

*A progressive, diverse and caring community,
with access to modern services and infrastructure,
in a unique part of the world*

AGENDA

for the

Ordinary Meeting of Council

to be held

2PM, THURSDAY 18 MAY 2023

Shire of Cuballing
Popanyinning Community Hall
Francis Street, Popanyinning

COUNCIL MEETING PROCEDURES

1. All Council meetings are open to the public, except for matters raised by Council under “Confidential Matters”.
2. Members of the public may ask a question at an ordinary Council meeting at “Public Question Time”.
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting. If unsure about proceedings, just raise your hand when the Presiding Member announces Public Question Time.
4. All other arrangements are in accordance with the Council’s standing orders, policies and decisions of the town.

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Cuballing for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Shire of Cuballing disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person’s or legal entity’s own risk.

In particular, and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Cuballing during the course of any meeting is not intended to be and is not taken as notice or approval from the Shire of Cuballing. The Shire of Cuballing warns that anyone who has an application lodged with the Shire of Cuballing must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of that application and any conditions attaching to the decision made by the Shire of Cuballing in respect of the application.

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1. DECLARATION OF OPENING:

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

2.1.1 Attendance

Cr Eliza Dowling
Cr Robert Harris
Cr Julie Christensen
Cr Dawson Bradford

President
Deputy President

Mr Stan Scott
Mr Narelle Rowe
Mr Bruce Brennan

Chief Executive Officer
Deputy Chief Executive Officer
Manager of Works and Services

2.1.2 Apologies

Nil at this time

2.1.3 Leave of Absence

Cr Adrian Kowald

3. STANDING ORDERS:

OFFICER'S RECOMMENDATION:

That Standing Orders be suspended for the duration of the meeting to allow for greater debate on items.

4. PUBLIC QUESTION TIME:

4.1 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE:

Nil

4.2 WRITTEN QUESTIONS PROVIDED IN ADVANCE:

Nil

4.3 PUBLIC QUESTIONS FROM THE GALLERY:

Nil at this time.

5. APPLICATIONS FOR LEAVE OF ABSENCE:

Nil at this time.

6. CONFIRMATION OF MINUTES:

6.1.1 Ordinary Meeting of Council held on Wednesday 19 April 2023

OFFICER'S RECOMMENDATION:

That the Minutes of the Ordinary Meeting of Council held on Wednesday 19 April 2023 be confirmed as a true record of proceedings.

6.1.2 Special Council Meeting held on Wednesday 29 March 2023

OFFICER'S RECOMMENDATION:

That the Minutes of the Special Council Meeting held on Wednesday 29 March 2023 be confirmed as a true record of proceedings.

**7. PETITIONS/DEPUTATIONS/PRESENTATIONS/
SUBMISSIONS:**

Nil at this time.

8. DISCLOSURE OF FINANCIAL INTEREST:

DISCLOSURE OF FINANCIAL INTEREST AND PROXIMITY INTEREST

Members must disclose the nature of their interest in matters to be discussed at the meeting.

Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the Member or employee has given or will give advice.

9. REPORTS OF OFFICERS AND COMMITTEES:

9.1 DEPUTY CHIEF EXECUTIVE OFFICER:

9.1.1 List of Payments – April 2023

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	12 May 2023
Author:	Juanita Waltho
Attachments:	9.1.1A List of April Municipal Accounts 9.1.1B List of Credit Card Transactions 9.1.1C Petty Cash and Coles Card

Summary

Council is to review payments made under delegation in April 2023.

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of April 2023 as listed in the attachments.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. to not note the list of accounts.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION:

That Council receives:

- 1. the List of Accounts paid in April 2023 under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, including payments from Council's Municipal Fund totalling \$342,625.60 included at Attachment 9.1.1A.**
- 2. a summary of transactions completed on Credit Cards by Council Staff for the period ending 30 April 2023 included at Attachment 9.1.1B.**
- 3. a summary of transactions completed on Coles Cards and Petty Cash for the period ending 30 April 2023.**

LIST OF APRIL 2023 MUNICIPAL FUND ACCOUNTS

Chq/EFT	Name	Description	Amount
DD3496.2	MATRIX SUPERANNUATION	Superannuation contributions	\$ 339.16
DD3496.3	AUSTRALIAN SUPER	Superannuation contributions	\$ 1,854.75
DD3496.4	HOSTPLUS SUPER	Superannuation contributions	\$ 585.09
DD3496.5	MyNorth Super	Superannuation contributions	\$ 565.95
DD3496.6	Colonial First State	Superannuation contributions	\$ 241.00
DD3496.7	MLC Super Fund	Superannuation contributions	\$ 216.36
DD3496.8	PRIME SUPER	Superannuation contributions	\$ 241.00
DD3496.1	AWARE SUPER PTY LTD	Payroll deductions	\$ 4,832.43
	Payroll	Staff Payroll	\$ 42,309.31
EFT7806	Lo-go Appointments	Relief officer to fill the Administration Officer Position for clearance of annual and long service leave until approximately March 31 2023. The hourly charge rate is an estimated fee of \$58.11 per hour plus GST (includes casual loading, superannuation, workers compensation insurance, public liability insurance, administration fees and margin).	\$ 2,301.16
EFT7807	Marketforce	Advertisement for DCEO. Saturday 4th February & 11th February – Local Government Vacancies Narrogin Observer - Thursday 9th February & 16th February	\$ 1,878.64
EFT7808	McDougall Weldments	Repair pontoon deck at Springhill dam	\$ 1,188.29
EFT7809	Narelle Gay ROWE	Reimbursement for LG Professionals Conference 2023 and Accommodation	\$ 373.15
EFT7810	R MUNNS ENGINEERING CONSULTING SERVICES	Survey and Setout SLK 2.42 - 3.98 Project Management assignment 4 Visits	\$ 9,487.78
EFT7811	Shire of Wickepin	3 x Basic Worksafe Traffic Management & Traffic Control training @ Shire of Wickepin (J. Lindley, M Dartnell, D Panetta)	\$ 1,171.50
EFT7812	WESTRAC	Find and repair fault on Cat 930 loader	\$ 2,930.62
EFT7813	Winc Australia Pty Limited	Stationery - Shire Office - File Binders x 4, Red pens x box12, Staples Box, Foldback Clips x 12 box	\$ 86.87
EFT7805	LG Corporate Solutions Pty Ltd	Assist with 2022 Audit	\$ 12,718.75
EFT7804	G.S. HOBBS CONTRACTING	Hire of Final Trim Grader Operator & Machine GD655-5 as per Quote 16/8/22 This is to go through WALGA Preferred Supplier Program	\$ 9,726.75

EFT7803	DEWS MINI EXCAVATIONS	7 hours x Bobcat Hire @ \$154/hr	\$ 1,848.00
EFT7802	CUBALLING BUILDING COMPANY	Labour & Supplies to Bolt / Secure 3 x Statues & wagon wheel seat	\$ 508.64
EFT7801	BRUCE BRENNAN	50% Reimbursement Synergy	\$ 100.27
EFT7800	BMR MECHANICAL PTY LTD	117,000km Service to CN027	\$ 1,403.26
EFT7799	BLAZE AID INC	Donation for the 2022 Cuballing Winter Ball being held in July 2022	\$ 9,502.15
EFT7798	BCE Surveying	Survey & GPS Location of 50 Grave Sites as per quote #Q8589	\$ 4,405.50
20199	SYNERGY	ELECTRICITY CHARGES - LOT 124 CAMPBELL STREET CUBALLING	\$ 3,927.95
20200	Shire of Cuballing	Building Permit Application Fees Permit no. BP p-22/23 Works - Steel Framed Carport attached to existing carport	\$ 171.65
20201	Shire of Cuballing	Admin Officer Gift for their Years of Service - GST Free	\$ 747.85
DD3504.1	IINET LIMITED	Monthly Internet Services - CEO House	\$ 89.99
DD3516.1	NATIONAL AUSTRALIA BANK	DCEO CREDIT CARD: SEEK - ADVERTISING FOR ADMIN POSITION	\$ 1,575.86
DD3515.8	PRIME SUPER	Superannuation contributions	\$ 241.00
DD3515.7	MLC Super Fund	Superannuation contributions	\$ 241.00
DD3515.6	Colonial First State	Superannuation contributions	\$ 241.00
DD3515.5	MyNorth Super	Superannuation contributions	\$ 601.58
DD3515.4	HOSTPLUS SUPER	Superannuation contributions	\$ 571.56
DD3515.3	AUSTRALIAN SUPER	Payroll deductions	\$ 2,254.92
DD3515.2	MATRIX SUPERANNUATION	Superannuation contributions	\$ 230.10
DD3515.1	AWARE SUPER PTY LTD	Payroll deductions	\$ 7,931.83
	Payroll	Staff Payroll	\$ 47,877.41
EFT7836	ADVANCED TRAFFIC MANAGEMENT (WA) PTY LTD	Traffic Management resources to ensure safe worksite in response to poor driver behaviour As per Schedule of rate This is to go through WALGA Preferred Supplier Program	\$ 8,646.80
EFT7837	BUILDERS REGISTRATION BOARD Building Commission	Building Services Levy Remittance - March 2023	\$ 257.84
EFT7838	BURGESS RAWSON (WA) PTY LTD	Water Consumption, Cuballing War Memorial. 2022/2023	\$ 498.42
EFT7848	Sheridan's	4 x Name Badges (2 x N Rowe, 2 x J Waltho), Jarrah Desk Name Plate Stand x 1 (N Rowe) + Postage	\$ 225.28
EFT7847	SHIRE OF NARROGIN	Disposal of Kerbside Collection Waste	\$ 1,978.99
EFT7846	RJ'S CAR WASH	Clean and detail CN039 for new DCEO	\$ 150.00

20202	SYNERGY	ELECTRICITY CHARGES - U 4 82 AUSTRAL STREET CUBALLING	\$ 74.05
20203	Shire of Cuballing	WSF007 - STANDPIPE WATER CHARGES FOR SHIRE OF CUBALLING CARD NO'S 6125005, 2904968, 6129916, 6124997 and 2904968 CUBALLING STANDPIPE	\$ 100,403.05
20204	Water Corporation	LGA STANDPIPE AT AUSTRAL STREET CUBALLING LOT PT B9	\$ 6,449.35
20205	SYNERGY	ELECTRICITY CHARGES - LOT 63 POPANYINNING ROAD POPANYINNING	\$ 97.40
EFT7845	R MUNNS ENGINEERING CONSULTING SERVICES	Project Management and survey setout including plans as per proforma 670	\$ 4,845.07
EFT7844	Narrogin Country Fresh Meats	40 x Sausages & 7 x Scotch Fillet Steaks	\$ 124.79
EFT7843	NARROGIN EARTHMOVING AND CONCRETE	Hire of Rubber Tyred Roller	\$ 2,216.50
EFT7842	LOCALISE	Development of a new Strategic Community Plan for the Shire of Cuballing as per proposal	\$ 12,319.54
EFT7841	GREAT SOUTHERN FUEL SUPPLIES	Fuel Card Charges for the Month of March 2023	\$ 77.99
EFT7840	Cuby Tavern	1 x Carton Jack Daniels & Cola Cans	\$ 331.00
EFT7839	CUBY ROADHOUSE	Catering for Morning Tea, Afternoon Tea & Lunch for 18 people for Bush Fire Awareness Training on 4 & 5 April 2023	\$ 1,733.14
EFT7859	ZIRCODATA PTY LTD	MONTHLY STORAGE FEES - 26/02/2023 TO 25/03/2023	\$ 17.56
EFT7858	Parrys Narrogin	1 x Pair Work Boots David	\$ 323.80
EFT7857	PINGELLY TYRE SERVICE	2 x Steer Tyres 8 x Haulmax Drive Tyres	\$ 8,421.60
EFT7856	NARROGIN PUMPS SOLAR AND SPRAYING	2 x 3inch to 2inch reducing nipples, 2 x 50mm female camlocks, 2 x 75mm Male camlocks	\$ 117.68
EFT7855	NARROGIN PACKAGING AND MOTORCYCLES & ACCESSORIES	4 x Boxes Toilet Rolls 4 x Boxes Hand Towels 1 x 20lt Revive Disinfectant	\$ 806.90
EFT7854	Melchiorre Plumbing And Gas	Lay basin drain to Fuji Septic Cuballing Skate Park	\$ 672.76
EFT7853	MAKIT NARROGIN HARDWARE	600ml EXT Bar for the BTS, 3/8 Tex Bit, Small and Large Mats, and drill Bit for Shire Depot	\$ 411.40
EFT7852	GREAT SOUTHERN FUEL SUPPLIES	Bulk Diesel Fuel Delivery - 23/03/2023	\$ 12,279.66
EFT7851	Farmworks Narrogin	1 x Terrador 500mg 1 x Hasten 20lt	\$ 506.10
EFT7850	Best Office Systems	Monthly photocopier charges. 2022/2023	\$ 1,088.85
EFT7849	BILL & BENS HOT BREAD SHOP	Burger Buns x 20 Hotdog Buns x 20	\$ 30.00
		TOTAL	\$ 342,625.60

