



Agenda Attachments

September 2021

| | |
|---------------------------|---|
| ATTACHMENT 7.1.1 | MINUTES – ORDINARY COUNCIL MEETING – 17 AUGUST 2021 |
| ATTACHMENT 7.2.1 | AUDIT AND RISK MANAGEMENT COMMITTEE MINUTES 17 AUGUST 2021 |
| ATTACHMENT 8.1.1 - | ACCOUNTS FOR PAYMENT – AUGUST 2021 |
| ATTACHMENT 8.1.2 - | ACCOUNTS FOR PAYMENT – CREDIT CARDS |
| ATTACHMENT 8.1.3 - | MONTHLY FINANCIAL REPORT |
| ATTACHMENT 8.2.2 - | WORKFORCE PLAN |
| ATTACHMENT 8.2.3 - | INTERIM AUDIT REPORT 2021 |



MINUTES

ORDINARY COUNCIL MEETING
17 August 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

CONTENTS

| | | |
|-------|---|----|
| 1 | DECLARATION OF OPENING | 3 |
| 2 | ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE | 3 |
| 3 | PUBLIC QUESTION TIME | 3 |
| 4 | MEMORIALS | 3 |
| 5 | PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS | 3 |
| 6 | DECLARATIONS OF INTEREST | 3 |
| 7 | CONFIRMATION AND RECEIPT OF MINUTES | 4 |
| 7.1 | PREVIOUS COUNCIL MEETINGS AND BUSINESS ARISING FROM MINUTES | 4 |
| 7.1.1 | ORDINARY COUNCIL MEETING | 4 |
| 7.2 | COMMITTEE MEETINGS AND BUSINESS ARISING FROM MINUTES | 4 |
| 7.2.1 | EDNA STEVENSON TRUST COMMITTEE MEETING | 4 |
| 7.2.2 | LOCAL EMERGENCY MANAGEMENT COMMITTEE MEETING | 4 |
| 8 | MATTERS REQUIRING A COUNCIL DECISION | 5 |
| 8.1 | CORPORATE AND COMMUNITY SERVICES REPORTS | 5 |
| 8.1.1 | ACCOUNTS FOR PAYMENT | 5 |
| 8.1.2 | ACCOUNTS FOR PAYMENT – CREDIT CARDS | 7 |
| 8.1.3 | MONTHLY FINANCIAL REPORTS | 9 |
| 8.2 | GOVERNANCE AND COMPLIANCE | 11 |
| 8.2.1 | INCIDENT MANAGEMENT AND BUSINESS CONTINUITY | 11 |
| 8.2.2 | ROCKVIEW COMMUNITY CROPPING PROGRAM | 13 |
| 8.2.3 | REQUEST FOR TENDER 4-2021 TOWN HALL AND ROADS BOARD REFURBISHMENT | 15 |
| 8.2.4 | PROPOSED CHANGE OF PURPOSE OF CROWN RESERVE 15629 – OLD ROADS BOARD OFFICE | 18 |
| 8.2.5 | DEVELOPMENT APPLICATION – PROPOSED STRUCTURAL IMPROVEMENTS TO EXISTING COMMERCIAL BUILDING 15623 (NO.11) CAMPBELL STREET, CORRIGIN... .. | 20 |
| 8.2.6 | PROPOSED POLICY – INFORMATION TECHNOLOGY USAGE | 27 |
| 8.2.7 | LOCAL EMERGENCY MANAGEMENT COMMITTEE RECOMMENDATIONS | 29 |
| 9 | CHIEF EXECUTIVE OFFICER REPORT | 31 |
| 10 | PRESIDENT'S REPORT | 31 |
| 11 | COUNCILLORS' QUESTIONS, REPORTS AND INFORMATION ITEMS | 31 |
| 12 | URGENT BUSINESS APPROVED BY THE PRESIDENT OR BY A DECISION OF THE COUNCIL | 31 |
| 13 | INFORMATION BULLETIN | 31 |
| 14 | WAGGA AND CENTRAL ZONE MOTIONS | 31 |
| 15 | NEXT MEETING | 31 |
| 16 | MEETING CLOSURE | 31 |

1 DECLARATION OF OPENING

The Chairperson, Shire President Cr. D Hickey opened the meeting at 3.01pm and 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.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Shire President
Deputy Shire President

Cr. D L Hickey
Cr. M A Weguelin
Cr. S L Jacobs
Cr. J A Mason
Cr. S C Coppin
Cr. F R Gilmore
N A Manton
R Burgess
K L Biglin

Chief Executive Officer
Manager of Works and Services
Executive Support Officer

APOLOGIES

Cr. M B Dickinson
K A Caley

LEAVE OF ABSENCE

3 PUBLIC QUESTION TIME

NIL

4 MEMORIALS

The Shire has been advised that Victor George Walton, Doris Hepper (nee Praetz) and Harleigh Baker have passed away since the last meeting.

5 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

NIL

6 DECLARATIONS OF INTEREST

N Manton declared an Impartiality Interest in Item 8.2.2 as a member of the St John Ambulance Committee.

Cr Hickey declared an Impartiality Interest in Item 8.2.2 as a member of the Corrigin Farm Improvement Group (CFIG) Committee.

Cr Jacobs declared an Impartiality Interest in Item 8.2.2 as her son is the Treasurer of the CFIG Committee.

Cr Mason declared an Impartiality Interest in Item 8.2.2 as a member of the St John Ambulance Committee and a number of the CFGI Committee are clients of hers.

H Talbot declared an Impartiality Interest in Item 8.2.2 as a member of St John Ambulance and CFGI.

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 20 July 2021 (Attachment 7.1.1).

COUNCIL RESOLUTION

(120/2021) Moved: Cr Weguelin Seconded: Cr Allmore

That the Minutes of the Shire of Corrigin Ordinary Council meeting held on Tuesday 20 July 2021 (Attachment 7.1.1) be confirmed as a true and correct record.

Carried 6/0

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 9 August 2021 (Attachment 7.2.1).

COUNCIL RESOLUTION

(121/2021) Moved: Cr Mason Seconded: Cr Jacobs

That the minutes of the Edna Stevenson Trust Committee meeting held on Monday 9 August 2021 be received.

Carried 6/0

7.2.2 LOCAL EMERGENCY MANAGEMENT COMMITTEE MEETING

Minutes of the Local Emergency Management Committee meeting held on Monday 9 August 2021 (Attachment 7.2.2).

COUNCIL RESOLUTION

(122/2021) Moved: Cr Weguelin Seconded: Cr Jacobs

That the minutes of the Local Emergency Management Committee meeting held on Monday 9 August 2021 be received.

Carried 6/0

8 MATTERS REQUIRING A COUNCIL DECISION

8.1 CORPORATE AND COMMUNITY SERVICES REPORTS

8.1.1 ACCOUNTS FOR PAYMENT

| | |
|-------------------------|---|
| Applicant: | Shire of Corrigin |
| Date: | 6/08/2021 |
| Reporting Officer: | Tanya Ludlow, Finance / Human Resources Officer |
| Disclosure of Interest: | NIL |
| File Ref: | FM.0036 |
| Attachment Ref: | Attachment 8.1.1 – Accounts for Payment – July 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 July 2021 are provided as Attachment 8.1.1 – Accounts for Payment - July 2021.

After payment of the following cheques, EFT and Direct Debit payments, the balance of creditors will be \$118,541.24.

| Bank Account | Payment Type | Reference | Amount | Total |
|--|--------------|-----------------|--------------|---------------------|
| Municipal | EFT | 16376 - 16445 | \$157,176.37 | |
| | Cheque | 020635 - 020642 | \$5,528.59 | |
| | Direct Debit | July 2021 | \$28,513.67 | |
| | Payroll | July 2021 | \$122,027.63 | \$313,246.26 |
| Trust | EFT | No Payments | \$0.00 | |
| | Cheque | No Payments | \$0.00 | |
| | Direct Debit | No Payments | \$0.00 | \$0.00 |
| Licensing Trust | EFT | No Payments | \$0.00 | |
| | Direct Debit | July 2021 | \$50,681.15 | \$50,681.15 |
| Edna Stevenson | EFT | No Payments | \$0.00 | |
| | Cheque | No Payments | \$0.00 | \$0.00 |
| Total Payments for the Month of July 2021 | | | | \$363,927.41 |

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 8.1.1 – Accounts for Payment – July 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, Stevenson and Licensing | EFT | EFT16375 | EFT16376 |
| Municipal | Cheque | 020634 | 020635 |
| 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 1995

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 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

(123/2021) Moved: Cr Weguelin Seconded: Cr Gilmore

That Council reviews the list of accounts paid and acknowledges that payments totalling \$363,927.41 have been made during the month of July 2021.

Carried 6/0

8.1.2 ACCOUNTS FOR PAYMENT – CREDIT CARDS

| | |
|-------------------------|--|
| Applicant: | Shire of Corrigin |
| Date: | 8/08/2021 |
| 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 June 2021 |

SUMMARY

This report provides Council with a list of all financial dealings relating to the use of credit card payments for the periods 29 May 2021 to 28 June 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 authorization 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 incurred 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 2020/2021 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 LTFP 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

(124/2021) Moved: Cr Mason Seconded: Cr Weguelin

That Council in accordance with Attachment 8.1.2 endorse credit card payments for the period 29 May 2021 to 28 June 2021 for \$1,259.72.

Carried 6/0

8.1.3 MONTHLY FINANCIAL REPORTS

| | |
|-------------------------|---|
| Applicant: | Shire of Corrigin |
| Date: | 9/08/2021 |
| 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 July 2021 |

SUMMARY

This report provides Council with the monthly financial reports for the month ending 31 July 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

Rates were raised and posted out on Friday 23 July 2021, three days after the budget was adopted by Council. A total of \$2.73million in rate revenue was raised along with a further \$41,000 ex gratia rates.

The shire closed July off with \$1.16million in unrestricted funds. There is still \$1.87million in reserve of unspent grant funds which includes the advance Federal Assistance Grant (FAGs) funds.

The opening outstanding rates balance is \$149,288 the bulk of this being long outstanding debt.

Further information on the July 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

(125/2021) Moved: Cr Jacobs **Seconded: Cr Weguelin**

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

Carried 6/0

8.2 GOVERNANCE AND COMPLIANCE

8.2.1 INCIDENT MANAGEMENT AND BUSINESS CONTINUITY

| | |
|-------------------------|---|
| Applicant: | Shire of Corrigin |
| Date: | 4/08/2021 |
| Reporting Officer: | Heather Talbot, Governance Projects Officer |
| Disclosure of Interest: | NIL |
| File Ref: | CM.0054 |
| Attachment Ref: | Attachment 8.2.1.1 – Incident Management and Business Continuity Response Plan Attachment 8.2.1.2 – Incident Management and Business Continuity Response Procedures Manual |

SUMMARY

This report relates to the review of Council's existing Incident Management and Business Continuity Response Plan and Procedures Manual that was last reviewed and adopted by Council in June 2020.

BACKGROUND

The Incident Management and Business Continuity Response Plan and Procedures Manual forms part of the Shire's overall risk management framework. The plan and procedures are required to be reviewed annually by the Chief Executive Officer (CEO) and Governance Projects Office (GPO) and is to be taken to the Incident Management Team for consideration and adoption. The plans are then taken to Council for consideration and adoption.

COMMENT

Council and management have previously identified the need to develop and maintain Incident Management and Business Continuity plans as part of the Shire's overall management of risk. The attached plan and procedures are important tools in assisting the Shire administration in its ability to recover from situations that may arise ensuring that decisions are made quickly – minimising financial, environmental and reputational impacts.

These plans were reviewed during the height of the Covid-19 pandemic in June 2020 and gave members of the Incident Management Team valuable insight into how a planned approach can assist with incident management and business continuity for the Shire. The learnings from the pandemic were incorporated into the review in 2020 so this review has been more about updating of out of date information and staff changes.

Once adopted by Council, copies of the updated plans and procedures will be distributed to relevant staff and off-site locations.

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996.

17. CEO to review certain systems and procedures

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

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 |
| 4.5 | 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

(126/2021) Moved: Cr Gilmore Seconded: Cr Jacobs

That Council adopt the Incident Management and Business Continuity Response Plan and Incident Management and Business Continuity Response Procedures Manual as provided in Attachments 8.2.1.1 and 8.2.1.2.

Carried 6/0

K Biglin left the room at 3.09pm.

K Biglin and H Talbot entered the room at 3.10pm.

COUNCIL RESOLUTION

(127/2021) Moved: Cr Mason Seconded: Cr Weguelin

That Council in accordance with Clause 21.4 of the Standing Orders suspend Standing Orders to allow a discussion of the cropping program.

Carried 6/0

N Manton, Cr Mason, Cr Hickey, Cr Jacobs and H Talbot disclosed an Impartiality Interest in item 8.2.2.

8.2.2 ROCKVIEW COMMUNITY CROPPING PROGRAM

| | |
|-------------------------|--|
| Applicant: | Shire of Corrigin |
| Date: | 3/08/2021 |
| Reporting Officer: | Heather Talbot, Governance Projects Officer |
| Disclosure of Interest: | NIL |
| File Ref: | CP.0003 |
| Attachment Ref: | Attachment 8.2.2.1 – Draft Lease Agreement Attachment 8.2.2.2 – Application – St John Ambulance Attachment 8.2.2.3 – Application - CFG |

SUMMARY

Council to choose a suitable community organisation to undertake cropping of the Rockview land commencing in January 2022 for a three year term ending on 31 December 2024.

BACKGROUND

The Shire recently advertised through the community newsletter, Windmill News and social media inviting submissions from community groups to apply to crop the Shire owned property known as Rockview to raise funds for their organisation. Applications closed on 30 July 2021.

COMMENT

The Shire received applications from the following two organisations:

- Corrigin Farm Improvement Group
- St John Ambulance Corrigin

Both groups provided detailed applications which met the operational requirements and included copies of their organisations minutes, and financial statements. The two applications were assessed by the Chief Executive Officer, Deputy Chief Executive Officer and Governance Projects Officer using an assessment matrix.

Based on the rankings it is suggested that Council offer St John Ambulance Corrigin the cropping rights of the Rockview Land commencing 1 January 2022 for a three year term.

A draft lease agreement has been drawn up similar to the previous agreement (see attached).

The crop rotation proposed by St John Ambulance is Canola (2022), Wheat (2023) and Barley (2024) however an alternative can be suggested in the lease agreement.

STATUTORY REQUIREMENT

Local Government Act 1995 s.3.58 Disposing of property

Local Government (Functions and General) Regulations 1996

30. Dispositions of property excluded from Act s. 3.58

- (1) A disposition that is described in this regulation as an exempt disposition is excluded from the application of section 3.58 of the Act.
- (2) A disposition of land is an exempt disposition if —
 - (a) the land is disposed of to an owner of adjoining land (in this paragraph called the **transferee**) and —
 - (i) its market value is less than \$5 000; and
 - (ii) the local government does not consider that ownership of the land would be of significant benefit to anyone other than the transferee;

Or

- (b) the land is disposed of to a body, whether incorporated or not —
- (i) the objects of which are of a charitable, benevolent, religious, cultural, educational, recreational, sporting or other like nature; and
 - (ii) the members of which are not entitled or permitted to receive any pecuniary profit from the body's transactions;

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. |

COUNCIL RESOLUTION

(128/2021) Moved: Cr Weguelin Seconded: Cr Gilmore

That Council in accordance with Clause 21.4 of the Standing Orders reinstate the Standing Orders.

Carried 6/0

VOTING REQUIREMENT

Simple Majority

COUNCIL RESOLUTION

(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

Cr Jacobs foreshadowed an alternative motion that Council offer shared cropping rights of the Rockview Land commencing 1 January 2022 to St John Ambulance Corrigin and CFGI jointly for a six year term.

