. Assistance with the occasional Day care centre and playgroup as well as donations to other voluntary services. Provision and/or support of community care programs and youth services and provision of services provided by the Community Resource Centre
HOUSING To provide and maintain staff and rental housing	Provision and maintenance of staff, aged, rental and joint venture housing
COMMUNITY AMENITIES To provide services required by the community	Rubbish collection services, operation of rubbish disposal sites, litter control, administration of town planning schemes. Administration and maintenance of cemetery and public conveniences and Shire water drainage and community bus.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community	Maintenance of public halls, aquatic centres, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens, reserves and playgrounds. Provision of library services and the support of other heritage and cultural facilities and services.
TRANSPORT To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, airstrip, bridges and traffic control. Cleaning of streets and maintenance of street trees, street lighting, etc. Provision of police licensing services.
ECONOMIC SERVICES To help promote the shire and its economic wellbeing.	The regulation and provision of tourism, area promotion, building control and noxious weeds.
OTHER PROPERTY AND SERVICES To monitor and control council's overhead operating accounts	Private works, plant repair and operation costs, public works overheads and administration costs.

32. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	8.98	3.82	5.24
Asset consumption ratio	0.95	0.95	0.97
Asset renewal funding ratio	0.77	1.05	0.58
Asset sustainability ratio	0.84	0.58	0.13
Debt service cover ratio	11.71	16.84	14.51
Operating surplus ratio	(0.41)	(0.14)	(0.01)
Own source revenue coverage ratio	0.48	0.55	0.74

The above ratios are calculated as follows:

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



Our Ref: 8288

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Dear President

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

The Office has completed the audit of the annual financial report for your local government. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the Chief Executive Officer (CEO) and the Minister, as required by the Act. The CEO is required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

Management Control Issues

While the result of the audit was generally satisfactory, we would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

We would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Feel free to contact the undersigned on 6557 7620 if you would like to discuss these matters further.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Steven Hoar', with a stylized flourish underneath.

Steven Hoar
Acting Senior Director
Financial Audit
16 December 2021

Attach



Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Shire of Corrigin

To the Councillors of the Shire of Corrigin

Report on the audit of the annual financial report

Opinion

I have audited the financial report of the Shire of Corrigin (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Corrigin:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 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

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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 financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibility for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my 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 my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on other legal and regulatory requirements

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

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
 - a) The operating surplus ratio as reported in Note 32 of the annual financial report has been below the Department of Local Government, Sport and Cultural Industries' standard for the last three financial years.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Corrigin for the year ended 30 June 2021 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.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
16 December 2021

MEMO TO SHIRE OF CORRIGIN

Subsequent to the exit meeting held with the Shire of Corrigin on 29 November 2021, further inquiries were made to management after it was noted by the OAG that some of the other local government members of the Roe ROC had different disclosures for joint operations to those disclosed by Shire of Corrigin. As a result there were three other joint arrangements identified that had not been accounted for or disclosed correctly by Shire of Corrigin.

All arrangements have now been identified and the issues noted have been discussed in the final management letter. The uncorrected misstatements in the financial report have been detailed in the management representation letters to the OAG and AMD Chartered Accountants. It was concluded by both the auditors and management that these uncorrected misstatements were not considered to be material individually or in aggregate for the year ended 30 June 2021, and accordingly they would be adjusted in the 30 June 2022 financial year.

SHIRE OF CORRIGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
Findings identified during the current year			
1. Accounting for joint arrangements and associates		✓	
2. Reconciliation of GST Accounts			✓

KEY TO RATINGS

The ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF CORRIGIN**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****1. Accounting for joint arrangements****Finding**

It was identified that there were four arrangements that the Shire had entered into with other parties in previous years which had not been accounted for correctly, as follows:

1. Roe Regional Organisation of Councils – waste facility: This arrangement was incorrectly accounted for as a joint operation rather than as an associate. Additionally, it was identified that the share of assets recorded by the Shire was understated.
2. Roe Regional Environmental Health Services Scheme: This arrangement should have been accounted for as a joint operation resulting in an overstatement of total income and total expenses, but a minimal impact on net income.
3. Jose Street units: It was noted that for this arrangement based on the documentation that could be produced by management, the units were held on trust for Housing Authority, and accordingly land and buildings should not have been recorded by the Shire, resulting in overstatement of assets. Management advised it was their opinion that they had a 50% interest in these units however they could not produce documentation to support this.
4. Seimons Street units: It was noted that for this arrangement based on correspondence with Housing Authority, dated 6 August 2018, that the Shire only holds a 15.75% interest in these units, with the remaining portion owned by Housing Authority. The title search for this property indicated the Shire had a 29% interest, and the joint venture agreement states 31.51%. The Shire had incorrectly recorded 100% of the value of these assets, resulting in overstatement of assets.

In addition to the above items, the necessary financial statement disclosures had not been made in accordance with the requirements of AASB 12 *Disclosure of interests in other entities*.

Rating: Moderate**Implication**

This resulted in misstatements to the financial statements as follows:

- Total assets were overstated by \$533,249
- Total liabilities were understated by \$3,007
- Total equity was overstated by \$536,256
- Total revenue was overstated by \$245,802
- Total expenses were overstated by \$246,006
- Net result was understated by \$204

It was concluded that the overall impact was not material to the financial statements, accordingly no adjustment has been made.

Recommendation

We recommend that management ensures all joint arrangements entered into are assessed at the time to ensure that they are appropriately accounted for and disclosed in accordance with the requirements of Australian Accounting Standards. We further recommend that management ensures they have maintained copies of all relevant agreements and associated documents for all arrangements that are entered into.

SHIRE OF CORRIGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Management Comment

- 1. The waste facility has historically been reported as a Joint Arrangement. The accounting set up for the facility within the Shire of Corrigin's accounts will be changed to report correctly for the 2021/2022 annual financials.*
- 2. The Roe Health Scheme has historically been treated as the Shire of Corrigin selling a service to the other member shires in regard to the way it's been recorded in the accounts. The accounting setup for the scheme within the Shire of Corrigin's accounts will be changed to report correctly reducing the inflated income and expense.*
- 3. Jose Street Units – The Shire will correct the asset register as of 1 July 2021 to reflect the correct ownership equity of the Shire.*
- 4. Seimons Avenue Units – The Shire will correct the asset register as of 1 July 2021 to reflect the 15.75% as per the advice from Housing Authority. The original agreement proposed 4 units to be built on Lots 9 & 10 Seimons Ave, Corrigin which would have resulted in an equity share of 68.49% for Housing and 31.51% for the Shire, however due to objections from local residents at the time, only two units were constructed and only one lot was provided by the Shire to the project, effectively halving the equity of the Shire in the project.*

In the 2021/2022 annual financials the two housing joint ventures will be included in the Investment in Associates and joint arrangements note.

Responsible Officer: Kylie Caley
Completion Date: 30 June 2022

SHIRE OF CORRIGIN**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****2. Reconciliation of GST Accounts****Finding**

From a review of the reconciliation of the GST general ledger account to the Business Activity Statement ('BAS') at 30 June 2021 it was noted that there was an unreconciled amount of \$15,464 which was recorded as a receivable by the Shire. The Shire noted that the BAS was prepared based on a system-generated GST report, and that there was no reconciliation performed to check that this agreed with the balance in the general ledger account.

Rating: Minor**Implication**

Risk GST not correctly reported to the Australian Taxation Office or that the amount recorded in the general ledger is misstated.

Recommendation

A reconciliation between the general ledger and the BAS should be undertaken each time the BAS is prepared to ensure the accuracy of what is reported to the ATO and what is recorded in the general ledger.

Management Comment

The Business Activity Statements (BAS) are prepared monthly and reconciled both to the system generated report and the General Ledger. The process for the BAS up until recently was the BAS lodged on the due date (21st of each month) and the transaction posted in that same month rather than back dated to the month the BAS related to for the GL accounts to be brought back to zero.

In the month of June 2021 corrections were made to grant funding the Shire had previously received and receipted as having GST included. A correction to reverse the GST and re-receipt as GST free income was made. The effect of this on the BAS was that the GST on sales had been overpaid and a refund was due to the Shire by the ATO. This overpayment amount was reported incorrectly by staff and paid rather than claimed in June.

The error was clearly identified, reconciled, and rectified on the September BAS lodgement.

The BAS reconciliation process has been altered and the BAS is now lodged within the first two weeks of the month as part of the month end process. The transactions are also now back posted to the posting period to which they relate.

Responsible Officer: Karen Wilkinson, SFO & Kylie Caley, DCEO
Completion Date: 20 October 2021



Risk Management Framework

Version 3.1 for review by Audit and Risk Management Committee and Council

– Last reviewed 16 June 2020 (review every 18 months)

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Introduction

The Shire of Corrigin's (Shire) Risk Management Policy in conjunction with the components of this document encompasses the Shire's Risk Management Framework. It sets out the Shire's approach to the identification, assessment, management, reporting and monitoring of risks. All components of this document are based on AS/NZS ISO 31000:2018 Risk management - Guidelines.

It is essential that all areas of the Shire adopt these procedures to ensure:

- Strong corporate governance.
- Compliance with relevant legislation, regulations and internal policies.
- Integrated Planning and Reporting requirements are met.
- Uncertainty and its effects on objectives is understood.

This Framework aims to balance a documented, structured and systematic process with the current size and complexity of the Shire.

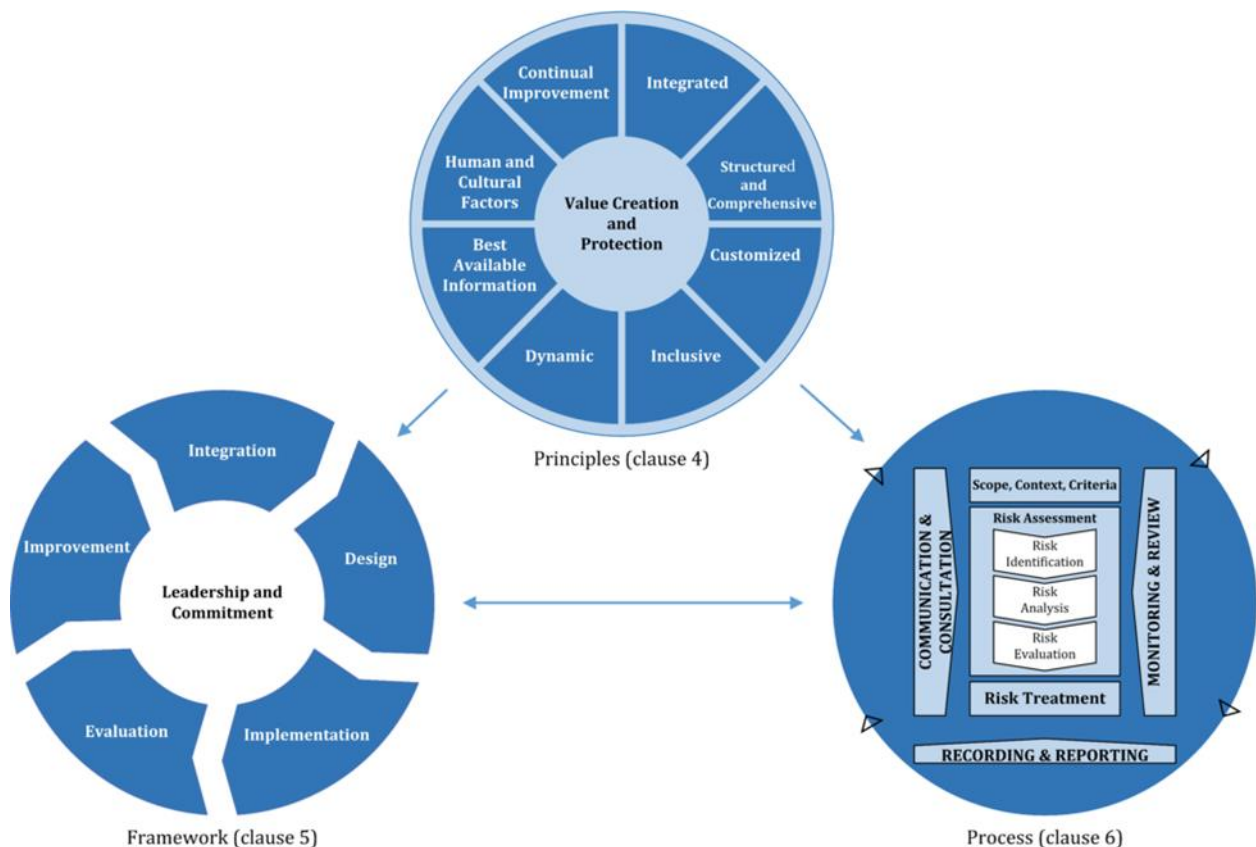


Figure 1: Relationship between the risk management principles, framework and process (Source: ISO 31000:2018)

Governance

Appropriate governance of risk management within the Shire provides:

- Transparency of decision making.
- Clear identification of the roles and responsibilities of the risk management functions.
- An effective Governance Structure to support the risk framework.

Framework Review

The Risk Management Framework is to be reviewed for appropriateness and effectiveness at least every 18 months.

Operating Model

The Shire has adopted a “Three Lines of Defence” model for the management of risk. This model ensures roles; responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, the Council, Management and Community will have assurance that risks are managed effectively to support delivery of the Shire’s Strategic, Corporate and Operational Plans.

First Line of Defence

All operational areas of the Shire are considered ‘1st Line’. They are responsible for ensuring that risks within their scope of operations are identified, assessed, managed, monitored and reported. Ultimately, they bear ownership and responsibility for losses or opportunities from the realisation of risk. Associated responsibilities include;

- Establishing and implementing appropriate processes and controls for the management of risk (in line with these procedures).
- Undertaking adequate analysis (data capture) to support the risk decision-making process.
- Prepare risk acceptance proposals where necessary, based on the level of residual risk.
- Retain primary accountability for the ongoing management of their risk and control environment.

Second Line of Defence

The Governance Projects Officer acts as the primary ‘2nd Line’. This position owns and manages the framework for risk management. They draft and implement the governance procedures and provide the necessary tools and training to support the 1st line process.

Maintaining oversight on the application of the framework provides a transparent view and level of assurance to the 1st and 3rd lines on the risk and control environment. Support can be provided by additional oversight functions completed by other 1st Line Teams (where applicable). Additional responsibilities include:

- Providing independent oversight of risk matters as required.
- Monitoring and reporting on emerging risks.
- Co-ordinating the Shire’s risk reporting for the CEO and Senior Management Team and the Audit and Risk Management Committee.

Third Line of Defence

Internal and External Audits are the third line of defence, providing independent assurance to the Council, Audit and Risk Management Committee and Shire Management on the effectiveness of business operations and oversight frameworks (1st and 2nd Line).

Internal Audit – Appointed by the CEO to report on the adequacy and effectiveness of internal control processes and procedures. The scope of which would be determined by the CEO with input from the Audit and Risk Management Committee.

External Audit – Appointed by Council on the recommendation of the Audit and Risk Management Committee to report independently to the President and CEO on the annual financial statements only.

Governance Structure

The following diagram depicts the current operating structure for risk management within the Shire.