CREDIT CARD TRANSACTIONS

Job Description	Comments	Line Total
NAB	NAB ANNUAL FEES	\$ 60.00
NARROGIN BETTA HOME LIVING	CORDLESS VACUUM CLEANER FOR POPANYINNING TOWN HALL	\$ 219.00
NARROGIN BETTA HOME LIVING	CORDLESS VACUUM CLEANER FOR SHIRE OFFICE	\$ 219.00
LIONS DRYANDRA WOODLANDS	HIRE OF FACILITY FOR CENTRAL COUNTRY ZONE WALGA MEETING	\$ 200.00
NAB	NAB ANNUAL FEES	\$ 60.00
NARROGIN NEWSAGENCY	ARCHIVE BOXES	\$ 42.75
TELSTRA	DCEO MOBILE PLAN ACCESSORIES	\$ 129.00
SEEK	ADVERTISEMENT FOR SAFETY ADMIN OFFICER	\$ 357.50
NARROGIN TAKEAWAY	SALADS FOR END OF WORKS DRINKS AND NIBBLES	\$ 50.00
AUSSIE BROADBAND	MONTHLY INTERNET CHARGES	\$ 79.00
NAB	NAB ANNUAL BANK FEES	\$ 60.00
NARROGIN PUMPS AND SOLAR SPRAYING	POLY NUT AND TAIL	\$ 6.71
VICTORIA HOTEL COLLIE	MEDICAL IN BUNBURY FOR OUTSIDE WORKER - REFRESHMENTS	\$ 63.23
PARKS CENTRE CAFE	MEDICAL IN BUNBURY FOR OUTSIDE WORKER - REFRESHMENTS	\$ 26.50
BP ELLENBROOK	FUEL FOR MWS VEHICLE	\$ 90.00
	TOTAL	\$ 1,662.69

PETTY CASH

Item details	Refreshments	Depot	Office Maintenance	Staff Expenses	Admin Stationary	GST10%	Total
	04105	J1668	J4114		04231		
Stationary/postage							
Misc (Cleaning Supplies)				37.99		3.45	37.99
Outside Staff Goods							
Staff							
						Total	37.99
						Cash on Hand	562.00
						Toll float	100.00
						Grand total	700.00

COLES CARD

Item details	Refreshments	Works	Office Maintenance	Events	Events	GST10 %	Total
	04105		J4114	J132C	104242 0.5		
Groceries - Council Refreshments	209.70			81.35		14.80	\$291.05
Groceries – Thank a Volunteer Day							
Groceries – Community Consult							
Misc (Cleaning Supplies)							
Works – Outside Staff Goods							
						Total	\$291.05
						Total on Hand	\$208.95
						Grand total	\$500.00

9.1.2 Statement of Financial Activity

Applicant: N/A
File Ref. No: ADM214
Disclosure of Interest: Nil
Date: 12 May 2023
Author: Narelle Rowe, Deputy Chief Executive Officer
Attachments: 9.1.2A Statement of Financial Activity

Summary

Council is to consider the Statement of Financial Activity for April 2023.

Background

As per the Financial Management Regulation 34 each Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month with the following detail.

- The annual budget estimates,
- The operating revenue, operating income, and all other income and expenses,
- Any significant variations between year to date income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activities are not in accordance with budget estimates for the relevant reporting period,
- Provide likely financial projections to 30 June for those highlighted significant variations and their effect on the end of year result,
- Include an operating statement, and
- Any other required supporting notes.

Comment

A detailed breakdown of variances provided within the Budget Review tabled for Council endorsement.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. not to receive the Statement of Financial Activity.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION:

That the Statement of Financial Activity, as included at Attachment 9.1.2A for the Shire of Cuballing for period ending 30 April 2023 be received.

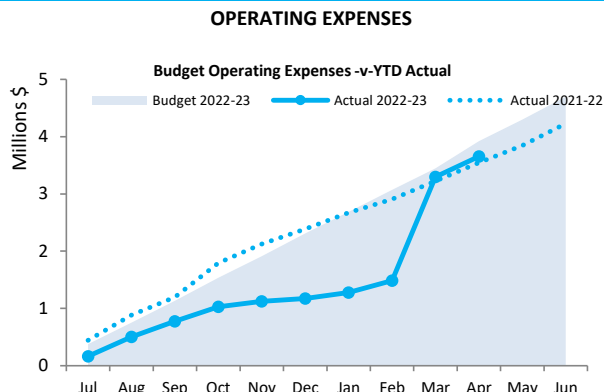
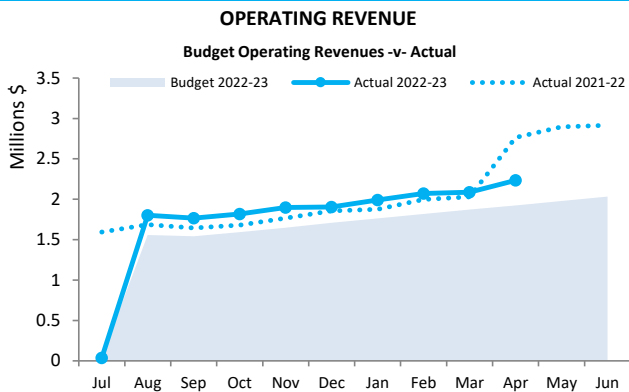
SHIRE OF CUBALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 April 2023

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

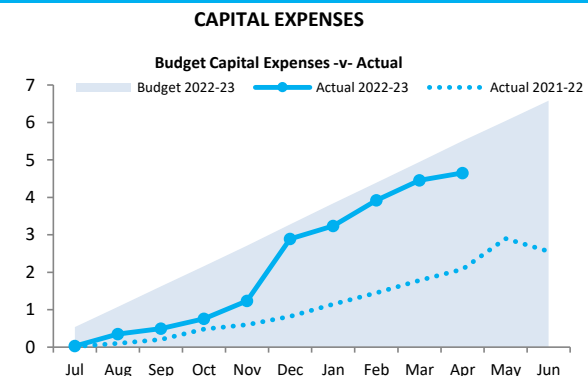
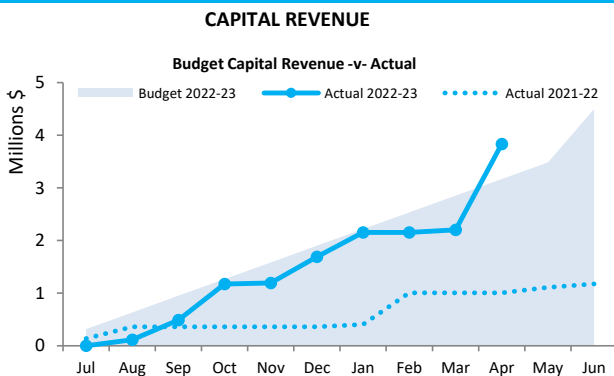
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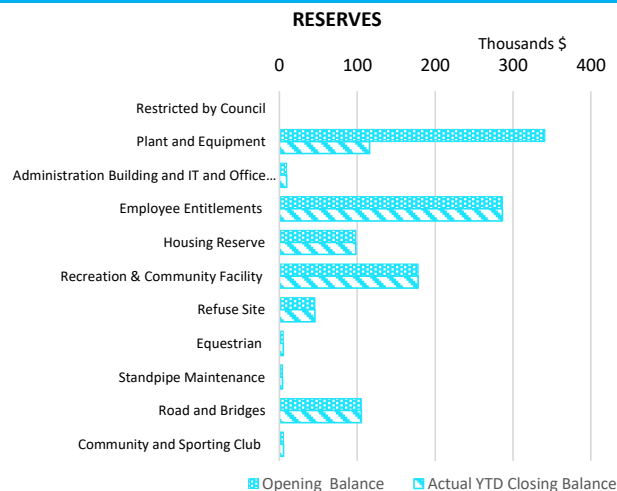
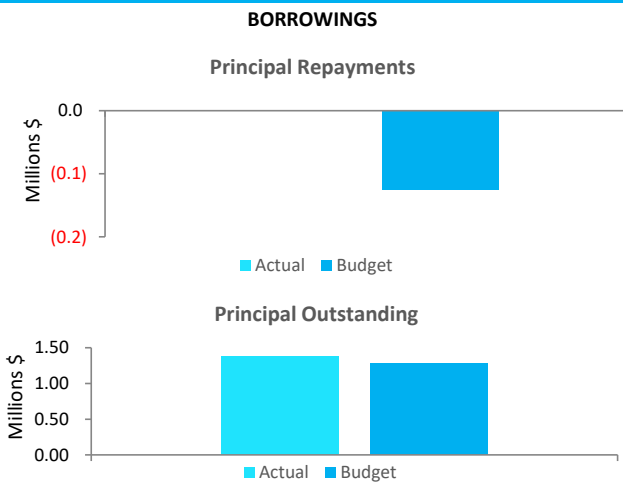
OPERATING ACTIVITIES



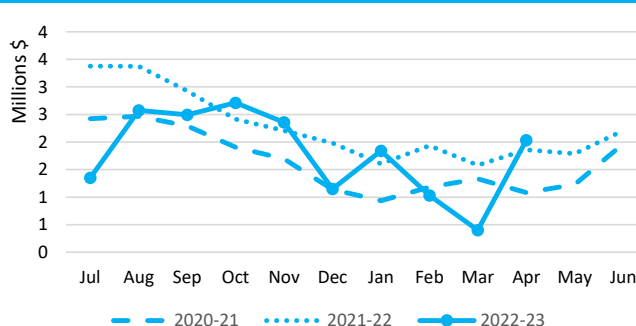
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.49 M	\$1.49 M	\$1.49 M	\$0.00 M
Closing	\$0.02 M	(\$1.50 M)	\$2.03 M	\$3.53 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.20 M	10.7%
Restricted Cash	\$1.65 M	89.3%

Refer to Note 2 - Cash and Financial Assets

Payables		% Outstanding
	\$	
Trade Payables	(\$0.02 M)	
0 to 30 Days		0.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.19 M	87.8%
Trade Receivable	\$1.07 M	% Outstanding
Over 30 Days		0.6%
Over 90 Days		0.3%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.33 M)	(\$0.21 M)	\$0.47 M	\$0.68 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.43 M	
YTD Budget	\$1.43 M	0.0%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.40 M	
YTD Budget	\$0.37 M	8.0%

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.34 M	
YTD Budget	\$0.12 M	172.8%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.63 M)	(\$2.78 M)	(\$0.56 M)	\$2.22 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.26 M	
Amended Budget	\$0.25 M	3.2%

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$4.65 M	
Amended Budget	\$6.72 M	(30.7%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$3.83 M	
Amended Budget	\$4.50 M	(14.8%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.49 M	\$0.00 M	\$0.63 M	\$0.63 M

Refer to Statement of Financial Activity

Borrowings	
	\$
Principal repayments	\$0.00 M
Interest expense	(\$0.00 M)
Principal due	\$1.37 M

Refer to Note 8 - Borrowings

Reserves	
	\$
Reserves balance	\$0.85 M
Interest earned	\$0.00 M

Refer to Note 9 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 APRIL 2023

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes 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, and 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 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, reimbursements etc.

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

All costs associated 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, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)

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. Excluding Land.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

BY NATURE OR TYPE

	Ref	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,489,639	1,489,639	1,489,639	0	0.00%	
Revenue from operating activities							
Rates		1,426,605	1,426,605	1,427,217	612	0.04%	
Operating grants, subsidies and contributions	11	538,115	367,820	397,194	29,374	7.99%	
Fees and charges		211,524	124,640	340,034	215,394	172.81%	▲
Interest earnings		28,496	9,390	31,338	21,948	233.74%	▲
Other revenue		38,250	35,760	30,877	(4,883)	(13.65%)	
Profit on disposal of assets	6	8,833	8,833	6,750	(2,083)	(23.58%)	
		2,251,823	1,973,048	2,233,410	260,362	13.20%	
Expenditure from operating activities							
Employee costs		(1,165,063)	(1,028,340)	(789,333)	239,007	23.24%	▲
Materials and contracts		(1,004,414)	(878,990)	(656,329)	222,661	25.33%	▲
Utility charges		(106,246)	(52,030)	(85,125)	(33,095)	(63.61%)	▼
Depreciation on non-current assets		(2,035,605)	(1,696,260)	(1,834,636)	(138,376)	(8.16%)	
Interest expenses		(47,954)	(28,225)	1,871	30,096	106.63%	▲
Insurance expenses		(178,687)	(134,830)	(178,687)	(43,857)	(32.53%)	▼
Other expenditure		(67,719)	(51,480)	(46,521)	4,959	9.63%	
Loss on disposal of assets	6	(116,000)	(116,000)	(64,671)	51,329	44.25%	▲
		(4,721,688)	(3,986,155)	(3,653,431)	332,724	(8.35%)	
Non-cash amounts excluded from operating activities	1(a)	2,142,772	1,803,427	1,892,557	89,130	4.94%	
Amount attributable to operating activities		(327,093)	(209,680)	472,536	682,216	(325.36%)	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	4,672,749	3,168,200	3,831,251	663,051	20.93%	▲
Proceeds from disposal of assets	6	308,079	0	258,079	258,079	0.00%	▲
Payments for property, plant and equipment and infrastructure	7	(6,607,913)	(5,950,445)	(4,651,416)	1,299,029	21.83%	▲
Amount attributable to investing activities		(1,627,086)	(2,782,245)	(562,086)	2,220,159	(79.80%)	
Financing Activities							
Proceeds from new debentures	8	407,025	0	407,025	407,025	0.00%	▲
Transfer from reserves	9	444,887	0	225,000	225,000	0.00%	▲
Repayment of debentures	8	(124,980)	0	0	0	0.00%	
Transfer to reserves	9	(237,963)	0	0	0	0.00%	
Amount attributable to financing activities		488,969	0	632,025	632,025	0.00%	
Closing funding surplus / (deficit)	1(c)	24,429	(1,502,286)	2,032,114	3,534,400	235.27%	

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget 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, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 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 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 not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

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 09 May 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

(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	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(8,833)	(8,833)	(6,750)
Add: Loss on asset disposals	6	116,000	116,000	64,671
Add: Depreciation on assets		2,035,605	1,696,260	1,834,636
Total non-cash items excluded from operating activities		2,142,772	1,803,427	1,892,557

(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.