8.2.3 REQUEST FOR TENDER 4-2021 TOWN HALL AND ROADS BOARD REFURBISHMENT

| | |
|-------------------------|--|
| Applicant: | Shire of Corrigin |
| Date: | 4/08/2021 |
| Reporting Officer: | Emma Shaw |
| Disclosure of Interest: | NIL |
| File Ref: | FM.0241 |
| Attachment Ref: | Attachment 8.2.3 –Proposed Works Town Hall and Roads Board |

SUMMARY

The item seeks Council endorsement of the tender for the refurbishment of the exterior of the Corrigin Town Hall and the exterior and interior refurbishment works on the Old Roads Board building.

BACKGROUND

The Shire of Corrigin has been allocated \$344,511 as part of the Local Roads and Community Infrastructure (LRCI) grant phase 2.

Council passed the following resolution at the Ordinary Council Meeting in February 2021
That Council authorise the CEO to prepare and lodge the LRCI application for a new Standpipe controller at Loch Ness Dam and conservation works to the Corrigin Town Hall and Old Roads Board building.

The purpose of the LRCI Program funding is to support local councils to deliver priority local road and community infrastructure projects across Australia, supporting jobs and the resilience of local economies to help communities bounce back from the COVID-19 pandemic. As an economic stimulus measure, the intent is that Eligible Funding Recipients undertake infrastructure projects which are additional to projects that they had planned to undertake using their own funds.

Eligible Community Infrastructure Projects are projects that involve the construction, maintenance and/or improvements to council-owned assets that are generally accessible to the public.

The works to be carried out on the buildings include:

- Roof Restoration
- Exterior Building Restoration and Repairs
- Interior Building Restoration and Repair – Old Roads Board Building
- Painting

Six companies requested the tender documents and three companies attended the mandatory site inspection. Only one tender submission was received on the tender submission date from Colgan Industries Pty Ltd for \$333,902.50 excluding GST.

COMMENT

The tender submission was evaluated by Natalie Manton CEO, Kody Broun, Building Officer and Emma Shaw, Administration Officer against the following weighted criteria:

| Criteria | Weighting |
|--------------------------------|-----------|
| Tendered Price | 20% |
| Relevant Company Experience | 30% |
| Operator Skills and Experience | 15% |
| Tenderer's Resources | 10% |
| Heritage Knowledge | 20% |
| Regional Price Preference | 5% |

It was determined the tender submission from Colgan Industries was professional and met the scope. In addition to the scope outlined in the tender documents Colgan Industries have recommended some additional works that can be completed as outlined in Attachment 8.2.3:

1. Strip back paint on brick quoining and door and window reveals and re tuck point for \$29,920 excl GST.
2. Remake tops of ball finials to original detail for \$8,315 excl GST.

It is recommended that these works are completed while Colgan Industries are on site to reduce future mobilisation costs.

Colgan Industries carried out previous work on the internal Town Hall ceiling and completed the work to a high standard, on time and within the allocated budget.

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

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.

FINANCIAL IMPLICATIONS

Provision in the 2021/2022 budget of \$325,000 and additional funds will be required to be allocated from the Town Hall Reserve.

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 |
| 3.3 | We prepare and maintain our assets for the current and future community | 3.3.1 | Shire Asset Management Plan reviewed, updated, integrated and implemented |
| | | 3.3.2 | Municipal Heritage Inventory and Conservation Plans reviewed, updated, integrated and implemented |

VOTING REQUIREMENT

Absolute Majority

COUNCIL RESOLUTION

(130/2021) Moved: Cr Coppen

Seconded: Cr Wegman

That Council

1. Accept the tender from Colgan Industries based on a price of \$333,902.50 as the most advantageous Tender to form a Contract.
2. Accept the tendered price for additional works proposed by Colgan Industries to remake the top of the ball fields to original detail of \$8,375 excluding GST
3. Accept the tendered price for additional works proposed by Colgan Industries to strip back paint on brick quoins and door and window reveals and re tuck point of \$29,920 excluding GST.
4. 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.
5. Endorse a variation to the budget to increase the expenditure for the Town Hall and Old Roads Board restoration from \$325,000 to \$375,000 and transfer the remaining funds from the Town Hall Reserve

Carried by Absolute Majority 6/0

8.2.4 PROPOSED CHANGE OF PURPOSE OF CROWN RESERVE 15629 – OLD ROADS BOARD OFFICE

| | |
|-------------------------|---|
| Applicant: | Shire of Corrigin |
| Date: | 10/08/2021 |
| Reporting Officer: | Heather Talbot, Governance Projects Officer |
| Disclosure of Interest: | NIL |
| File Ref: | CP.0013 |
| Attachment Ref: | NIL |

SUMMARY

This report recommends that Council resolve to request approval from the Minister for Lands to change the current designated purpose of Crown Reserve 15629 from Shire Office and Yard to Old Shire Office, Yard and Community Purposes to accommodate the leasing of the building to community organisations. Further that the request also include adding the power to lease/licence to the Crown Reserve Management Order.

BACKGROUND

Crown Reserve 15629, being Lot 70 and 71 (No.21) Goyder Street, Corrigin, includes the Town Hall and Old Roads Board buildings.

The Shire has for a number of years allowed the use of the Old Roads Board Office to a number of organisations. The Corrigin Farm Improvement Group entered into a lease agreement with the Shire of Corrigin on 1 January 2016 for a five year term which is due to expire on 31 December 2021. The building was previously used by the Small Business Centre for administration purposes, as a Youth Centre by the Council run Youth Advisory Council in the early 2000's and as a Café in the 1990's by private businesses.

The Governance Projects Officer (GPO) has started the process of renewing the existing lease agreement with the Corrigin Farm Improvement Group and in the process of checking the Crown Reserve listing has discovered that the Reserve does not currently have the power to lease nor does the current usage fit with the designated purpose of the reserve.



COMMENT

The GPO has sought advice from the Department of Planning, Lands and Heritage who have suggested that the Shire apply to have the Reserve Management Order changed to allow for the power to lease/licence and for the designated purpose of the reserve to be changed to a purpose that aligns with how the building is currently used and is intended to be used in future.

The Department suggested to not completely change the designated purpose as the Old Roads Board will always be the Old Shire Office and Yard and that should be kept for historical purposes. The addition of Community Purposes was made to the purpose of the management order to allow for the use of the building by community organisations now and into the future without taking away from the historical nature of the building.

If it is the Shire's intention to continue to enter into another lease agreement with the Corrigin Farm Improvement Group commencing in 2022, then it is suggested that Council resolve to change the land's current reserve purpose and request the addition of the power to lease to accommodate this intention.

STATUTORY ENVIRONMENT

Land Administration Act 1997 (WA)

A management body (the Shire of Corrigin) has power to lease land in a management order or, has power to lease land under its own written law, may also lease reserve land provided the lease accords with the purpose of the reserve and subject to the approval of the Minister for Lands under section 18 of the Land Administration Act.

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 |
| 4.5 | 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

(131/2021) Moved: Cr Coppen Seconded: Cr Gilmore

That Council:

1. *Support the request to the Minister for Lands for approval to change the current designated purpose of Crown Reserve 15629 being Lot 71 (No.21) Goyder Street on Deposited Plan 228740 from Shire Office and Yard to Shire Office, Yard and Community Purposes.*
2. *Seek the addition of the power to lease/licence to the Management Order of Crown Reserve 15269 being Lot 71 (21 Goyder Street) Corrigin on Deposited Plan 228740.*

Carried 6/0

H Talbot left the room at 3.42pm.

8.2.5 DEVELOPMENT APPLICATION – PROPOSED STRUCTURAL IMPROVEMENTS TO EXISTING COMMERCIAL BUILDING ON LOT 3 (NO.11) CAMPBELL STREET, CORRIGIN

| | |
|-------------------------|---|
| Applicant: | Anne-Marie and James O'Donohue |
| Landowners: | Lot 3 - Anne-Marie and James O'Donohue |
| Location: | Campbell Street Road Reserve Area – State of Western Australia Lot 3 (No.11) Campbell Street, Corrigin & Campbell Street Road Reserve Area |
| Date: | 10/08/2021 |
| Reporting Officer: | Mr Joe Douglas – Consultant Town Planner (Exurban Rural & Regional Planning) |
| Disclosure of Interest: | NIL |
| File Ref: | PA 07-2021 |
| Attachment Ref: | Attachment 8.2.5 – Full Copy of Development Application Submitted |

SUMMARY

This report recommends that Council grant conditional approval to a development application received from Anne-Marie and James O'Donohue to install four (4) new steel posts within the Campbell Street road reserve area to provide additional structural support for an existing cantilever-type boxed canopy along the frontage to an existing commercial building on Lot 3 (No.11) Campbell Street, Corrigin.

BACKGROUND

The applicant is seeking Council's development approval to install four (4) new steel posts within the Campbell Street road reserve area to provide additional structural support for an existing cantilever-type verandah along the frontage to an existing commercial building on Lot 3 (No.11) Campbell Street, Corrigin that has fallen into disrepair due to its age.

The proposed new 120mm x 120mm steel posts/columns will be 3.3 metres high and spaced 3.25 metres apart with a setback of 8 metres from the front façade of the existing commercial building on Lot 3. The new posts will be supported by concrete footings in the Campbell Street road reserve area, fixed to the base of the existing cantilever-type boxed canopy along the existing commercial building's front facade and painted in a 'charcoal' grey colour to match the existing protective bollards on the pavement area in front of the existing street parking bars.

Full details of the application are provided in Attachment 8.2.5.

Lot 3 is located centrally in the Corrigin townsite in the town's designated commercial precinct and comprises a total area of approximately 490m². The land is rectangular in shape with a 12.19 metre frontage to Campbell Street and has historically been developed and used for commercial purposes.

The existing single storey commercial building on the land was constructed around 1925 and has been used for a variety of commercial purposes for many years. The building is currently being used as a café/restaurant and incidental shop (i.e. the Mallee Tree Café & Gallery).

The building itself has been identified as a place of cultural heritage significance and included in the Shire's Heritage Inventory Review 2018 as a 'Grade B' place of considerable significance due to the substantial contribution it makes to the authenticity of the historical streetscape. The property is not however listed as being of State heritage significance and has not been included in the Shire's new Heritage List which means there are no statutory controls in place to provide for the protection of its cultural heritage significance under the Shire of

Corrigin's Local Planning Scheme No.2 or the *Heritage Act 2018*. The property and commercial building thereon do however form part of the Corrigin Main Street Retail Precinct and are subject to the provisions of Development Guidelines that were adopted by Council in March 2020.

Lot 3 has direct frontage and access to Campbell Street along its front boundary which is sealed and drained local road are under the care, control and management of the Shire of Corrigin. The existing cantilever-type boxed canopy along the commercial building's front façade has been constructed in the airspace above the Campbell Street road reserve area with an encroachment of approximately 2.1 metres from the subject land's street frontage.



Location and Lot Configuration Plan (Source: Landgate)

It is understood the existing cantilever-type boxed canopy within the Campbell Street road reserve area has started to sag due to its age and needs urgent remediation works to ensure the canopy is structurally sound and remains safe. Council's development approval is required as a first step in the approval process with a building permit application required thereafter for consideration and determination by the Shire's Building Surveyor.

COMMENT

Lot 803 is classified Commercial zone under the Shire of Corrigin Local Planning Scheme No.2 (LPS2) with the Campbell Street road reserve area abutting it classified Local Road reserve.

Council's stated objectives for the development and/or use of any land classified Commercial zone are as follows:

- i) To encourage development of a high visual, functional and environmental standard, serving both town and rural residents and the development of new buildings and or the

modification/ restoration of existing buildings in a manner which is compatible with the existing or planned streetscape in terms of scale, height, design, building materials, location and visual facade appearance;

- ii) To promote convenient and safe shopping facilities and relate these to the wide variety of civic, service, business, entertainment and social functions of the town centre;
- iii) To encourage the wide range of compatible uses within a compact/accessible town centre which are necessary to promote this as a vibrant functional sector in the everyday life of the community it services; and
- iv) To provide for safe pedestrian movement and the safe and efficient flow of traffic and the adequate provision of car parking facilities.

Furthermore, Council's stated objective for the development and/or use of any land classified Local Road reserve is to set aside land required for local road purposes, including pedestrian access.

It is therefore contended, having regard for the abovementioned objectives, that the proposal to install four (4) new posts within the Campbell Street road reserve, are to provide additional structural support for the existing cantilever-type boxed canopy along the frontage to the existing commercial building on Lot 3 is generally consistent with the relevant planning objectives and may therefore supported and approved by Council.

Assessment of the development application in the context of the various standards and requirements prescribed in LPS No.2, all relevant matters prescribed in the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* and the Development Guidelines for the Corrigin Main Street Retail Precinct has confirmed it is generally compliant. The proposed works have been designed to ensure the proposed improvements safeguard and preserve the existing boxed canopy, integrate with and are sympathetic to the external appearance of the existing building on the land through the use of high quality, complementary materials and colours, and maintain opportunity for safe and convenient pedestrian access.

Notwithstanding the above conclusion, the main issue of concern relates to the proposed development of portion of the Campbell Street road reserve area to accommodate the proposed new support posts which are likely to remain in place for many years to come given their intended purpose.

The need for and benefits associated with the proposed new support posts are acknowledged however there is some concern that their placement within the Campbell Street road reserve area may give rise to a public liability insurance claim in the event of an accident either during or following completion of the proposed works.

The Lands Division of the Department for Planning, Heritage and Lands has previously confirmed the Shire of Corrigin is responsible for the care, control and maintenance of the Campbell Street road reserve area, including all improvements within, and the Department will not accept any liability whatsoever in respect of its future development and/or use. Given this fact, the Shire needs to ensure the new support posts are constructed in accordance with all required standards and suitably maintained thereafter to minimise any potential risk to the local community and public at large. Advice previously received from local government insurer LGIS regarding similar proposals like this recommends the following:

- i) Building contractors engaged to install new built form improvements within road reserve areas controlled by local government authorities should arrange public liability insurance for a minimum sum of \$20 million to cover their potential liability to third parties for personal injury or property damage during the construction process; and

- ii) Following completion of construction, any landowner who benefits from new built form improvements in a local road reserve should make arrangements with their own insurer to ensure their current public liability insurance policy for their property includes the new improvements within the adjoining road reserve to cover any future potential liability to third parties for personal injury or property damage for a sum no less than \$20 million.

In light of all of the above, it is recommended Council support and approve the development application received from Anne-Marie & James O'Donohue to install four (4) new steel support posts within the Campbell Street road reserve area for the intended purpose subject to a range of conditions to ensure it proceeds in a proper and orderly manner with an appropriate level of public liability insurance cover for the life of the proposed development.

STATUTORY ENVIRONMENT

Planning and Development Act 2005 (as amended)

Planning and Development (Local Planning Schemes) Regulations 2015

Shire of Corrigin Local Planning Scheme No.2

Land Administration Act 1996

POLICY IMPLICATIONS

NIL

FINANCIAL IMPLICATIONS

There are no known financial implications in relation to this item, aside from the administrative costs associated with processing the application which are provided for in Council's annual budget. All costs associated with the proposed development will be met by the current owners of Lot 3 (No.11) Campbell Street, Corrigin.

It is significant to note that should the applicant/landowners be aggrieved by Council's final decision in this matter, they have the right to seek a formal review of that decision by the State Administrative Tribunal. Should this occur for whatever reason, which is considered highly unlikely in this particular instance, the Shire would need to respond. The cost to respond to an appeal cannot be determined at this preliminary stage but could be expected, based on the recent experience of other local government authorities in Western Australia, to range anywhere from \$5,000 to \$60,000 including GST depending upon how far the matter proceeds through the review process.