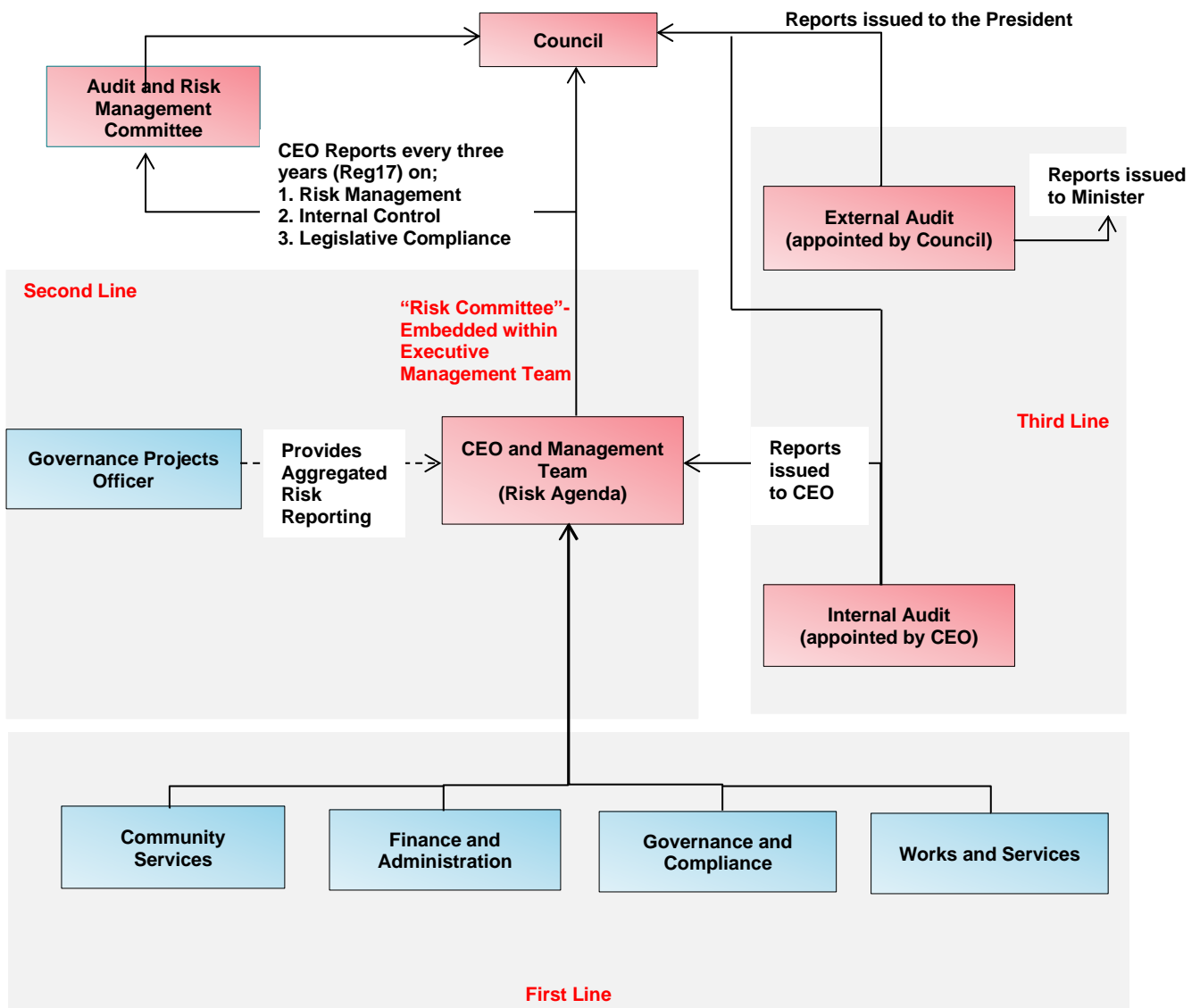


Figure 2: Operating Model

Roles and Responsibilities

Council

- Review and approve the Shire's Risk Management Policy and Risk Assessment and Acceptance Criteria.
- Appoint / Engage external Auditors to report on financial statements annually.
- Establish and maintain an Audit and Risk Management Committee in terms of the Local Government Act.

Audit and Risk Management Committee

- Regular review of the appropriateness and effectiveness of the Framework.
- Support Council to provide effective corporate governance.
- Oversight of all matters that relate to the conduct of External Audits.
- Must be independent, objective and autonomous in deliberations.

CEO / Senior Management Team

- Appoint Internal Auditors as required under Local Government (Audit) regulations.
- Liaise with Council in relation to risk acceptance requirements.
- Approve and review the appropriateness and effectiveness of the Risk Management Framework.
- Drive consistent embedding of a risk management culture.
- Analyse and discuss emerging risks, issues and trends.
- Document decisions and actions arising from 'risk matters'.
- Own and manage the Risk Profiles at Shire Level.

Governance Projects Officer

- Oversee and facilitate the Risk Management Framework.
- Support reporting requirements for Risk matters.

Managers/ Work Areas

- Drive risk management culture within work areas.
- Own, manage and report on specific risk issues as required.
- Assist in the Risk and Control Management process as required.
- Highlight any emerging risks or issues accordingly.
- Incorporate Risk Management into Meetings, by incorporating the following agenda items;
 - New or emerging risks.
 - Review existing risks.
 - Control adequacy.
 - Outstanding issues and actions.

Document Structure (Framework)

The following diagram depicts the relationship between the Risk Management Policy, Procedures and supporting documentation and reports.

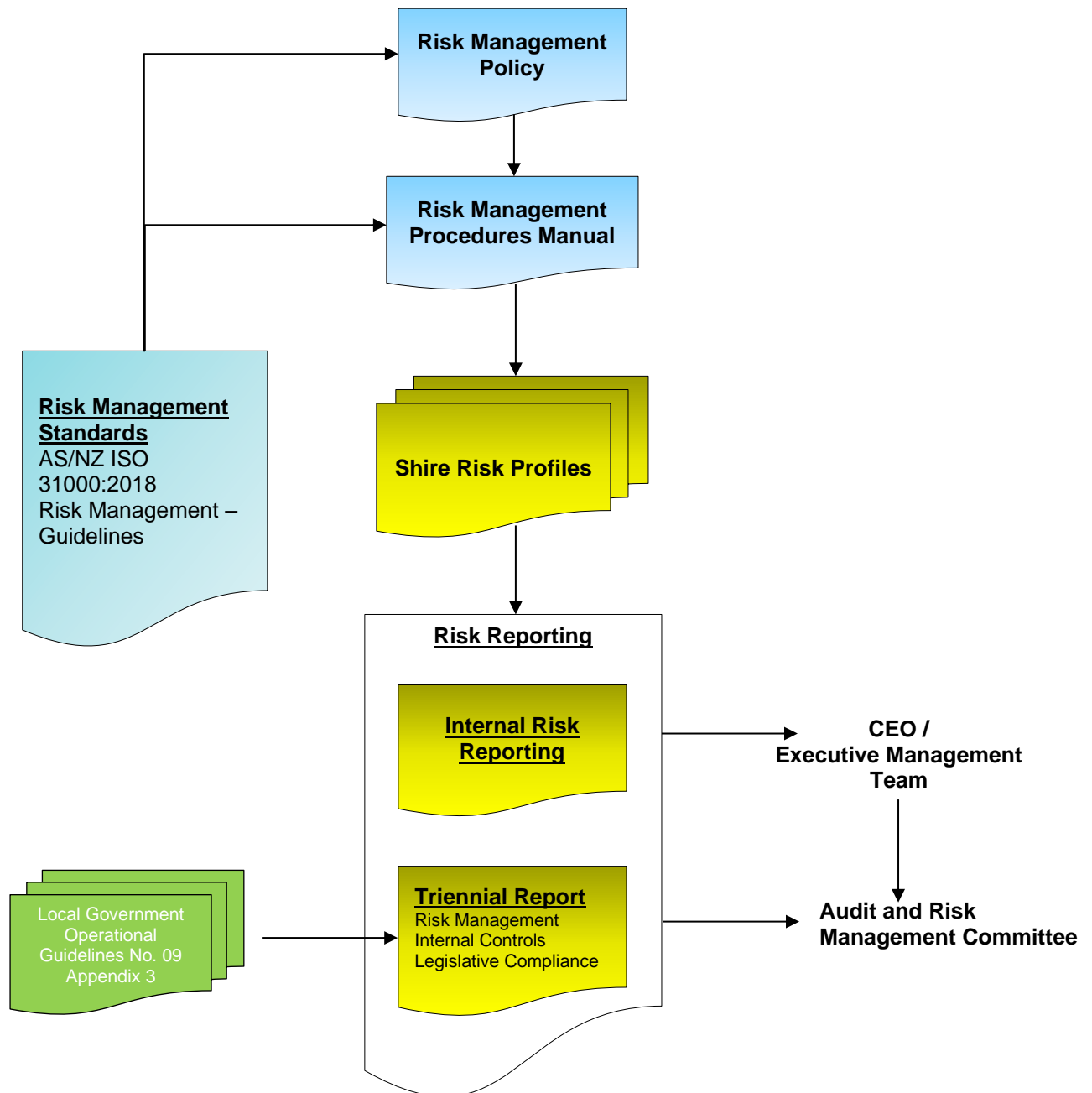


Figure 3: Document Structure

Risk Management Procedures

All Work Areas of the Shire are required to assess and manage the Risk Profiles on an ongoing basis.

Each Manager, in conjunction with the Governance Projects Officer is accountable for ensuring that Risk Profiles are:

- Reflective of the material risk landscape of the Shire.
- Reviewed on at least an 18 month rotation, or sooner if there has been a material restructure or change in the risk and control environment.
- Maintained in the standard format.

This process is supported by the use of key data inputs, workshops and ongoing business engagement.

The risk management process is standardised across all areas of the Shire. The following diagram outlines that process with the following commentary providing broad descriptions of each step.

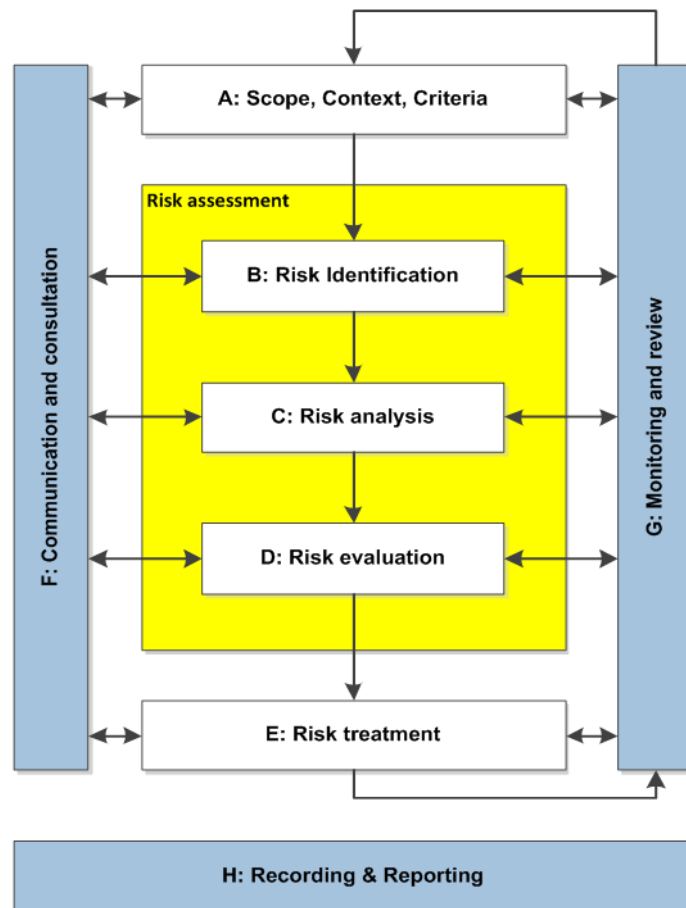


Figure 4: Risk Management Process ISO 31000:2018

A: Scope, Context, Criteria

The first step in the risk management process is to understand the context within which the risks are to be assessed and what is being assessed, this forms two elements:

Organisational Criteria

This includes the Risk Assessment and Acceptance Criteria (Appendix A) and any other tolerance tables as developed. In addition, existing Risk Themes are to be utilised (Appendix C) where possible to assist in the categorisation of related risks.

All risk assessments are to utilise these documents to allow consistent and comparable risk information to be developed and considered within planning and decision-making processes.

Scope and Context

To direct the identification of risks, the specific risk assessment context is to be determined prior to and used within the risk assessment process. Risk sources can be internal or external.

For specific risk assessment purposes the Shire has three levels of risk assessment context:

Strategic Context

These risks are associated with achieving the organisation's long term objectives. Inputs to establishing the strategic risk assessment context may include;

- Organisational Values / Vision
- Stakeholder Analysis
- Environment Scan / SWOT Analysis
- Strategies / Objectives / Goals (Integrated Planning and Reporting)

Operational Context

The Shire's day to day activities, functions, infrastructure and services. Prior to identifying operational risks, the operational area should identify its key activities i.e. what is it aiming to achieve? In addition, existing Risk Profiles are to be utilised where possible to assist in the identification of related risks.

These Risk Profiles are expected to change over time. In order to ensure consistency, any amendments must be approved by the Executive Management Group.

Project Context

Project Risk has two main components:

- Direct refers to the risks that may arise as a result of project activity (i.e. impacting on process, resources or IT systems), which may prevent the Shire from meeting its objectives.
- Indirect refers to the risks which threaten the delivery of project outcomes.

In addition to understanding what is to be assessed, it is also important to understand who are the key stakeholders or areas of expertise that may need to be included within the risk assessment.

B: Risk Identification

Once the context has been determined, the next step is to identify risks. This is the process of finding, recognising and describing risks. Risks are described as the point along an event sequence where control has been lost. An event sequence is shown below:

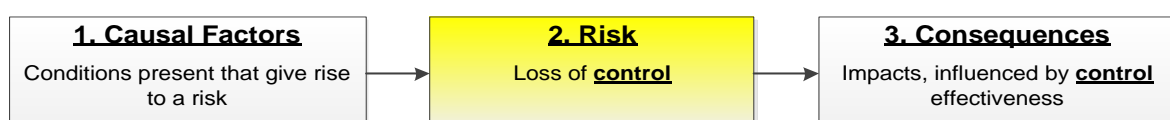


Figure 5: Event (risk) sequence

Using the specific risk assessment context as the foundation and in conjunction with relevant stakeholders, raise the questions listed below and then capture and review the information within each defined Risk Profile. The objective is to identify potential risks that could stop the Shire from achieving its goals. This step is also where opportunities for enhancement or gain across the organisation can be found.

These questions / considerations should be used only as a guide, as unidentified risks can cause major losses through missed opportunities or adverse events occurring. Additional analysis may be required.

Risks can also be identified through other business operations including policy and procedure development, internal and external audits, customer complaints, incidents and systems analysis.

'Brainstorming' will always produce a broad range of ideas and all things should be considered as potential risks. Relevant stakeholders are considered to be the subject experts when considering potential risks to the objectives of the work environment and should be included in all risk assessments being undertaken. Key risks can then be identified and captured within the Risk Profiles.

- What can go wrong? / What are areas of uncertainty? (**Risk Description**)
- How may this risk eventuate? (**Potential Causes**)
- What are the current measurable activities that mitigate this risk from eventuating? (**Controls**)
- What are the potential consequential outcomes of the risk eventuating? (**Consequences**)

Risk Description – describe what the risk is and specifically where control may be lost. They can also be described as an event. They are not to be confused with outcomes following an event, or the consequences of an event.

Potential Causes – are the conditions that may present or the failures that may lead to the event, or point in time when control is lost (risk).

Controls – are measures that modify risk. At this point in the process only existing controls should be considered. They must meet the following three tests to be considered as controls:

1. Is it an object, technological system and / or human action?
2. Does it, by itself, arrest or mitigate an unwanted sequence?
3. Is the required performance specifiable, measureable and auditable?

Consequences – need to be impacts to the Shire. These can be staff, visitor or contractor injuries; financial; interruption to services; non-compliance; damage to reputation or assets or the environment. There is no need to determine the level of impact at this stage.

C: Risk Analysis

To analyse identified risks, the Shire's Risk Assessment and Acceptance Criteria (Appendix A) is now applied.

Step 1 - Consider the effectiveness of key controls

Controls need to be considered from three perspectives:

1. The design effectiveness of each individual key control.
2. The operating effectiveness of each individual key control.
3. The overall or combined effectiveness of all identified key controls.

Design Effectiveness

This process reviews the 'design' of the controls to understand their potential for mitigating the risk without any 'operating' influences. Controls that have inadequate designs will never be effective, no matter if it is performed perfectly every time.

There are four components to be considered in reviewing existing controls or developing new ones:

1. Completeness – The ability to ensure the process is completed once. How does the control ensure that the process is not lost or forgotten, or potentially completed multiple times?
2. Accuracy – The ability to ensure the process is completed accurately, that no errors are made or components of the process missed.
3. Timeliness – The ability to ensure that the process is completed within statutory timeframes or internal service level requirements.
4. Theft or Fraud – The ability to protect against internal misconduct or external theft / fraudulent activities.

It is very difficult to have a single control that meets all the above requirements when viewed against a Risk Profile. It is imperative that all controls are considered so that the above components can be met across a number of controls.