		Amended Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 30 April 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(1,078,080)	(1,078,080)	(853,080)
Add: Borrowings	8	124,980	84,310	84,310
Add: Provisions employee related provisions	10	260,765	270,754	270,754
Total adjustments to net current assets		(692,335)	(723,016)	(498,016)

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

Current assets				
Cash and cash equivalents	2	3,007,541	3,007,541	1,851,898
Rates receivables	3	144,599	144,603	191,590
Receivables	3	126,460	163,711	1,070,321
Other current assets	4	5,613	13,432	13,432
Less: Current liabilities				
Payables	5	(5,732)	(67,344)	(242,050)
Borrowings	8	(124,980)	(84,310)	(84,310)
Contract liabilities	10	(694,224)	(694,224)	0
Provisions	10	(260,765)	(270,754)	(270,754)
Less: Total adjustments to net current assets	1(b)	(692,335)	(723,016)	(498,016)
Closing funding surplus / (deficit)		1,506,177	1,489,639	2,032,114

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Cash at Bank		104,620	300,000	404,620		NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		91,406	500,000	591,406		NAB	TBA	N/A
Term Deposits		2,092	853,080	855,172		NAB	TBA	TBA
Petty Cash		700	0	700		N/A	N/A	N/A
Total		198,818	1,653,080	1,851,898	0			
Comprising								
Cash and cash equivalents		198,818	1,653,080	1,851,898	0			
		198,818	1,653,080	1,851,898	0			

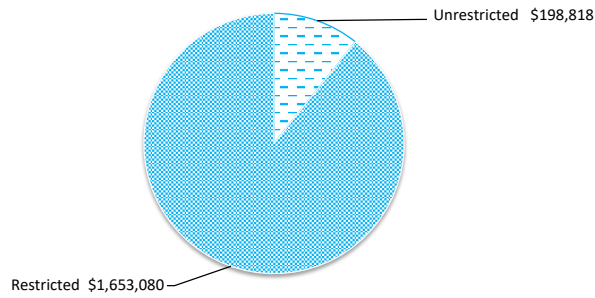
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

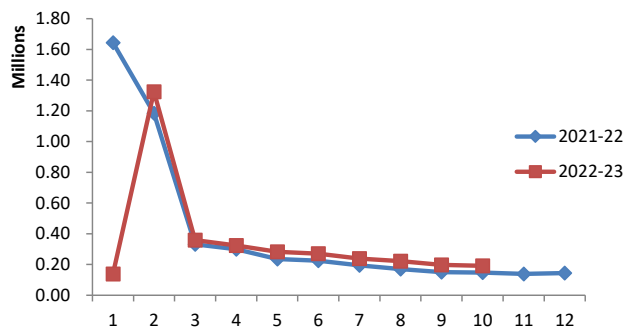
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.



Rates receivable	30 June 2022	30 Apr 2023
	\$	\$
Opening arrears previous years	143,603	144,603
Levied this year	1,012,792	1,427,217
Less - collections to date	(1,011,792)	(1,380,230)
Gross rates collectable	144,603	191,590
Net rates collectable	144,603	191,590
% Collected	87.5%	87.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	1,042,073	2,805	0	3,046	1,047,924
Percentage	0.0%	99.4%	0.3%	0%	0.3%	
Balance per trial balance						
Sundry receivable						1,047,924
GST receivable						22,397
Total receivables general outstanding						1,070,321

Amounts shown above include GST (where applicable)

KEY INFORMATION

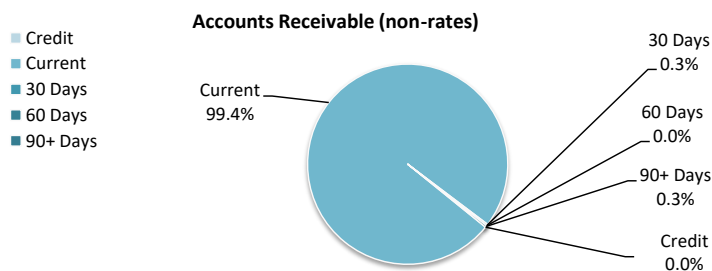
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 April 2023
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	13,432	0	0	13,432
Total other current assets	13,432	0	0	13,432

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

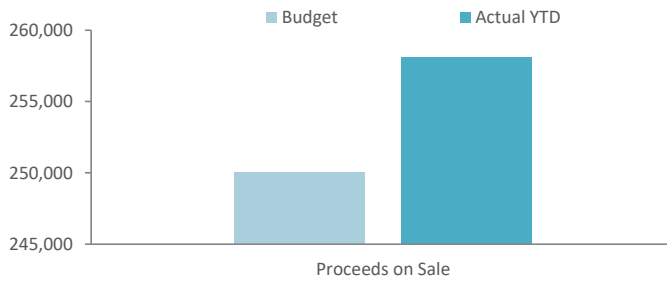
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						(18,737)
Accrued salaries and wages						0
ATO liabilities						120,353
Bonds & Deposits						140,434
Total payables general outstanding						242,050

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Komatsu Grader	197,500	100,000	0	(97,500)	197,500	132,829	0	(64,671)
	Komatsu Loader	118,500	100,000	0	(18,500)	118,500	125,250	6,750	0
	Toyota Prado	41,167	50,000	8,833	0	0	0	0	0
		357,167	250,000	8,833	(116,000)	316,000	258,079	6,750	(64,671)



Capital acquisitions	Amended		YTD Actual	Forecast 30 June Closing	YTD Actual Variance
	Budget	YTD Budget			
	\$	\$	\$		\$
Buildings	2,047,255	1,727,670	1,034,811	1,354,396	(692,859)
Plant and equipment	874,217	728,480	759,479	905,216	30,999
Infrastructure - roads	3,714,765	3,428,465	2,838,134	3,124,434	(590,331)
Infrastructure - bridges	55,000	45,830	18,992	28,162	(26,838)
Infrastructure - parks, ovals & playgrounds	24,000	20,000	0	4,000	(20,000)
Payments for Capital Acquisitions	6,715,237	5,950,445	4,651,416	5,416,208	(1,299,029)
Capital Acquisitions Funded By:					
	\$	\$	\$		\$
Capital grants and contributions	4,496,101	3,168,200	3,831,251	5,335,800	663,051
Borrowings	407,025	0	407,025	814,050	407,025
Other (disposals & C/Fwd)	308,079	0	258,079	566,158	258,079
Cash backed reserves					
Plant and Equipment	(340,000)		225,000	(115,000)	225,000
Housing Reserve	(20,000)		0	(20,000)	0
Recreation & Community Facility	(84,887)		0	(84,887)	0
Contribution - operations	1,948,919	2,782,245	(69,939)	(1,079,913)	(2,852,184)
Capital funding total	6,715,237	5,950,445	4,651,416	5,416,208	(1,299,029)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

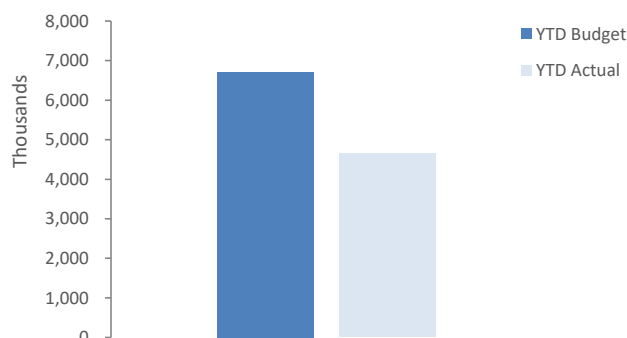
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

Payments for Capital Acquisitions



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

Account Description		Amended		YTD Actual	Variance (Under)/Over	
		Budget	YTD Budget			
		\$	\$	\$	\$	
Buildings						
	C084	Aged Persons Accommodation Capital Expense	1,149,064	957,550	892,545	(65,005)
	C162	Cuballing Town Hall - Capital Works	250,000	208,330	5,720	(202,610)
	C164	Building Renewal - Cuballing Cwa Hall	293,304	244,410	9,708	(234,702)
	C173	Skate Park Refurbishment	15,000	12,500	5,683	(6,817)
	C186	Yornaning Dam Stage 4	0	0	6,761	6,761
	C197	Yornaning Mountain Bike Track	0	0	1,410	1,410
	C202	Cuballing Transfer Station - Surface Water Treatment	0	0	127	127
	C203	Cuballing War Memorial	99,887	83,220	97,932	14,712
	C205	Golf Club Facility Upgrade (Lrci Funds)	0	0	5,009	5,009
	J163A	Popanyinning Hall Capital Works	100,000	83,330	0	(83,330)
	11057	CCTV Camera's	30,000	30,000	0	(30,000)
	J4114D	Administration Office Refurbishment	100,000	100,000	0	(100,000)
	12145	Capital Expenditure - Depot Upgrade	10,000	8,330	9,916	1,586
	Total Buildings		2,047,255	1,727,670	1,034,811	(692,859)
Furniture & Equipment						
	Nil		0	0	0	0
	Total Furniture & Equipment		0	0	0	0
Plant & Equipment						
	12411	Two Way system for Plant	20,000	16,660	0	(16,660)
	12412	Capital Purchase - Grader	440,000	366,660	407,025	40,365
	12414	Capital Purchase - CEO Vehicle Prado GXL	57,717	48,090	0	(48,090)
	12419	Capital Expenditure - Plant & Equipment - Loader and Attachmen	350,000	291,660	347,772	56,112
	12420	Capital Expenditure - Plant & Equipment - Mower	6,500	5,410	4,682	(728)
	Total Plant & Equipment		874,217	728,480	759,479	30,999
Roads						
	R001E	Rrg Stratherne Rd 2022/23	210,600	175,460	59,032	(116,428)
	R001D	Stratherne Road 2021/22	0	0	9,756	9,756
	R129F	Wandering-Narrogin Road 2022/23	269,400	224,480	50,135	(174,345)
	RTR014	Contine Siding Floodway	41,750	34,770	1,487	(33,283)
	RTR017	Roads To Recovery Reeds Road Gravel Sheeting	0	0	18,182	18,182
	RTR042	Dent Road Floodway	37,424	31,150	3,012	(28,138)
	RTR052	Youngs Road Floodway	40,660	33,850	1,541	(32,309)
	RTR056	Lol Gray Soak Road Floodway	74,927	62,420	72,156	9,736
	RTR129	R2R Wandering Narrogin Road Final Seal	40,050	33,370	69,444	36,074
	R129E	Narrogin Wandering Road 2021/22	0	0	53,627	53,627
	BS129	Blackspot - Wandering Narrogin Road	7,000	7,000	0	(7,000)
	WSF006	Wheatbelt Secondary Freight Network Cuballing East Road	910,898	840,196	1,220,731	380,535
	WF006D	Wheatbelt Secondary Freight Network Cuballing East Road-Devel	82,000	82,000	82,243	243
	WSF007	Wheatbelt Secondary Freight Network 2022/23 Cuby East Road	1,688,396	1,592,109	1,155,883	(436,226)
	WF007D	Wheatbelt Secondary Freight Network 2022/23 Cuby East Road-D	53,000	53,000	31,002	(21,998)
	WSF129	Wheatbelt Secondary Freight Narrogin Wandering Road	0	0	4,099	4,099
	WF129D	Wheatbelt Secondary Freight 2022/23 Narrogin Wandering Road-	258,660	258,660	5,804	(252,856)
	Total Roads		3,714,765	3,428,465	2,838,134	(590,331)
Bridges						
	11214	Bridge Improvements - Capital Upgrades	55,000	45,830	18,992	(26,838)
	Total Bridges		55,000	45,830	18,992	(26,838)
Parks, Ovals & Playgrounds						
	11128	Expenditure - Sporting Club Upgrades	24,000	20,000	0	(20,000)
	Total Parks, Ovals & Playgrounds		24,000	20,000	0	(20,000)
	TOTAL CAPITAL EXPENDITURE		6,715,237	5,950,445	4,651,416	(1,299,029)

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare										
Aged Accommodation	65	850,000	0	0	0	(68,849)	850,000	781,151	1,097	(37,891)
Transport										
Grader	67	0	407,025	440,000	0	(40,671)	407,025	399,329	19	(7,639)
Other property and services										
Austral Land	64	115,572	0	0	0	(15,460)	115,572	100,112	754	(2,424)
Total		965,572	407,025	440,000	0	(124,980)	1,372,597	1,280,592	1,870	(47,954)
Current borrowings		124,980					84,310			
Non-current borrowings		840,592					1,288,287			
		965,572					1,372,597			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

OPERATING ACTIVITIES
NOTE 9
RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Plant and Equipment	341,028	1,960		58,079	0	(340,000)	(225,000)	61,067	116,028
Administration Building and IT and Office	9,160	32		0	0	0	0	9,192	9,160
Employee Entitlements	286,388	1,067		0	0	0	0	287,455	286,388
Housing Reserve	98,316	367		0	0	(20,000)	0	78,683	98,316
Recreation & Community Facility	178,242	792		0	0	(84,887)	0	94,147	178,242
Refuse Site	45,472	205		0	0	0	0	45,677	45,472
Equestrian	4,915	50		5,245	0	0	0	10,210	4,915
Standpipe Maintenance	4,100	20		0	0	0	0	4,120	4,100
Road and Bridges	105,137	486		0	0	0	0	105,623	105,137
Community and Sporting Club	5,322	21		169,639	0	0	0	174,982	5,322
	1,078,080	5,000	0	232,963	0	(444,887)	(225,000)	871,156	853,080

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 April 2023
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Capital grant/contribution liabilities		694,224	0	0	(694,224)	0
Total other liabilities		694,224	0	0	(694,224)	0
Employee Related Provisions						
Annual leave		95,340	0			95,340
Long service leave		175,414	0			175,414
Total Employee Related Provisions		270,754	0	0	0	270,754
Total other current assets		964,978	0	0	(694,224)	270,754
Amounts shown above include GST (where applicable)						

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

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 Related Provisions

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 employee related 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.