COMMUNITY AND STRATEGIC IMPLICATIONS

The proposal for Lot 3 and the relevant portion of the Campbell Street road reserve area is considered to be consistent with the following stated objectives and outcomes in the Shire of Corrigin Strategic Community Plan 2021-2031:

Objective: Economic

A strong, diverse economy supporting agriculture, local business and attracting new industry

| Strategic Community Plan | | Corporate Business Plan | |
|--------------------------|---|-------------------------|---|
| Outcome | Strategies | Action No. | Actions |
| 2.1 | Support the diverse industry across the Shire | 2.1.5 | Support local business development initiatives where possible |

VOTING REQUIREMENT

Simple Majority

COUNCIL RESOLUTION

(132/2021) Moved: Cr Coppen

Seconded: Cr Jacobs

That Council **APPROVE** the development application received from Anne-Marie and James O'Donohue to install four (4) new steel posts within the Campbell Street road reserve area to provide additional structural support for an existing cantilever-type boxed canopy along the frontage to an existing commercial building on Lot 3 (No 11) Campbell Street, Corrigin subject to the following conditions and advice notes:

Conditions

1. The proposed development shall be undertaken in a manner consistent with all the information and plans submitted in support of the application dated 4 August 2021 subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by Council.
2. Any additional development which is not in accordance with the application the subject of this approval or any condition of approval will require the further approval of Council.
3. The proposed new support posts within the Campbell Street road reserve shall be painted within 30 days of installation, or a longer period approved by the Shire's Chief Executive Officer, in accordance with the colour details cited in the application the subject of this approval.
4. All proposed remediation works to the existing cantilever-type boxed canopy along the frontage of the existing commercial building on Lot 3, including patching and painting, shall be completed within 30 days of installation of the new support posts within the Campbell Street road reserve or a longer period approved by the Shire's Chief Executive Officer. Any painting works required shall match the colour of the existing boxed canopy unless otherwise approved by the Shire's Chief Executive Officer.

5. *The proposed new support posts within the Campbell Street road reserve shall be maintained on an ongoing basis to the specifications and satisfaction of the Shire's Chief Executive Officer to ensure they remain structurally sound and continue to complement the external appearance of the existing commercial building on Lot 3 (No.11) Campbell Street, Corrigin.*
6. *The building contractor engaged to install the new support posts within the Campbell Street road reserve area shall arrange public liability insurance for a sum no less than \$20 million to cover their potential liability to third parties for personal injury or property damage for the full duration of the construction process. The building contractor shall submit a copy of the certificate of currency for the public liability insurance required by this condition to the Shire prior to the commencement of any construction works.*
7. *The landowners shall make arrangements with their own insurer for public liability insurance for a sum no less than \$20 million to cover its potential liability to third parties for personal injury or property damage arising from the new support posts and boxed canopy within the Campbell Street road reserve which shall come into legal effect immediately after completion of the proposed construction works. The policy shall note the Shire of Corrigin's interest in the Campbell Street road reserve and indemnify the local government against any future potential costs and/or claims.*
8. *The landowners shall submit a copy of the certificate of currency for the public liability insurance required by Condition 7 of this approval to the Shire within fourteen (14) days of completion of the proposed construction works or a longer period approved by the Shire's Chief Executive Officer.*
9. *The landowners shall maintain the public liability insurance required by Condition 7 of this approval on an annual basis for the full duration of the new support posts and boxed canopy's presence within the Campbell Street road reserve area and provide a copy to the Shire's Chief Executive when requested to do so.*

Advice Notes

1. *This approval is not an authority to ignore any constraint to development on the land which may exist through contract or title, such as an easement or restrictive covenant. It is the responsibility of the applicant/landowners and not the Shire to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the Shire's attention.*
2. *This is a development approval of the Shire of Corrigin under its Local Planning Scheme No.2. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/landowners to obtain any other necessary approvals, consents, permits and licenses required under any other law, and to commence and carry out development in accordance with all relevant laws.*
3. *In accordance with the Building Act 2011 and Building Regulations 2012, a building permit application must be submitted to and approved by the Shire's Building Surveyor prior to the commencement of any demolition, earthworks or construction on the land.*

4. *The proposed development is required to comply in all respects with the National Construction Code of Australia. Plans and specifications which reflect these requirements are required to be submitted with the building permit application.*
5. *Prior to the commencement of any works it is recommended that a Dial-Before-You-Dig enquiry be made with the relevant service provider to identify if there any existing essential services within the Campbell Street road reserve that need to be protected during the construction process. The Shire accepts no liability whatsoever with respect to any damage that may be caused to any existing essential service infrastructure as a direct consequence of the works the subject of this approval.*
6. *Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the Planning and Development Act 2005 and the Shire of Corrigin Local Planning Scheme No.2 and may result in legal action being initiated by the local government.*
7. *If the applicant/landowners are aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be submitted directly to the State Administrative Tribunal within 28 days of the determination.*

Carried 6/0

UNCONFIRMED

8.2.6 PROPOSED POLICY - INFORMATION TECHNOLOGY USAGE

| | |
|-------------------------|--|
| Applicant: | Shire of Corrigin |
| Date: | 5/08/2021 |
| Reporting Officer: | Kylie Caley, Deputy Chief Executive Officer |
| Disclosure of Interest: | NIL |
| File Ref: | CM.0059 |
| Attachment Ref: | Attachment 8.2.6 – Policy 5.22 Information and Communication Technology Usage Policy |

SUMMARY

This report recommends that Council review and endorse the proposed policy relating to the appropriate use of the Shire's information and communication technology and devices.

BACKGROUND

In 2016 Council endorsed a policy that established guidelines on the allocation and subsequent usage of Shire mobile phones and other electronic devices. The policy only outlines the allocation, replacement and usage of certain electronic devices and doesn't cover the use of the Shire's information and communication technology hardware, infrastructure and services.

One of the findings from the 2020/21 interim audit recommended that the information technology usage policy outlining the appropriate use of the Shire's information and communication technology resources needed to be improved.

COMMENT

Currently the Shire has in place policies 5.22 Shire Mobile Phones and Other Electronic Communication and 5.19 Social Media. The auditors recommended that these policies be amended to provide staff with clear guidelines on the acceptable use of the Shire's IT by staff.

A review of policy 5.22 has been carried out and additional detail has been added to include clearer guidelines on the use of the Shire's information and communication technology resources and devices.

STATUTORY ENVIRONMENT

Local Government (Administration) Regulations 1996

Regulation 19AE(2) - Other matters codes of conduct must deal with

POLICY IMPLICATIONS

Policy 5.22 Shire Mobile Phones and Other Electronic Communication

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

Absolute Majority

COUNCIL RESOLUTION

(133/2021) Moved: Cr Mason

Seconded: Cr Jacobs

That Council

1. *Adopt the revised policy 5.22 relating to Information and Communication Technology Usage as presented.*

Carried by Absolute Majority 6/0

UNCONFIRMED

8.2.7 LOCAL EMERGENCY MANAGEMENT COMMITTEE RECOMMENDATIONS

| | |
|-------------------------|---|
| Applicant: | Local Emergency Management Committee |
| Date: | 12/02/2020 |
| Reporting Officer: | Natalie Manton, Chief Executive Officer |
| Disclosure of Interest: | NIL |
| File Ref: | ES.0024 |
| Attachment Ref: | Attachment 8.2.7.1 - Local Emergency Management Arrangements Attachment 8.2.7.2 - Local Recovery Management Plan Attachment 8.2.7.3 - Emergency Evacuation Plan |

SUMMARY

Council is requested adopt to the Local Emergency Management documents as endorsed by the Local Emergency Management Committee (LEMC) in August 2021.

BACKGROUND

The Local Emergency Management plans were reviewed and updated by the LEMC at the committee meeting on 9 August 2021.

COMMENT

The Local Emergency Management Plans 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 Committee

POLICY IMPLICATIONS

9.3 Bushfire Control

FINANCIAL IMPLICATIONS

The cost of administration of the LEMC is approximately \$200 per annum

UNCONFIRMED

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 |
| 1.5 | Support emergency services planning, risk mitigation, response and recovery | 1.5.1 | Joint planning with stakeholders at a local and sub regional level for disaster preparedness and emergency response |
| | | 1.5.2 | Scenario planning and training |

VOTING REQUIREMENT

Simple Majority

COUNCIL RESOLUTION

(134/2021) Moved: Cr Gilmore Seconded: Cr West

That Council adopt the following revised documents with minor amendments:

- Local Emergency Management Arrangements
- Local Recovery Management Plan.
- Emergency Evacuation Plan.

Carried 6/0

9 CHIEF EXECUTIVE OFFICER REPORT

The Corrigin areas received 146 mm of rain during July which is the highest July monthly total since records commenced in 1910. There has been significant damage to floodways and some gravel roads throughout the shire.

The Wickepin Corrigin Road, Bulyee Road and Nambadilling Road were closed for a short time with the Bulyee Road being the only road that remains closed.

The Manager of Works is current obtaining quotes for a contractor to assess the extent of the damage and provide an estimate of the repair cost. The Shire will make an application for grant funding to repair the damage caused recent heavy rainfall.

Thank you to the outside staff who have been kept busy over the last month putting up signs, closing roads and removing fallen trees. The inside staff have also done an excellent job of responding to calls for updated information on road conditions and closures as well as communicating messages to keep the public safe.

10 PRESIDENT'S REPORT

The President thanked all staff for their efforts over a challenging 4-6 weeks, especially with a new Manager of Works. It is good to see lots of positive comments coming through on how the jobs are being handled. It's disappointing to see that roadwork signs are being taken or moved.

11 COUNCILLORS' QUESTIONS, REPORTS AND INFORMATION ITEMS

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 Thursday 16 September 2021 at 3.00pm.

16 MEETING CLOSURE

The President, Cr Des Hickey closed the meeting at 4.04pm.

President: _____ Date: _____



MINUTES

AUDIT AND RISK MANAGEMENT
COMMITTEE MEETING
Tuesday 17 August 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 12.01pm.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Shire President

Cr. D Hickey
Cr. M Weguelin
Cr. S Jacobs
Cr. S Coppen
Cr. J Mason

Chief Executive Officer
Executive Support Officer

N A Manton
K L Biglin

APOLOGIES

Deputy Chief Executive Officer

K A Caley
Cr. F Gilmore
Cr. M Dickinson

LEAVE OF ABSENCE

3 DECLARATIONS OF INTEREST

NIL

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 8 June 2021 (Attachment 4.1).

COMMITTEE'S RESOLUTION

Moved: Cr Mason

Seconded: Cr Weguelin

That the minutes of the Audit and Risk Management Committee meeting held on Tuesday 8 June 2021 (Attachment 4.1).

Carried 5/0

5 MATTERS ARISING FROM MINUTES

6 REPORTS

7 MATTERS REQUIRING A COMMITTEE DECISION

7.1 INTERIM AUDIT 2020/2021 FINDINGS AND MANAGEMENT COMMENT

| | |
|-------------------------|--|
| Applicant: | Shire of Corrigin |
| Date: | 5/08/2021 |
| Reporting Officer: | Kylie Caley, Deputy Chief Executive Officer |
| Disclosure of Interest: | NIL |
| File Ref: | FM.0274 |
| Attachment Ref: | Attachment 7.1 – Interim Management Letter for year ended 30 June 2021 |

SUMMARY

The Audit and Risk Management Committee is to consider the feedback from the interim audit conducted by AMD between 10 and 11 May 2021.

BACKGROUND

AMD conducted the interim audit on behalf of the Office of the Auditor General from 10 to 11 May 2021 onsite. The Shire of Corrigin administration staff responded to the numerous requests for information prior to the auditors arriving onsite and during this period.

The auditors provided feedback on findings from the interim audit that will require attention prior to the final audit in September 2021 including:

1. Information Technology Usage Policy
2. Employee operating private business from shire premises
3. Purchasing and payment procedures

COMMENT

The Information Technology Usage Policy will be presented to Council at the Ordinary Meeting of Council in August in order to comply with the final audit deadline as the policy manual review is after the audit dates.

The Pool Manager Contract is to be renegotiated prior to September 2021 and the sale of food and drink has been included in the employee's new employment contract.

Item 3 has been partially rectified with staff being reminded of their responsibilities in regards to purchasing. The final issue will be rectified prior to the audit with a review of the Petty Cash Policy presented to Council for consideration in September 2021.

STATUTORY ENVIRONMENT

Local Government Act 1995, 7.12A – Duties of a Local Government in respect to the Audit.

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 |
| 4.4 | Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community. | 4.4.4 | Provide Council adequate and appropriate financial information on a timely basis. |
| 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 Coppen **Seconded: Cr Jacobs**

That the Audit and Risk Management Committee recommend that Council receive the Interim Audit findings from AMD and notes the areas that have been addressed and issues to be completed prior to the final audit.

Carried 5/0

8 NEXT MEETING

Audit and Risk Management Committee meeting on Tuesday 14 December 2021 at 6.00pm.

9 MEETING CLOSURE

The Chairperson, Cr Des Hickey closed the meeting at 12.09pm.

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

| CHQ/EFT | DATE | NAME | DESCRIPTION | AMOUNT | BANK |
|----------|------------|--|--|--------------|-------|
| EFT16465 | 02/08/2021 | PUBLIC TRANSPORT AUTHORITY | TRANSWA TICKET SALES FOR JUNE 2021 | \$ 160.94 | TRUST |
| EFT16466 | 02/08/2021 | SHIRE OF CORRIGIN - MUNICIPAL | TRANSWA TICKET COMMISSIONS FOR JUNE 2021 | \$ 17.71 | TRUST |
| EFT16500 | 12/08/2021 | PUBLIC TRANSPORT AUTHORITY | TRANSWA TICKET SALES FOR JULY 2021 | \$ 245.78 | TRUST |
| EFT16501 | 12/08/2021 | SHIRE OF CORRIGIN - MUNICIPAL | TRANSWA TICKET COMMISSIONS FOR JULY 2021 | \$ 43.37 | TRUST |
| EFT16569 | 30/08/2021 | ST JOHN AMBULANCE WA LTD | CORRIGIN COMMUNITY DEVELOPMENT FUND DONATION | \$ 1,925.00 | TRUST |
| 20643 | 2/08/2021 | SYNERGY | ELECTRICITY CHARGES | \$ 6,097.50 | MUNI |
| 20644 | 2/08/2021 | WATER CORPORATION OF WA | WATER CHARGES | \$ 12,465.34 | MUNI |
| 20645 | 4/08/2021 | SHIRE OF CORRIGIN | CONTAINERS FOR CHANGE SCHEME FLOAT RECOUP | \$ 327.70 | MUNI |
| 20646 | 5/08/2021 | SHIRE OF QUAIRADING | STAFF TRAINING - TRAFFIC MANAGEMENT COURSE | \$ 2,100.00 | MUNI |
| 20647 | 5/08/2021 | SYNERGY | ELECTRICITY CHARGES | \$ 7,483.95 | MUNI |
| 20648 | 5/08/2021 | WATER CORPORATION OF WA | WATER CHARGES | \$ 3,527.56 | MUNI |
| 20649 | 10/08/2021 | SHIRE OF CORRIGIN | CONTAINERS FOR CHANGE SCHEME FLOAT RECOUP | \$ 230.40 | MUNI |
| 20650 | 12/08/2021 | SHIRE OF CORRIGIN | PAYROLL DEDUCTIONS | \$ 205.00 | MUNI |
| 20651 | 19/08/2021 | SHIRE OF CORRIGIN | CONTAINERS FOR CHANGE SCHEME FLOAT RECOUP | \$ 345.00 | MUNI |
| 20652 | 20/08/2021 | SYNERGY | ELECTRICITY CHARGES | \$ 3,771.59 | MUNI |
| 20653 | 23/08/2021 | SHIRE OF CORRIGIN | CONTAINERS FOR CHANGE SCHEME FLOAT RECOUP | \$ 260.40 | MUNI |
| 20654 | 26/08/2021 | SYNERGY | ELECTRICITY CHARGES | \$ 4,224.05 | MUNI |
| 20655 | 26/08/2021 | SHIRE OF CORRIGIN | PAYROLL DEDUCTIONS | \$ 205.00 | MUNI |
| 20656 | 30/08/2021 | SHIRE OF CORRIGIN | CONTAINERS FOR CHANGE SCHEME FLOAT RECOUP | \$ 246.30 | MUNI |
| EFT16446 | 02/08/2021 | ARM SECURITY | ALARM MONITORING SERVICE JULY 2021 TO SEPTEMBER 2021 | \$ 156.00 | MUNI |
| EFT16447 | 02/08/2021 | ARROW BRONZE | NICHE WALL PLAQUE | \$ 879.34 | MUNI |
| EFT16448 | 02/08/2021 | CORRIGIN OFFICE SUPPLIES | STATIONERY SUPPLIES | \$ 754.71 | MUNI |
| EFT16449 | 02/08/2021 | FIRST HEALTH SERVICES | CORRIGIN MEDICAL CENTRE SERVICE FEE FOR JULY 2021 | \$ 11,880.00 | MUNI |
| EFT16450 | 02/08/2021 | GENERAL TECH | HEAVY DUTY PHONE FOR BUILDING OFFICER | \$ 650.00 | MUNI |
| EFT16451 | 02/08/2021 | GREGORY ALAN TOMLINSON | 2021 LOTTO WINNINGS | \$ 22.35 | MUNI |
| EFT16452 | 02/08/2021 | IT VISION | 2021 / 2022 ANNUAL USER LICENCES | \$ 34,641.37 | MUNI |
| EFT16453 | 02/08/2021 | KIRSTEN BIGLIN | STAFF REIMBURSEMENT | \$ 200.00 | MUNI |
| EFT16454 | 02/08/2021 | LINKWEST | 2021 / 2022 MEMBERSHIP FEE | \$ 360.00 | MUNI |
| EFT16455 | 02/08/2021 | LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA | 2021 / 2022 STAFF MEMBERSHIP FEES | \$ 1,062.00 | MUNI |
| EFT16456 | 02/08/2021 | ONEMUSIC AUSTRALIA | 2021 / 2022 ANNUAL LICENCE - MUSIC FOR COUNCILS | \$ 350.00 | MUNI |
| EFT16457 | 02/08/2021 | PHILIP BURGESS | STAFF REIMBURSEMENT | \$ 56.96 | MUNI |
| EFT16458 | 02/08/2021 | SIGMA CHEMICALS | POOL CHEMICALS | \$ 1,281.17 | MUNI |
| EFT16459 | 02/08/2021 | SOUTH REGIONAL TAFE | STAFF TRAINING - AUSCHEM SKILL SET | \$ 704.80 | MUNI |
| EFT16460 | 02/08/2021 | THINKPROJECT AUSTRALIA PTY LTD | 2021 / 2022 ANNUAL LICENCE - POCKET RAMM SOFTWARE | \$ 9,179.11 | MUNI |