Operating Effectiveness

This process reviews how well the control design is being applied. Similar to above, the best designed control will have no impact if it is not applied correctly.

As this generally relates to the human element of control application there are four main approaches that can be employed by management or the risk function to assist in determining the operating effectiveness and / or performance management.

- Re-perform – this is only applicable for those short timeframe processes where they can be re-performed. The objective is to re-perform the same task, following the design to ensure that the same outcome is achieved.
- Inspect – review the outcome of the task or process to provide assurance that the desired outcome was achieved.
- Observe – physically watch the task or process being performed.
- Inquire – through discussions with individuals / groups determine the relevant understanding of the process and how all components are required to mitigate any associated risk.

Overall Effectiveness

This is the value of the combined controls in mitigating the risk. All factors as detailed above are to be taken into account so that a considered qualitative value can be applied to the 'control' component of risk analysis.

The criterion for applying a value to the overall control is the same as for individual controls and can be found in Appendix A under 'Existing Control Ratings'.

Step 2 – Determine the Residual Risk rating

There are three components to this step:

1. Determine relevant consequence categories and rate the 'probable worst consequence' if the risk eventuated with existing controls in place. This is not the worst case scenario but rather a qualitative judgement of the worst scenario that is probable or foreseeable. (Consequence)
2. Determine how likely it is that the 'probable worst consequence' will eventuate with existing controls in place. (Likelihood)
3. Using the Shire's Risk Matrix, combine the measures of consequence and likelihood to determine the risk rating. (Risk Rating)

D: Risk Evaluation

Risk evaluation takes the residual risk rating and applies it to the Shire's Risk Acceptance Criteria (Appendix A) to determine whether the risk is within acceptable levels to the Shire.

The outcome of this evaluation will determine whether the risk is low; moderate; high or extreme.

It will also determine through the use of the Risk Acceptance Criteria, what (if any) high level actions or treatments need to be implemented.

Note: Individual Risks or Issues may need to be escalated due to urgency, level of risk or of a systemic nature.

E: Risk Treatment

There are generally two requirements following the evaluation of risks.

1. In all cases, regardless of the residual risk rating; controls that are rated 'Inadequate' must have a treatment plan (action) to improve the control effectiveness to at least 'Adequate'.
2. If the residual risk rating is high or extreme, treatment plans must be implemented to either:
 - a. Reduce the consequence of the risk materialising.
 - b. Reduce the likelihood of occurrence.

(Note: these should have the desired effect of reducing the risk rating to at least moderate)

- c. Improve the effectiveness of the overall controls to 'Effective' and obtain delegated approval to accept the risk as per the Risk Acceptance Criteria.

Once a treatment has been fully implemented, the Governance Projects Officer is to review the risk information and acceptance decision with the treatment now noted as a control and those risks that are acceptable then become subject to the monitor and review process (Refer to Risk Acceptance section).

F: Communication and Consultation

Effective communication and consultation are essential to ensure that those responsible for managing risk, and those with a vested interest, understand the basis on which decisions are made and why particular treatment / action options are selected or the reasons to accept risks have changed.

As risk is defined as the effect of uncertainty on objectives, consulting with relevant stakeholders assists in the reduction of components of uncertainty. Communicating these risks and the information surrounding the event sequence ensures decisions are based on the best available knowledge.

G: Monitoring and Review

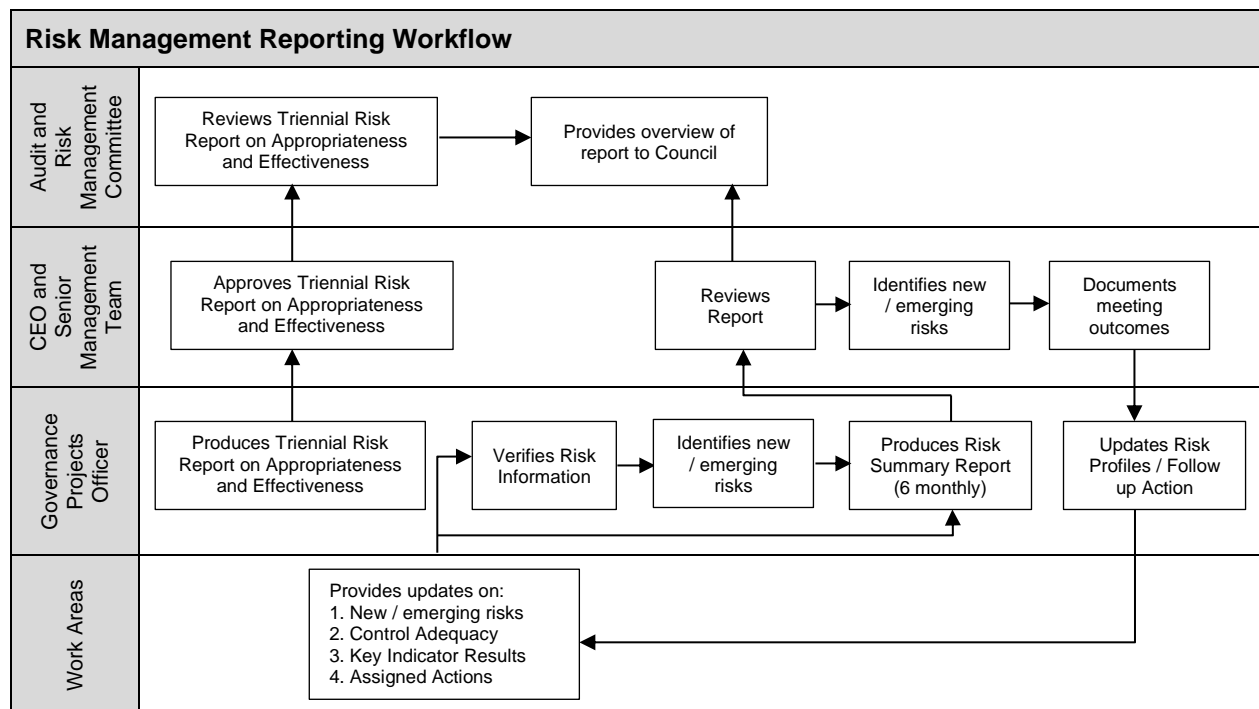
It is essential to monitor and review the management of risks, as changing circumstances may result in some risks increasing or decreasing in significance.

By regularly reviewing the effectiveness and efficiency of controls and the appropriateness of treatment / action options selected, we can determine if the organisation's resources are being put to the best use possible.

During the biannual reporting process (Risk Matrix report to go to the Audit and Risk Management Committee every six months), management are required to review any risks within their area and follow up on controls and treatments / action mitigating those risks. Monitoring and the reviewing of risks, controls and treatments also apply to any actions / treatments to originate from an internal audit. The audit report will provide recommendations that effectively are treatments for risks that have been tested during an internal review.

H: Recording and Reporting

The following diagram provides a high level view of the ongoing reporting process for Risk Management.



Each Work Area is responsible for ensuring:

- They continually provide updates in relation to new, emerging risks, control effectiveness and key indicator performance to the Governance Projects Officer.
- Work through assigned actions and provide relevant updates to the Governance Projects Officer.
- Risks / Issues reported to the CEO and Senior Management Team are reflective of the current risk and control environment.

The Governance Projects Officer is responsible for:

- Ensuring Shire Risk Profiles are formally reviewed and updated, at least on an 18 month rotation or earlier when there has been a material restructure, change in risk ownership or change in the external environment.
- 6 monthly Risk Reporting for the CEO and Senior Management Team – Contains an overview of the Risk Summary for the Shire. (Risk Matrix to Audit and Risk Management Committee)

Key Indicators

Key Indicators may be used for monitoring and validating key risks and controls. The following describes the process for the creation and reporting of Key Indicators:

- Identification
- Validity of Source
- Tolerances
- Monitor and Review

Identification

The following represent the minimum standards when identifying appropriate Key Indicators:

- The risk description and casual factors are fully understood
- The Key Indicator is fully relevant to the risk or control
- Predictive Key Indicators are adopted wherever possible
- Key Indicators provide adequate coverage over monitoring key risks and controls

Validity of Source

In all cases an assessment of the data quality, integrity and frequency must be completed to ensure that the Key Indicator data is relevant to the risk or control.

Where possible the source of the data (data owner) should be independent to the risk owner. Overlapping Key Indicators can be used to provide a level of assurance on data integrity.

If the data or source changes during the life of the Key Indicator, the data is required to be revalidated to ensure reporting of the Key Indicator against a consistent baseline.

Tolerances

Tolerances are based on the Shire's Risk Appetite. They are set and agreed over three levels:

- Green – within appetite; no action required.
- Amber – the Key Indicators must be closely monitored and relevant actions set and implemented to bring the measure back within the green tolerance.
- Red – outside risk appetite; the Key Indicator must be escalated to the CEO and Management Team where appropriate management actions are to be set and implemented to bring the measure back within appetite.

Monitor and Review

All active Key Indicators are updated as per their stated frequency of the data source.

When monitoring and reviewing Key Indicators, the overall trend must be considered over a longer timeframe than that of individual data movements only. The trend of the Key Indicators is specifically used as an input to the risk and control assessment.

Risk Acceptance

Day to day operational management decisions are generally managed under the delegated authority framework of the Shire.

Risk Acceptance is a management decision to accept, within authority levels, material risks which will remain outside appetite framework (refer Appendix A – Risk Assessment and Acceptance Criteria).

The following process is designed to provide a framework for those identified risks.

The 'Risk Acceptance' must be in writing, signed by the relevant Manager, copied to the CEO, and include:

- A description of the risk and the reasons for holding a risk outside appetite
- An assessment of the risk (e.g. Impact consequence, materiality, likelihood, working assumptions etc)
- Details of any mitigating action plans or treatment options in place
- An estimate of the expected remediation date.

A lack of budget / funding to remediate a material risk outside appetite is not sufficient justification in itself to accept a risk.

Accepted risks must be continually reviewed through standard operating reporting structure (ie. Management Team)

Appendix A – Risk Assessment and Acceptance Criteria

Shire of Corrigin Measures of Consequence									
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment	Project TIME	Project COST
Insignificant (1)	Near miss. Minor first aid injuries	Less than \$20,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential damage.	Contained, reversible impact managed by on site response	Exceeds deadline by 10% of project timeline	Exceeds project budget by 10%
Minor (2)	Medical type injuries	\$20,001 - \$100,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response	Exceeds deadline by 15% of project timeline	Exceeds project budget by 15%
Moderate (3)	Lost time injury <30 days	\$100,001 - \$500,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies	Exceeds deadline by 20% of project timeline	Exceeds project budget by 20%
Major (4)	Lost time injury >30 days	\$500,001 - \$1,000,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal and external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies	Exceeds deadline by 25% of project timeline	Exceeds project budget by 25%
Catastrophic (5)	Fatality, permanent disability	More than \$1,000,000	Indeterminate prolonged interruption of services – non-performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment and building	Uncontained, irreversible impact	Exceeds deadline by 30% of project timeline	Exceeds project budget by 30%

Measures of Likelihood			
Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances	More than once per year
4	Likely	The event will probably occur in most circumstances	At least once per year
3	Possible	The event should occur at some time	At least once in 3 years
2	Unlikely	The event could occur at some time	At least once in 10 years
1	Rare	The event may only occur in exceptional circumstances	Less than once in 15 years

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Operational Manager
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Operational Manager
HIGH	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	Director/ CEO
EXTREME	Unacceptable	Risk only acceptable with effective controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO and Council

Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is <u>little</u> scope for improvement.	Processes (Controls) operating as intended and aligned to Policies / Procedures. Subject to ongoing monitoring. Reviewed and tested regularly.
Adequate	There is <u>some</u> scope for improvement.	Processes (Controls) generally operating as intended, however inadequacies exist. Limited monitoring. Reviewed and tested, but not regularly.
Inadequate	There is a <u>need</u> for improvement or action.	Processes (Controls) not operating as intended. Processes (Controls) do not exist, or are not being complied with. Have not been reviewed or tested for some time.

Appendix B – Risk Profile Template (for use in Risk Matrix report)

Risk Theme		Date	
<u>(What could go right / wrong?)</u> <i>Definition of Theme</i>			
<u>Potential causes (What could cause it to go right / wrong?)</u> <i>List of potential causes</i>			
Controls (What we have in place to prevent it going wrong)	Type	Date	Rating
<i>List of Controls</i>	Detective		
	Preventative		
	Recovery		
Overall Control Ratings:			
Current Issues / Actions / Treatments		Due Date	Responsibility
<i>List current issues / actions / treatments</i>			
Consequence Category	Risk Ratings		Rating
	Consequence:		
	Likelihood:		
Overall Risk Ratings:			
Indicators (These would 'indicate' to us that something has gone right / wrong)	Type	Benchmark / Tolerance	
<i>List of Indicators</i>	Leading		
	Lagging		
<u>Comments</u> <i>Rationale for all above ratings</i>			

Appendix C – Risk Theme Definitions (for use in Risk Matrix report)

1. Asset Sustainability practices

- Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets and their associated lifecycle from procurement to maintenance and ultimate disposal. Areas included in the scope are;
 - Inadequate design (not fit for purpose)
 - Ineffective usage (down time)
 - Outputs not meeting expectations
 - Inadequate maintenance activities.
 - Inadequate financial management and planning.

It does not include issues with the inappropriate use of the Plant, Equipment or Machinery. Refer "Misconduct".

2. Business and Community disruption

- Failure to adequately prepare and respond to events that cause disruption to the local community and /or normal Shire business activities. The event may result in damage to buildings, property, plant and equipment (all assets). This could be a natural disaster, weather event, or an act carried out by an external party (including vandalism). This includes;
 - Lack of (or inadequate) emergency response / business continuity plans.
 - Lack of training to specific individuals or availability of appropriate emergency response.
 - Failure in command and control functions as a result of incorrect initial assessment or untimely awareness of incident.
 - Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc

This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT and communication systems and infrastructure".

3. Failure to fulfil Compliance requirements

- Failures to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This could result in fines, penalties, litigation or increase scrutiny from regulators or agencies. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated legal documentation (internal and public domain) to reflect changes.

This does not include Occupational Safety and Health Act (refer "Inadequate safety and security practices") or any Employment Practices based legislation (refer "Ineffective Employment practices")

It does include the Local Government Act, Health Act, Building Act, Privacy Act and all other legislative based obligations for Local Government.

4. Document Management Processes

- Failure to adequately capture, store, archive, retrieve, provision and / or disposal of documentation. This includes:
 - Contact lists.
 - Procedural documents.
 - 'Application' proposals/documents.
 - Contracts.
 - Forms, requests or other documents.

5. Employment practices

- Failure to effectively manage and lead human resources (full/part time, casuals, temporary and volunteers). This includes not having an effective Human Resources Framework in addition to not

having appropriately qualified or experienced people in the right roles or not having sufficient staff numbers to achieve objectives. Other areas in this risk theme to consider are;

- Breaching employee regulations (excluding Occupational Health and Safety)
- Discrimination, Harassment and Bullying in the workplace
- Poor employee wellbeing (causing stress)
- Key person dependencies without effective succession planning in place
- Induction issues
- Terminations (including any tribunal issues)
- Industrial activity

Care should be taken when considering insufficient staff numbers as the underlying issue could be process inefficiencies.

6. Engagement practices

- Failure to maintain effective working relationships with the Community (including Local Media), Stakeholders, Key Private Sector Companies, Government Agencies and/or Elected Members. This invariably includes activities where communication, feedback and/or consultation is required and where it is in the best interests to do so. For example;
 - Following up on any access and inclusion issues.
 - Infrastructure Projects.
 - Regional or District Committee attendance.
 - Local Planning initiatives.
 - Strategic Planning initiatives

This does not include instances whereby Community expectations have not been met for standard service provisions such as Community Events, Library Services and/or Bus/Transport services.

7. Environment management.

- Inadequate prevention, identification, enforcement and management of environmental issues.

The scope includes;

- Lack of adequate planning and management of erosion issues.
- Failure to identify and effectively manage contaminated sites (including groundwater usage).
- Waste facilities (landfill/transfer stations).
- Weed control.
- Ineffective management of water sources (reclaimed, potable)
- Illegal dumping/Illegal clearing/Illegal land use.