Capital grant/contribution liabilities

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	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue
	1 July 2022		(As revenue)	30 Apr 2023	30 Apr 2023			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Income - Grants Commission	0	0	0	0	0	131,532	109,610	164,426
Law, order, public safety								
Income - Fire Prevention - Grants	0	0	0	0	0	38,997	32,490	72,442
Income Fire Mitigation Grants	0	0	0	0	0	40,000	33,330	0
Education and welfare								
Income Relating to Aged & Disabled - Senior Citizens	0	0	0	0	0	2,500	2,080	0
Recreation and culture								
Income - Youth Activity Funding	0	0	0	0	0	1,000	830	0
Income - Sporting Club Grants & Contributions	0	0	0	0	0	16,000	13,330	0
Transport								
Income - Grant - MRWA Direct	0	0	0	0	0	93,646	78,030	95,660
Income - Grants Commission Local Road Grant	0	0	0	0	0	103,056	85,880	41,347
	0	0	0	0	0	426,731	355,580	373,875
Operating contributions								
Recreation and culture								
Income - Relating to Other Recreation & Sport	0	0	0	0	0	0	0	323
Economic services								
Income Relating to Tourism & Area Promotion	0	0	0	0	0	4,700	3,910	3,500
Other property and services								
Income - Less Workers Compensation Claimed	0	0	0	0	0	10,000	8,330	19,496
	0	0	0	0	0	14,700	12,240	23,319
TOTALS	0	0	0	0	0	441,431	367,820	397,194

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

NOTE 12

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Apr 2023	Current Liability 30 Apr 2023	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Income - Phase 3 community Infrastructure Grant - LRCI	0	0	0	0	0	495,536	412,940	371,652
Income - Phase 3 Extension LRCI	0	0	0	0	0	247,768	206,470	0
Education and welfare								
Aged Accommodation	694,224	0	(694,224)	0	0	694,224	0	694,224
Transport								
Regional Road Grants	0	0	0	0	0	321,225	267,680	135,152
Wheatbelt Secondary Freight Network	0	0	0	0	0	705,958	588,290	2,630,223
WSFN - Income Wandering Narrogin Road	0	0	0	0	0	240,554	200,460	0
2022/23 Cuballing East Road Wheatbelt Secondary Freight	0	0	0	0	0	1,580,836	1,317,360	0
Roads to Recovery	0	0	0	0	0	210,000	175,000	0
	694,224	0	(694,224)	0	0	4,496,101	3,168,200	3,831,251

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 13
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 2022	Amount Received	Amount Paid	Closing Balance 30 Apr 2023
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	658	239,747	(100,170)	140,235
				0
	858	239,747	(100,170)	140,435

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 14
BUDGET AMENDMENTS**

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
Budget Adoption							24,429
	Opening Surplus(Deficit)		Opening Surplus(Deficit)			(715,050)	(690,621)
1031680	Rates Discount	#2023/33	Operating Expenses			(2,138)	(692,759)
1031620	Rates Write Off	#2023/33	Operating Expenses		49,903		(642,856)
1031700	Rates Legal Costs Recovered	#2023/33	Operating Revenue		5,717		(637,139)
1032000	Grants Commission - General Purpose	#2023/33	Operating Revenue		27,244		(609,895)
1032010	Interest Received - Municipal Account	#2023/33	Operating Revenue		17,196		(592,699)
1032070	LRCI Funding	#2023/33	Capital Revenue			(247,768)	(840,467)
1041070	Members - Subscriptions	#2023/33	Operating Expenses			(5,909)	(846,376)
1041130	Council Chambers Maintenance	#2023/33	Operating Expenses		100,000		(746,376)
1042440	Admin Motor Vehicle	#2023/33	Operating Expenses			(4,000)	(750,376)
1042930	Computer Maintenance	#2023/33	Operating Expenses			(13,000)	(763,376)
1042380	Insurance Administration	#2023/33	Operating Expenses			(16,735)	(780,111)
1042490	Profit on Sale of Assets	#2023/33	Operating Expenses	8,833			(780,111)
1051500	Fire Prevention Grants	#2023/33	Operating Revenue		28,788		(751,323)
1051550	Fire Mitigation Grants	#2023/33	Operating Revenue		40,000		(711,323)
1051150	Fire Mitigation Works	#2023/33	Operating Expenses			(40,000)	(751,323)
1051010	Maintenance of Fire Vehicles	#2023/33	Operating Expenses			(47,000)	(798,323)
1053150	Local Laws	#2023/33	Operating Expenses		5,000		(793,323)
1084030	Aged Persons Accommodation funding	#2023/33	Operating Revenue		694,224		(99,099)
1091500	Staff Housing contributions & reimbursements	#2023/33	Operating Revenue			(4,680)	(103,779)
1101550	Rubbish Collection Charges	#2023/33	Operating Revenue		6,608		(97,171)
1110100	Maintenance of Halls	#2023/33	Operating Expenses		32,621		(64,550)
1111200	Maintenance - Cuballing Recreation Centre & Oval	#2023/33	Operating Expenses			(8,547)	(73,097)
1111800	Sporting Club Upgrades	#2023/33	Operating Expenses		4,000		(69,097)
1121850	Grants Commission - Roads	#2023/33	Operating Revenue			(20,362)	(89,459)
1122050	Main Roads - Direct Grant	#2023/33	Operating Expenses		2,014		(87,445)
1220500	Road Maintenance	#2023/33	Operating Expenses		248,480		161,035
1124020	Loss on Disposal of Assets	#2023/33	Operating Expenses	29,513			161,035
1124640	Wheatbelt Secondary Freight	#2023/33	Capital Revenue		59,361		220,396
1124640	Wheatbelt Secondary Freight	#2023/33	Capital Revenue		369,193		589,589
1124660	Wheatbelt Secondary Freight	#2023/33	Capital Revenue			(5,000)	584,589
1124660	Wheatbelt Secondary Freight	#2023/33	Capital Revenue		862		585,451
1124800	Proceeds from Sale of Assets	#2023/33	Operating Expenses		32,829		618,280
1124800	Proceeds from Sale of Assets	#2023/33	Operating Expenses		25,250		643,530
1134100	Stand Pipe Costs	#2023/33	Operating Expenses			(43,611)	599,919
1134550	Standpipe charges (income)	#2023/33	Operating Revenue		37,419		637,338
1132600	Income - Winter Ball	#2023/33	Operating Expenses		19,197		656,535
1132060	Expenditure - Winter Ball	#2023/33	Operating Expenses			(23,597)	632,938
1141500	Income - Private Works	#2023/33	Operating Revenue			(7,113)	625,825
1141050	Expenditure - Private Works	#2023/33	Operating Expenses		4,500		630,325
1142510	Labour Overheads Allocated to Projects	#2023/33	Operating Expenses			(130,768)	499,557
1143510	Plant Costs Allocated to Projects	#2023/33	Operating Expenses			(167,444)	332,113
1145550	Income - Workers Compensation	#2023/33	Operating Expenses		15,000		347,113
1141050	Expenditure - Workers Compensation	#2023/33	Operating Expenses			(15,000)	332,113
1121950	Loan for new Grader	#2023/33	Capital Revenue			(32,975)	299,138
1111280	Sporting Club Upgrades	#2023/33	Capital Expenses			(24,000)	275,138
1111280	Sporting Club Upgrades	#2023/33	Capital Expenses			(6,000)	269,138
1110570	CCTV Cameras	#2023/33	Capital Expenses			(30,000)	239,138
1110570	CCTV Cameras	#2023/33	Capital Expenses		30,000		269,138
1124120	Purchase of new grader	#2023/33	Capital Expenses		32,975		302,113
C162	Cuballing Town Hall	#2023/33	Capital Expenses		250,000		552,113
WF006D	WSFN - Cuballing East Road 2020/21	#2023/33	Capital Expenses			(272,852)	279,261
WF007D	WSFN - Cuballing East Road 2021/22	#2023/33	Capital Expenses			(210,364)	68,897
WF007D	WSFN - Cuballing East Road 2022/23	#2023/33	Capital Expenses		179,251		248,147
1701020	Transfer (to)/from reserves	#2023/33	Capital Revenue			(32,829)	215,318
1701020	Transfer (to)/from reserves	#2023/33	Capital Revenue			(25,250)	190,068
1701020	Transfer (to)/from reserves	#2023/33	Capital Revenue			(165,639)	24,429
				38,346	2,317,632	(2,317,631)	24,429

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**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 2022-23 year is \$5,000 or 10.00% whichever is the greater.

Nature or type			Explanation of positive variances	
	Var. \$	Var. %	Timing/Permanent	Comments
	\$	%		
Opening funding surplus / (deficit)	0	0.00%	Permanent	Finalisation of 2021/22 Annual Financial Statements
Revenue from operating activities				
Rates	612	0.04%		Not Material
Operating grants, subsidies and contributions	29,374	7.99%	Permanent	Financial Assistance Grants (\$10k), Main Roads Direct Grant (\$17k), Other (\$2k)
Fees and charges	215,394	172.81%	▲ Timing / Permanent	Rubbish collection fees (\$20k), Standpipe (\$145k), Winter Ball (\$20k), Other (\$30k)
Service charges	0	0.00%		Nil
Interest earnings	21,948	233.74%	▲ Permanent	Higher interest rates on investments
Other revenue	(4,883)	(13.65%)	Permanent	Diesel fuel rebates
Profit on disposal of assets	(2,083)	(23.58%)	Permanent	Disposal of Loader & Grader
Expenditure from operating activities				
Employee costs	239,007	23.24%	▲ Timing / Permanent	Less road maintenance hours allocated (\$110k) and public works allocated (\$104k)
Materials and contracts	222,661	25.33%	▲ Timing	Predominately road maintenance (\$83k), plant (\$73k) & fire mitigation costs (\$33k)
Utility charges	(33,095)	(63.61%)	▼ Permanent	Standpipe usage (\$24k), Other (\$9k)
Depreciation on non-current assets	(138,376)	(8.16%)	Timing	Plant depreciation costs allocated to road projects
Interest expenses	30,096	106.63%	▲ Timing	Loan repayments still to be processed
Insurance expenses	(43,857)	(32.53%)	▼ Timing / Permanent	Premiums paid in 2 instalments (budget has allocated over 12 months) & higher insurance costs (\$17k)
Other expenditure	4,959	9.63%		Not Material
Loss on disposal of assets	51,329	44.25%	▲ Permanent	Sale of old grader
Non-cash amounts excluded from operating activities	89,130	4.94%	Timing	Depreciation & disposal of assets as per SFA note
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	663,051	20.93%	▲ Timing	WSFN (\$524k), Aged Accom (\$694), LRCI (\$248k), RTR (\$175k), RRG (\$132k)
Proceeds from disposal of assets	258,079	0.00%	▲ Timing	Disposal of Loader & Grader
Payments for property, plant and equipment and infrastr	1,299,029	21.83%	▲ Timing	Road & Building infrastructure projects
Non-cash amounts excluded from investing activities	0	0.00%		
Financing activities				
Proceeds from new debentures	407,025	0.00%	▲ Timing	Loan for Grader
Transfer from reserves	225,000	0.00%	▲	Nil
Payments for principal portion of lease liabilities	0	0.00%		Nil
Repayment of debentures	0	0.00%		Nil
Transfer to reserves	0	0.00%		Nil
Closing funding surplus / (deficit)	3,534,400	235.27%	▲	As per the above explanations

9.1.3 EEO Management Plan

Applicant:	N/A
File Ref. No:	ADM118
Disclosure of Interest:	Nil
Date:	20 April 2023
Author:	Narelle Rowe, Deputy Chief Executive Officer
Attachments:	9.1.3A EEO Management Plan

Summary

Council is to consider the EEO Management Plan.

Background

As per the annual reporting requirements under Part IX of the Equal Opportunity Act 1984 an Equal Opportunity Management Plan is required to ensure diversity and inclusion initiatives are met.

Comment

The EEO Equal Opportunity Management Plan supports the inclusion of diversity and inclusion and principles are incorporated into corporate values, business planning processes and human resource workforce plans.

- A positive, inclusive and harassment free workplace culture is promoted and communicated;
- that Managers and leaders are aware of their responsibilities;
- Performance Management criteria for managers and leaders include ability to attract and retain a diverse workforce and promote an inclusive work culture;
- There is an effective grievance resolution process where staff are able to raise concerns and issues.

Strategic Implications – Nil

Statutory Environment – Part IX - EEO Act 1984

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Consultation with the Public Sector Commission.

Options

Council may resolve:

1. To adopt the EEO Management Plan with or without amendment.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION:

That the EEO Management Plan, as included at Attachment 9.1.3A for the Shire of Cuballing be adopted.

9.2 CHIEF EXECUTIVE OFFICER:

9.2.1 Councillor Attendance Fees, Allowances and Expenses for 2022-24

Applicant:	N/A
File Ref. No:	ADM250
Disclosure of Interest:	N/A
Date:	10 May 2023
Author:	Stan Scott - CEO
Attachments:	Nil
Resources	Determination of The Salaries and Allowances Tribunal For Local Government Chief Executive Officers and Elected Members https://www.wa.gov.au/government/publications/local-government-chief-executive-officers-and-elected-members-determination-no-1-of-2023

Summary

The purpose of this report is to determine the Councillor Fees, Allowances and Expenses to be paid in the 2023-24 financial year.