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

| CHQ/EFT | DATE | NAME | DESCRIPTION | AMOUNT | BANK |
|----------|------------|---|--|--------------|------|
| EFT16461 | 02/08/2021 | TOLL TRANSPORT PTY LTD | FREIGHT CHARGES | \$ 10.73 | MUNI |
| EFT16462 | 02/08/2021 | WALLIS COMPUTER SOLUTIONS | OPTUS TELTONIKA INTERNET SERVICE - JULY 2021 | \$ 136.40 | MUNI |
| EFT16463 | 02/08/2021 | WESTERN MECHANICAL CORRIGIN | PLANT PARTS & REPAIRS - WATER TRUCK, ROLLER | \$ 1,671.96 | MUNI |
| EFT16464 | 02/08/2021 | WHEAT FIELDS UPHOLSTERY | LENGTHEN STRAPS ON EMULSION HEATING BLANKET | \$ 65.00 | MUNI |
| EFT16467 | 05/08/2021 | AUSQ TRAINING | STAFF TRAINING - TRAFFIC MANAGEMENT REACCREDITATION | \$ 2,405.00 | MUNI |
| EFT16468 | 05/08/2021 | AFLEX TECHNOLOGY (NZ) LTD | HIGH PRESSURE BLOWER FOR SWIMMING POOL | \$ 330.00 | MUNI |
| EFT16469 | 05/08/2021 | ARROW BRONZE | NICHE WALL PLAQUE | \$ 816.64 | MUNI |
| EFT16470 | 05/08/2021 | BEST OFFICE SYSTEMS | PHOTOCOPYING - CRC AND ADMIN OFFICE | \$ 2,055.83 | MUNI |
| EFT16471 | 05/08/2021 | BRIGHT SPARK ELECTRICAL | ELECTRICAL FAULT FINDING - ADMIN OFFICE | \$ 282.43 | MUNI |
| EFT16472 | 05/08/2021 | CEMETERIES & CREMATORIA ASSOCIATION OF WA | 2021 / 2022 MEMBERSHIP FEE | \$ 125.00 | MUNI |
| EFT16473 | 05/08/2021 | CORRIGIN MEDICAL CENTRE | PRE-EMPLOYMENT MEDICAL APPOINTMENT | \$ 210.50 | MUNI |
| EFT16474 | 05/08/2021 | CORRIGIN NEWSAGENCY | NEWSPAPERS AND STATIONARY SUPPLIES FOR JUNE 2021 | \$ 118.45 | MUNI |
| EFT16475 | 05/08/2021 | CORRIGIN OFFICE SUPPLIES | STATIONERY SUPPLIES | \$ 376.85 | MUNI |
| EFT16476 | 05/08/2021 | CORRIGIN TYREPOWER | PLANT PARTS & REPAIRS - GRADER, ROLLER | \$ 1,918.50 | MUNI |
| EFT16477 | 05/08/2021 | DR T RAMAKRISHNA | SUBSIDY PAYMENT AS PER AGREEMENT | \$ 15,336.75 | MUNI |
| EFT16478 | 05/08/2021 | ERGOLINK | SIT-STAND DESK UNIT FOR FAO | \$ 424.69 | MUNI |
| EFT16479 | 05/08/2021 | FLICK ANTICIMEX PTY LTD | 2021 / 2022 ANNUAL SERVICE FEE | \$ 4,375.80 | MUNI |
| EFT16480 | 05/08/2021 | HERSEY'S SAFETY PTY LTD | SAFETY AND HARDWARE SUPPLIES | \$ 3,070.65 | MUNI |
| EFT16481 | 05/08/2021 | HUTTON AND NORTHEY SALES | ELECTRICITY CHARGES - METER READING AT 5 WALTON STREET | \$ 536.81 | MUNI |
| EFT16482 | 05/08/2021 | IT VISION USER GROUP INC | 2021 /2022 MEMBERSHIP FEE | \$ 748.00 | MUNI |
| EFT16483 | 05/08/2021 | INSTITUTE OF PUBLIC WORKS ENGINEERING | 2021 STAFF MEMBERSHIP FEE | \$ 159.50 | MUNI |
| EFT16484 | 05/08/2021 | LGIS RISK MANAGEMENT | 2020 / 2021 REGIONAL RISK CO-ORDINATOR FEE SECOND INSTALMENT | \$ 4,619.98 | MUNI |
| EFT16485 | 05/08/2021 | LANDGATE | GROSS RENTAL VALUATIONS & RURAL UV'S CHARGEABLE SCHEDULES | \$ 157.34 | MUNI |
| EFT16486 | 05/08/2021 | LOCAL GOVERNMENT WORKS ASSOCIATION | STAFF REGISTRATIONS - WORKS AND PARKS CONFERENCE | \$ 2,255.00 | MUNI |
| EFT16487 | 05/08/2021 | MCMILES INDUSTRIES PTY LTD | DAM PUMP REPAIRS, SWIMMING POOL PLANT REPAIRS | \$ 970.00 | MUNI |
| EFT16488 | 05/08/2021 | NEU-TECH AUTO ELECTRICS | PLANT PARTS & REPAIRS - CREW CAB TRUCK, TIPPER TRUCK, UTE | \$ 1,740.20 | MUNI |
| EFT16489 | 05/08/2021 | OSHGROUPE WEST PERTH | STAFF FITNESS FOR WORK INITIAL ATTENDANCE AND REPORT | \$ 1,725.50 | MUNI |
| EFT16490 | 05/08/2021 | PESTWEST STARKEYS | DS215 WHITE INSECT KILLER FOR CREC AND WORKS DEPOT | \$ 1,236.76 | MUNI |
| EFT16491 | 05/08/2021 | RE GEORGE | PLANT HIRE - GRAVE DIGGING | \$ 539.00 | MUNI |
| EFT16492 | 05/08/2021 | SWIMMING POOL LEAK LOCATION SERVICE | LEAK DETECTION SERVICES - OUTDOOR SWIMMING POOL | \$ 7,350.00 | MUNI |
| EFT16493 | 05/08/2021 | TELSTRA | PHONE AND INTERNET CHARGES | \$ 94.89 | MUNI |
| EFT16494 | 05/08/2021 | TIKTECH SOLUTIONS | 2021 HALF YEARLY SUPPORT FEE | \$ 275.00 | MUNI |
| EFT16495 | 05/08/2021 | WALLIS COMPUTER SOLUTIONS | 2021 / 2022 ANNUAL CONTRACT - SOPHOS UTM MANAGED SOLUTION | \$ 1,518.00 | MUNI |
| EFT16496 | 05/08/2021 | WESTERN MECHANICAL CORRIGIN | PLANT PARTS - TIPPER TRUCK | \$ 425.74 | MUNI |

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

| CHQ/EFT | DATE | NAME | DESCRIPTION | AMOUNT | BANK |
|----------|------------|---|--|---------------|------|
| EFT16497 | 05/08/2021 | WHEATBELT BUSINESS NETWORK | 2021 / 2022 MEMBERSHIP FEE | \$ 1,500.00 | MUNI |
| EFT16498 | 12/08/2021 | DEPT OF MINES, INDUSTRY REGULATION & SAFETY | BUILDING SERVICES LEVIES FOR JULY 2021 | \$ 113.30 | MUNI |
| EFT16499 | 12/08/2021 | TELSTRA | PHONE AND INTERNET CHARGES | \$ 1,057.18 | MUNI |
| EFT16502 | 12/08/2021 | CHILD SUPPORT AGENCY | PAYROLL DEDUCTIONS | \$ 45.99 | MUNI |
| EFT16503 | 12/08/2021 | SALARY PACKAGING AUSTRALIA | SALARY PACKAGING PAYROLL DEDUCTIONS | \$ 451.20 | MUNI |
| EFT16504 | 13/08/2021 | LGIS INSURANCE BROKING | 2021 / 2022 INSURANCE PREMIUMS | \$ 2,919.95 | MUNI |
| EFT16505 | 13/08/2021 | LGISWA | 2021 / 2022 INSURANCE PREMIUMS | \$ 169,440.44 | MUNI |
| EFT16506 | 20/08/2021 | AUSTRALIA POST | POSTAGE CHARGES FOR JULY 2021 | \$ 1,545.64 | MUNI |
| EFT16507 | 20/08/2021 | AVON WASTE | RUBBISH COLLECTION SERVICE FOR JULY 2021 | \$ 18,536.96 | MUNI |
| EFT16508 | 20/08/2021 | BOC LIMITED | CONTAINER SERVICE FEE FOR POOL - MEDICAL OXYGEN | \$ 12.54 | MUNI |
| EFT16509 | 20/08/2021 | CELLARBRATIONS @ CORRIGIN | REFRESHMENTS AND CATERING SUPPLIES | \$ 125.99 | MUNI |
| EFT16510 | 20/08/2021 | CENTRAL COUNTRY ZONE WALGA | 2021 /2022 ANNUAL SUBSCRIPTION | \$ 2,200.00 | MUNI |
| EFT16511 | 20/08/2021 | CORRIGIN CAFE | REFRESHMENTS AND CATERING | \$ 380.00 | MUNI |
| EFT16512 | 20/08/2021 | CORRIGIN HARDWARE | HARDWARE SUPPLIES | \$ 4,441.55 | MUNI |
| EFT16513 | 20/08/2021 | CORRIGIN HISTORICAL SOCIETY (INC) | 2021 / 2022 LCIS INSURANCE CONTRIBUTION | \$ 1,236.44 | MUNI |
| EFT16514 | 20/08/2021 | CORRIGIN OFFICE SUPPLIES | STATIONERY SUPPLIES | \$ 624.22 | MUNI |
| EFT16515 | 20/08/2021 | DAVES TREE SERVICE | REMOVAL OF DEAD TREES OVER BILBARIN-QUAIRADING ROAD | \$ 2,860.00 | MUNI |
| EFT16516 | 20/08/2021 | DEPARTMENT OF PREMIER AND CABINET | ADVERTISING - WAR MEMORIAL SWIMMING POOL REPEAL LOCAL LAW 2021 | \$ 140.40 | MUNI |
| EFT16517 | 20/08/2021 | EXURBAN PTY LTD | TOWN PLANNING CONSULTANCY SERVICES FOR JULY 2021 | \$ 6,793.57 | MUNI |
| EFT16518 | 20/08/2021 | FIRST HEALTH SERVICES | CORRIGIN MEDICAL CENTRE SERVICE FEE FOR AUGUST 2021 | \$ 11,880.00 | MUNI |
| EFT16519 | 20/08/2021 | IGA CORRIGIN | REFRESHMENTS AND CATERING SUPPLIES | \$ 217.70 | MUNI |
| EFT16520 | 20/08/2021 | KATEMS SUPERMARKET | REFRESHMENTS AND CATERING SUPPLIES | \$ 354.51 | MUNI |
| EFT16521 | 20/08/2021 | LANDGATE | MINING TENEMENTS CHARGABLE SCHEDULE | \$ 41.30 | MUNI |
| EFT16522 | 20/08/2021 | LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA | STAFF TRAINING - GRANT WRITING AND BUSINESS CASE WORKSHOP | \$ 850.00 | MUNI |
| EFT16523 | 20/08/2021 | LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE | 2021 / 2022 ANNUAL FEE - ANALYTICAL SERVICES | \$ 509.30 | MUNI |
| EFT16524 | 20/08/2021 | MARKETFORCE | ADVERTISING - DEATH NOTICE, NOTICE OF ADOPTION OF PLANS | \$ 426.41 | MUNI |
| EFT16525 | 20/08/2021 | MCLEODS BARRISTERS & SOLICITORS | PREPARATION OF LEASES FOR COMMUNITY ORGANISATIONS | \$ 319.00 | MUNI |
| EFT16526 | 20/08/2021 | MCMILES INDUSTRIES PTY LTD | POOL PLANT REPAIRS | \$ 100.00 | MUNI |
| EFT16527 | 20/08/2021 | NEU-TECH AUTO ELECTRICS | PLANT SERVICE & REPAIRS - TOYOTA KLUGER | \$ 1,000.73 | MUNI |
| EFT16528 | 20/08/2021 | RACHEL BAIRSTOW | STAFF REIMBURSEMENT | \$ 129.00 | MUNI |
| EFT16529 | 20/08/2021 | STS HEALTH | ANNUAL SERVICE AND TESTING OF STERILISER AT DENTAL SURGERY | \$ 1,373.35 | MUNI |
| EFT16530 | 20/08/2021 | SCAVENGER FIRE & SAFETY | 6 MONTHLY SERVICE OF FIRE EQUIPMENT | \$ 3,387.67 | MUNI |
| EFT16531 | 20/08/2021 | SQUIRE PATTON BOGGS (AU) | LEGAL ADVICE AND REPRESENTATION - CREC | \$ 2,979.90 | MUNI |
| EFT16532 | 20/08/2021 | STAR TRACK EXPRESS PTY LTD | FREIGHT CHARGES | \$ 59.38 | MUNI |