8. Errors, Omissions, Delays

- Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process. This includes instances of;
 - Human errors, incorrect or incomplete processing
 - Inaccurate recording, maintenance, testing and/or reconciliation of data.
 - Errors or inadequacies in model methodology, design, calculation or implementation of models.

This may result in incomplete or inaccurate information. Consequences include;

- Inaccurate data being used for management decision making and reporting.
- Delays in service to customers
- Inaccurate data provided to customers

This excludes process failures caused by inadequate/incomplete procedural documentation - refer "Inadequate Document Management Processes".

9. External theft and fraud (including Cyber Crime)

- Loss of funds, assets, data or unauthorised access, (whether attempts or successful) by external parties, through any means (including electronic), for the purposes of;
 - Fraud – benefit or gain by deceit
 - Malicious Damage – hacking, deleting, breaking or reducing the integrity or performance of systems
 - Theft – stealing of data, assets or information (no deceit)

Examples include:

- Scam Invoices
- Cash or other valuables from 'Outstations'.

10. Management of Facilities/Venues/Events

➤ Failure to effectively manage the day to day operations of facilities and/or venues.

This includes;

- Inadequate procedures in place to manage the quality or availability.
- Ineffective signage
- Booking issues
- Financial interactions with hirers/users
- Oversight/provision of peripheral services (e.g. cleaning/maintenance)

11. IT and Communications Systems and Infrastructure

➤ Instability, degradation of performance, or other failure of IT Systems, Infrastructure, Communication or Utility causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked. Examples include failures or disruptions caused by:

- Hardware and/or Software
- IT Network
- Failures of IT Vendors

This also includes where poor governance results in the breakdown of IT maintenance such as;

- Configuration management
- Performance Monitoring
- IT Incident, Problem Management and Disaster Recovery Processes

This does not include new system implementations - refer "Inadequate Project/Change Management".

12. Misconduct

➤ Intentional activities in excess of authority granted to an employee, which circumvent endorsed policies, procedures or delegated authority. This would include instances of:

- Relevant authorisations not obtained.
- Distributing confidential information.
- Accessing systems and/or applications without correct authority to do so.
- Misrepresenting data in reports.
- Theft by an employee.
- Collusion between Internal and External parties.

This does not include instances where it was not an intentional breach - refer Errors, Omissions or Delays, or Inaccurate Advice/Information.

13. Project/Change Management

➤ Inadequate analysis, design, delivery and/or status reporting of change initiatives, resulting in additional expenses, time requirements or scope changes. This includes:

- Inadequate Change Management Framework to manage and monitor change activities.
- Inadequate understanding of the impact of project change on the business.
- Failures in the transition of projects into standard operations.
- Failure to implement new systems.
- Failures of IT Project Vendors/Contractors.

14. Safety and Security practices

➤ Non-compliance with the Occupation Safety and Health Act, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are:

- Inadequate Policy, Frameworks, Systems and Structure to prevent the injury of visitors, staff, contractors and/or tenants.
- Inadequate Organisational Emergency Management requirements (evacuation diagrams, drills, wardens etc).

- Inadequate security protection measures in place for buildings, depots and other places of work (vehicle, community etc).
- Public Liability Claims, due to negligence or personal injury.
- Employee Liability Claims due to negligence or personal injury.
- Inadequate or unsafe modifications to plant and equipment.

15. Supplier/Contract Management

- Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management and monitoring processes. This also includes:
 - Concentration issues.
 - Vendor sustainability.

Local Government Reform - Summary of Proposed Reforms

WALGA Advocacy Positions and Recommendations

November 2021

About WALGA

The WA Local Government Association (WALGA) is working for Local Government in Western Australia. As the peak industry body, WALGA advocates on behalf of 139 Western Australian Local Governments. As the united voice of Local Government in Western Australia, WALGA is an independent, membership-based organization representing and supporting the work and interests of Local Governments in Western Australia. WALGA provides an essential voice for 1,220 Elected Members, approximately 22,000 Local Government employees (16,500 Full Time Equivalent's) as well as over 2.5 million constituents of Local Governments in Western Australia.

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Local Government Act Review Process

WALGA through consultation with the Local Government Sector endorsed sector advocacy positions relating to Local Government Act amendments in March 2019 and December 2020. These advocacy positions were developed considering (but not limited to);

- The Department of Local Government, Sport and Cultural Industries (DLGSC) consultation on Act Reform (2017-2020)
- The City of Perth Inquiry Report (mid 2020)
- The State Parliament's Select Committee Report into Local Government (late 2020)

In December 2020, WALGA endorsed the following principles for any review of the Local Government Act.

Local Government Reform – WALGA Principles

That the following key principles be embodied in the Local Government Act:

1. Uphold the general competence principle currently embodied in the Local Government Act
2. Provide for a flexible, principles-based legislative framework
3. Promote a size and scale compliance regime
4. Promote enabling legislation that empowers Local Government to carry out activities beneficial to its community taking into consideration Local Governments' role in creating a sustainable and resilient community through:
 - i. Economic development
 - ii. Environmental protection, and
 - iii. Social advancement
5. Avoid red tape and 'de-clutter' the extensive regulatory regime that underpins the Local Government Act, and
6. The State Government must not assign legislative responsibilities to Local Governments unless there is provision for resources required to fulfil the responsibilities.

It is worth noting that of the above principles, items 1, 2, and 3 are addressed in these legislative reform proposals and principles 4 and 5 are partially addressed.

Theme 1: Early Intervention, Effective Regulation and Stronger Penalties

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
1.1 Early Intervention Powers		
<ul style="list-style-type: none"> The Act provides the means to regulate the conduct of local government staff and council members and sets out powers to scrutinise the affairs of local government. The Act provides certain limited powers to: <ul style="list-style-type: none"> Suspend or dismiss councils Appoint Commissioners Suspend or, order remedial action (such as training) for individual councillors. The Act also provides the Director General with the power to: <ul style="list-style-type: none"> Conduct Authorised Inquiries Refer allegations of serious or recurrent breaches to the State Administrative Tribunal Commence prosecution for an offence under the Act. Authorised Inquiries are a costly and a relatively slow response to significant issues. Authorised Inquiries are currently the only significant tool for addressing significant issues within a local government. The Panel Report, City of Perth Inquiry, and the Select Committee Report made various recommendations related to the establishment of a specific office for local government oversight. 	<ul style="list-style-type: none"> It is proposed to establish a Chief Inspector of Local Government (the Inspector), supported by an Office of the Local Government Inspector (the Inspectorate). The Inspector would receive minor and serious complaints about elected members. The Inspector would oversee complaints relating to local government CEOs. Local Governments would still be responsible for dealing with minor behavioural complaints. The Inspector would have powers of a standing inquiry, able to investigate and intervene in any local government where potential issues are identified. The Inspector would have the authority to assess, triage, refer, investigate, or close complaints, having regard to various public interest criteria – considering laws such as the <i>Corruption, Crime and Misconduct Act 2003</i>, the <i>Occupational Safety and Health Act 1984</i>, the <i>Building Act 2011</i>, and other legislation. The Inspector would have powers to implement minor penalties for less serious breaches of the Act, with an appeal mechanism. The Inspector would also have the power to order a local government to address non-compliance with the Act or Regulations. The Inspector would be supported by a panel of Local Government Monitors (see item 	<p><u>Current Local Government Position</u></p> <p>Items 1.1, 1.2 and 1.3 <u>generally align</u> with WALGA Advocacy Position 2.6.8 - ‘Establish Office of Independent Assessor’</p> <p><i>The Local Government sector supports:</i></p> <ol style="list-style-type: none"> <i>Establishing an Office of the Independent Assessor to replace the Standards Panel to provide an independent body to receive, investigate and assess complaints against Elected Members and undertake inquiries.</i> <i>Remove the CEO from being involved in processing complaints.</i> <i>That an early intervention framework of monitoring to support Local Governments be provided with any associated costs to be the responsibility of the State Government.</i> <i>An external oversight model for local level behavioural complaints made under Council Member, Committee Member and Candidate Codes of Conduct, that is closely aligned to the Victorian Councillor Complaints Framework.</i> <p>Comment</p> <p>The Local Government sector is in favour of early intervention and a swift response to potentially disruptive or dysfunctional behaviours. The Proposed Reforms state ‘Local Governments would still be responsible for dealing with minor behavioural complaints’ and therefore do not go as far as the Sector’s recent request for an external</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	<p>1.2).</p> <ul style="list-style-type: none"> The existing Local Government Standards Panel would be replaced with a new Conduct Panel (see item 1.3). Penalties for breaches to the Local Government Act and Regulations will be reviewed and are proposed to be generally strengthened (see item 1.4). These reforms would be supported by new powers to more quickly resolve issues within local government (see items 1.5 and 1.6). 	<p>oversight model for the independent assessment of local level complaints (State Council Res: 264.5/2021 – September 2021). However this will be mitigated with the Inspector able to respond to a Local Government having unresolved matters by appointing a monitor to assist the Local Government.</p> <p>It is expected the Local Government Inspector would be funded by the State Government, however it is noted that the cost of the Local Government Monitors and the Conduct Panel would be borne by the Local Government concerned.</p> <p>Recommendation</p> <ol style="list-style-type: none"> Support the proposed reforms as they align with the sectors position on external oversight and support. Request the Minister to explore alternate mechanisms for resolving local level complaints. <p>Shire of Corrigin Position</p> <ul style="list-style-type: none"> Generally support WALGA recommendation(s) with further clarification of details required.
1.2 Local Government Monitors		
<ul style="list-style-type: none"> There are currently no legislative powers for the provision of monitors/ temporary advisors. The DLGSC provides support and advice to local governments, however there is no 	<ul style="list-style-type: none"> A panel of Local Government Monitors would be established. Monitors could be appointed by the Inspector to go into a local government and try to resolve 	<p>As above</p> <p>Shire of Corrigin supports the WALGA recommendation(s) provided that the role of the monitor does not duplicate and of the</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
<p>existing mechanism for pre-qualified, specialised assistance to manage complex cases.</p>	<p>problems.</p> <ul style="list-style-type: none"> • The purpose of Monitors would be to proactively fix problems, rather than to identify blame or collect evidence. • Monitors would be qualified specialists, such as: <ul style="list-style-type: none"> ○ Experienced and respected former Mayors, Presidents, and CEOs - to act as mentors and facilitators ○ Dispute resolution experts - to address the breakdown of professional working relationships ○ Certified Practicing Accountants and other financial specialists - to assist with financial management and reporting issues ○ Governance specialists and lawyers - to assist councils resolve legal issues ○ HR and procurement experts - to help with processes like recruiting a CEO or undertaking a major land transaction. • Only the Inspector would have the power to appoint Monitors. • Local governments would be able to make requests to the Inspector to appoint Monitors for a specific purpose. <p>Monitor Case Study 1 – Financial Management</p> <p>The Inspector receives information that a local government is not collecting rates correctly under the <i>Local Government Act 1995</i>. Upon initial review, the Inspector identifies that there may be a problem. The Inspector appoints a Monitor who specialises in financial management in local government. The Monitor visits the local</p>	<p>existing provisions of the Financial and Risk Management Review or annual audit.</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	<p>government and identifies that the system used to manage rates is not correctly issuing rates notices. The Monitor works with the local government to rectify the error, and issue corrections to impacted ratepayers.</p> <p>Monitor Case Study 2 – Dispute Resolution</p> <p>The Inspector receives a complaint from one councillor that another councillor is repeatedly publishing derogatory personal attacks against another councillor on social media, and that the issue has not been able to be resolved at the local government level. The Inspector identifies that there has been a relationship breakdown between the two councillors due to a disagreement on council.</p> <p>The Inspector appoints a Monitor to host mediation sessions between the councillors. The Monitor works with the councillors to address the dispute. Through regular meetings, the councillors agree to a working relationship based on the council's code of conduct. After the mediation, the Monitor occasionally makes contact with both councillors to ensure there is a cordial working relationship between the councillors.</p>	
1.3 Conduct Panel		
<ul style="list-style-type: none"> The Local Government Standards Panel was established in 2007 to resolve minor breach complaints relatively quickly and provide the sector with guidance and benchmarks about acceptable standards of behaviour. Currently, the Panel makes findings about alleged breaches based on written 	<ul style="list-style-type: none"> The Standards Panel is proposed to be replaced with a new Local Government Conduct Panel. The Conduct Panel would be comprised of suitably qualified and experienced professionals. Sitting councillors will not be eligible to serve on the Conduct Panel. 	<p>As above</p> <p>Shire of Corrigin supports the WALGA recommendation(s)</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
<p>submissions.</p> <ul style="list-style-type: none"> The City of Perth Inquiry report made various recommendations that functions of the Local Government Standards Panel be reformed. 	<ul style="list-style-type: none"> The Inspector would provide evidence to the Conduct Panel for adjudication. The Conduct Panel would have powers to impose stronger penalties – potentially including being able to suspend councillors for up to three months, with an appeal mechanism. For very serious or repeated breaches of the Local Government Act, the Conduct Panel would have the power to recommend prosecution through the courts. Any person who is subject to a complaint before the Conduct Panel would have the right to address the Conduct Panel before the Panel makes a decision. 	
1.4 Review of Penalties		
<ul style="list-style-type: none"> There are currently limited penalties in the Act for certain types of non-compliance with the Local Government Act. 	<ul style="list-style-type: none"> Penalties for breaching the Local Government Act are proposed to be strengthened. It is proposed that the suspension of councillors (for up to three months) is established as the main penalty where a councillor breaches the Local Government Act or Regulations on more than one occasion. Councillors who are disqualified would not be eligible for sitting fees or allowances. They will also not be able to attend meetings, or use their official office (such as their title or council email address). It is proposed that a councillor who is suspended multiple times may become disqualified from office. Councillors who do not complete mandatory training within a certain timeframe will also not 	<p><u>Current Local Government Position</u></p> <p>Items 1.4 and 1.5 <u>expand upon</u> Advocacy Position 2.6.9 - 'Stand Down Proposal'</p> <p><i>WALGA supports, in principle, a proposal for an individual elected member to be 'stood down' from their duties when they are under investigation, have been charged, or when their continued presence prevents Council from properly discharging its functions or affects the Council's reputation, subject to further policy development work being undertaken. Further policy development of the Stand Down Provisions must involve active consultation with WALGA and specific consideration of the following issues of concern to the Sector:</i></p> <p><i>1. That the Department of Local Government</i></p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	be able to receive sitting fees or allowances.	<p><i>endeavour to ensure established principles of natural justice and procedural fairness are embodied in all aspects of the proposed Stand Down Provisions; and</i></p> <p>2. <i>That activities associated with the term ‘disruptive behaviour’, presented as reason to stand down a defined Elected Member on the basis their continued presence may make a Council unworkable, are thoroughly examined and clearly identified to ensure there is awareness, consistency and opportunity for avoidance.</i></p> <p>Comment The Local Government sector has long-standing advocacy positions supporting stronger penalties as a deterrent to disruptive Council Member behaviours. Clear guidance will be required to ensure there is consistent application of the power given to Presiding Members.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Corrigin supports WALGA recommendation(s)</p>
1.5 Rapid Red Card Resolutions		
<ul style="list-style-type: none"> Currently, local governments have different local laws and standing orders that govern the way meetings run. Presiding members (Mayors and Presidents) are reliant on the powers provided in the local government 	<ul style="list-style-type: none"> It is proposed that Standing Orders are made consistent across Western Australia (see item 2.6). Published recordings of all meetings would also become standard (item 3.1). It is proposed that Presiding Members have 	<p>As above</p> <p>Shire of Corrigin generally supports standardising standing orders.</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
<p>standing orders local laws.</p> <ul style="list-style-type: none"> Differences between local governments is a source of confusion about the powers that presiding members have to deal with disruptive behaviours at council meetings. Disruptive behaviour at council meetings is a very common cause of complaints. Having the Presiding Member be able to deal with these problems should more quickly resolve problems that occur at council meetings. 	<p>the power to “red card” any attendee (including councillors) who unreasonably and repeatedly interrupt council meetings. This power would:</p> <ul style="list-style-type: none"> Require the Presiding Member to issue a clear first warning If the disruptions continue, the Presiding Member will have the power to “red card” that person, who must be silent for the rest of the meeting. A councillor issued with a red card will still vote, but must not speak or move motions If the person continues to be disruptive, the Presiding Member can instruct that they leave the meeting. Any Presiding Member who uses the “red card” or ejection power will be required to notify the Inspector. Where an elected member refuses to comply with an instruction to be silent or leave, or where it can be demonstrated that the presiding member has not followed the law in using these powers, penalties can be imposed through a review by the Inspector. 	<p>Question if a red card is considered to be contemporary best practice for corporate businesses or not for profit boards.</p>
1.6 Vexatious Complaint Referrals		
<ul style="list-style-type: none"> No current provisions. The Act already provides a requirement for Public Question Time at council meetings. 	<ul style="list-style-type: none"> Local governments already have a general responsibility to provide ratepayers and members of the public with assistance in responding to queries about the local government’s operations. Local governments should resolve queries and complaints in a respectful, transparent and equitable manner. Unfortunately, local government resources can become unreasonably diverted when a 	<p><u>Current Local Government Position</u> Item 1.6 expands upon Advocacy Position 2.6.11 – ‘Vexatious complainants in relation to FOI applications’ <i>WALGA advocates for the Freedom of Information Act 1992 (WA) to be reviewed, including consideration of:</i></p> <p><i>1. Enabling the Information Commissioner to</i></p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	<p>person makes repeated vexatious queries, especially after a local government has already provided a substantial response to the person's query.</p> <ul style="list-style-type: none"> It is proposed that if a person makes repeated complaints to a local government CEO that are vexatious, the CEO will have the power to refer that person's complaints to the Inspectorate, which after assessment of the facts may then rule the complaint vexatious. 	<p><i>declare vexatious applicants similar to the provisions of section 114 of the Right to Information Act 2009 (QLD);</i></p> <p>2. <i>Enabling an agency to recover reasonable costs incurred through the processing of a Freedom of Information access application where the application is subsequently withdrawn; and</i></p> <p>3. <i>Modernisation to address the use of electronic communications and information.</i></p> <p>Comment</p> <p>The Act has been expanded significantly in recent years to permit an increased level of public involvement, scrutiny and access to information relating to the decisions, operations and affairs of Local Government in WA. Introducing a means to limit capacity for unreasonable complainants to negatively impact Local Governments will provide a necessary balance between the openness and transparency of the sector and the reasonable entitlement of citizens to interact with their Local Government.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Corrigin supports the WALGA recommendation(s)</p> <p><i>Declaring complaints to be vexatious to be determined locally in the first instance, and then appeal to the Inspector.</i></p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
1.7 Minor Other Reforms		
<ul style="list-style-type: none"> Other minor reforms are being considered to enhance the oversight of local government. Ministerial Circulars have traditionally been used to provide guidance to the local government sector. 	<ul style="list-style-type: none"> Potential other reforms to strengthen guidance for local governments are being considered. For example, one option being considered is the potential use of sector-wide guidance notices. Guidance notices could be published by the Minister or Inspector, to give specific direction for how local governments should meet the requirements of the Local Government Act and Regulations. For instance, the Minister could publish guidance notices to clarify the process for how potential conflicts of interests should be managed. It is also proposed (see item 1.1) that the Inspector has the power to issue notices to individual local governments to require them to rectify non-compliance with the Act or Regulations. 	<p><u>Current Local Government Position</u></p> <p>Item 1.7 <u>aligns</u> with Advocacy Position 2.6 - 'Support DLGSC as service provider / capacity builder'</p> <p><i>WALGA supports the continuance of the Department of Local Government, Sport and Cultural Industries as a direct service provider of compliance and recommend the Department fund its capacity building role through the utilisation of third party service providers. In addition, WALGA calls on the State Government to ensure there is proper resourcing of the Department of Local Government, Sport and Cultural Industries to conduct timely inquiries and interventions when instigated under the provisions of the Local Government Act 1995.</i></p> <p>Comment Operational guidance from the Department of Local Government, Sport and Cultural Industries leads to consistent understanding and application of statutory provisions by Local Government. The proposed reform that the Inspector issue non-compliance notices appears to replicate the Minister's powers under Section 9.14A – 'Notice to prevent continuing contravention'</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Corrigin supports the WALGA recommendation(s)</p>