Background

The Local Government Act 1995 section 5.98 (the Act) and Local Government (Administration) Regulations 1996 provide for Councillors to receive certain sitting fees, allowances and reimbursements.

The payments are required to be within a range set by the WA Salaries and Allowances Tribunal.

Fees, Allowances and Expenses available include:

- Meeting attendance Fees (or alternatively annual attendance Fees);
- President's and Deputy President's Allowance;
- Information Technology and Communication allowance (or reimbursement);
- Travel and Accommodation expense allowance;
- Child Care reimbursement; and
- Other prescribed reimbursements approved by Council.

The Salary and Allowances Tribunal recently undertook the annual review of Fees, Allowances and Expenses for Councillors with the determination made on 6th April 2023 effective from 1 July 2023.

The Tribunal's determination included the following:

*The Tribunal has determined Elected Member attendance fees, and annual allowance ranges be **increased by 1.5%, rounded to the nearest \$5**. The Tribunal considered this appropriate given the expectation of a degree of voluntary service as an elected member, and as fees and allowances are not intended to be full time salaries*

It also noted:

It is emphasised that fees and allowances, in lieu of reimbursement of expenses, provided to elected members are not considered payment for work performed in a manner akin to regular employment arrangements. Elected members are provided these fees and allowances to recognise the commitment of their time and to ensure there are no out of pocket expenses incurred in the fulfilment of their duties. The Tribunal's original 2013 determination stated that "fees and allowances provided to elected members are not intended to be full time salaries for members". The Tribunal continues to recognise the degree of voluntary community service in the role of elected members.

Sitting Fees

Council may make any determination Councillor attendance fees, allowances and expenses for 2023-24 that is within the allocated range for a Band 4 Local Government. There is no compulsion for Council to make any increase from year to year as long as the decision is within the allotted Band range.

For member sitting fees there are two options:

- Individual attendance fees for every Council and Committee Meeting attended.
- Annual allowance paid quarterly to cover all meetings for the year.

It is notable that if annual allowances were paid even the minimum would exceed our historical budget for meeting fees. In the recommendations below Councillor sitting fees are 65% of the maximum, rounded to the nearest \$5. The remaining fees and allowances approximate 50% of the allowable maximum.

Below is a comparison between existing meeting fees and potential benchmarks.

Fees & Allowances Benchmarks

Item	Min	Max	Current	Midpoint	60% of Range	40% of Max	50% of Max	60% of Max
Council Meeting Fees - Councillor	\$95	\$250	\$160	\$173	\$188	\$100	\$125	\$150
Council Meeting Fees - President	\$95	\$510	\$220	\$303	\$344	\$204	\$255	\$306
Committee Meeting Fee - Councillor	\$50	\$125	\$60	\$88	\$95	\$50	\$63	\$75
Committee Meeting Fee - President	\$50	\$125	\$60	\$88	\$95	\$50	\$63	\$75
Presidents Allowance	\$535	\$20,875	\$8,200	\$10,705	\$12,739	\$8,350	\$10,438	\$12,525
Deputy's Allowance	\$134	\$5,219	\$2,050	\$2,676	\$3,185	\$2,088	\$2,609	\$3,131

Fees & Allowances Recommendations

Allowance	Min	Max	Existing	Proposed
Council Meeting Fees - Councillor	\$95	\$250	\$160	\$165
Council Meeting Fees - President	\$95	\$510	\$220	\$250
Committee Meeting Fee - Councillor	\$50	\$125	\$60	\$65
Committee Meeting Fee - President	\$50	\$125	\$60	\$65
Presidents Allowance	\$535	\$20,875	\$8,200	\$10,000

Deputy's Allowance	\$132	\$5,141	\$2,050	\$2,500
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Annual Meeting Attendance Allowance

Allowance	Min	Max
Council Meeting Allowance - Councillor	\$3,735	\$9,890
Council Meeting Allowance - President	\$3,735	\$20,325

There are a number of meetings where attendance will entitle members to the payment of the committee sitting fee: Reg 30(3A) of the Local Government Administration Regulations specifies:

- (3A) *Each of the following meetings is a meeting of a prescribed type for the purposes of section 5.98(2A) —*
- (a) *meeting of a WALGA Zone, where the council member is representing a local government as a delegate elected or appointed by the local government;*
 - (b) *meeting of a Regional Road Group established by Main Roads Western Australia, where the council member is representing a local government as a delegate elected or appointed by the local government;*
 - (c) *council meeting of a regional local government where the council member is the deputy of a member of the regional local government and is attending in the place of the member of the regional local government;*
 - (d) *meeting other than a council or committee meeting where the council member is attending at the request of a Minister of the Crown who is attending the meeting;*
 - (e) *meeting other than a council meeting or committee meeting where the council member is representing a local government as a delegate elected or appointed by the local government.*

Allowances

Similar options are available for communication allowances. The tribunal has determined that Council may set an allowance in lieu of some of the reimbursements set out in regulation 31 and 32. The tribunal described the Information and Computing Telecommunications Allowance (ICT) Allowance as follows:

ICT expenses means:

- (a) *rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the LG Regulations;*
- (b) *any other expenses that relate to information and communications technology (for example, telephone call charges and internet service provider fees) and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations; or*
- (c) *any expenses, including the purchase costs, of ICT hardware provided to elected members.*

The SAT has set the range for the ICT from \$500 to \$3,500. This allowance remains unchanged. The recommended allowance also remains unchanged.

Strategic Implications

The setting of Councillor Fees and Allowances is a sensitive matter for the Council to consider however it is important that Councillors receive reasonable remuneration in order to attract and retain suitable candidates. It is up to Council to make their own decision as to where they should sit within the prescribed Bands

Statutory Environment

Local Government Act 1995

5.63. Some interests need not be disclosed

- (1) Sections 5.65, 5.70 and 5.71 do not apply to a relevant person who has any of the following interests in a matter —
- (c) an interest relating to-
- (i) a fee, reimbursement of an expense or an allowance to which section 5.98, 5.98A, 5.99, 5.99A, 5.100 or 5.101(2) refers; or

5.98. Fees etc. for council members

5.98A. Allowance for deputy mayor or deputy president

5.99. Annual fee for council members in lieu of fees for attending meetings.

5.99A. Allowances for council members in lieu of reimbursement of expenses

Salaries and Allowances Act 1975

Section 7A of the Salaries and Allowances Act 1975 ('the SA Act') requires the Salaries and Allowances Tribunal ('the Tribunal') to "inquire into and determine, the amount of remuneration, or the minimum and maximum amounts of remuneration, to be paid or provided to chief executive officers of local governments".

Section 7B(2) of the SA Act requires the Tribunal to inquire into and determine the amount of:

- Fees, or the minimum and maximum amounts of fees, to be paid under the Local Government Act 1995 ('the LG Act') to elected council members for attendance at meetings;
- expenses, or the minimum and maximum amounts of expenses, to be reimbursed under the LG Act to elected council members; and
- allowances, or the minimum and maximum amounts of allowances, to be paid under the LG Act to elected council members.

Policy Implications – Nil

Financial Implications

If the recommended rates are accepted the impact would be an increase in costs of \$4,990.

Item	2022-23	2023-24
Presidents Allowance	\$8,200	\$10,000
Deputy Presidents Allowance	\$2,050	\$2,500

Members sitting Fees	\$13,260	\$16,000
Total	\$23,510	\$28,500

Economic Implication – Nil
Environmental Considerations - Nil

Consultation

Determination of The Salaries and Allowances Tribunal for Local Government Chief Executive Officers and Elected Members

Options

Council may resolve:

1. the Officer’s Recommendation;
2. Set a different rate within the range set by the Tribunal including leaving allowances unchanged.
- 3 Retain the existing rates

Voting Requirements – Absolute Majority

OFFICER’S RECOMMENDATION:

That Council in the 2022/23 financial year, pay:

- 1. a Shire President Meeting Fee of \$250 per Council Meeting;**
 - 2. a Councillor Meeting Fee of \$165 per Council Meeting;**
 - 3. a Shire President’s Allowance of \$10,000;**
 - 4. a Deputy Shire President’s Allowance of \$2,500;**
 - 5. a Committee Meeting Fee of \$65 per Committee Meeting or prescribed meeting;**
 - 6 an annual ICT Allowance of \$500 per Councillor**
- and**
- 7. all travel, and childcare costs upon presentation of evidence of the actual costs.**

9.2.2 2021-22 Annual Report

Applicant:	N/A
File Ref. No:	ADM108
Disclosure of Interest:	Nil
Date:	8 May 2023
Author:	Stan Scott - CEO
Attachments:	9.2.1A Annual Report 2021-22 (Under separate cover)

Summary

Council is to consider receiving the 2021-22 Independent Auditor's Report and adoption of the 2021-22 Annual Report.

Background

AMD, as appointed contractor for the Officer of the Auditor General (OAG), has completed their final Audit of Council's functions and operations for the 2021-22 Financial Year.

Comment

The Shire of Cuballing's 2021-22 Independent Auditor's Report was received on 18 April 2023. The 2021-22 Independent Auditor's Report is included as part of the 2021-22 Annual Report, together with the Audited Financial Statements.

The 2021-22 Audit has been conducted in accordance with the Australian Audit Standards to ensure that during the reporting period the Shire of Cuballing complied with all statutory requirements, including the *Local Government Act 1995*, associated Regulations and applicable accounting standards.

The Auditors conducted an Audit Exit Meeting vis Microsoft Teams on 17th April 2023. Cr Harris attended as Chair of the Audit Committee.

A meeting of the Shire of Cuballing Audit Committee is scheduled to precede this Council meeting to allow the audit committee to have its annual meeting with the Auditor, and this will also be the Entrance Meeting for the 2022-23 audit.

The 2021-22 Annual Report has been compiled and is provided for adoption by Council and is included separately in Councillor information Packs.

Council is required to hold an Annual Electors Meeting within 56 days of accepting the Annual Report and give at least 14 days local public notice of the date, time and place for the Annual Electors Meeting.

Strategic Implications

The Annual Report provides the opportunity to report to the community on Council's progress and achievements.

Statutory Environment

Local Government Act 1995

5.27 Electors' general meetings

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

5.29 Convening electors' meetings

- (1) The CEO is to convene an electors' meeting by giving —
 - (a) at least 14 days' local public notice; and
 - (b) each council member at least 14 days' notice, of the date, time, place and purpose of the meeting.
- (2) The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.

5.53 Annual reports

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

5.54 Acceptance of annual reports

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

* *Absolute majority required.*

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

5.55 Notice of annual reports

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

Local Government (Administration) Regulations

Division 2 — Annual reports

19B. Information to be included in annual report (Act s. 5.53(2)(g) and (i))

- (1) In this regulation —
remuneration has the meaning given in the *Salaries and Allowances Act 1975* section 4(1).
- (2) For the purposes of section 5.53(2)(g) and (i), the annual report for a financial year beginning on or after 1 July 2020 must contain the following —
- (a) the number of employees of the local government entitled to an annual salary of \$130 000 or more;
 - (b) the number of employees of the local government entitled to an annual salary that falls within each band of \$10 000 over \$130 000;
 - (c) any remuneration and allowances paid by the local government under Schedule 5.1 clause 9 during the financial year;
(Payments to members of Standards Panels – NA for Cuballing)
 - (d) any amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the local government during the financial year;
(Proven Standards Panel Complaints)
 - (e) the remuneration paid or provided to the CEO during the financial year;
(CEO Remuneration – 3 incumbents during the year)
 - (f) the number of council and committee meetings attended by each council member during the financial year;
(Councillor Attendance)
 - (g) if available, the gender, linguistic background and country of birth of council members;
 - (h) if available, the number of council members who are aged —
 - (i) between 18 years and 24 years; and
 - (ii) between 25 years and 34 years; and
 - (iii) between 35 years and 44 years; and
 - (iv) between 45 years and 54 years; and
 - (v) between 55 years and 64 years; and
 - (vi) over the age of 64 years;

- (i) if available, the number of council members who identify as Aboriginal or Torres Strait Islander;
- (j) details of any modification made to a local government's strategic community plan during the financial year;
- (k) details of any significant modification made to a local government's corporate business plan during the financial year.

Policy Implications – Nil

Financial Implications

Audit findings and the Audit Action Plan will be considered as a separate Agenda Item.

Economic Implication – Nil

Environmental Considerations – Nil

Consultation - Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. not adopt the 2021-22 Annual Report, giving reasons.

Voting Requirements – Absolute Majority

OFFICER'S RECOMMENDATION:

That Council:

- 1. receive the Shire of Cuballing Independent Auditor's Report for the financial year ended 30th June 2022 included at Attachment 9.1.1A;**
- 2. accept the Annual Financial Statements for the financial year ended 30th June 2022 included as a separate attachment;**
- 3. adopt the Shire of Cuballing 2021-22 Annual Report included as a separate attachment; and**
- 4. hold the Annual Electors Meeting at 6.30pm on Wednesday 21st June 2023 at the Shire of Cuballing Chambers.**

9.2.3	Application for Development Approval – Outbuilding, Ancillary Dwelling and Patio – Lot 117 (No. 49) Popanyinning East Road, Popanyinning
-------	--

Location:	Lot 117 (No. 49) Popanyinning East Road, Popanyinning
Applicant:	Balakrishna Ananthanarayanan
Landowner:	Balakrishna Ananthanarayanan
File Ref. No:	A683
Disclosure of Interest:	Nil
Date:	10 May 2023
Author:	Stan Scott
Attachments	9.2.3A Information from applicant 9.2.3B Location plan 9.2.3C Outbuildings Policy

Summary

Development approval is recommended for an outbuilding, ancillary accommodation, and patio at Lot 117 (No. 49) Popanyinning East Road, Popanyinning.