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

| CHQ/EFT | DATE | NAME | DESCRIPTION | AMOUNT | BANK |
|----------|------------|---|---|--------------|------|
| EFT16533 | 20/08/2021 | STIRLING FREIGHT EXPRESS | FREIGHT CHARGES | \$ 838.04 | MUNI |
| EFT16534 | 20/08/2021 | T-QUIP | LINE MARKING PAINT FOR TOWN OVAL | \$ 1,873.10 | MUNI |
| EFT16535 | 20/08/2021 | THE WORKWEAR GROUP PTY LTD | STAFF UNIFORM | \$ 229.80 | MUNI |
| EFT16536 | 20/08/2021 | TOLL TRANSPORT PTY LTD | FREIGHT CHARGES | \$ 10.73 | MUNI |
| EFT16537 | 20/08/2021 | WALLIS COMPUTER SOLUTIONS | 2021 / 2022 ANNUAL FEES - MANAGED SERVICES AGREEMENTS | \$ 40,660.13 | MUNI |
| EFT16538 | 20/08/2021 | WESFARMERS KLEENHEAT GAS PTY LTD | BULK LPG DELIVERY - CREC | \$ 682.61 | MUNI |
| EFT16539 | 20/08/2021 | WESTERN AUSTRALIAN ELECTORAL COMMISSION | REPLACEMENT BALLOT BOXES FOR COUNCIL ELECTION | \$ 20.00 | MUNI |
| EFT16540 | 23/08/2021 | AUSTRALIAN TAXATION OFFICE | BAS PAYMENT FOR JULY 2021 | \$ 27,825.00 | MUNI |
| EFT16541 | 23/08/2021 | HAWK CONCRETE FLOOR COATINGS | 50% DEPOSIT - INSTALLATION OF FLOORING AT SWIMMING POOL | \$ 21,316.64 | MUNI |
| EFT16542 | 26/08/2021 | ALLWEST PLANT HIRE AUSTRALIA PTY LTD | PLANT HIRE - CULVERT/FLOODWAY CLEARING, MAINTENANCE GRADING | \$ 4,779.50 | MUNI |
| EFT16543 | 26/08/2021 | AMPAC DEBT RECOVERY (WA) PTY LTD | DEBT RECOVERY AND ASSOCIATED LEGAL FEES | \$ 754.48 | MUNI |
| EFT16544 | 26/08/2021 | BEST OFFICE SYSTEMS | TONER CARTRIDGE FOR RICOH PRINTER | \$ 185.00 | MUNI |
| EFT16545 | 26/08/2021 | BORAL CONSTRUCTION MATERIALS GROUP LTD | EMULSION, PATCHING ASPHALT | \$ 5,432.21 | MUNI |
| EFT16546 | 26/08/2021 | BROWNLEY'S PLUMBING & GAS | REPLACE TOILET IN MEDICAL CENTRE AND SHIRE UNIT | \$ 1,666.72 | MUNI |
| EFT16547 | 26/08/2021 | CONNELLY IMAGES | SIGNS FOR DOG EXERCISE AREAS | \$ 418.06 | MUNI |
| EFT16548 | 26/08/2021 | CORRIGIN OFFICE SUPPLIES | STATIONERY SUPPLIES | \$ 96.80 | MUNI |
| EFT16549 | 26/08/2021 | CORRIGIN TYREPOWER | REPLACEMENT TYRE FOR HILUX UTE | \$ 164.00 | MUNI |
| EFT16550 | 26/08/2021 | DEPARTMENT OF PREMIER AND CABINET | ADVERTISING - CEMETERY FEES AND CHARGES 2021 | \$ 290.88 | MUNI |
| EFT16551 | 26/08/2021 | GREAT SOUTHERN FUEL SUPPLIES | FUEL SUPPLIES FOR JULY 2021 | \$ 20,490.28 | MUNI |
| EFT16552 | 26/08/2021 | HARRIS ZUGLIAN ELECTRICS | ELECTRICAL REPAIRS - ADVENTURE PLAYGROUND, CWA, SHIRE HOUSE | \$ 2,477.95 | MUNI |
| EFT16553 | 26/08/2021 | JOONDALUP RESORT | ACCOMMODATION FOR STAFF TRAINING | \$ 585.00 | MUNI |
| EFT16554 | 26/08/2021 | MARKET CREATIONS AGENCY | BUSINESS CARDS FOR MANAGER OF WORKS AND SERVICES | \$ 176.00 | MUNI |
| EFT16555 | 26/08/2021 | NARROGIN GLASS | REPLACE BROKEN WINDOW AT CREC | \$ 1,104.40 | MUNI |
| EFT16556 | 26/08/2021 | OFFICE OF REGIONAL ARCHITECTURE | ARCHITECTURAL SERVICES - WELLNESS CENTRE REDEVELOPMENT | \$ 2,466.20 | MUNI |
| EFT16557 | 26/08/2021 | OFFICE OF THE AUDITOR GENERAL | 2019 / 2020 AUDIT FEES | \$ 55,605.00 | MUNI |
| EFT16558 | 26/08/2021 | OSHGROUPE WEST PERTH | STAFF FITNESS FOR WORK SUPPLEMENTARY REPORT | \$ 532.40 | MUNI |
| EFT16559 | 26/08/2021 | SOURCE MY PARTS PTY LTD | PLANT PARTS - ROLLERS | \$ 4,042.15 | MUNI |
| EFT16560 | 26/08/2021 | TERRY BARRON | STAFF REIMBURSEMENT | \$ 23.00 | MUNI |
| EFT16561 | 26/08/2021 | TELSTRA | PHONE CHARGES | \$ 212.26 | MUNI |
| EFT16562 | 26/08/2021 | TOWN TEAM MOVEMENT | STAFF REGISTRATIONS - TOWN TEAMS STATE PLACEMAKING CONFERENCE | \$ 800.00 | MUNI |
| EFT16563 | 26/08/2021 | TURF CARE WA PTY LTD | TURF CONSULTING ASSISTANCE FOR TOWN OVAL AND CRICKET PITCH | \$ 400.00 | MUNI |
| EFT16564 | 26/08/2021 | WESTERN MECHANICAL CORRIGIN | PLANT SERVICE & REPAIRS - GRADER, ROLLER, WATER TRUCK, CREW CAB | \$ 2,734.76 | MUNI |
| EFT16565 | 26/08/2021 | CHILD SUPPORT AGENCY | PAYROLL DEDUCTIONS | \$ 35.91 | MUNI |
| EFT16566 | 26/08/2021 | MUNICIPAL EMPLOYEES UNION | PAYROLL DEDUCTIONS | \$ 41.00 | MUNI |

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

| CHQ/EFT | DATE | NAME | DESCRIPTION | AMOUNT | BANK |
|-----------|------------|---|--|--------------|------|
| EFT16567 | 26/08/2021 | SALARY PACKAGING AUSTRALIA | SALARY PACKAGING PAYROLL DEDUCTIONS | \$ 451.20 | MUNI |
| EFT16568 | 26/08/2021 | SHIRE OF CORRIGIN OUTSIDE STAFF SOCIAL CLUB | PAYROLL DEDUCTIONS | \$ 110.00 | MUNI |
| EFT16570 | 30/08/2021 | TELSTRA | PHONE AND INTERNET CHARGES | \$ 1,051.46 | MUNI |
| DD13268.1 | 1/08/2021 | WESTNET PTY LTD | INTERNET CHARGES | \$ 89.95 | MUNI |
| DD13269.1 | 1/08/2021 | WESTNET PTY LTD | INTERNET CHARGES | \$ 149.95 | MUNI |
| DD13315.1 | 2/08/2021 | NATIONAL AUSTRALIA BANK | CREDIT CARD PAYMENTS | \$ 3,204.95 | MUNI |
| DD13306.1 | 11/08/2021 | AWARE SUPER | PAYROLL DEDUCTIONS | \$ 8,353.60 | MUNI |
| DD13306.2 | 11/08/2021 | MLC NAVIGATOR RETIREMENT PLAN | PAYROLL DEDUCTIONS | \$ 111.00 | MUNI |
| DD13306.3 | 11/08/2021 | HOSTPLUS SUPERANNUATION FUND | SUPERANNUATION CONTRIBUTIONS | \$ 319.29 | MUNI |
| DD13306.4 | 11/08/2021 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS | \$ 2,519.11 | MUNI |
| DD13306.5 | 11/08/2021 | BT SUPER FOR LIFE | SUPERANNUATION CONTRIBUTIONS | \$ 445.69 | MUNI |
| DD13306.6 | 11/08/2021 | REST SUPERANNUATION | SUPERANNUATION CONTRIBUTIONS | \$ 412.66 | MUNI |
| DD13306.7 | 11/08/2021 | CATHOLIC SUPER | SUPERANNUATION CONTRIBUTIONS | \$ 673.20 | MUNI |
| DD13306.8 | 11/08/2021 | NETWEALTH SUPERANNUATION | SUPERANNUATION CONTRIBUTIONS | \$ 136.04 | MUNI |
| DD13306.9 | 11/08/2021 | CBUS SUPER INCOME STREAM | SUPERANNUATION CONTRIBUTIONS | \$ 51.13 | MUNI |
| DD13344.1 | 19/08/2021 | CLASSIC FUNDING GROUP PTY LTD | RESOURCE CENTRE PHOTOCOPIER LEASE PAYMENT | \$ 237.60 | MUNI |
| DD13314.1 | 21/08/2021 | TELSTRA | TELSTRA INTEGRATED MESSAGING - HARVEST BAN SMS SERVICE | \$ 1,050.73 | MUNI |
| DD13349.1 | 25/08/2021 | AWARE SUPER | PAYROLL DEDUCTIONS | \$ 8,514.45 | MUNI |
| DD13349.2 | 25/08/2021 | MLC NAVIGATOR RETIREMENT PLAN | PAYROLL DEDUCTIONS | \$ 111.00 | MUNI |
| DD13349.3 | 25/08/2021 | HOSTPLUS SUPERANNUATION FUND | SUPERANNUATION CONTRIBUTIONS | \$ 319.29 | MUNI |
| DD13349.4 | 25/08/2021 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS | \$ 2,549.02 | MUNI |
| DD13349.5 | 25/08/2021 | BT SUPER FOR LIFE | SUPERANNUATION CONTRIBUTIONS | \$ 445.69 | MUNI |
| DD13349.6 | 25/08/2021 | REST SUPERANNUATION | SUPERANNUATION CONTRIBUTIONS | \$ 412.66 | MUNI |
| DD13349.7 | 25/08/2021 | CATHOLIC SUPER | SUPERANNUATION CONTRIBUTIONS | \$ 673.20 | MUNI |
| DD13349.8 | 25/08/2021 | NETWEALTH SUPERANNUATION | SUPERANNUATION CONTRIBUTIONS | \$ 31.56 | MUNI |
| DD13349.9 | 25/08/2021 | CBUS SUPER INCOME STREAM | SUPERANNUATION CONTRIBUTIONS | \$ 39.95 | MUNI |
| DD13277.1 | 2/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 1,040.30 | LIC |
| DD13279.1 | 3/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 3,527.00 | LIC |
| DD13281.1 | 4/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 287.65 | LIC |
| DD13284.1 | 5/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 667.45 | LIC |
| DD13287.1 | 6/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 581.45 | LIC |
| DD13289.1 | 9/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 1,211.35 | LIC |
| DD13295.1 | 10/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 1,344.00 | LIC |
| DD13309.1 | 11/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 10,493.20 | LIC |

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

| CHQ/EFT | DATE | NAME | DESCRIPTION | AMOUNT | BANK |
|----------------|-------------|-------------------------|--|---------------|-------------|
| DD13311.1 | 12/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 1,754.75 | LIC |
| DD13317.1 | 13/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 4,105.10 | LIC |
| DD13320.1 | 16/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 562.65 | LIC |
| DD13326.1 | 17/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 612.55 | LIC |
| DD13328.1 | 19/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 925.55 | LIC |
| DD13330.1 | 19/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 29.20 | LIC |
| DD13339.1 | 20/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 225.05 | LIC |
| DD13341.1 | 23/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 2,160.80 | LIC |
| DD13343.1 | 24/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 724.55 | LIC |
| DD13347.1 | 25/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 575.95 | LIC |
| DD13358.1 | 26/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 1,050.90 | LIC |
| DD13361.1 | 27/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 231.55 | LIC |
| DD13366.1 | 30/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 467.85 | LIC |
| DD13368.1 | 31/08/2021 | DEPARTMENT OF TRANSPORT | DOT DIRECT DEBIT | \$ 1,669.45 | LIC |
| JNL | 12/08/2021 | PAYROLL | FORTNIGHTLY PAYROLL PAYMENT PPE 11/08/2021 | \$ 59,665.36 | MUNI |
| JNL | 26/08/2021 | PAYROLL | FORTNIGHTLY PAYROLL PAYMENT PPE 25/08/2021 | \$ 60,138.85 | MUNI |

\$ 787,683.82

| | |
|--|----------------------|
| MUNICIPAL ACCOUNT PAYMENTS | \$ 751,042.72 |
| TRUST ACCOUNT PAYMENTS | \$ 2,392.80 |
| LICENSING ACCOUNT PAYMENTS | \$ 34,248.30 |
| EDNA STEVENSON TRUST ACCOUNT PAYMENTS | \$ - |
| | \$ 787,683.82 |

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

I, J, 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 16 / 8 / 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 June 2021 to 28 July 2021

Cardholder Limit: \$10,000

Transaction record for: MRS NATALIE ANITA MANTON

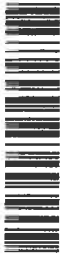
| Date | Amount A\$ | Details | Explanation | Amount NOT subject to GST | Amount subject to GST | GST component (1/11th of the amount subject to GST) | Reference |
|-----------------------|--------------|----------------------------------|---|---------------------------|-----------------------|---|-------------|
| 12 Jul 2021 | \$899.00 ✓ | NARROGIN BETTA HOME NARROGIN | Dishwasher for admin building | | | | 74564451190 |
| 12 Jul 2021 | \$531.00 ✓ | LOCAL GOVERNMENT MANA EAST PERTH | Subscription LG Professionals WA | | | | 74940521189 |
| 15 Jul 2021 | \$161.00 ✓ | CORRIGIN HOTEL CORRIGIN | Councillor meals | | | | 74564501195 |
| 23 Jul 2021 | \$1,558.00 ✓ | KESTREL AU PTY LTD HALLETT COVE | Weather reader Bush Fire Control officers | | | | 74940521203 |
| Total for this period | \$3,149.00 | | Totals | | | | |

Employee declaration

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

Cardholder signature: *N. Manton*

Date: 12/8/21



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: MS KYLIE ANN CALEY

Account No:

Statement Period: 29 June 2021 to 28 July 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 |
|-----------------------|------------|-------------------------------|---|---------------------------|-----------------------|---|-------------|
| 26 Jul 2021 | \$55.95 ✓ | POST CORRIGIN LPO CO CORRIGIN | GIFT CARD - VAL WHITING PIXEL BANNER | | | | 74813841204 |
| Total for this period | \$55.95 | | Totals | | | | |

Employee declaration

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

Cardholder signature: *MS Kaley*

Date: *4.8.21*

209/2/1/01/M01292/S003709/1007417



SHIRE OF CORRIGIN

MONTHLY FINANCIAL REPORT **(Containing the Statement of Financial Activity)** **For the period ending 31 August 2021**

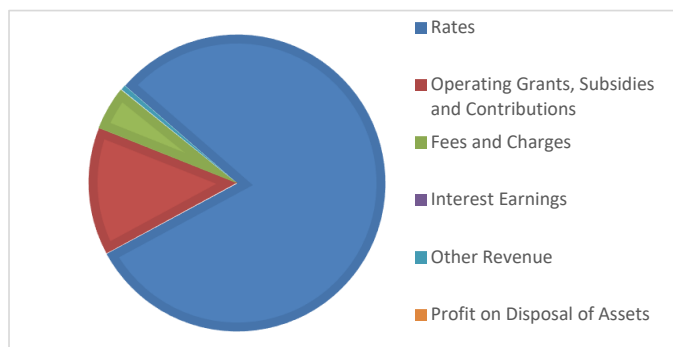
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT)
REGULATIONS 1996