Local Government Reform – Consultation on Proposed Reforms

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
		Guidance notices and templates should be prepared in consultation with LG Professionals WA and WALGA to ensure operational suitability and adaptability across the range of capacities that exist in the sector.

Theme 2: Reducing Red Tape, Increasing Consistency and Simplicity

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
2.1 Resource Sharing		
<ul style="list-style-type: none"> The Act does not currently include specific provisions to allow for certain types of resource sharing – especially for sharing CEOs. Regional local governments would benefit from having clearer mechanisms for voluntary resource-sharing. 	<ul style="list-style-type: none"> Amendments are proposed to encourage and enable local governments, especially smaller regional local governments, to share resources, including Chief Executive Officers and senior employees. Local governments in bands 2, 3 or 4 would be able to appoint a shared CEO at up to two salary bands above the highest band. For example, a band 3 and a band 4 council sharing a CEO could remunerate to the level of band 1. 	<p><u>Current Local Government Position</u></p> <p>Item 2.1 <u>aligns</u> with Advocacy Position 2.6 – Local Government Legislation – ‘<i>Avoid red tape and ‘de-clutter’ the extensive regulatory regime that underpins the Local Government Act</i>’ and Advocacy Position 2.3.1 - ‘Regional Collaboration’.</p> <p><i>Local Governments should be empowered to form single and joint subsidiaries, and beneficial enterprises. In addition, compliance requirements of Regional Councils should be reviewed and reduced.</i></p> <p>Comment</p> <p>The proposed reforms will rely upon statutory provisions that enable and enhance regional collaboration. Recent over-regulation of Regional Subsidiaries in 2016 resulted in no subsidiaries being formed since that time.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Corrigin support the WALGA recommendation(s)</p> <p>In theory resource sharing is an excellent idea but in practice it has proved to be difficult.</p> <p>The Shire of Corrigin is currently involved resource sharing across several shires as part of a Regional Organisation of Councils and has</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>experienced numerous challenges with the audit process including:</p> <ul style="list-style-type: none"> • Application of accounting standards, • Reporting requirements for income and expenditure as well as shared assets, • Consistent OAG advice and rulings
2.2 Standardisation of Crossovers		
<ul style="list-style-type: none"> • Approvals and standards for crossovers (the section of driveways that run between the kerb and private property) are inconsistent between local government areas, often with very minor differences. • This can create confusion and complexity for homeowners and small businesses in the construction sector. 	<ul style="list-style-type: none"> • It is proposed to amend the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> to standardise the process for approving crossovers for residential properties and residential developments on local roads. • A Crossover Working Group has provided preliminary advice to the Minister and DLGSC to inform this. • The DLGSC will work with the sector to develop standardised design and construction standards. 	<p><u>Current Local Government Position</u></p> <p>Comment</p> <p>WALGA developed the Template Crossover Guideline and Specification resource in 2017 and have been part of the Minister's working group on red tape reduction that has been looking at standardisation of crossovers.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Corrigin supports the WALGA recommendation(s) as long as the requirements of both rural/ remote and metro are considered.</p>
2.3 Introduce Innovation Provisions		
<ul style="list-style-type: none"> • The <i>Local Government Act 1995</i> currently has very limited provisions to allow for innovations and responses to emergencies to (such as the Shire of Bruce Rock Supermarket). 	<ul style="list-style-type: none"> • New provisions are proposed to allow exemptions from certain requirements of the <i>Local Government Act 1995</i>, for: <ul style="list-style-type: none"> ○ Short-term trials and pilot projects 	<p><u>Current Local Government Position</u></p> <p>There is currently no advocacy position in relation to Item 2.3.</p> <p>Comment</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> ○ Urgent responses to emergencies. 	<p>It is arguable communities expect all levels of Government will apply innovative solutions to complex and emerging issues difficult to resolve by traditional means. Exemptions constructed with appropriate checks and balances, particularly where expenditure of public funds are concerned, has potential to facilitate efficient and effective outcomes.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Corrigin generally supports WALGA recommendation(s)</p> <p>Encourage LGs to explore new and innovative approaches however it may perpetuate the expectation that local government will provide a range of additional and different services which may detract from core business and increase costs to ratepayers.</p>
2.4 Streamline Local Laws		
<ul style="list-style-type: none"> • Local laws are required to be reviewed every eight years. • The review of local laws (especially when they are standard) has been identified as a burden for the sector. • Inconsistency between local laws is frustrating for residents and business stakeholders. 	<ul style="list-style-type: none"> • It is proposed that local laws would only need to be reviewed by the local government every 15 years. • Local laws not reviewed in the timeframe would lapse, meaning that old laws will be automatically removed and no longer applicable. • Local governments adopting Model Local 	<p><u>Current Local Government Position</u></p> <p>Items 2.4, 2.5 and 2.6 expand upon Advocacy Position 2.6.35 - 'Local law-making process should be simplified'.</p> <p><i>The Local Law making process should be simplified as follows:</i></p> <ul style="list-style-type: none"> • <i>The requirement to give state-wide notice</i>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	Laws will have reduced advertising requirements.	<p><i>should be reviewed, with consideration given to Local Governments only being required to provide local public notice;</i></p> <ul style="list-style-type: none"> • <i>Eliminate the requirement to consult on local laws when a model is used;</i> • <i>Consider deleting the requirement to review local laws periodically. Local Governments, by administering local laws, will determine when it is necessary to amend or revoke a local law; and</i> • <i>Introduce certification of local laws by a legal practitioner in place of scrutiny by Parliament's Delegated Legislation Committee.</i> <p>Comment</p> <p>Proposed reforms meet the Sector's preference for simplified local law-making processes. Model local laws are supported, whilst recognising the models themselves will require review by State Government departments with the relevant head of power. For example, the Model Local Law (Standing Orders) 1998 formed the basis of many Local Government meeting procedures local laws but no review was completed. This model was superseded by individual local laws with added contemporary provisions. This pattern will repeat itself if model local laws are not reviewed to remain contemporary to the Sector's requirements.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Corrigin supports the WALGA</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		recommendation(s) Process of making local law and amending if a typo or minor mistake is found is lengthy, complicated and expensive. A simple approach will be a positive step.
2.5 Simplifying Approvals for Small Business and Community Events		
<ul style="list-style-type: none"> Inconsistency between local laws and approvals processes for events, street activation, and initiatives by local businesses is frustrating for business and local communities. 	<ul style="list-style-type: none"> Proposed reforms would introduce greater consistency for approvals for: <ul style="list-style-type: none"> alfresco and outdoor dining minor small business signage rules running community events. 	<p>As above</p> <p>Shire of Corrigin supports the WALGA recommendation(s) provided it is applicable to regional, rural and remote as well as metro.</p>
2.6 Standardised Meeting Procedures, Including Public Question Time		
<ul style="list-style-type: none"> Local governments currently prepare individual standing order local laws. The <i>Local Government Act 1995</i> and regulations require local governments to allocate time at meetings for questions from the public. Inconsistency among the meeting procedures between local governments is a common source of complaints. 	<ul style="list-style-type: none"> To provide greater clarity for ratepayers and applicants for decisions made by council, it is proposed that the meeting procedures and standing orders for all local government meetings, including for public question time, are standardised across the State. Regulations would introduce standard requirements for public question time, and the procedures for meetings generally. Members of the public across all local governments would have the same opportunities to address council and ask questions. 	<p>As above</p> <p>Shire of Corrigin supports the WALGA recommendation(s) provided it is applicable to regional, rural and remote as well as metro.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
2.7 Regional Subsidiaries		
<ul style="list-style-type: none"> Initiatives by multiple local governments may be managed through formal Regional Councils, or through less formal “organisations of councils”, such as NEWROC and WESROC. These initiatives typically have to be managed by a lead local government. In 2016-17, provisions were introduced to allow for the formation of Regional Subsidiaries. Regional Subsidiaries can be formed in line with the <i>Local Government (Regional Subsidiaries) Regulations 2017</i>. So far, no Regional Subsidiary has been formed. 	<ul style="list-style-type: none"> Work is continuing to consider how Regional Subsidiaries can be best established to: <ul style="list-style-type: none"> Enable Regional Subsidiaries to provide a clear and defined public benefit for people within member local governments Provide for flexibility and innovation while ensuring appropriate transparency and accountability of ratepayer funds Where appropriate, facilitate financing of initiatives by Regional Subsidiaries within a reasonable and defined limit of risk Ensure all employees of a Regional Subsidiary have the same employment conditions as those directly employed by member local governments. 	<p><u>Current Local Government Position</u></p> <p>Item 2.7 <u>aligns</u> with Advocacy Position 2.3.1 - ‘Regional Collaboration’</p> <p><i>Local Governments should be empowered to form single and joint subsidiaries, and beneficial enterprises. In addition, compliance requirements of Regional Councils should be reviewed and reduced.</i></p> <p>Comment</p> <p>Under the Regional Subsidiary model, two or more Local Governments are able to establish a regional subsidiary to undertake a shared service function on behalf of its constituent Local Governments. The model provides increased flexibility when compared to the Regional Local Government model because regional subsidiaries are primarily governed and regulated by a charter rather than legislation. While the regional subsidiary model’s governance structure is primarily representative, the model also allows independent and commercially focussed directors to be appointed to the board of management.</p> <p>A key advantage of the regional subsidiary model is the use of a charter, as opposed to legislation, as the primary governance and regulatory instrument. Accordingly, the legislative provisions governing the establishment of regional subsidiaries should be light, leaving most of the regulation to the regional subsidiary charter,</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>which can be adapted to suit the specific circumstances of each regional subsidiary.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Corrigin supports the WALGA recommendation(s)</p>

Theme 3: Greater Transparency & Accountability

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
3.1 Recordings and Live-Streaming of All Council Meetings		
<ul style="list-style-type: none"> Currently, local governments are only required to make written minutes of meetings. While there is no legal requirement for livestreaming or video or audio recording of council meetings, many local governments now stream and record their meetings. Complaints relating to behaviours and decisions at meetings constitute a large proportion of complaints about local governments. Local governments are divided into bands with the largest falling in bands 1 and 2, and smaller local governments falling bands 3 and 4. The allocation of local governments into bands is determined by The Salaries 	<ul style="list-style-type: none"> It is proposed that all local governments will be required to record meetings. Band 1 and 2 local governments would be required to livestream meetings, and make video recordings available as public archives. Band 1 and 2 are larger local governments are generally located in larger urban areas, with generally very good telecommunications infrastructure, and many already have audio-visual equipment. Band 1 and 2 local governments would be required to livestream meetings, and make video recordings available as public archives. Several local governments already use platforms such as YouTube, Microsoft 	<p><u>Current Local Government Position</u></p> <p>Item 3.1 expands upon Advocacy Position 2.6 – ‘Promote a size and scale compliance regime’ and Advocacy Position 2.6.31 - ‘Attendance at Council Meetings by Technology’</p> <p><i>A review of the ability of Elected Members to log into Council meetings should be undertaken.</i></p> <p>Comment</p> <p>Local Governments introducing electronic meeting procedures and the means for remote public attendance in response to the COVID-19 pandemic led to a swift uptake of streaming Council meetings. The proposed reform that Band 1 and 2 Local Governments will only be problematic where technical capability such as</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<p>and Allowances Tribunal based on factors¹ such as:</p> <ul style="list-style-type: none"> ○ Growth and development ○ Strategic planning issues ○ Demands and diversity of services provided to the community ○ Total expenditure ○ Population ○ Staffing levels. 	<p>Teams, and Vimeo to stream and publish meeting recordings.</p> <ul style="list-style-type: none"> • Limited exceptions would be made for meetings held outside the ordinary council chambers, where audio recordings may be used. • Recognising their generally smaller scale, typically smaller operating budget, and potential to be in more remote locations, band 3 and 4 local governments would be required to record and publish audio recordings, at a minimum. These local governments would still be encouraged to livestream or video record meetings. • All council meeting recordings would need to be published at the same time as the meeting minutes. Recordings of all confidential items would also need to be submitted to the DLGSC for archiving. 	<p>reliable bandwidth impact the district. Recommendation</p> <p>Supported</p> <p>Shire of Corrigin questions the need for the requirement to record meetings to be legislated as it adds another layer of compliance and red tape. Many local governments elect to live stream their council meetings despite there currently being no legal requirement to do so.</p> <p>If complaints about bad behaviour is the problem, then deal with the problem directly rather than develop a solution that adds and unnecessary red tape and bureaucratic burden on both the Department of Local Government and local Councils.</p> <p>This solution is proposed to apply to all councils whether they experience problems with bad behaviour at meetings or not. Meetings are open to the public anyway.</p> <p>The capacity of regional local governments may be restricted due to limited internet connectivity issues.</p> <p>Question if live streaming is best practice in business, not for profit boards or other</p>