Background

1. *The application*

The reason the Council is considering the Development Application is because the floor area of the existing and proposed outbuildings are larger than the maximum floor area set out in Council's Outbuilding Policy for a Rural Residential zoned property. The floor area of the existing outbuilding (shed/garage) is 80m² while the proposed outbuilding is 84m². In addition to the outbuilding, the applicant seeks approval for ancillary accommodation (28m²) and a patio (24m²).

The proposed building (combining the outbuilding and the ancillary dwelling) has a length of 16m, a width of 7m (not including the patio), a wall height of 2.7m and is 3.63m to the roof apex. The building will have Colourbond for walls, roof, roof gutters and flashing.

The proposed building is setback 56m from the eastern property boundary and 71m from the southern boundary.

Details submitted by the applicant are set out in Attachment 9.2.3A.

2. *Application site*

The site is outlined in Attachment 9.2.3B. The site is 4.0498 hectares in area, is largely cleared, there is established vegetation between existing buildings and Popanyinning East Road and it contains an existing dwelling, garage and small garden sheds.

3. *Planning framework*

The site is zoned 'Rural Residential' in the *Shire of Cuballing Local Planning Scheme No. 2* (LPS2). Ancillary dwelling is a 'D' (discretionary) use in the Rural Residential zone. The proposed buildings are located within a bushfire prone area. The applicant has submitted a Bushfire Attack Level assessment which reveals it is BAL-LOW.

Council's Outbuildings Policy is set out in Attachment 9.2.3C.

Comment

While noting the application is inconsistent with a component of Council's Outbuilding Policy, the Development Application is conditionally supported. This follows assessment against the planning framework, information provided by the applicant, the size of the property and site characteristics. Conditional approval is recommended given:

- The outbuilding is considered compatible with its setting in terms of height, bulk, scale, orientation and appearance;
- There will be no overshadowing onto neighbouring dwellings;
- The outbuilding complies with development standards other than the floor area;
- The combined area of the existing and proposed outbuildings are below the 170m² size limit for outbuildings on Rural Residential zoned lots;
- The outbuilding will not detract from the streetscape given the generous setback from Popanyinning East Road and existing mature vegetation; and
- Recommended development conditions and advice can assist to address any possible amenity considerations.

Strategic Implications

Nil

Statutory Environment

Planning and Development Act 2005, LPS2 and Planning and Development (Local Planning Schemes) Regulations 2015.

Policy Implications

Local Planning Policy – Outbuildings

Local Planning Policies are non-statutory documents which provide guidance to assist the Council in its decision making. Accordingly, the Council is not bound by the policy, but is required to have regard to the policy in determining the Development Application.

Approval of the Development Application creates a precedent. It is however understood there are existing Colourbond clad outbuildings, larger than 120m², on Rural Residential zoned lots.

It is recommended that the Outbuildings Policy be reviewed and updated.

Financial Implications

All costs associated with the development will be borne by the applicant. Should the applicant be aggrieved by Council's decision, the applicant may seek a review of that decision or conditions through the State Administrative Tribunal.

Economic Implications

Nil

Social Implications

Nil

Environmental Considerations

Nil

Consultation

Nil

Options

The Council can:

1. Approve the Development Application with no conditions;
2. Approve the Development Application with conditions;
3. Refuse the Development Application (providing reasons); or
4. Defer and seek additional information.

Voting Requirements - Simple Majority

OFFICER'S RECOMMENDATION:

That the Council approve the Development Application for an outbuilding, ancillary dwelling and patio at Lot 117 on Plan 223060 (No. 49) Popanyinning East Road, Popanyinning subject to the following conditions:

1. The development hereby approved must be carried out in accordance with the plans and specifications submitted with the application (addressing all conditions) or otherwise amended by the local government and shown on the approved plans and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.
2. The provision of details prior to occupation as to how stormwater will be addressed for the proposed development to the satisfaction of the local government. The stormwater facilities provided in accordance with this condition shall be permanently maintained in an operative condition to the satisfaction of the local government.
3. The ancillary dwelling is connected to an on-site sewerage disposal system to the satisfaction of the local government prior to occupation.
4. The ancillary dwelling is provided with an adequate on-site potable water supply in accordance with the *Australian Drinking Water Guidelines 2004* prior to occupation.
5. **An Asset Protection Zone is permanently maintained around the ancillary dwelling and the outbuilding in accordance with the BAL assessment.**
6. The driveway is to be maintained at a trafficable standard. The driveway is to have a minimum trafficable surface of 4m, horizontal clearance of 6m and vertical clearance of 4.5m.
7. The external walls and roof of the outbuilding and ancillary dwelling are clad in Colourbond colours to the satisfaction of the local government with details to be outlined on the Building Permit application.
8. The outbuilding is not used for commercial, industrial or habitable purposes.

ADVICE:

- A) If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of the determination, the approval will lapse and be of no further effect.**
- B) The applicant is advised that this development approval is not a Building Permit. A Building Permit must be formally applied for and obtained before the commencement of any site and/or development works.**
- C) If the applicant is 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 made within 28 days of the determination.**

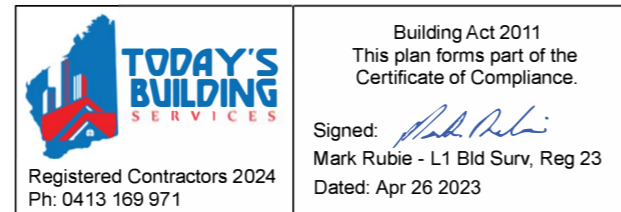
AUSTRALIAN STANDARDS

THIS DEVELOPEMENT TO COMPLY WITH THE FOLLOWING STANDARDS :-

1. SOIL CONDITIONS IN ACCORDANCE TO AS 2870
2. METAL SHEET CLADDING TO AS 1562.1
3. CONCRETE CODE AS 2870 AND 3600
4. STRUCTURAL STEEL CODE AS 3678
5. EARTHQUAKE DESIGN CODE AS 1170.4
6. TRUSS ROOF CODE AS 4440 – 1997
7. LIGHT TIMBER FRAMING CODE AS 1684.2
8. PLUMBING AND DRAINAGE CODE AS 3500
9. ELECTRICAL CODE AS/NZ 3000

DESIGN CRITERIA

1. REGION A. TERRAIN CATAGORY 2 TO AS 1170.4, 2007
2. 'S' CLASS SITE TO AS 2070. NATURAL GROUND TO BE COMPACTED TO 92% MMDD LEVEL WITH SAND PAD IF NECESSARY. DO NOT CUT TO FILL UNDER BUILDINGS
3. ACCELERATION COEFFICIENT OF 0.14 TO AS 1170.4, 2007 TO EARTHQUAKE CODE
4. BUILDING CLASS 1A



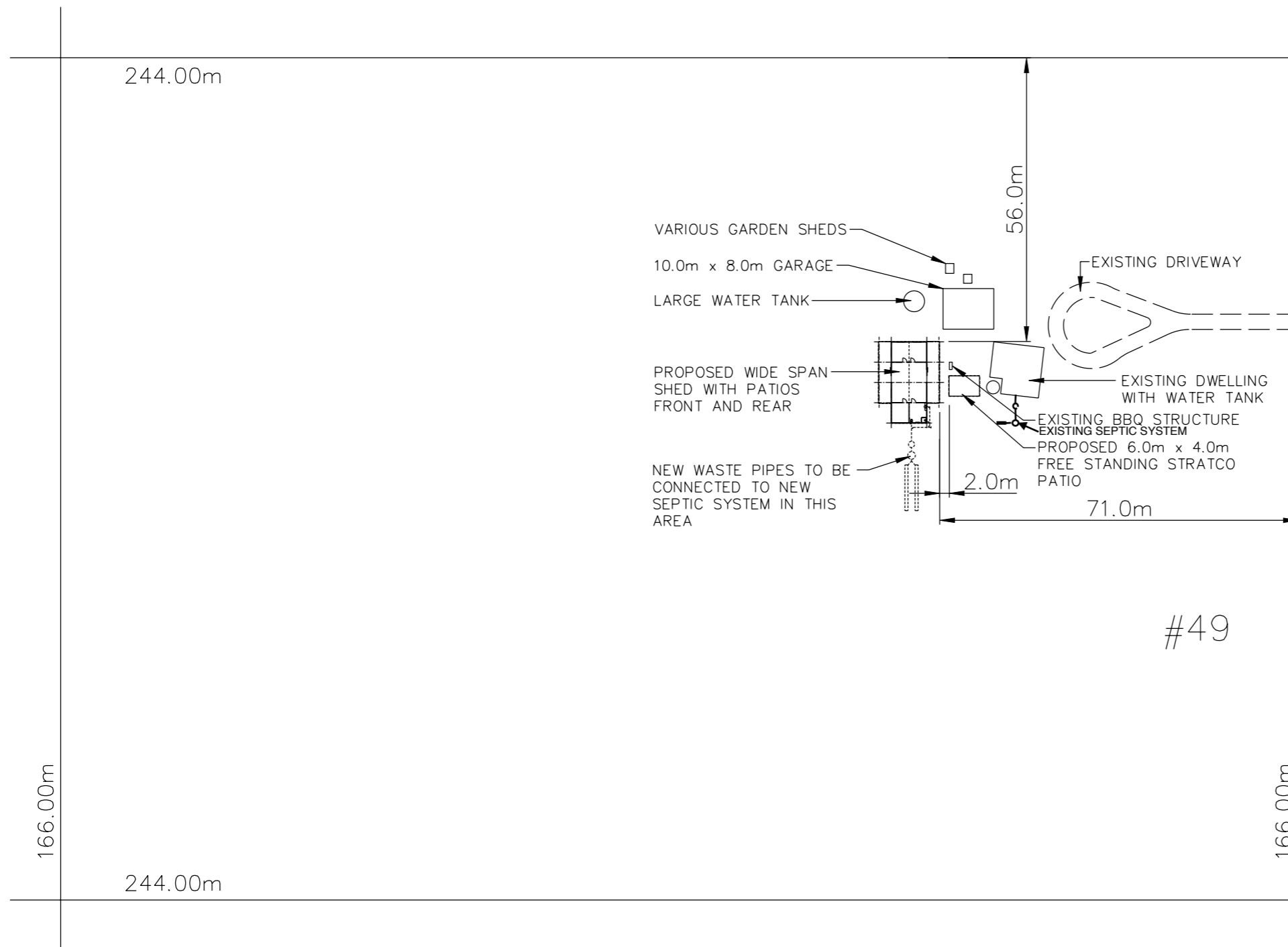
GENERAL NOTES

1. ALL DIMENSIONS, LEVELS & MATERIALS TO BE CHECKED BY BUILDER PRIOR TO WORK COMMENCING.
2. ALL CONSTRUCTION TO CONFORM TO LOCAL AUTHORITIES BYLAWS AND THE BUILDING CODE OF AUSTRALIA
3. ALL FINISHES TO BE AS SELECTED BY OWNER.
4. THIS DRAWING TO BE READ IN CONJUNCTION WITH ALL OTHERS IN THE SET.
5. ENGINEERS DETAILS ARE TO TAKE PRECEDENCE OVER ARCHITECTURAL DETAILS
- 6 AN APPROVED METHOD OF TERMITE PROTECTION (BIFENTHRIN OR SIMILAR) TO BE USED BELOW ALL NEW CONCRETE.

B.C.A. ENERGY EFFICIENCY REQUIRMENTS

1. R4.0 BATTS OVER CEILINGS WITH REFLECTIVE SARKING.
2. SEALING DEVICE TO EXHAUST FAN.
3. WEATHER SEALS FITTED TO ALL EXTERNAL DOORS AND WINDOWS.
4. ALL GLAZING IS CLEAR FLOAT.
5. ALL EXTERNAL WALLS FILLED WITH R3.5 BATTS
6. EXTERNAL STUDWORK LINED WITH REFLECTIVE SIZALATION SHEETING AND THERMAL CLADDING
7. ALL INSULATION REQUIREMENTS TO BE IN ACCORDANCE WITH PART 3.12 OF THE B.C.A.