TABLE OF CONTENTS

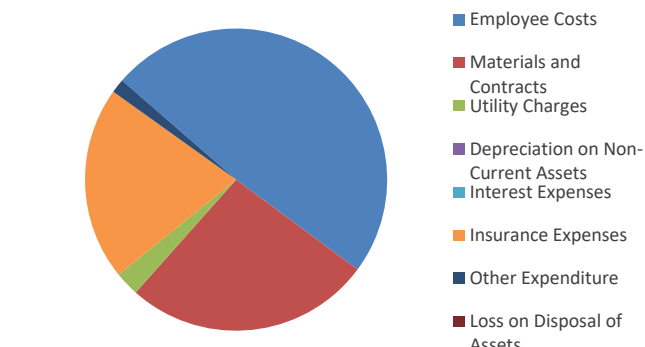
| | |
|--|----|
| Statement of Financial Activity by Program | 5 |
| Statement of Financial Activity by Nature or Type | 7 |
| Basis of Preparation | 8 |
| Note 1 Statement of Financial Activity Information | 9 |
| Note 2 Cash and Financial Assets | 11 |
| Note 3 Recivables | 12 |
| Note 4 Other Current Assets | 13 |
| Note 5 Payables | 14 |
| Note 6 Rate Revenue | 15 |
| Note 7 Disposal of Assets | 16 |
| Note 8 Capital Acquisitions | 17 |
| Note 9 Borrowings | 19 |
| Note 10 Cash Reserves | 20 |
| Note 11 Other Current Liabilities | 21 |
| Note 12 Operating Grants and Contributions | 22 |
| Note 13 Non Operating Grants and Contributions | 23 |
| Note 14 Trust Fund | 24 |
| Note 15 Explanation of Variances | 25 |

OPERATING ACTIVITIES

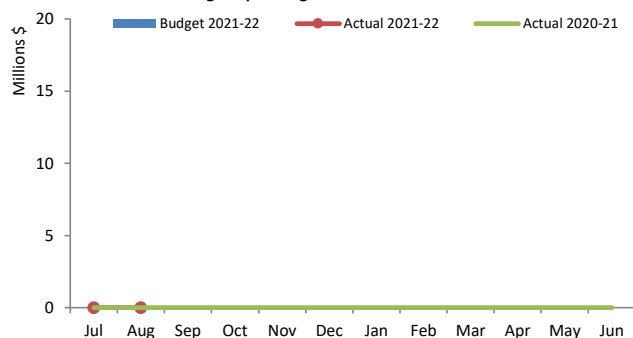
OPERATING REVENUE



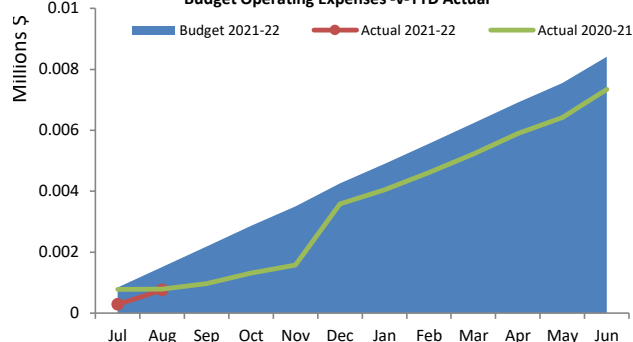
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

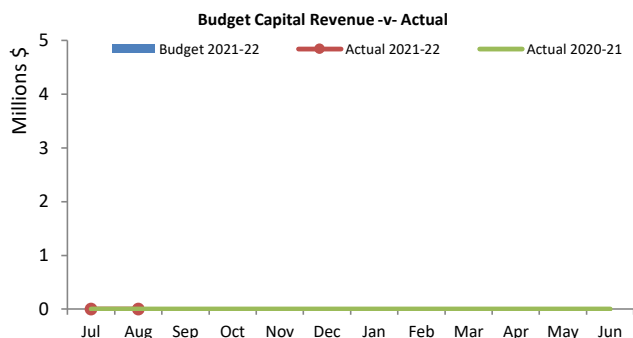


Budget Operating Expenses -v- YTD Actual

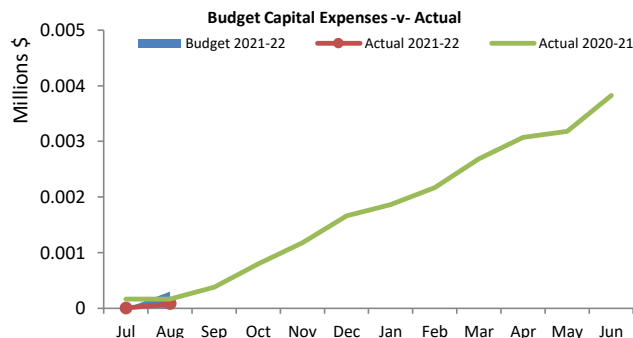


INVESTING ACTIVITIES

CAPITAL REVENUE



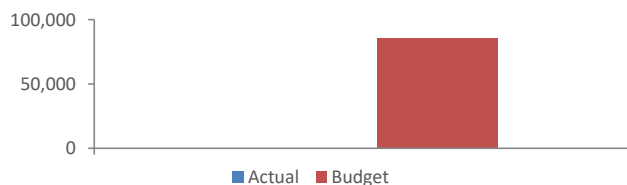
CAPITAL EXPENSES



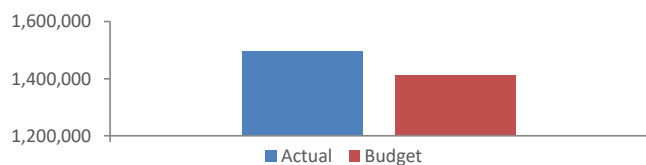
FINANCING ACTIVITIES

BORROWINGS

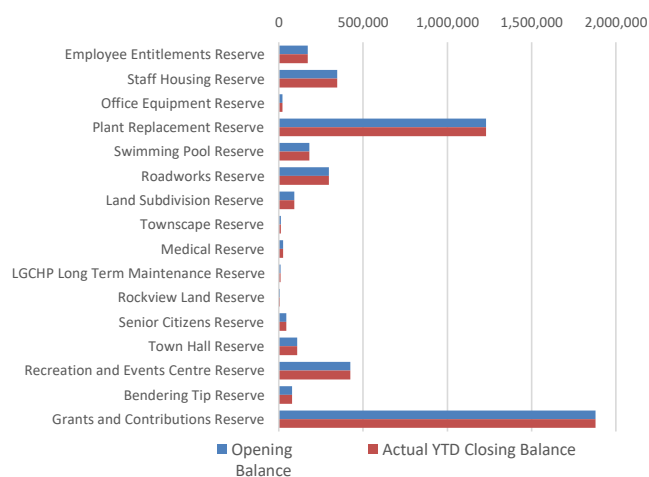
Principal Repayments



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 | \$3.30 M | \$3.53 M | \$0.24 M |
| Refer to Statement of Financial Activity | | | | |

| Cash and cash equivalents | | |
|---|----------|------------|
| | \$7.32 M | % of total |
| Unrestricted Cash | \$2.39 M | 32.7% |
| Restricted Cash | \$4.93 M | 67.3% |
| Refer to Note 2 - Cash and Financial Assets | | |

| Payables | | |
|----------------------------|----------|---------------|
| | \$0.11 M | % Outstanding |
| Trade Payables | \$0.08 M | |
| 0 to 30 Days | | 100.0% |
| 30 to 90 Days | | 0.0% |
| Over 90 Days | | 0% |
| Refer to Note 5 - Payables | | |

| Receivables | | |
|-------------------------------|----------|---------------|
| | \$1.83 M | % Collected |
| Rates Receivable | \$1.63 M | 44.2% |
| Trade Receivable | \$0.20 M | % Outstanding |
| 30 to 90 Days | | 2.7% |
| Over 90 Days | | 0.7% |
| 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 | \$2.40 M | \$2.62 M | \$0.22 M |
| Refer to Statement of Financial Activity | | | |

| Rates Revenue | | |
|--------------------------------|----------|------------|
| YTD Actual | \$2.73 M | % Variance |
| YTD Budget | \$2.73 M | 0.0% |
| Refer to Note 6 - Rate Revenue | | |

| Operating Grants and Contributions | | |
|---|----------|------------|
| YTD Actual | \$0.47 M | % Variance |
| YTD Budget | \$0.44 M | 8.0% |
| Refer to Note 12 - Operating Grants and Contributions | | |

| Fees and Charges | | |
|--|----------|------------|
| YTD Actual | \$0.16 M | % Variance |
| YTD Budget | \$0.15 M | 7.6% |
| 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) | \$0.30 M | \$0.03 M | (\$0.27 M) |
| Refer to Statement of Financial Activity | | | |

| Proceeds on sale | | |
|--------------------------------------|----------|----------|
| YTD Actual | \$0.00 M | % |
| Adopted Budget | \$0.35 M | (100.0%) |
| Refer to Note 7 - Disposal of Assets | | |

| Asset Acquisition | | |
|--|----------|---------|
| YTD Actual | \$0.08 M | % Spent |
| Adopted Budget | \$7.23 M | (98.9%) |
| Refer to Note 8 - Capital Acquisitions | | |

| Capital Grants | | |
|--|----------|------------|
| YTD Actual | \$0.12 M | % Received |
| Adopted Budget | \$4.34 M | (97.3%) |
| 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 31 AUGUST 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. | Adminisitration 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 31 AUGUST 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 | 0 | 189 | 189 | 0.00% | |
| General purpose funding - general rates | 6 | 2,730,415 | 2,730,415 | 2,731,779 | 1,364 | 0.05% | |
| General purpose funding - other | | 977,107 | 270,144 | 302,992 | 32,848 | 12.16% | |
| Law, order and public safety | | 56,623 | 13,352 | 14,241 | 889 | 6.66% | |
| Health | | 220,389 | 7,336 | 7,532 | 196 | 2.67% | |
| Education and welfare | | 154,819 | 34,560 | 50,748 | 16,188 | 46.84% | |
| Housing | | 134,890 | 23,676 | 17,718 | (5,958) | (25.16%) | |
| Community amenities | | 307,071 | 51,170 | 51,325 | 155 | 0.30% | |
| Recreation and culture | | 56,510 | 3,276 | 5,684 | 2,408 | 73.50% | |
| Transport | | 275,760 | 182,272 | 182,496 | 224 | 0.12% | |
| Economic services | | 81,834 | 13,630 | 11,041 | (2,589) | (18.99%) | |
| Other property and services | | 82,095 | 13,676 | 8,849 | (4,827) | (35.30%) | |
| | | 5,079,013 | 3,343,507 | 3,384,594 | 41,087 | | |
| Expenditure from operating activities | | | | | | | |
| Governance | | (836,098) | (120,995) | (102,211) | 18,784 | 15.52% | ▲ |
| General purpose funding | | (76,649) | (11,074) | (9,203) | 1,871 | 16.90% | |
| Law, order and public safety | | (228,699) | (30,658) | (30,889) | (231) | (0.75%) | |
| Health | | (664,802) | (115,639) | (63,746) | 51,893 | 44.87% | ▲ |
| Education and welfare | | (383,027) | (72,213) | (43,203) | 29,010 | 40.17% | ▲ |
| Housing | | (164,313) | (33,790) | (15,063) | 18,727 | 55.42% | ▲ |
| Community amenities | | (693,600) | (116,564) | (80,313) | 36,251 | 31.10% | ▲ |
| Recreation and culture | | (1,712,776) | (305,558) | (108,347) | 197,211 | 64.54% | ▲ |
| Transport | | (3,043,437) | (507,532) | (234,166) | 273,366 | 53.86% | ▲ |
| Economic services | | (470,995) | (73,113) | (39,850) | 33,263 | 45.50% | ▲ |
| Other property and services | | (142,084) | (120,650) | (33,352) | 87,298 | 72.36% | ▲ |
| | | (8,416,480) | (1,507,786) | (760,343) | 747,443 | | |
| Non-cash amounts excluded from operating activities | 1(a) | 3,427,358 | 564,770 | 0 | (564,770) | (100.00%) | ▼ |
| Amount attributable to operating activities | | 89,891 | 2,400,491 | 2,624,251 | 223,760 | | |
| Investing Activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 13 | 4,343,146 | 300,110 | 115,684 | (184,426) | (61.45%) | ▼ |
| Proceeds from disposal of assets | 7 | 351,400 | 0 | 0 | 0 | 0.00% | |
| Payments for property, plant and equipment and infrastructure | 8 | (7,229,755) | 0 | (82,631) | (82,631) | 0.00% | ▼ |
| | | (2,535,209) | 300,110 | 33,053 | (267,057) | | |
| Non-cash amounts excluded from investing activities | | 0 | 0 | 0 | 0 | 0.00% | |
| Amount attributable to investing activities | | (2,535,209) | 300,110 | 33,053 | (267,057) | | |
| 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 | 3,297,837 | 3,534,221 | | | |

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 31 AUGUST 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 31 AUGUST 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 | 2,731,779 | 1,364 | 0.05% | |
| Specified area rates | 6 | 0 | 0 | 0 | 0 | 0.00% | |
| Operating grants, subsidies and contributions | 12 | 1,409,081 | 436,284 | 471,277 | 34,993 | 8.02% | |
| Fees and charges | | 694,792 | 148,352 | 159,699 | 11,347 | 7.65% | |
| Service charges | | 0 | 0 | 0 | 0 | 0.00% | |
| Interest earnings | | 41,660 | 6,938 | 3,601 | (3,337) | (48.10%) | |
| Other revenue | | 114,762 | 18,368 | 18,241 | (127) | (0.69%) | |
| Profit on disposal of assets | 7 | 88,304 | 3,150 | 0 | (3,150) | (100.00%) | |
| | | 5,079,014 | 3,343,507 | 3,384,597 | 41,090 | | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (2,332,392) | (388,632) | (370,633) | 17,999 | 4.63% | |
| Materials and contracts | | (1,856,587) | (291,268) | (201,031) | 90,237 | 30.98% | ▲ |
| Utility charges | | (299,425) | (26,710) | (19,859) | 6,851 | 25.65% | |
| Depreciation on non-current assets | | (3,398,229) | (566,278) | 0 | 566,278 | 100.00% | ▲ |
| Interest expenses | | (68,431) | 0 | 0 | 0 | 0.00% | |
| Insurance expenses | | (235,165) | (215,148) | (157,397) | 57,751 | 26.84% | ▲ |
| Other expenditure | | (159,275) | (18,108) | (11,426) | 6,682 | 36.90% | |
| Loss on disposal of assets | 7 | (66,977) | (1,642) | 0 | 1,642 | 100.00% | |
| | | (8,416,481) | (1,507,786) | (760,346) | 747,440 | | |
| Non-cash amounts excluded from operating activities | 1(a) | 3,427,358 | 564,770 | 0 | (564,770) | (100.00%) | ▼ |
| Amount attributable to operating activities | | 89,891 | 2,400,491 | 2,624,251 | 223,760 | | |
| Investing activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 13 | 4,343,146 | 300,110 | 115,684 | (184,426) | (61.45%) | ▼ |
| Proceeds from disposal of assets | 7 | 351,400 | 0 | 0 | 0 | 0.00% | |
| Payments for property, plant and equipment | 8 | (7,229,755) | 0 | (82,631) | (82,631) | 0.00% | ▼ |
| | | (2,535,209) | 300,110 | 33,053 | (267,057) | | |
| Amount attributable to investing activities | | (2,535,209) | 300,110 | 33,053 | (267,057) | | |
| 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 | 3,297,837 | 3,534,221 | | | |

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 00 January 1900

(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) | (3,150) | 0 |
| Movement in employee benefit provisions (non-current) | | 50,456 | | |
| Add: Loss on asset disposals | 7 | 66,977 | 1,642 | 0 |
| Add: Depreciation on assets | | 3,398,229 | 566,278 | 0 |
| Total non-cash items excluded from operating activities | | 3,427,358 | 564,770 | 0 |

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

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

| | | Last Year Closing 30 June 2021 | This Time Last Year 31 August 2020 | Year to Date 31 August 2021 |
|--|----|-----------------------------------|---------------------------------------|--------------------------------|
| Adjustments to net current assets | | | | |
| Less: Reserves - restricted cash | 10 | (4,930,126) | (2,600,855) | (4,930,126) |
| Less: Land Held for Resale - Current | | (80,000) | (60,000) | (80,000) |
| 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 | | (4,621,176) | (2,232,968) | (4,621,176) |