¹ See page 3 of the [2018 Salaries and Allowance Tribunal Determination](#)

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>sectors.</p> <p>It is understood that the rationale for this provision is to capture better evidence of discussions and interactions at meetings. The act of recording, storing, and uploading large audio or video files will have resourcing implications for some LGs.</p>
3.2 Recording All Votes in Council Minutes		
<ul style="list-style-type: none"> A local government is only required to record which councillor voted for or against a motion in the minutes of that meeting if a request is made by an elected member at the time of the resolution during the meeting. The existing provision does not mandate transparency. 	<ul style="list-style-type: none"> To support the transparency of decision-making by councillors, it is proposed that the individual votes cast by all councillors for all council resolutions would be required to be published in the council minutes, and identify those for, against, on leave, absent or who left the chamber. Regulations would prescribe how votes are to be consistently minuted. 	<p><u>Current Local Government Position</u> There is currently no advocacy position in relation to Item 3.2.</p> <p><u>Comment</u> There is an evolving common practice that Council Minutes record the vote of each Council Member present at a meeting.</p> <p><u>Recommendation</u></p> <p>Supported</p> <p>Shire of Corrigin supports the principle of transparency but could potentially be seen as an increase in red tape.</p>
3.3 Clearer Guidance for Meeting Items that may be Confidential		

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<ul style="list-style-type: none"> The Act currently provides broad definitions of what type of matters may be discussed as a confidential item. There is limited potential for review of issues managed as confidential items under the current legislation. 	<ul style="list-style-type: none"> Recognising the importance of open and transparent decision-making, it is considered that confidential meetings and confidential meeting items should only be used in limited, specific circumstances. It is proposed to make the Act more specific in prescribing items that may be confidential, and items that should remain open to the public. Items not prescribed as being confidential could still be held as confidential items only with the prior written consent of the Inspector. All confidential items would be required to be audio recorded, with those recordings submitted to the DLGSC. 	<p><u>Current Local Government Position</u></p> <p>There is currently no advocacy position in relation to Item 3.3.</p> <p>Comment</p> <p>Clarifying the provisions of the Act has broad support within the sector. New reforms requiring Local Governments to video or audio record Council meetings (Item 3.1) will add to the formal record of proceedings that includes written Minutes. While being supported, the requirement to provide audio recordings of confidential matters to the DLGSC is queried on the basis that written and audio records can be readily accessed from a Local Government if required.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Corrigin generally supports clearer guidelines of confidential meeting items but the proposed reforms relating to recordings are likely to unnecessary and are an added burden of compliance for little benefit.</p>
3.4 Additional Online Registers		

<ul style="list-style-type: none"> Local governments are required to provide information to the community through annual reports, council minutes and the publication of information online. Consistent online publication of information can substitute for certain material in annual reports. Consistency in online reporting across the sector will provide ratepayers with better information. These registers supplement the simplification of financial statements in Theme 6. 	<ul style="list-style-type: none"> It is proposed to require local governments to report specific information in online registers on the local government's website. Regulations would prescribe the information to be included. The following new registers, each updated quarterly, are proposed: <ul style="list-style-type: none"> Lease Register to capture information about the leases the local government is party to (either as lessor or lessee) Community Grants Register to outline all grants and funding provided by the local government Interests Disclosure Register which collates all disclosures made by elected members about their interests related to matters considered by council Applicant Contribution Register accounting for funds collected from applicant contributions, such as cash-in-lieu for public open space and car parking Contracts Register that discloses all contracts above \$100,000. 	<p><u>Current Local Government Position</u> There is currently no advocacy position in relation to Item 3.4.</p> <p>Comment This proposal follows recent Act amendments that ensure a range of information is published on Local Government websites. WALGA has sought clarity that the contracts register excludes contracts of employment.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Corrigin questions what problem the reforms are aiming to fix. Past mismanagement of contracts has generally been by one or two individuals and the proposed additional compliance creates an unnecessary compliance burden.</p> <p>Payment of accounts is already included in monthly financial reports and included in minutes.</p> <p>Threshold for tenders was increased from \$100,000 and contracts over \$250,000 are already disclosed on tender register.</p> <p>Including all contracts over \$100,000 would create unnecessary burden of compliance for expenditure such as bitumen, machinery repairs, Telstra, Synergy, fuel etc</p> <p>Information on leases and contracts already reviewed by auditors and Office of Auditor General as well as Financial and Risk Management Review Reg 17 and 5.</p>
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3.5 Chief Executive Officer Key Performance Indicators (KPIs) be Published		
<ul style="list-style-type: none"> It is a requirement of the <i>Local Government Act 1995</i> that CEO performance reviews are conducted annually. The Model Standards for CEO recruitment and selection, performance review and termination require that a local government must review the performance of the CEO against contractual performance criteria. Additional performance criteria can be used for performance review by agreement between both parties. 	<ul style="list-style-type: none"> To provide for minimum transparency, it is proposed to mandate that the KPIs agreed as performance metrics for CEOs: <ul style="list-style-type: none"> Be published in council meeting minutes as soon as they are agreed prior to (before the start of the annual period) The KPIs and the results be published in the minutes of the performance review meeting (at the end of the period) The CEO has a right to provide written comments to be published alongside the KPIs and results to provide context as may be appropriate (for instance, the impact of events in that year that may have influenced the results against KPIs). 	<p><u>Current Local Government Position</u> There is currently no advocacy position in relation to Item 3.5.</p> <p><u>Comment</u> In principle, this proposal has some merit and would be particularly effective if all CEO KPIs consistently reflect Strategic Community Plans and Corporate Business Plans of Local Governments, together with KPIs reflective of the CEO's statutory functions under Section 5.41 of the Act. This approach would inform the community of the CEO's performance related to the strategic direction and operational function of the Local Government.</p> <p>In practice, the drafting of statutory provisions will require sensitive consideration of certain KPIs i.e. those relating to issues affecting the workplace or identified risk-based concerns, to reflect the way Audit Committees currently deal with some internal control, risk and legislative compliance issues confidentially. This approach will protect the interests of Local Governments and other parties associated with such KPIs. It would be prudent for exemptions to be provided, based on matters of confidentiality.</p> <p>The proposed reforms and recent Act amendments signal a clear intent to permit closer community involvement and scrutiny of Local Government. However, negative consequences are likely if Local Government Council's responsibility as the employing authority of the CEO became blurred due to perceived community entitlement to comment, question and influence KPIs and the performance review</p>

		<p>process.</p> <p>Additionally, the publication of CEO KPI's will elevate this employment position to a high degree of public scrutiny seldom evident in the public or private sector, if at all. It is worth investigating whether the proposed reforms considered whether this factor could impact on the recruitment of CEO's, particularly from outside the Local Government sector.</p> <p>The results of performance reviews should be confidential information between the employer and employee and should not be published and should remain within the confidential human resource records of the organisation.</p> <p>Recommendation</p> <p>1. Conditionally Support the reporting of CEO KPIs that are consistent with the strategic direction and operational function of the Local Government, subject to exemptions for publishing KPI's of a confidential nature;</p> <p>The Shire of Corrigin supports the WALGA recommendation(s) and does not support the results of performance reviews being published.</p> <p>The Council is publicly accountable for the achievement of the Community Plan, rather than the CEO.</p> <p>The CEO's accountability is to the Council and therefore the CEO's KPI performance should be treated within an HR context.</p> <p>It may be acceptable to concede to the</p>
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		<p>publication of any KPIs that relate strictly to the Council Community Plan and Corporate Business Plan to ensure there is awareness around the expectations of the CEO in facilitating the achievement of the plans. However, all personal or confidential KPIs together with the performance assessment of the CEO by the Council against those KPIs, and any response by the CEO, should remain within the confidential human resource records of the organisation.</p> <p>The proposal to publish information on the achievement of KPI's is an unnecessary additional compliance responsibility and is not consistent with government, business or not for profit sectors.</p>
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Theme 4: Stronger Local Democracy and Community Engagement

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
4.1 Community and Stakeholder Engagement Charters		
<ul style="list-style-type: none"> There is currently no requirement for local governments to have a specific engagement charter or policy. Many local governments have introduced charters or policies for how they will engage with their community. Other States have introduced a specific requirement for engagement charters. 	<ul style="list-style-type: none"> It is proposed to introduce a requirement for local governments to prepare a community and stakeholder engagement charter which sets out how local government will communicate processes and decisions with their community. A model Charter would be published to assist local governments who wish to adopt a standard form. 	<p><u>Current Local Government Position</u></p> <p>Items 4.1 and 4.2 <u>generally align</u> with Advocacy Position 2.6.34 - 'Support responsive, aspirational and innovative community engagement principles'</p> <p><i>The Local Government sector supports:</i></p> <ol style="list-style-type: none"> 1. Responsive, aspirational and innovative community engagement principles 2. Encapsulation of aims and principles in a

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p><i>community engagement policy, and</i></p> <p>3. <i>The option of hosting an Annual Community Meeting to present on past performance and outline future prospects and plans.</i></p> <p>Comment</p> <p>As indicated in Item 4.1 commentary, many Local Governments have already developed stakeholder engagement charters, or similar engagement strategies, that reflect their unique communities of interest. The development of guidance by the DLGSC, based on standards such as the International Standard for Public Participation practice, is supported in favour of taking a prescriptive approach or conducting a survey for the sake of a survey.</p> <p>Item 4.2 has potential to provide benchmarking of community satisfaction levels across Band 1 and 2 Local Governments.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Corrigin supports the WALGA recommendation(s)</p> <p>Many local governments already have a community engagement policy.</p>
4.2 Ratepayer Satisfaction Surveys (Band 1 and 2 local governments only)		
<ul style="list-style-type: none"> Many local governments already commission independent surveying consultants to hold a satisfaction survey of residents/ratepayers. These surveys provide valuable data on the 	<ul style="list-style-type: none"> It is proposed to introduce a requirement that every four years, all local governments in bands 1 and 2 hold an independently-managed ratepayer satisfaction survey. Results would be required to be reported 	<p>As above</p> <p>Shire of Corrigin generally supports the WALGA recommendation(s) but question the need for this proposal to be legislated and</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
performance of local governments.	<p>publicly at a council meeting and published on the local government's website.</p> <ul style="list-style-type: none"> All local governments would be required to publish a response to the results. 	seems to be overregulation best left to local shires to determine need
4.3 Introduction of Preferential Voting		
<ul style="list-style-type: none"> The current voting method for local government elections is first past the post. The existing first-past-the-post does not allow for electors to express more than one preference. The candidate with the most votes wins, even if that candidate does not have a majority. Preferential voting better captures the precise intentions of voters and as a result may be regarded as a fairer and more representative system. Voters have more specific choice. 	<ul style="list-style-type: none"> Preferential voting is proposed be adopted as the method to replace the current first past the post system in local government elections. In preferential voting, voters number candidates in order of their preferences. Preferential voting is used in State and Federal elections in Western Australia (and in other states). This provides voters with more choice and control over who they elect. All other states use a form of preferential voting for local government. 	<p><u>Current Local Government Position</u></p> <p>Item 4.3 <u>does not align</u> with Advocacy Position 2.5.1 – ‘First Past the Post voting system’</p> <p><i>The Local Government sector supports:</i></p> <ol style="list-style-type: none"> <i>Four year terms with a two year spill</i> <i>Greater participation in Local Government elections</i> <i>The option to hold elections through:</i> <ul style="list-style-type: none"> <i>Online voting</i> <i>Postal voting, and</i> <i>In-person voting</i> <i>Voting at Local Government elections to be voluntary</i> <i>The first past the post method of counting votes</i> <p>Comment</p> <p>It should be noted that the sector's advocacy against compulsory voting and “All in All out” 4 year terms has been successful and these items are not included in the reform proposals.</p> <p>The introduction of preferential voting will be a return to the system of voting prior to the <i>Local Government Act 1995</i>. The Local Government Advisory Board reported on voting systems in 2006 (<i>‘Local Government Structural Reform in Western Australia: Ensuring the Future Sustainability of Communities’</i>) and provided the</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>following comments in support of both first past the post voting and preferential voting:</p> <p><i>‘Comments in support of retaining first past the post include:</i></p> <ul style="list-style-type: none"> <i>• Quick to count. Preferential voting is time consuming to count.</i> <i>• Easily understood.</i> <i>• Removes politics out of campaigning. Preferential will encourage alliances formed for the distribution of preferences and party politics into local government.</i> <i>• Preferential voting allows election rigging through alliances or ‘dummy’ candidates.</i> <i>• In a preferential system, the person that receives the highest number of first preference votes does not necessarily get elected.’</i> <p><i>‘Comments in support of replacing first past the post include:</i></p> <ul style="list-style-type: none"> <i>• Preferential voting is more democratic and removes an area of confusion.</i> <i>• Preferential voting ensures that the most popular candidates are elected who best reflect the will of the voters.</i> <i>• Preferential system should be introduced. In FPP elections, candidates work together to get votes for each other. Preferential would make it more difficult for this practice to take place.</i> <i>• FPP does not adequately reflect the wishes of electors when there are three candidates or more.</i> <i>• FPP is unsuitable when there is more than one vacancy.</i> <i>• Allows for a greater representation from a range of interest groups and prevents domination of elections by mainstream party politics.’</i>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>The Sector supports first past the post voting for its simplicity and fundamental apolitical nature, therefore the proposed reforms are not supported. Feedback is sought to ensure the advocacy position for first past the post elections remains the preferred option.</p> <p>Recommendation Not currently supported - Local Government feedback requested</p> <p>Shire of Corrigin supports the WALGA recommendation(s).</p> <p>First past the post voting is simple and cost effective.</p>
4.4 Public Vote to Elect the Mayor and President		
<ul style="list-style-type: none"> The Act currently allows local governments to have the Presiding Member (the Mayor or President) elected either: <ul style="list-style-type: none"> by the electors of the district through a public vote; or by the council as a resolution at a council meeting. 	<ul style="list-style-type: none"> Mayors and Presidents of all local governments perform an important public leadership role within their local communities. Band 1 and 2 local governments generally have larger councils than those in bands 3 and 4. Accordingly, it is proposed that the Mayor or President for all band 1 and 2 councils is to be elected through a vote of the electors of the district. Councils in bands 3 and 4 would retain the current system. A number of Band 1 and Band 2 councils have already moved towards Public Vote to Elect the Mayor and President in recent years, including City of Stirling and City of Rockingham. 	<p><u>Current Local Government Position</u></p> <p>Item 4.4 <u>does not align</u> with Advocacy Position 2.5.2 - 'Election of Mayors and Presidents be at the discretion of Local Government.'</p> <p><i>Local Governments should determine whether their Mayor or President will be elected by the Council or elected by the community.</i></p> <p>Comment There are 43 Band 1 and 2 Local Governments with 22 popularly electing the Mayor or President: Band 1 - 15 Band 2 - 7</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>The remaining 21 Local Governments have a Council-elected Mayor or President. The cited examples of the City of Rockingham and City of Stirling electors determining by referendum to change the process for electing the Mayor are examples of the current system working as intended. There is no evidence of elector support for uniform direct election of Mayors.</p> <p>Recommendation</p> <p>Not currently supported - Local Government feedback requested</p> <p>The Shire of Corrigin supports the WALGA recommendation(s) and is of the view that the Mayor or President should be elected by the elected members.</p>
4.5 Tiered Limits on the Number of Councillors		
<ul style="list-style-type: none"> The number of councillors (between 5-15 councillors) is decided by each local government, reviewed by the Local Government Advisory Board, and if approved by the Minister. The Panel Report recommended electoral reforms to improve representativeness. 	<ul style="list-style-type: none"> It is proposed to limit the number of councillors based on the population of the entire local government. Some smaller local governments have already been moving to having smaller councils to reduce costs for ratepayers. The Local Government Panel Report proposed: <ul style="list-style-type: none"> For a population of up to 5,000 – five councillors (including the President) population of between 5,000 and 75,000 – five to nine councillors (including the Mayor/President) population of above 75,000 – nine to fifteen councillors (including Mayor). 	<p><u>Current Local Government Position</u></p> <p>Item 4.5 <u>does not align</u> with Advocacy Position 2.5.1 – ‘<i>Councils consist of between six and 15 (including the Mayor/President)</i>’</p> <p><i>Local Governments being enabled to determine the number of Elected Members required on the Council between six and 15 (including the Mayor/President)</i></p> <p>Comment</p> <p>The proposed reform to restrict Local Governments with populations under 5,000 to 5 Council Members does not reflect the varied communities of interest within this grouping.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>Some Local Governments are essentially regional centres such as the Shires of Katanning (9), Dandaragan (9), Merredin (9), Moora (9) and Northampton (9) (current Councillor numbers bracketed). Local Governments such as the Shire of Ngaanyatjaraku (9) manage substantial land areas, manage isolated communities such as the Shire of Meekatharra (7) and culturally diverse communities such as the Shire of Christmas Island (9). Some Local Governments with populations up to 5,000 warrant a greater number of Councillors to effectively share the representative role that Council Members play within their communities.</p> <p>The additional proposed reforms in population categories over 5,000 generally reflect the current Councillor numbers.</p> <p>Recommendation</p> <p>Recommend 5 to 7 Council Members for populations up to 5,000 and support the remaining proposed reforms.</p> <p>Shire of Corrigin supports the WALGA recommendation of 5 to 7 Council Members for populations up to 5,000 and support the remaining proposed reforms.</p> <p>Problems can be experienced in achieving an absolute majority with 5 council members if councillors are away or declare a proximity interest such as adoption of the budget which includes roads on which</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		councillors live or planning applications involving farmers who are shareholders of CBH.
4.6 No Wards for Small Councils (Band 3 and 4 Councils only)		
<ul style="list-style-type: none"> A local government can make an application to be divided into wards, with councillors elected to those wards. Only about 10% of band 3 and 4 local governments currently have wards. 	<ul style="list-style-type: none"> It is proposed that the use of wards for councils in bands 3 and 4 is abolished. Wards increase the complexity of elections, as this requires multiple versions of ballot papers to be prepared for a local government's election. In smaller local governments, the population of wards can be very small. These wards often have councillors elected unopposed, or elect a councillor with a very small number of votes. Some local governments have ward councillors elected with less than 50 votes. There has been a trend in smaller local governments looking to reduce the use of wards, with only 10 councils in bands 3 and 4 still having wards. 	<p><u>Current Local Government Position</u> There are no advocacy positions in relation to Items 4.6, 4.7, 4.8 or 4.9.</p> <p><u>Comment</u> The proposed reform to discontinue wards in Band 3 and 4 Local Governments brings alignment with the majority and provides that affected Local Governments will no longer have to conduct 8 year ward reviews or make representation to the Local Government Advisory Board to revert to a no wards system.</p> <p>Remaining proposed reforms will improve and clarify election processes.</p> <p><u>Recommendation</u></p> <p><u>Supported</u></p> <p>Shire of Corrigin supports the WALGA recommendation</p>