				PINEFIELD'S OF YORK GARY W. BYFIELD PO BOX 326 YORK W.A. 6302 MOBILE 0414 885 338 EMAIL gwb151@gmail.com	DWELLING CLIENT : B. KRISHNA 49 POPANYILLING EAST ROAD POPANYILLING WA 6309	NORTH	GENERAL NOTES			
							DRAWN	GWB	SCALE	
A	ISSUED FOR APPROVAL	MAR 23					DATE	MAR 23	REVISION	A
	REVISION	DATE					JOB No	BN-21-22/23	SHEET	01 A3







POPANYINNING EAST ROAD

#49

SITE PLAN
1 : 1000

OWNER TO DECIDE ON LOCATIONS
OF NEW RAINWATER TANKS ON SITE

 TODAY'S BUILDING SERVICES Registered Contractors 2024 Ph: 0413 169 971	Building Act 2011 This plan forms part of the Certificate of Compliance.
	Signed:  Mark Rubie - L1 Bld Surv, Reg 23 Dated: Apr 26 2023

		 PINEFIELD'S OF YORK		DWELLING		SITE PLAN			
		GARY W. BYFIELD PO BOX 326 YORK W.A. 6302 MOBILE 0414 885 338 EMAIL gwb151@gmail.com		CLIENT : B. KRISHNA 49 POPANYILLING EAST ROAD POPANYILLING WA 6309		NORTH 			
A	ISSUED FOR APPROVAL	MAR 23			DRAWN		GWB	SCALE	1 : 1000
	REVISION	DATE			DATE		MAR 23	REVISION	A
					JOB No		BN-21-22/23	SHEET	02 A3

PLUMBING LEGEND

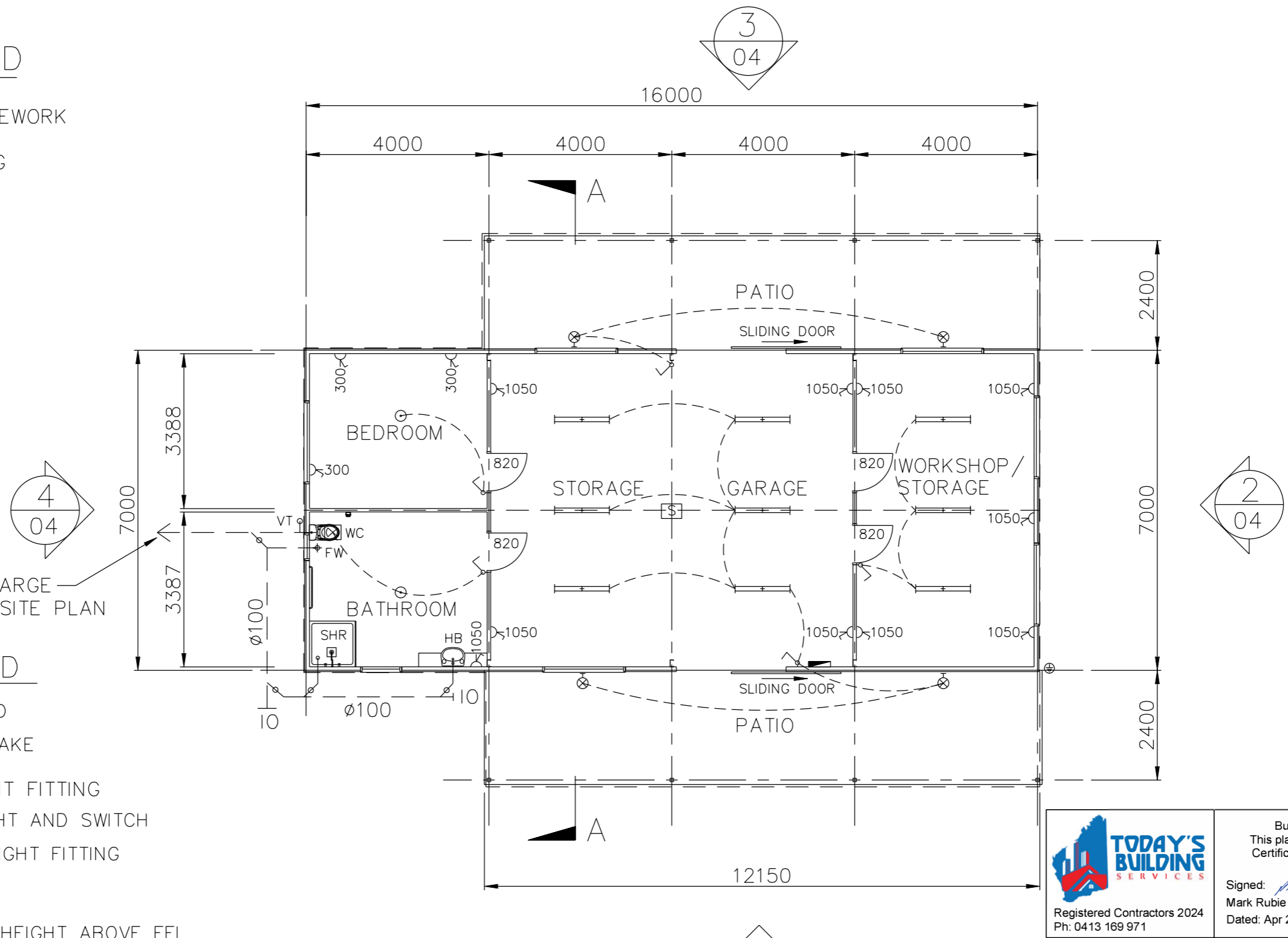
- Ø100 INDICATES Ø100 PIPEWORK
- IO INSPECTION OPENING
- WC TOILET
- HB HAND BASIN
- SHR SHOWER
- VT VENT
- FW ⊕ FLOOR WASTE

WASTE PIPEWORK TO DISCHARGE TO SEPTIC SYSTEM. REFER SITE PLAN

ELECTRICAL LEGEND

- DISTRIBUTION BOARD
- BUILDING EARTH STAKE
- FLOURESCENT LIGHT FITTING
- WALL MOUNTED LIGHT AND SWITCH
- CEILING MOUNTED LIGHT FITTING
- LIGHT SWITCH
- 10A MULTIPLE GPO HEIGHT ABOVE FFL
- Ø250 CEILING MOUNTED EXHAUST FAN
- CEILING MOUNTED SMOKE DETECTOR

Certifiers Note:
Smoke alarm to be hard wired and comply with AS3786



FLOOR PLAN
1 : 100

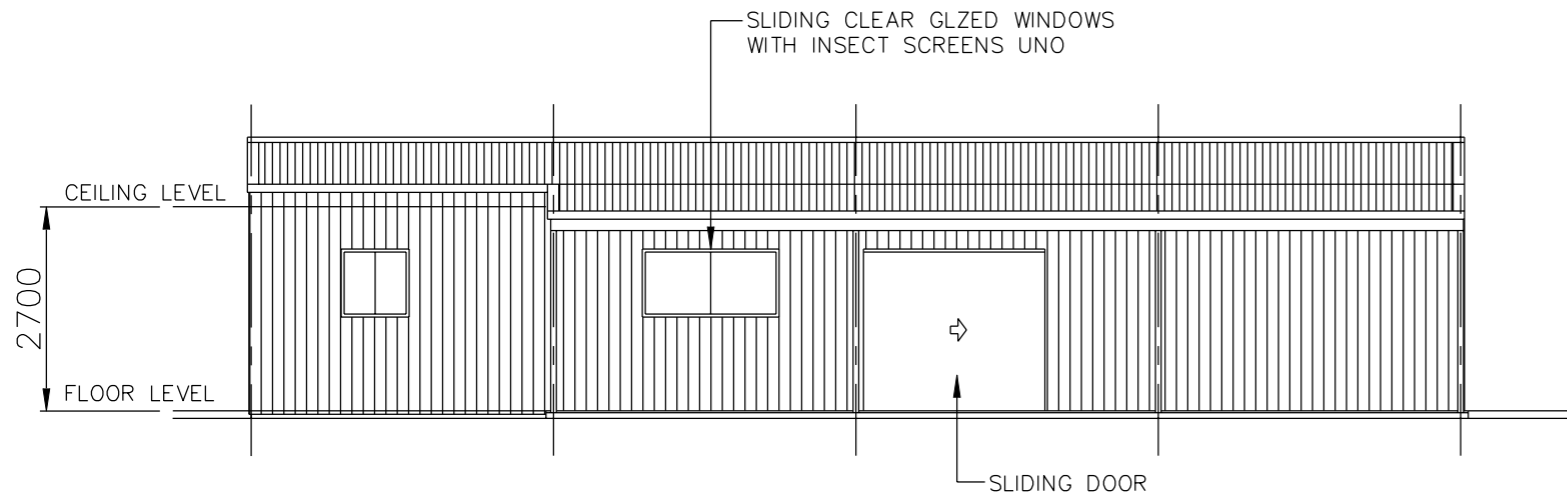
Building Act 2011
This plan forms part of the
Certificate of Compliance.

Signed: *Mark Rubie*
Mark Rubie - L1 Bld Surv, Reg 23
Dated: Apr 26 2023

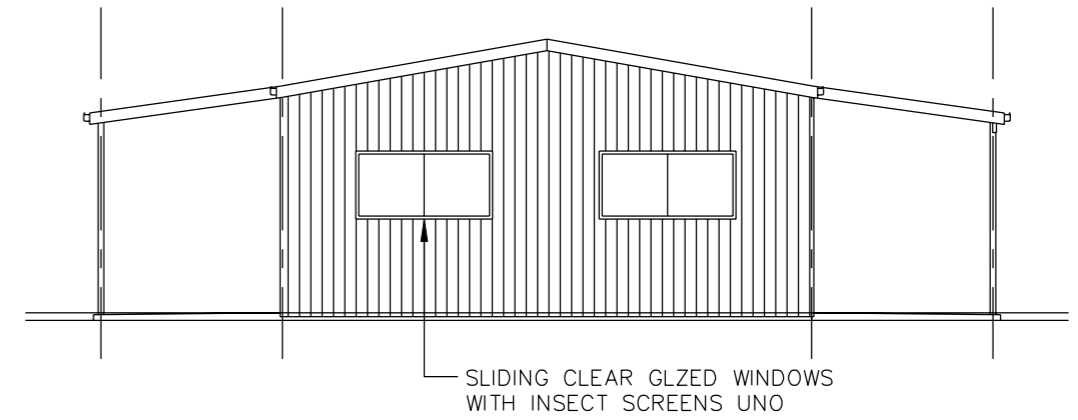
Registered Contractors 2024
Ph: 0413 169 971

NOTE
REFER TO WIDE SPAN SHED DETAILS
FOR SPECIFICATIONS OF MATERIALS

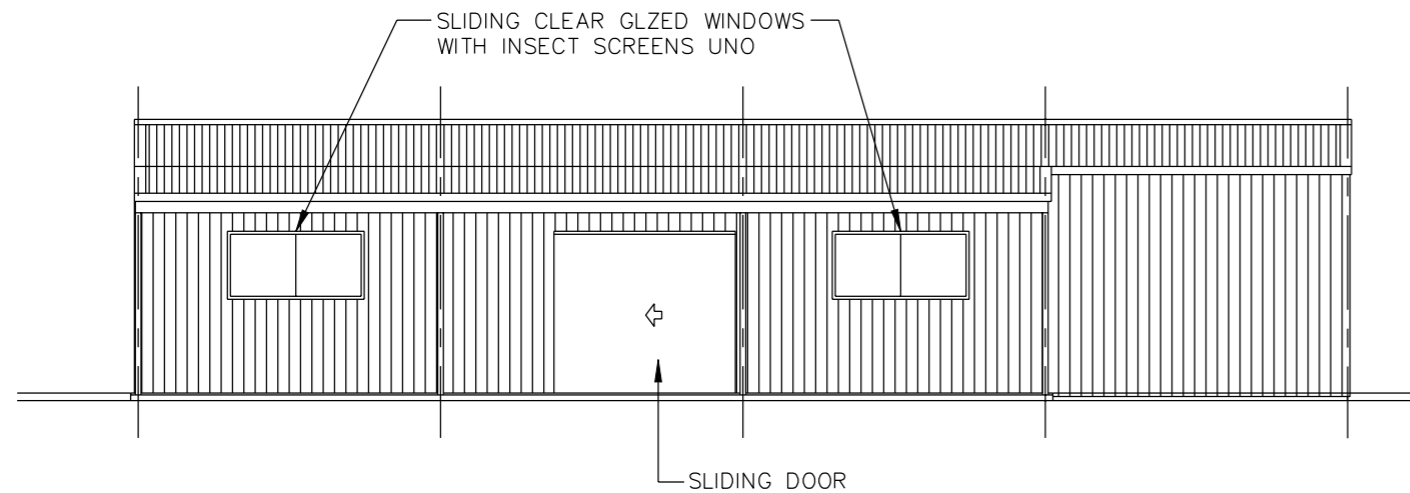
		PINEFIELD'S OF YORK GARY W. BYFIELD PO BOX 326 YORK W.A. 6302 MOBILE 0414 885 338 EMAIL gwb151@gmail.com		DWELLING CLIENT : B. KRISHNA 49 POPANYILLING EAST ROAD POPANYILLING WA 6309		NORTH 		PROPOSED FLOOR PLAN		
								DRAWN	GWB	SCALE
A	ISSUED FOR APPROVAL	MAR 23					DATE	MAR 23	REVISION	A
	REVISION	DATE					JOB No	BN-21-22/23	SHEET	03 A3