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

Current assets

| | | | | |
|------------------------------------|---|-----------|-----------|-----------|
| Cash and cash equivalents | 2 | 3,187,210 | 2,622,584 | 2,391,242 |
| Financial assets at amortised cost | 2 | 3,053,498 | 2,600,855 | 4,930,126 |
| Rates receivables | 3 | 149,288 | 3,029,407 | 1,630,815 |
| Receivables | 3 | 52,981 | 320,761 | 196,749 |
| Other current assets | 4 | 154,894 | 139,506 | 154,529 |

Less: Current liabilities

| | | | | |
|----------------------|----|-----------|-----------|-----------|
| Payables | 5 | (223,982) | (278,257) | (109,647) |
| Borrowings | 9 | (86,121) | (82,260) | (86,121) |
| Contract liabilities | 11 | (486,846) | (403,330) | (649,467) |
| Provisions | 11 | (302,829) | (345,627) | (302,829) |

Less: Total adjustments to net current assets

| | | | | |
|--|------|-------------|-------------|-------------|
| | 1(b) | (4,621,176) | (2,232,969) | (4,621,176) |
|--|------|-------------|-------------|-------------|

Closing funding surplus / (deficit)

| | | | | |
|--|--|----------------|------------------|------------------|
| | | 876,917 | 5,370,670 | 3,534,221 |
|--|--|----------------|------------------|------------------|

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 JUNE 2021**

NOTE 1

STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(b) Adjusted Net Current Assets

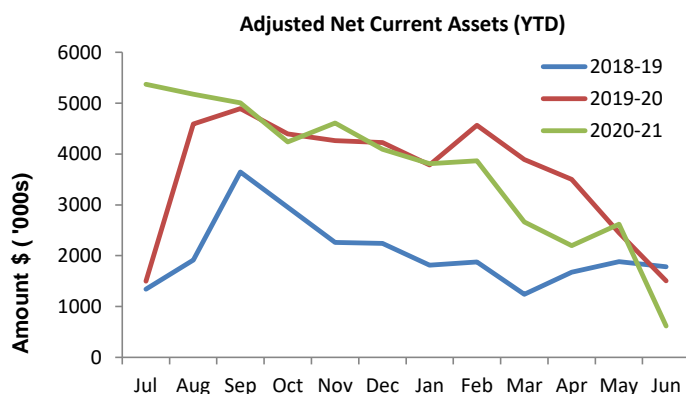
| | Ref Note | Last Years Closing 30 June 2021 | This Time Last Year 31 July 2020 | Year to Date Actual 31 August 2021 |
|--|-------------|------------------------------------|-------------------------------------|---------------------------------------|
| Adjusted Net Current Assets | | \$ | \$ | \$ |
| Current Assets | | | | |
| Short term Investment | 2 | 1,067,143 | 1,931,244 | 1,067,397 |
| Cash Unrestricted | 2 | 243,439 | 691,340 | 1,323,846 |
| Cash Restricted | 2 | 4,930,126 | 2,600,855 | 4,930,126 |
| Receivables - Rates | 3 | 149,288 | 3,029,407 | 1,630,815 |
| Receivables - Other | 3 | 51,953 | 239,437 | 156,709 |
| Accrued Income | | (13,381) | 0 | 0 |
| Interest / ATO Receivable | | 1,028 | 81,324 | 40,040 |
| Inventories | | 88,275 | 79,506 | 74,529 |
| Land held for resale - current | | 80,000 | 60,000 | 80,000 |
| | | 6,597,873 | 8,713,113 | 9,303,461 |
| Less: Current Liabilities | | | | |
| Payables | 5 | (710,829) | (681,588) | (759,116) |
| Provisions - employee | 11 | (302,829) | (345,627) | (302,829) |
| Long term borrowings | 9 | (86,121) | (82,260) | (86,121) |
| | | (1,099,780) | (1,109,475) | (1,148,066) |
| Unadjusted Net Current Assets | | 5,498,093 | 7,603,638 | 8,155,395 |
| Adjustments and exclusions permitted by FM Reg 32 | | | | |
| Less: Cash reserves | 10 | (4,930,126) | (2,600,855) | (4,930,126) |
| Less: Land held for resale | | (80,000) | (60,000) | (80,000) |
| 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 | | 876,918 | 5,370,670 | 3,534,221 |

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)

\$3.53 M

Last Year YTD

Surplus (Deficit)

\$5.37 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 | 1,322,746 | | 1,322,746 | | NAB | | At Call |
| Trust Fund | Cash and cash equivalents | 0 | | 0 | 62,723 | NAB | | At Call |
| Edna Stevenson Trust Fund | Cash and cash equivalents | 0 | | 0 | 902,843 | NAB | | At Call |
| Police Licensing Trust Fund | Cash and cash equivalents | 0 | | 0 | 1,926 | NAB | | At Call |
| Overnight Cash Deposit Facility | Cash and cash equivalents | 1,067,397 | 1,876,628 | 2,944,025 | | 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 | | 2,391,242 | 4,930,126 | 7,321,368 | 967,492 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 2,391,242 | 1,876,628 | 4,267,870 | 967,492 | | | |
| Financial assets at amortised cost | | 0 | 3,053,498 | 3,053,498 | 0 | | | |
| | | 2,391,242 | 4,930,126 | 7,321,368 | 967,492 | | | |

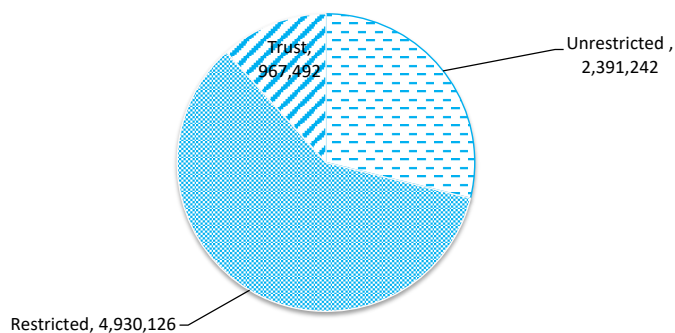
KEY INFORMATION

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.

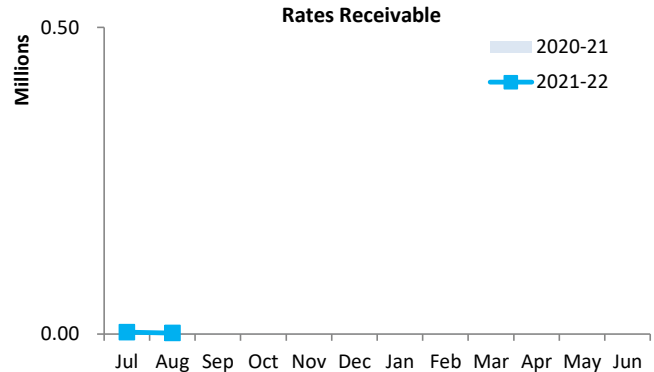
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

| Rates receivable | 30 Jun 2021 | 31 Aug 2021 |
|-----------------------------------|----------------|------------------|
| | \$ | \$ |
| Opening arrears previous years | 155,860 | 149,288 |
| Levied this year | 2,658,045 | 2,772,907 |
| Less - collections to date | (2,664,617) | (1,291,380) |
| Equals current outstanding | 149,288 | 1,630,815 |
| Net rates collectable | 149,288 | 1,630,815 |
| % Collected | 94.7% | 44.2% |

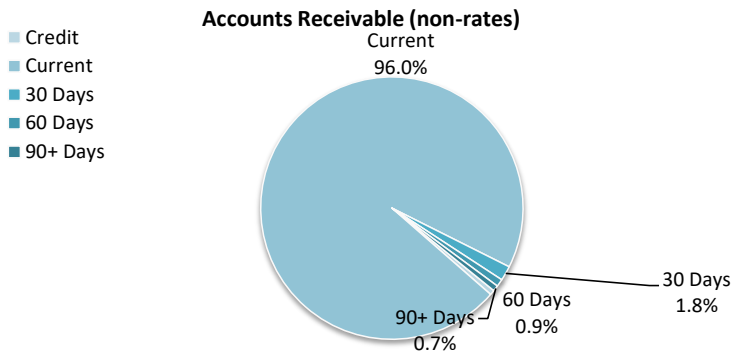


| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (953) | 152,197 | 2,875 | 1,479 | 1,111 | 156,709 |
| Percentage | (0.6%) | 97.1% | 1.8% | 0.9% | 0.7% | |
| Balance per trial balance | | | | | | |
| Sundry receivable | | | | | | 156,709 |
| GST receivable | | | | | | 40,040 |
| Total receivables general outstanding | | | | | | 196,749 |

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 31 August 2021 |
|--|-----------------------------------|-------------------|--------------------|--------------------------------------|
| Other current assets | \$ | \$ | \$ | \$ |
| Inventory | | | | |
| Fuel & Materials | 88,275 | | (13,746) | 74,529 |
| Land held for resale | | | | |
| Cost of acquisition | 80,000 | | | 80,000 |
| Other current assets | | | | |
| Prepayments | 0 | | | 0 |
| Accrued income | (13,381) | | 13,381 | 0 |
| Total other current assets | 154,894 | 0 | (365) | 154,529 |
| 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 | (166) | 0 | 0 | 0 | 0 | (166) |
| Payables - ESL liability | 0 | 0 | 75,291 | 0 | 0 | 75,291 |
| Percentage | 100% | 0% | 0% | 0% | 0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | 75,125 |
| Accrued salaries and wages | | | | | | 2,982 |
| ATO liabilities | | | | | | (2,817) |
| Payroll Creditors | | | | | | 32,204 |
| Accrued Expenses | | | | | | 0 |
| Bonds and Deposits Held | | | | | | 2,157 |
| Accrued Interest on Loans | | | | | | 0 |
| Total payables general outstanding | | | | | | 109,651 |

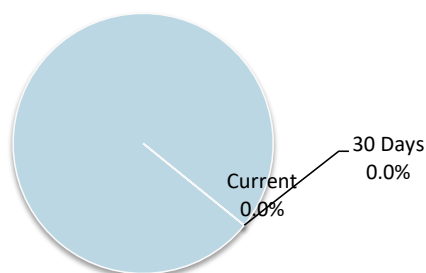
Amounts shown above include GST (where applicable)

KEY INFORMATION

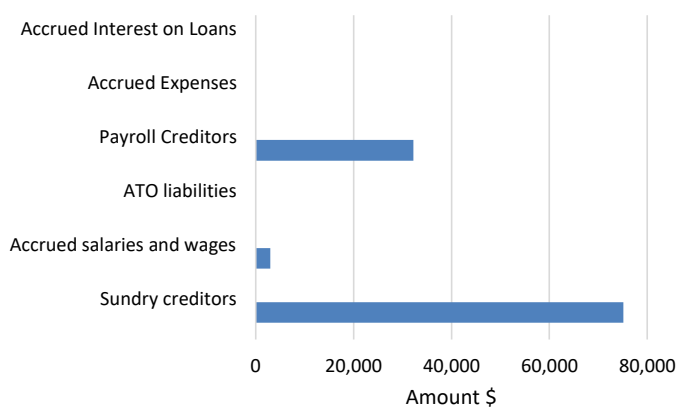
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days

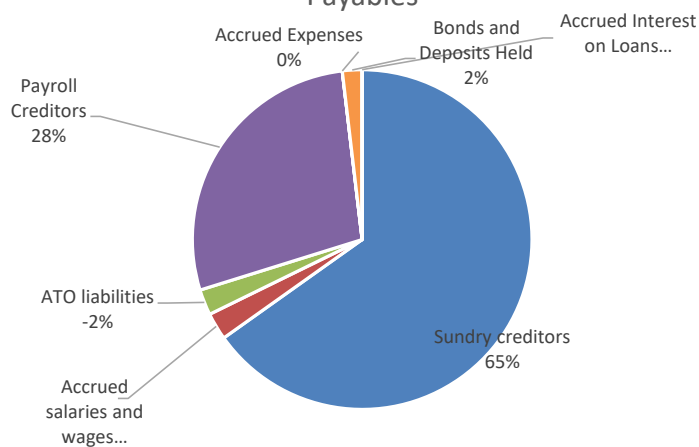
Aged Payables



Payables



Payables



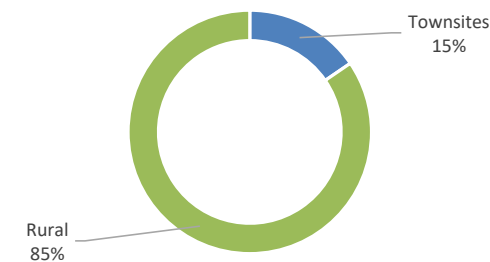
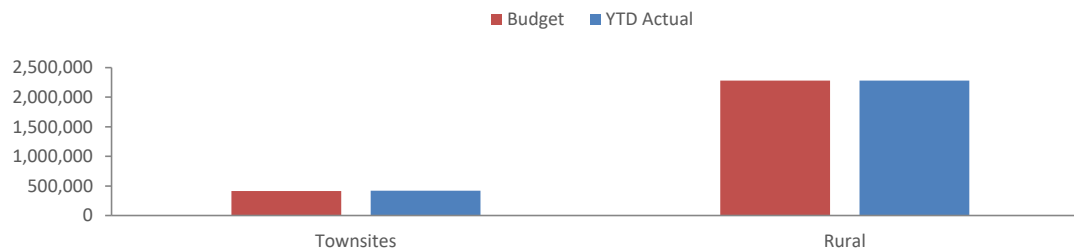
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021**

**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

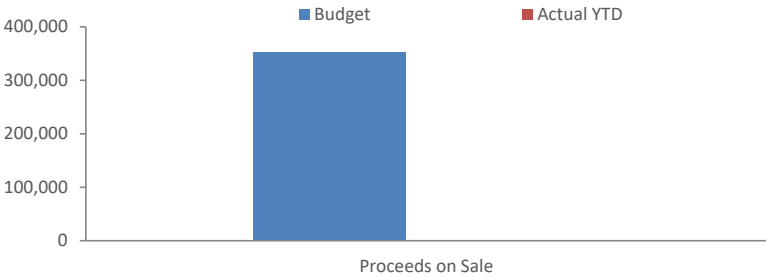
| General rate revenue | Budget | | | | | | | YTD Actual | | | |
|----------------------------------|-----------------------|-------------------------|--------------------|------------------|-----------------|--------------|------------------|------------------|------------------|---------------|------------------|
| | 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 | 1,570 | 0 | 416,996 |
| Unimproved value | | | | | | | | | | | |
| Rural | 0.01278 | 344 | 178,401,735 | 2,279,439 | 0 | 0 | 2,279,439 | 2,279,439 | (206) | 0 | 2,279,233 |
| Sub-Total | | 754 | 182,823,649 | 2,694,865 | 0 | 0 | 2,694,865 | 2,694,865 | 1,364 | 0 | 2,696,229 |
| 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 | | | | 2,731,779 |
| Ex-gratia rates | | | | | | | 41,128 | | | | 41,128 |
| Total general rates | | | | | | | 2,771,543 | | | | 2,772,907 |

KEY INFORMATION

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



| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | |
|------------|---|----------------|----------------|---------------|-----------------|------------|----------|----------|----------|
| | | Net Book | Proceeds | Profit | (Loss) | Net Book | Proceeds | Profit | (Loss) |
| | | Value | | | | Value | | | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | 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 |
| | | 330,073 | 351,400 | 88,304 | (66,977) | 0 | 0 | 0 | 0 |