4.7 Electoral Reform – Clear Lease Requirements for Candidate and Voter Eligibility		
<ul style="list-style-type: none"> • A person with a lease in a local government district is eligible to nominate as a candidate in that district. • A person with a lease in a local government district is eligible to apply to vote in that district. • The City of Perth Inquiry Report identified a number of instances where dubious lease arrangements put to question the validity of candidates in local government elections, and subsequently their legitimacy as councillors. 	<ul style="list-style-type: none"> • Reforms are proposed to prevent the use of “sham leases” in council elections. Sham leases are where a person creates a lease only to be able to vote or run as a candidate for council. • The City of Perth Inquiry Report identified sham leases as an issue. • Electoral rules are proposed to be strengthened: <ul style="list-style-type: none"> ○ A minimum lease period of 12 months will be required for anyone to register a person to vote or run for council. ○ Home based businesses will not be eligible to register a person to vote or run for council, because any residents are already the eligible voter(s) for that address. ○ Clarifying the minimum criteria for leases eligible to register a person to vote or run for council. • The reforms would include minimum lease periods to qualify as a registered business (minimum of 12 months), and the exclusion of home based businesses (where the resident is already eligible) and very small sub-leases. • The basis of eligibility for each candidate (e.g. type of property and suburb of property) is proposed to be published, including in the candidate pack for electors. 	<p>As above</p> <p>The Shire of Corrigin supports the WALGA recommendation</p>

4.8 Reform of Candidate Profiles		
<ul style="list-style-type: none"> Candidate profiles can only be 800 characters, including spaces. This is equivalent to approximately 150 words. 	<ul style="list-style-type: none"> Further work will be undertaken to evaluate how longer candidate profiles could be accommodated. Longer candidate profiles would provide more information to electors, potentially through publishing profiles online. It is important to have sufficient information available to assist electors make informed decisions when casting their vote. 	<p>As above</p> <p>The Shire of Corrigin supports the longer candidate profiles to provide more information to electors.</p>
4.9 Minor Other Electoral Reforms		
<ul style="list-style-type: none"> Other minor reforms are proposed to improve local government elections. 	<ul style="list-style-type: none"> Minor other electoral reforms are proposed to include: <ul style="list-style-type: none"> The introduction of standard processes for vote re-counts if there is a very small margin between candidates (e.g. where there is a margin of less than 10 votes a recount will always be required) The introduction of more specific rules concerning local government council candidates' use of electoral rolls. 	<p>As above</p> <p>Shire of Corrigin supports the proposed minor reforms</p>

Theme 5: Clear Roles and Responsibilities

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
5.1 Introduce Principles in the Act		
<ul style="list-style-type: none"> The Act does not currently outline specific principles. The Act contains a short "Content and Intent" section only. The Panel Report recommended greater 	<ul style="list-style-type: none"> It is proposed to include new principles in the Act, including: <ul style="list-style-type: none"> The recognition of Aboriginal Western Australians Tiering of local governments (with bands 	<p>Current Local Government Position Item 5.1 <u>generally aligns</u> with Advocacy Position 2.6 - Legislative Intent <i>Provide flexible, principles-based legislative framework.</i> Recommendation</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
articulation of principles	<p>being as assigned by the Salaries and Allowances Tribunal)</p> <ul style="list-style-type: none"> Community Engagement Financial Management. 	<p>Supported</p> <p>Difficult to comment until more details are provided</p>
5.2 Greater Role Clarity		
<ul style="list-style-type: none"> The Act provides for the role of council, councillor, mayor or president and CEO. The role of the council is to: <ul style="list-style-type: none"> govern the local government's affairs be responsible for the performance of the local government's functions. 	<ul style="list-style-type: none"> The Local Government Act Review Panel recommended that roles and responsibilities of elected members and senior staff be better defined in law. It is proposed that these roles and responsibilities are further defined in the legislation. These proposed roles will be open to further consultation and input. These roles would be further strengthened through Council Communications Agreements (see item 5.3). 	<p><u>Current Local Government Position</u></p> <p>Item 5.2 aligns with Advocacy Position 2.6.36 - 'Roles and Responsibilities'</p> <p><i>That clarification of roles and responsibilities for Mayors/ Presidents, Councillors and CEOs be reviewed to ensure that there is no ambiguity.</i></p> <p>Recommendation</p> <p>Supported</p> <p>The Shire of Corrigin supports the WALGA recommendation</p>
	<p>5.2.1 - Mayor or President Role</p> <ul style="list-style-type: none"> It is proposed to amend the Act to specify the roles and responsibilities of the Mayor or President. While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the Mayor or President is responsible for: <ul style="list-style-type: none"> Representing and speaking on behalf of the whole council and the local 	<p>As above</p> <p>The Shire of Corrigin supports the WALGA recommendation that better definitions would be helpful to the sector.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<p>government, at all times being consistent with the resolutions of council</p> <ul style="list-style-type: none"> ○ Facilitating the democratic decision-making of council by presiding at council meetings in accordance with the Act ○ Developing and maintaining professional working relationships between councillors and the CEO ○ Performing civic and ceremonial duties on behalf of the local government ○ Working effectively with the CEO and councillors in overseeing the delivery of the services, operations, initiatives and functions of the local government. 	
	<p>5.2.2 - Council Role</p> <ul style="list-style-type: none"> • It is proposed to amend the Act to specify the roles and responsibilities of the Council, which is the entity consisting of all of the councillors and led by the Mayor or President. • While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the Council is responsible for: <ul style="list-style-type: none"> ○ Making significant decisions and determining policies through democratic deliberation at council meetings ○ Ensuring the local government is adequately resourced to deliver the local governments operations, services and functions - including all functions that support informed decision-making by council ○ Providing a safe working environment for 	<p>As above</p> <p>The Shire of Corrigin supports the WALGA recommendation</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<p>the CEO;</p> <ul style="list-style-type: none"> ○ Providing strategic direction to the CEO; ○ Monitoring and reviewing the performance of the local government. 	
	<p>5.2.3 - Elected Member (Councillor) Role</p> <ul style="list-style-type: none"> • It is proposed to amend the Act to specify the roles and responsibilities of all elected councillors. • While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that every elected councillor is responsible for: <ul style="list-style-type: none"> ○ Considering and representing, fairly and without bias, the current and future interests of all people who live, work and visit the district (including for councillors elected for a particular ward) ○ Positively and fairly contribute and apply their knowledge, skill, and judgement to the democratic decision-making process of council ○ Applying relevant law and policy in contributing to the decision-making of the council ○ Engaging in the effective forward planning and review of the local governments' resources, and the performance of its operations, services, and functions ○ Communicating the decisions and resolutions of council to stakeholders and the public ○ Developing and maintaining professional working relationships with all other 	<p>As above</p> <p>The Shire of Corrigin supports the WALGA recommendation</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<p>councillors and the CEO</p> <ul style="list-style-type: none"> ○ Maintaining and developing their knowledge and skills relevant to local government ○ Facilitating public engagement with local government. • It is proposed that elected members should not be able to use their title (e.g. “Councillor”, “Mayor”, or “President”) and associated resources of their office (such as email address) unless they are performing their role in their official capacity. 	
	<p>5.2.4 - CEO Role</p> <ul style="list-style-type: none"> • The <i>Local Government Act 1995</i> requires local governments to employ a CEO to run the local government administration and implement the decisions of council. • To provide greater clarity, it is proposed to amend the Act to specify the roles and responsibilities of all local government CEOs. • While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the CEO of a local government is responsible for: <ul style="list-style-type: none"> ○ Coordinating the professional advice and assistance necessary for all elected members to enable the council to perform its decision-making functions ○ Facilitating the implementation of council decisions ○ Ensuring functions and decisions lawfully delegated by council are managed prudently on behalf of the council 	<p>As above</p> <p>The Shire of Corrigin supports the WALGA recommendation</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> ○ Managing the effective delivery of the services, operations, initiatives and functions of the local government determined by the council ○ Providing timely and accurate information and advice to all councillors in line with the Council Communications Agreement (see item 5.3) ○ Overseeing the compliance of the operations of the local government with State and Federal legislation on behalf of the council ○ Implementing and maintaining systems to enable effective planning, management, and reporting on behalf of the council. 	

5.3 Council Communication Agreements

<ul style="list-style-type: none"> • The Act provides that council and committee members can have access to any information held by the local government that is relevant to the performance of the member in their functions. • The availability of information is sometimes a source of conflict within local governments. 	<ul style="list-style-type: none"> • In State Government, there are written Communication Agreements between Ministers and agencies that set standards for how information and advice will be provided. • It is proposed that local governments will need to have Council Communications Agreements between the council and the CEO. • These Council Communication Agreements would clearly specify the information that is to be provided to councillors, how it will be provided, and the timeframes for when it will be provided. • A template would be published by DLGSC. This default template will come into force if a 	<p><u>Current Local Government Position</u></p> <p>There is no advocacy position in relation to Item 5.3.</p> <p><u>Comment</u></p> <p>The availability of information not already in the public domain to Councillors under Section 5.92 of the Act can become contentious in the absence of a clear statement in support of the function the Council Member is performing. This can place CEO's in the invidious position of ruling on the availability of a record of the Local Government, when it is also their function under Section 5.41(h) of the Act to <i>'ensure that records and documents of the local government are</i></p>
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	<p>council and CEO do not make a specific other agreement within a certain timeframe following any election.</p>	<p><i>properly kept for the purposes of this Act and any other written law’.</i></p> <p>Consistent availability of information motivates this proposed reform and it does not appear that individual Council Communication Agreements will be a means to that end. There is a better case for a uniform approach in the form of a regulated Agreement, in much the same way that the Communication Agreements between Ministers and agencies are based on provisions of the <i>Public Sector Management Act 1994</i>.</p> <p>Recommendation</p> <p>Support a consistent, regulated Communications Agreement.</p> <p>The Shire of Corrigin supports the WALGA recommendation</p>
<p>5.4 Local Governments May Pay Superannuation Contributions for Elected Members</p>		
<ul style="list-style-type: none"> • Elected members are eligible to receive sitting fees or an annual allowance. • Superannuation is not paid to elected members. However, councillors can currently divert part of their allowances to a superannuation fund. • Councils should be reflective and representative of the people living within the district. Local governments should be empowered to remove any barriers to the participation of gender and age diverse people on councils. 	<ul style="list-style-type: none"> • It is proposed that local governments should be able to decide, through a vote of council, to pay superannuation contributions for elected members. These contributions would be additional to existing allowances. • Superannuation is widely recognised as an important entitlement to provide long term financial security. • Other states have already moved to allow councils to make superannuation contributions for councillors. • Allowing council to provide superannuation is important part of encouraging equality for people represented on council – particularly for women and younger people. 	<p><u>Current Local Government Position</u></p> <p>There is no advocacy position in relation to Item 5.4.</p> <p>Comment</p> <p>WALGA was in the process of consulting with the sector when this reform was announced. The feedback to date from Local Governments varied. The proposed discretionary approach will permit Local Governments to exercise general competence powers to make their own determination on paying superannuation to Council Members.</p> <p>Recommendation</p> <p>Supported</p>

	<ul style="list-style-type: none"> • Providing superannuation to councillors recognises that the commitment to elected office can reduce a person's opportunity to undertake employment and earn superannuation contributions. 	<p>The Shire of Corrigin does not support the payment of superannuation to elected members as they are not employees.</p>
5.5 Local Governments May Establish Education Allowances		
<ul style="list-style-type: none"> • Local government elected members must complete mandatory training. • There is no specific allowance for undertaking further education. 	<ul style="list-style-type: none"> • Local governments will have the option of contributing to the education expenses for councillors, up to a defined maximum value, for tuition costs for further education that is directly related to their role on council. • Councils will be able to decide on a policy for education expenses, up to a maximum yearly value for each councillor. Councils may also decide not to make this entitlement available to elected members. • Any allowance would only be able to be used for tuition fees for courses, such as training programs, diplomas, and university studies, which relate to local government. • Where it is made available, this allowance will help councillors further develop skills to assist with making informed decisions on important questions before council, and also provide professional development opportunities for councillors. 	<p><u>Current Local Government Position</u></p> <p>Item 5.5 <u>generally aligns</u> with Advocacy Position 2.8 - Elected Member Training</p> <p><i>Support Local Governments being required to establish an Elected Member Training Policy to encourage training and include budgetary provision of funding for Elected Members;</i></p> <p>Comment</p> <p>The proposal augments recent Act amendments that require Local Governments to adopt a professional development policy for Council Members. Many Local Governments now budget for training requirements that align with the policy statement.</p> <p>Recommendation</p> <p>Supported</p> <p>The Shire of Corrigin supports the WALGA recommendation</p>

5.6 Standardised Election Caretaker period		
<ul style="list-style-type: none"> • There is currently no requirement for a formal caretaker period, with individual councils operating under their own policies and procedures. • This is commonly a point of public confusion. 	<ul style="list-style-type: none"> • A statewide caretaker period for local governments is proposed. • All local governments across the State would have the same clearly defined election period, during which: <ul style="list-style-type: none"> ○ Councils do not make major decisions with criteria to be developed defining 'major' ○ Incumbent councillors who nominate for re-election are not to represent the local government, act on behalf of the council, or use local government resources to support campaigning activities. ○ There are consistent election conduct rules for all candidates. 	<p><u>Current Local Government Position</u> There is no advocacy position in relation to Item 5.6</p> <p>Comment WALGA developed a template Caretaker Policy in 2017 on request for a consistent approach. There are no known instances where Caretaker Policy have led to unforeseen or unmanageable consequences impacting on decision-making functions.</p> <p>Recommendation</p> <p>Supported</p> <p>The Shire of Corrigin supports the WALGA recommendation</p>

5.7 Remove WALGA from the Act		
<ul style="list-style-type: none"> The Western Australian Local Government Association (WALGA) is constituted under the <i>Local Government Act 1995</i>. The Local Government Panel Report and the Select Committee Report included this recommendation. 	<ul style="list-style-type: none"> The Local Government Panel Report recommended that WALGA not be constituted under the <i>Local Government Act 1995</i>. Separating WALGA out of the Act will provide clarity that WALGA is not a State Government entity. 	<p><u>Current Local Government Position</u> There is no advocacy position in relation to Item 5.7.</p> <p><u>Comment</u> WALGA is conducting its own due diligence on this proposal, previously identified in the Local Government Review Panel Report. The outcome of this reform would require a transition of WALGA from a body constituted under the Act to an incorporated association. It is important to the Local Government sector that the provisions relating to the mutual self-insurance scheme and tender exempt prequalified supply panels remain in the Act and are not affected by this proposal. Further work is being carried out by WALGA to fully understand the effect this proposal will have on WALGA and the sector.</p> <p><u>Recommendation</u> WALGA to undertake its due diligence on this proposal and advise the sector accordingly.</p> <p>The Shire of Corrigin supports the WALGA recommendation</p>

5.8 CEO Recruitment		
<ul style="list-style-type: none"> Recent amendments introduced provisions to standardise CEO recruitment. The recruitment of a CEO is a very important decision by a local government. 	<ul style="list-style-type: none"> It is proposed that DLGSC establishes a panel of approved panel members to perform the role of the independent person on CEO recruitment panels. Councils will be able to select an independent person from the approved list. Councils will still be able to appoint people outside of the panel with the approval of the Inspector. 	<p><u>Current Local Government Position</u> There is no advocacy position in relation to Item 5.8.</p> <p><u>Comment</u> The proposed reform augments the CEO Standards in relation to recruitment introduced in February 2021.</p> <p><u>Recommendation</u></p> <p>Supported</p> <p>The Shire of Corrigin does not support the proposed reforms as it removes the responsibility from elected members who have been elected to ‘govern’ the affairs of the local government and will incur additional costs.</p> <p>Approval of the Inspector to appoint people outside of the panel creates an unnecessary layer or regulation and red tape.</p> <p>Guidelines, training and support be provided for elected members in recruitment processes relating to its CEO.</p>

Theme 6: Improved Financial Management and Reporting

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
6.1 Model Financial Statements and Tiered Financial Reporting		
<ul style="list-style-type: none"> The financial statements published in the Annual Report is the main financial reporting currently published by local governments. Reporting obligations are the same for large (Stirling, Perth, Fremantle) and small (Sandstone, Wiluna, Dalwallinu) local governments, even though they vary significantly in complexity. The Office of the Auditor General has said that some existing reporting requirements are unnecessary or onerous - for instance, information that is not relevant to certain local governments, or that is a duplicate of other published information. 	<ul style="list-style-type: none"> The Minister strongly believes in transparency and accountability in local government. The public rightly expects the highest standards of integrity, good governance, and prudent financial management in local government. It is critically important that clear information about the financial position of local governments is openly available to ratepayers. Financial information also supports community decision-making about local government services and projects. Local governments differ significantly in the complexity of their operations. Smaller local governments generally have much less operating complexity than larger local governments. The Office of the Auditor General has identified opportunities to improve financial reporting, to make statements clearer, and reduce unnecessary complexity. Recognising the difference in the complexity of smaller and larger local governments, it is proposed that financial reporting requirements should be tiered – meaning that larger local governments will have greater financial reporting requirements than smaller local governments. It is proposed to establish standard templates for Annual Financial Statements for band 1 and 2 councils, and simpler, clearer financial statements for band 3 and 4. 	<p><u>Current Local Government Position</u></p> <p>Items 6.1 and 6.2 generally align with Advocacy Position 2.6 – Support a size and scale compliance regime and Advocacy Position 2.6.24 – Financial Management and Procurement.</p> <p><i>The Local Government sector:</i></p> <ol style="list-style-type: none"> <i>Requests the Minister for Local Government to direct the Department of Local Government to prepare a Model set of Financial Statements and Annual Budget Statements for the Local Government sector, in consultation with the Office of the Auditor General.</i> <i>Requests the Department of Local Government to re-assess the amount of detail required to be included in annual financial reports, in particular for small and medium sized entities as suggested by the Office of Auditor General.</i> <p>Comment</p> <p>The Sector has a long-standing position for a broad review of the financial management and reporting provisions of the Act, which remain largely unchanged since commencing in 1996.</p> <p>Recommendation</p> <p>Supported The Shire of Corrigin supports the WALGA recommendation</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> • Online Registers, updated quarterly (see item 3.4), would provide faster and greater transparency than current annual reports. Standard templates will be published for use by local governments. • Simpler Strategic and Financial Planning (item 6.2) would also improve the budgeting process. 	<p>For consistent annual financial statements, reduced duplication and removal of unnecessary notes.</p> <p>Tools and templates will assist smaller local government to complete financial reports. Monthly financial reports already provide council and the public with financial information so on line registers may be duplication.</p> <p>Some fraud and financial mismanagement has been at smaller councils so care needs to be taken with removing too much financial information.</p> <p>No not want a situation where employees of Band 3 and 4 councils are seen as less experienced or capable than band 1 and 2.</p> <p>Tools and templates are necessary to assist band 3 and 4 councils.</p>
6.2 Simplify Strategic and Financial Planning		
<ul style="list-style-type: none"> • Requirements for plans are outlined in the Local Government Financial Management and Administration Regulations. • There is also the Integrated Planning and Reporting (IPR) framework. • While many councils successfully apply IPR to their budgeting and reporting, IPR may seem complicated or difficult, especially for smaller local governments. 	<ul style="list-style-type: none"> • Having clear information about the finances of local government is an important part of enabling informed public and ratepayer engagement and input to decision-making. • The framework for financial planning should be based around information being clear, transparent, and easy to understand for all ratepayers and members of the public. • In order to provide more consistency and clarity 	<p>As above</p> <p>The Shire of Corrigin generally supports the reforms more detail is required to understand the proposal.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<p>across the State, it is proposed that greater use of templates is introduced to make planning and reporting clearer and simpler, providing greater transparency for ratepayers.</p> <ul style="list-style-type: none"> Local governments would be required to adopt a standard set of plans, and there will be templates published by the DLGSC for use or adaption by local governments. It is proposed that the plans that are required are: <ul style="list-style-type: none"> Simplified Council Plans that replace existing Strategic Community Plans and set high-level objectives, with a new plan required at least every eight years. These will be short-form plans, with a template available from the DLGSC Simplified Asset Management Plans to consistently forecast costs of maintaining the local government's assets. A new plan will be required at least every ten years, though local governments should update the plan regularly if the local government gains or disposes of major assets (e.g. land, buildings, or roads). A template will be provided, and methods of valuations will be simplified to reduce red tape Simplified Long Term Financial Plans will outline any long term financial management and sustainability issues, and any investments and debts. A template will be provided, and these plans will be required to be reviewed in detail at least every four years A new Rates and Revenue Policy (see 	

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<p>item 6.3) that identifies the approximate value of rates that will need to be collected in future years (referencing the Asset Management Plan and Long Term Financial Plan) – providing a forecast to ratepayers (updated at least every four years)</p> <ul style="list-style-type: none"> ○ The use of simple, one-page Service Proposals and Project Proposals that outline what proposed services or initiatives will cost, to be made available through council meetings. These will become Service Plans and Project Plans added to the yearly budget if approved by council. This provides clear transparency for what the functions and initiatives of the local government cost to deliver. Templates will be available for use by local governments. 	
6.3 Rates and Revenue Policy		
<ul style="list-style-type: none"> • Local governments are not required to have a rates and revenue policy. • Some councils defer rate rises, resulting in the eventual need to drastically raise rates to cover unavoidable costs – especially for the repair of infrastructure. 	<ul style="list-style-type: none"> • The Rates and Revenue Policy is proposed to increase transparency for ratepayers by linking rates to basic operating costs and the minimum costs for maintaining essential infrastructure. • A Rates and Revenue Policy would be required to provide ratepayers with a forecast of future costs of providing local government services. • The Policy would need to reflect the Asset Management Plan and the Long Term Financial Plan (see item 6.2), providing a forecast of what rates would need to be, to cover unavoidable costs. • A template would be published for use or adaption by all local governments. • The Local Government Panel Report included 	<p><u>Current Local Government Position</u></p> <p>Item 6.3 <u>generally aligns</u> with Advocacy Position 2.1.6 - Rate Setting and WALGA's Rate Setting Policy Statement.</p> <p><i>Councils' deliberative rate setting processes reference their Integrated Planning Framework – a thorough strategic, financial and asset management planning process – and draw upon the community's willingness and capacity to pay.</i></p> <p>Recommendation</p> <p>Supported</p> <p>The Shire of Corrigin supports the WALGA recommendation and notes that there is a</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	this recommendation.	great deal of confusion about the calculation or rates and the rise and fall of rate in the \$\$
6.4 Monthly Reporting of Credit Card Statements		
<ul style="list-style-type: none"> No legislative requirement. Disclosure requirements brought in by individual councils have shown significant reduction of expenditure of funds. 	<ul style="list-style-type: none"> The statements of a local government's credit cards used by local government employees will be required to be tabled at council at meetings on a monthly basis. This provides oversight of incidental local government spending. 	<p><u>Current Local Government Position</u></p> <p>There is no advocacy position in relation to Item 6.4.</p> <p>Comment This proposed reform reflects widespread common practice for credit card transactions to be included in monthly financial reports and lists of accounts paid.</p> <p>Recommendation</p> <p>Supported The Shire of Corrigin supports the WALGA recommendation and credit card statements are already included in monthly reports to council.</p>
6.5 Amended Financial Ratios		
<ul style="list-style-type: none"> Local governments are required to report seven ratios in their annual financial statements. These are reported on the MyCouncil website. These ratios are intended to provide an indication of the financial health of every local government. 	<ul style="list-style-type: none"> Financial ratios will be reviewed in detail, building on work already underway by the DLGSC. The methods of calculating ratios and indicators will be reviewed to ensure that the results are accurate and useful. 	<p><u>Current Local Government Position</u></p> <p>Item 6.5 aligns with Advocacy Position 2.6.25 - Review and reduce financial ratios.</p> <p><i>Advocate to the Minister for Local Government to amend the Local Government (Financial Management) Regulations 1996 to prescribe the following ratios:</i></p> <ol style="list-style-type: none"> Operating Surplus Ratio, Net Financial Liabilities Ratio,

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p><i>c. Debt Service Coverage Ratio, and d. Current Ratio.</i></p> <p>Recommendation</p> <p>Supported The Shire of Corrigin supports the WALGA recommendation and note that the current ratios imply that many regional local governments are unsustainable as they do not include Commonwealth and State grants which should be factored into the calculations.</p>
6.6 Audit Committees		
<ul style="list-style-type: none"> Local governments must establish an Audit Committee that has three or more persons, with the majority to be council members. The Audit Committee is to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under the Act. The Panel Report identified that Audit Committees should be expanded, including to provide improved risk management. 	<ul style="list-style-type: none"> To ensure independent oversight, it is proposed the Chair of any Audit Committee be required to be an independent person who is not on council or an employee of the local government. Audit Committees would also need to consider proactive risk management. To reduce costs, it is proposed that local governments should be able to establish shared Regional Audit Committees. The Committees would be able to include council members but would be required to include a majority of independent members and an independent chairperson. 	<p><u>Current Local Government Position</u></p> <p>Item 6.6 <u>does not align</u> with Advocacy Position 2.2.4 – Accountability and Audit <i>That audit committees of Local Government, led and overseen by the Council, have a clearly defined role with an Elected Member majority and chair.</i></p> <p>Comment The Sector's view is well established, that the Council must maintain, and be seen by the community to have, majority involvement and investment in the purpose of an Audit Committee. There is sector support for some independent members on the Audit Committee, however not a majority. The dual effect of the proposed reform is to guarantee a place for a majority of independent</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>persons on Audit Committees, with the additional requirement that an independent person Chair this Committee. Presently, not all Local Government Audit Committees are able to include an independent person. This may be for a variety of reasons not least of which is a lack of suitable, available candidates with the required qualification, skill and experience.</p> <p>It would be counter-productive if the proposed reforms led to the appointment of unsuitable independent persons to a skills-based role. The concept of Regional Audit Committees has apparent merit in this case but there is no detail regarding practicalities; for example, is the Regional Audit Committee intended to include the same independent persons who will meet separately with each Local Government within the region?</p> <p>There is too little certainty that the imperative question of appropriate representation will be managed as a consequence of the proposed reforms for it to be supported.</p> <p>The proposal for the Audit Committees to also consider proactive risk management is supported.</p> <p>Recommendation</p> <p>The Shire of Corrigin does not support the proposed reforms. The reform seems to outweigh the perceived risks.</p> <p>The reforms add an unnecessary layer of regulation, compliance and red tape.</p> <p>The majority of fraud and financial</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>mismanagement have occurred due to failures in internal processes that would be unlikely to be discovered by an external audit committee.</p> <p>Strong internal controls that are regularly reviewed through the financial and risk management reviews is a more effective method of risk reduction and oversight.</p> <p>Local governments are already audited by independent auditors as well as the Office of the Auditor General and regular Reg 17 and 5 audits.</p> <p>The current legislation prevents payment of external audit committee members so difficulty may be experienced in finding members if they are not able to be remunerated.</p> <p>The Shire of Corrigin does not support the proposal for the majority independent members of the Audit Committee.</p>
6.7 Building Upgrade Finance		
<ul style="list-style-type: none"> The local government sector has sought reforms that would enable local governments to provide loans to property owners to finance for building improvements. This is not currently provided for under the Act. The Local Government Panel Report included this recommendation. 	<ul style="list-style-type: none"> Reforms would allow local governments to provide loans to third parties for specific building improvements - such as cladding, heritage and green energy fixtures. This would allow local governments to lend funds to improve buildings within their district. Limits and checks and balances would be established to ensure that financial risks are proactively managed. 	<p><u>Current Local Government Position</u></p> <p>Item 6.7 <u>aligns</u> with Advocacy Position 2.6.26 - Building Upgrade Finance.</p> <p><i>The Local Government Act 1995 should be amended to enable a Building Upgrade Finance mechanism in Western Australia.</i></p> <p>Comment</p> <p>Building Upgrade Finance would enable Local</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>Governments to guarantee finance for building upgrades for non-residential property owners. In addition to building upgrades to achieve environmental outcomes, Local Governments have identified an opportunity to use this approach to finance general upgrades to increase the commercial appeal of buildings for potential tenants. In this way, BUF is viewed as means to encourage economic investment to meet the challenges of a soft commercial lease market and achieve economic growth.</p> <p>Recommendation</p> <p>Supported The Shire of Corrigin supports the WALGA recommendation</p>
6.8 Cost of Waste Service to be Specified on Rates Notices		
<ul style="list-style-type: none"> • No requirement for separation of waste changes on rates notice. • Disclosure will increase ratepayer awareness of waste costs. • The Review Panel Report included this recommendation. 	<ul style="list-style-type: none"> • It is proposed that waste charges are required to be separately shown on rate notices (for all properties which receive a waste service). • This would provide transparency and awareness of costs for ratepayers. 	<p><u>Current Local Government Position</u> There is no advocacy position in relation to Item 6.8.</p> <p>Comment This proposed reform will require a relatively simple calculation,</p> <p>Recommendation</p> <p>Supported The Shire of Corrigin supports the WALGA recommendation</p> <p>It will be important to ensure that there is a simple and consistent method of calculation with a template provided.</p>