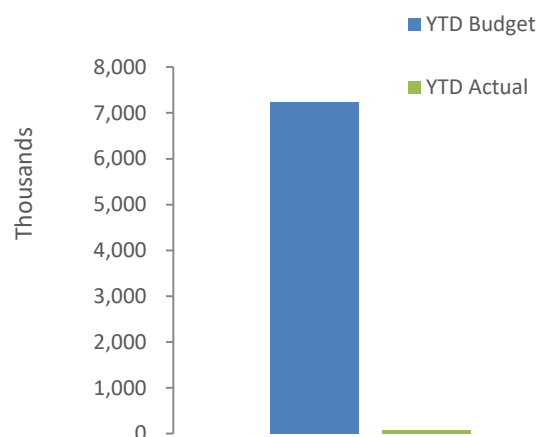
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

| Capital acquisitions | Adopted | | YTD Actual | YTD Actual Variance |
|--|------------------|------------|---------------|------------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Buildings - specialised | 777,821 | 0 | 3,146 | 3,146 |
| Plant and equipment | 1,325,000 | 0 | 0 | 0 |
| Infrastructure - roads | 3,156,759 | 0 | 60,106 | 60,106 |
| Infrastructure - Footpaths | 1,970,175 | 0 | 19,379 | 19,379 |
| Payments for Capital Acquisitions | 7,229,755 | 0 | 82,631 | 82,631 |
| Right of use assets | 0 | 0 | 0 | 0 |
| Total Capital Acquisitions | 7,229,755 | 0 | 82,631 | 82,631 |
| Capital Acquisitions Funded By: | | | | |
| | \$ | \$ | \$ | \$ |
| Capital grants and contributions | 4,343,146 | 300,110 | 115,684 | (184,426) |
| Other (disposals & C/Fwd) | 351,400 | 0 | 0 | 0 |
| 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 | (300,110) | (33,053) | 267,057 |
| Capital funding total | 7,229,755 | 0 | 82,631 | 82,631 |

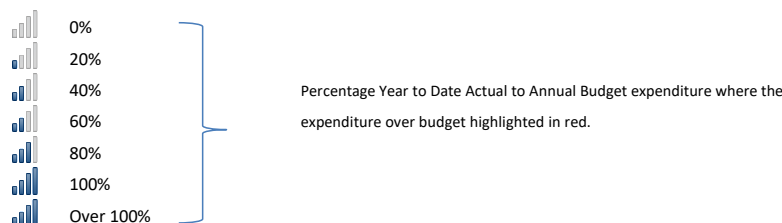
SIGNIFICANT ACCOUNTING POLICIES

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 | 904 | (904) |
| 13282 | Retention of Final Payment for Caravan Park Ablutions | 3,908 | 0 | 0 | 0 |
| 7780 | Wellness Centre Refurbishment | 207,760 | 0 | 2,242 | (2,242) |
| 11186 | Bullaring Hall Asbestos Removal | 80,000 | 0 | 0 | 0 |
| 11187 | Bulyee Toilet Block | 60,000 | 0 | 0 | 0 |
| 11370 | Gorge Rock Toilet Block | 50,000 | 0 | 0 | 0 |
| 11180 | Town Hall Painting & Improvements - Exterior | 50,000 | 0 | 0 | 0 |
| 11185 | Roads Board Conservation Works | 275,000 | 0 | 0 | 0 |
| Plant & Equipment | | | | | |
| 14582 | Purchase and Disposal of 1CR Toyota Prado | 65,000 | 0 | 0 | 0 |
| 7480 | Purchase and Disposal of 4CR Isuzu MUX | 35,000 | 0 | 0 | 0 |
| 7781 | Purchase and Disposal of CR1000 Toyota Kluger | 45,000 | 0 | 0 | 0 |
| 12381 | Purchase and Disposal of Iveco Prime Mover | 200,000 | 0 | 0 | 0 |
| 12377 | Purchase and Disposal of Hino Dutro | 500,000 | 0 | 0 | 0 |
| 15181 | New BFB Truck - Central Brigade | 450,000 | 0 | 0 | 0 |
| 14287 | Major Repair to Horward Bagshaw Spreader | 10,000 | 0 | 0 | 0 |
| 14287 | Purchase and Disposal of Small Plant | 20,000 | 0 | 0 | 0 |
| Infrastructure - Roads | | | | | |
| RG172 | Corrigin Quairading Road | 552,034 | 0 | 0 | 0 |
| WFN007 | Rabbit Proof Fence Road | 1,539,771 | 0 | 59,724 | (59,724) |
| RR003 | Bullaring Pingelly Road | 56,000 | 0 | 0 | 0 |
| RR001 | Bendering Road | 144,500 | 0 | 0 | 0 |
| RR004 | Bullaring Gorge Rock Road | 517,000 | 0 | 382 | (382) |
| MR010 | Yealering Kulin Road | 40,760 | 0 | 0 | 0 |
| MR126 | Adam Street | 70,000 | 0 | 0 | 0 |
| MR018 | Lomos South Road | 72,994 | 0 | 0 | 0 |
| CR011 | Bilbarin Quairading Road | 129,700 | 0 | 0 | 0 |
| CR131 | Hill Street | 21,000 | 0 | 0 | 0 |
| CR142 | Connelly Parade | 13,000 | 0 | 0 | 0 |
| Infrastructure - Other | | | | | |
| 12281 | Footpath Upgrade | 84,336 | 0 | 0 | 0 |
| 13285 | Rotary Park Upgrade | 1,436,599 | 0 | 0 | 0 |
| 10185 | Waste Oil Facility | 25,000 | 0 | 0 | 0 |
| 11390 | Upgrade to Oval Lighting | 374,240 | 0 | 0 | 0 |
| 11293 | Non Slip Coating to Pool facility & Replace Filter in Hydro Pool | 50,000 | 0 | 19,379 | (19,379) |
| | | | 7,229,755 | 0 | 82,631 |
| | | | | | (82,631) |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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 31 AUGUST 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 31 August 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 | (34,717) | 173,588 |
| - Excess Rates - Inc Rec'd in Advance | | 18,213 | | 0 | (10,968) | 7,246 |
| Total other liabilities | | 486,846 | 0 | 208,306 | (45,685) | 649,467 |
| 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 | (45,685) | 952,296 |
| 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 | 167,952 |
| Federal Assistance Grant - Roads | 309,437 | 77,359 | 87,524 |
| Law, order, public safety | | | |
| DFES Grant | 47,023 | 11,756 | 13,381 |
| Education and welfare | | | |
| DPIRD CRC Grant | 106,237 | 26,559 | 24,365 |
| Resource Centre Grant - Miscellaneous | 5,000 | 833 | 0 |
| Recreation and culture | | | |
| Thank a Volunteer Grant | 855 | 0 | 0 |
| Healthways Grant (Park Party) | 3,500 | 0 | 0 |
| Transport | | | |
| Main Roads Direct Grant | 178,056 | 178,056 | 178,056 |
| | 1,216,990 | 436,284 | 471,277 |
| Operating contributions | | | |
| Health | | | |
| ROEROC Scheme Reimbursement Income | 189,091 | 0 | 0 |
| Education and welfare | | | |
| CRC Conference Reimbursement | 500 | 0 | 0 |
| Recreation and culture | | | |
| Community Donations (Park Party) | 2,500 | 0 | 0 |
| | 192,091 | 0 | 0 |
| TOTALS | 1,409,081 | 436,284 | 471,277 |

| 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 | 54,018 | 0 |
| Transport | | | |
| Regional Road Group | 368,023 | 0 | 115,204 |
| Roads to Recovery | 435,275 | 0 | 480 |
| Wheatbelt Secondary Freight Network | 1,289,181 | 0 | 0 |
| Regional Bicycle Network | 42,168 | 0 | 0 |
| 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 | 54,018 | 115,684 |
| Non-operating contributions | | | |
| TOTALS | 4,343,146 | 54,018 | 115,684 |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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 31 Aug 2021 |
|----------------------------------|-----------------------------------|--------------------|-----------------|--------------------------------|
| | \$ | \$ | \$ | \$ |
| Community Funds Held | 64,608 | 0 | (1,925) | 62,683 |
| Edna Stevenson Educational Trust | 902,767 | 77 | 0 | 902,844 |
| Police Licensing | 1,282 | 85,573 | (84,929) | 1,925 |
| Westrail Bus Ticketing | 219 | 289 | (468) | 40 |
| | 968,876 | 85,939 | (87,322) | 967,492 |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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 | | | | |
| General purpose funding - other | 32,848 | 12.16% | Permanent | FAGS funding received is over anticipated budget. Adjustment to be made at budget review. |
| Education and welfare | 16,188 | 46.84% | Timing | YTD income recieved is more than anticipated YTD budget due to Heavy Vehicle license training. |
| Housing | (5,958) | (25.16%) | Timing | YTD income recieved is less than anticipated YTD budget. |
| Recreation and culture | 2,408 | 73.50% | Timing | Oval lighting reimbursements and CREC hire fees have been higher than anticipated YTD budget. |
| Economic services | (2,589) | (18.99%) | Timing | Public utility income is lower than anticipated YTD budget due to heavy rainfall in July. |
| Other property and services | (4,827) | (35.30%) | Timing | Anticipated income is under YTD budget across the program. |
| Expenditure from operating activities | | | | |
| Governance | 18,784 | 15.52% ▲ | Timing | Expenditure is below anticipated YTD budget across program. |
| General purpose funding | 1,871 | 16.90% | Timing | Expenditure is below anticipated budget due to low legal fees. |
| Health | 51,893 | 44.87% ▲ | Timing | Expenditure not yet received from Doctor for period July - September. Depreciation not yet run until after audit. |
| Education and welfare | 29,010 | 40.17% ▲ | Timing | Expenditure is below budget due to depreciation not being run until after the audit |
| Housing | 18,727 | 55.42% ▲ | Timing | Expenditure is below budget due to depreciation not being run until after the audit |
| Community amenities | 36,251 | 31.10% ▲ | Timing | Anticipated YTD expenditure is under YTD budget across the program.Depreciation expense not yet recognised until after the audit. |
| Recreation and culture | 197,211 | 64.54% ▲ | Timing | Expenditure is below budget due to depreciation not being run until after the audit |
| Transport | 273,366 | 53.86% ▲ | Timing | Expenditure is below budget due to depreciation not being run until after the audit |
| Economic services | 33,263 | 45.50% ▲ | Timing | Anticipated YTD expenditure is under YTD budget across the program.Depreciation expense not yet recognised until after the audit. |
| Other property and services | 87,298 | 72.36% ▲ | 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 | (184,426) | (61.45%) ▼ | Timing | Anticipated grant revenue is below YTD budget due to claims not yet made due to capital program being delayed. |



Our Ref: 8288

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mr Des Hickey
President
Shire of Corrigin
PO Box 221
CORRIGIN WA 6375

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Email: info@audit.wa.gov.au

Dear Sir

**ANNUAL FINANCIAL REPORT
INTERIM AUDIT RESULTS FOR THE YEAR ENDING 30 JUNE 2021**

We have completed the interim audit for the year ending 30 June 2021. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to evaluate your overall control environment, but not for the purpose of expressing an opinion on the effectiveness of internal control, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

Management Control Issues

I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the attachment. The matters reported are limited to those deficiencies that were identified during the interim audit that we have concluded are of sufficient importance to merit being reported to management. Some of the matters may be included in our auditor's report in accordance with section 7.9(2) of the *Local Government Act 1995* or regulation 10(3)(a) and (b) of the Local Government (Audit) Regulations 1996. If so, we will inform you before we finalise the report.

This letter has been provided for the purposes of your local government and may not be suitable for other purposes.

We have forwarded a copy of this letter to the CEO. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7620 if you would like to discuss these matters further.

Yours faithfully

STEVEN HOAR
DIRECTOR
FINANCIAL AUDIT
27 July 2021

Attach

SHIRE OF CORRIGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

| INDEX OF FINDINGS Description | RATING | | |
|--|-------------|----------|-------|
| | Significant | Moderate | Minor |
| 1. Information Technology Usage Policy | | ✓ | |
| 2. Employee operating Private Business from Shire Premises | | ✓ | |
| 3. Purchasing and Payment Procedures | | | ✓ |

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 INTERIM AUDIT

1. INFORMATION TECHNOLOGY USAGE POLICY

Finding

We noted that the Shire of Corrigin does not have an Information Technology (IT) Usage Policy. An IT Usage Policy would outline the rules and guidelines with respect to appropriate use of the Shire's IT resources.

Rating: Moderate

Implication

Risk of misuse of the Shire of Corrigin's IT resources.

Recommendation

The Shire of Corrigin implement an IT Usage Policy communicating the policy to staff and ensuring ongoing monitoring of compliance accordingly.

Management comment

The Shire of Corrigin adopted a Shire Mobile Phones and Other Electronic Communication Policy in July 2016. The policy has been reviewed annually.

This existing policy will be amended to include additional information relating to the appropriate use of the IT resources during the next Policy Manual review during the financial year.

Responsible officer: Kylie Caley DCEO

Completion date: 31 October 2021

SHIRE OF CORRIGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. EMPLOYEE OPERATING PRIVATE BUSINESS FROM SHIRE PREMISES

Finding

Our inquiries indicated the Swimming Pool Manager (a Shire employee) is operating a private enterprise from Shire premises by selling food and drink items at the swimming pool. There is no documented agreement approving this arrangement.

Rating: Moderate

Implication

Lack of formal approval with respect to use of Shire premises. Risk of entrance fees for the pool (Shire funds) and sale of the food and drink items (private funds) being allocated incorrectly whether due to fraud or error.

Recommendation

We recommend this arrangement be formally considered by the Shire and if approved then a formal agreement should be prepared and signed stating the terms and responsibilities with respect to the operation of a private business on Shire premises.

Management comment

The majority of pool entrance fees (76%) are paid at the Shire of Corrigin Administration office with the remaining funds (24%) taken at the Corrigin Swimming Pool which reduces the risk of the entry fees and sale of food and drink being allocated incorrectly.

The funds from the sale of food and drink are kept in a separate cash tin to the Shire of Corrigin cash register.

The Pool Manager's current contract expires in September 2021 and the new contract will include provision for secondary employment relating to the sale of food and drink from the pool.

Responsible officer: Natalie Manton CEO & Rachel Bairstow Pool Manager

Completion date: 30 September 2021

SHIRE OF CORRIGIN**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****3. PURCHASING AND PAYMENT PROCEDURES****Finding**

During our procurement and payments testing on a sample basis, we noted the following exceptions:

- One purchase order out of a sample of 20 was dated after the invoice date;
- A private purchase of \$10 was made using the Shire Credit Card however our inquiries indicated the amount was subsequently identified and repaid; and
- The Petty Cash policy states individual transactions using petty cash are not to exceed \$100, however we identified \$150 was withdrawn from petty cash on 22 October 2020 to provide cash to the Container Facility. Our inquiries indicated this transaction occurred because the Facility required cash to provide refunds for container returns and the additional funds could not be sourced from the local bank due to its reduced opening hours.

Rating: Minor**Implication**

Non-compliance with the Shire's Purchasing Policies and Petty Cash Policies, as well as lack of documentation increases the risk of unauthorised or inappropriate purchases being made.

Recommendation

- Purchase orders should be raised for all transactions prior to the expenditure being incurred by the Shire;
- Shire credit cards not be used for personal expenditure; and
- The Shire should comply with the approved Petty Cash Policy. We suggest the policy may require updating to allow for circumstances where cash is required by the Container Facility and the cash cannot be accessed from the bank.

Management comment

Purchase orders should be raised for all transactions prior to the expenditure being incurred by the Shire

Staff have previously been reminded and again recently about the purchasing policy and the requirement to raise purchase orders prior to the expenditure being incurred.

Shire credit cards not be used for personal expenditure

This payment was identified within a timely manner and the responsible officer immediately took action to repay the funds. It was a simple mistake and of an immaterial amount. The Shire have not had any other incidences surrounding personal use of a credit card.

The Shire should comply with the approved Petty Cash Policy. We suggest the policy may require updating to allow for circumstances where cash is required by the Container Facility and the cash cannot be accessed from the bank.

The policy will be reviewed during the annual review of the policy manual to ensure that it captures the need for urgent cashing of cheques for Shire facility floats due to the reduced bank opening hours.

Responsible officer: Natalie Manton CEO, Kylie Caley DCEO & Tanya Ludlow Finance Officer
Completion date: 31 October 2021