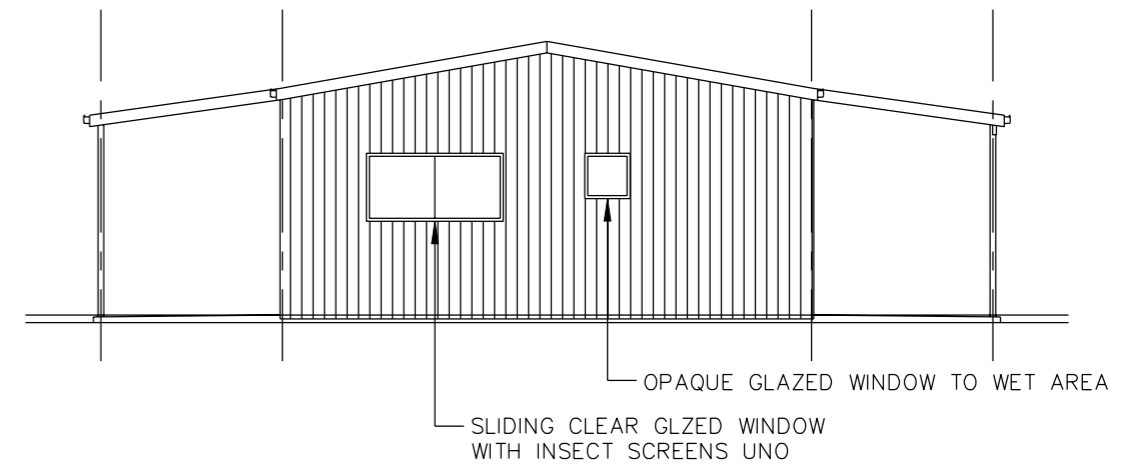
ELEVATION 1
1 : 100



ELEVATION 2
1 : 100




ELEVATION 3
1 : 100



ELEVATION 4
1 : 100

NOTE
REFER TO WIDE SPAN SHED DETAILS
FOR SPECIFICATIONS OF MATERIALS

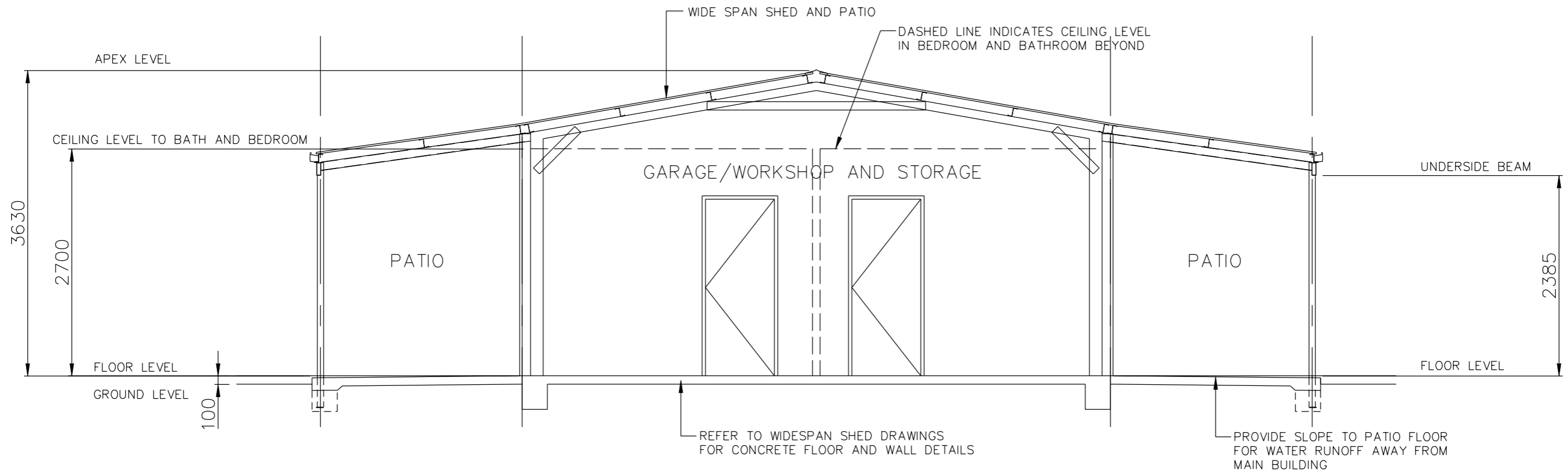


Building Act 2011
This plan forms part of the
Certificate of Compliance.

Signed: *Mark Rubie*
Mark Rubie - L1 Bld Surv, Reg 23
Dated: Apr 26 2023

Registered Contractors 2024
Ph: 0413 169 971

		 <p>PINEFIELD'S OF YORK</p>	<p>DWELLING</p>	<p>ELEVATIONS</p>
		<p>GARY W. BYFIELD PO BOX 326 YORK W.A. 6302 MOBILE 0414 885 338 EMAIL gwb151@gmail.com</p>	<p>CLIENT :</p> <p>B. KRISHNA 49 POPANYILLING EAST ROAD POPANYILLING WA 6309</p>	<p>NORTH</p>
A	ISSUED FOR APPROVAL	MAR 23		DRAWN GWB SCALE 1 : 100
REVISION	DATE			DATE MAR 23 REVISION A
				JOB No BN-21-22/23 SHEET 04 A3



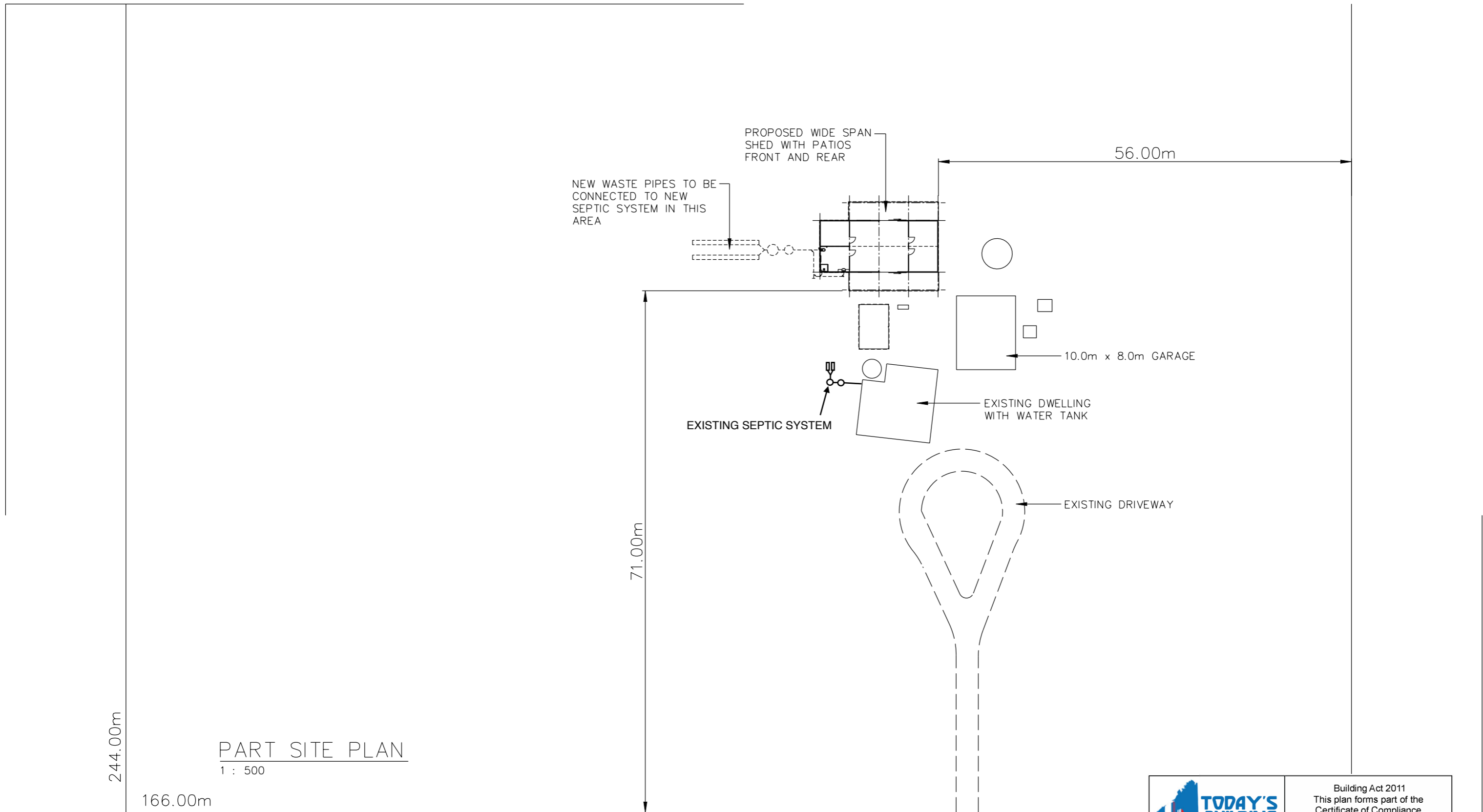
SECTION A
1 : 50



Building Act 2011
This plan forms part of the
Certificate of Compliance.
Signed: *Mark Rubie*
Mark Rubie - L1 Bld Surv, Reg 23
Dated: Apr 26 2023

NOTE
REFER TO WIDE SPAN SHED DETAILS
FOR SPECIFICATIONS OF MATERIALS

				PINEFIELD'S OF YORK DWELLING		ELEVATIONS			
				GARY W. BYFIELD PO BOX 326 YORK W.A. 6302 MOBILE 0414 885 338 EMAIL gwb151@gmail.com		CLIENT : B. KRISHNA 49 POPANYILLING EAST ROAD POPANYILLING WA 6309		NORTH DRAWN GWB SCALE 1 : 100 DATE MAR 23 REVISION A JOB No BN-21-22/23 SHEET 05 A3	
A	ISSUED FOR APPROVAL	MAR 23							
	REVISION	DATE							



244.00m

PART SITE PLAN
1 : 500

166.00m

71.00m

56.00m

POPANYINNING EAST ROAD

TODAY'S BUILDING SERVICES
Registered Contractors 2024
Ph: 0413 169 971

Building Act 2011
This plan forms part of the Certificate of Compliance.
Signed: *Mark Rubie*
Mark Rubie - L1 Bld Surv, Reg 23
Dated: Apr 26 2023

		PINEFIELD'S OF YORK		DWELLING		PART SITE PLAN	
		GARY W. BYFIELD PO BOX 326 YORK W.A. 6302 MOBILE 0414 885 338 EMAIL gwb151@gmail.com		CLIENT : B. KRISHNA 49 POPANYILLING EAST ROAD POPANYILLING WA 6309		NORTH 	
A ISSUED FOR APPROVAL REVISION		MAR 23 DATE		DRAWN GWB DATE MAR 23 JOB No BN-21-22/23		SCALE 1 : 500 REVISION SHEET 06 A3	

SITE SPECIFIC DESIGN CRITERIA ANALYSIS

**Prepared for:**

Bala Ananthanarayanan
49 Popanyinning E Rd
Popanyinning WA 6309

Supplier:

Steelx Pty Ltd

Assessment Ref:

STX23040126XW

Issued:

11/04/2023

Building Details:

Span: 7
Length: 16
Avg. Height: 3.309

Certified by:

J. Ronaldson
for and on behalf of
Apex Engineering Group PTY LTD
(ACN 632 588 562)



Member Institution of Engineers (Aust.), CPEng (NER Structural) Regn. No. 5276680
Registered Professional Engineer (Structural) - Queensland: Regn. No. 24223
Registered Professional Engineer (Structural) - Victoria: Regn. No. PE0003848
Registered Building Designer & Professional Engineer (Structural) - Tasmania: Regn. No. 185770492



Site Location:

Geographic coordinates of

-32.65941,117.13353

Generally described as:

49 Popanyinning E Rd Popanyinning WA 6309

Executive Summary - Site Specific Analysis

The design analysis of the building has not been considered for each of the 4 orthogonal directions. Hence the maximum wind speed in any of the 8 cardinal directions has been used as the design wind speed. This is a conservative approach.

Each cardinal direction has been considered and the results are summarised below

Factor	N	NE	E	SE	S	SW	W	NW
Wind Region	A1							
Importance level (IL)	2							
Regional Wind Speed (Vr)	45.0							
Terrain Category (TC)	2.5	2.5	2.5	2.18	2.44	2.5	2.5	2.5
Terrain Category Multiplier (Mz)	0.87	0.87	0.87	0.90	0.87	0.87	0.87	0.87
Shielding Multiplier (Ms)	1	1	1	0.94	0.95	1	1	1
Topographic Multiplier (Mt)	1	1	1	1	1	1	1	1
Wind Direction Multiplier 1 (Md1)	0.9	0.8	0.8	0.8	0.85	0.95	1	0.95
Site specific design wind speed (Vsite1)	35.2	31.3	31.3	30.3	31.8	37.2	39.2	37.2
Wind Direction Multiplier 2 (Md2)	0.9	0.8	0.8	0.8	0.85	0.95	1	0.95
Site specific design wind speed (Vsite2)	35.2	31.3	31.3	30.3	31.8	37.2	39.2	37.2

Design Wind Speed (Vsite1) 39.2 m/s for the resultant forces and overturning moments on the complete building and wind actions on major structural elements.

Design Wind Speed (Vsite2) 39.2 m/s for all other cases, including cladding and immediate supporting members (Purlins and Girts)

Snow Load Nil

Seismic Factor Hazard
Factor Z
= 0.14

Durability Alert No

LOCAL PLANNING POLICY OUTBUILDINGS

Within all Rural Townsite and Rural Residential zoned land and on General Agricultural zoned lots with an area of 2ha or less, planning approval may be granted to outbuildings appurtenant to any dwelling, provided all boundary setbacks and building separation requirements have been complied with, the building is of single storey construction, located behind any dwelling on site and provided the proposed development complies with the following:

- (a) In the Rural Townsite and Rural Residential zones of the Shire, where the lot size is 1500m² or less in area:
 - (i) Zinalume construction, where the total outbuilding does not exceed 55m² in floor area;
 - (ii) Colourbond construction, where the total outbuilding does not exceed 65m² in floor area;
 - (iii) Masonry construction and/or where the total outbuilding area has walls constructed of the same materials and appearance as the house and does not exceed 75m² in floor area and no parapet wall is greater than 8 metres in length.
- (b) In Rural Townsite and Rural Residential zones of the Shire where the lot size is over 1500m² or on General Agricultural zoned lots with an area of 2 ha or less;
 - (i) Zinalume construction, where the total outbuilding does not exceed 85m² in total floor area;
 - (ii) Colourbond construction, where the total outbuilding does not exceed 120m² in total floor area;
 - (iii) Masonry construction and/or where the total outbuilding has walls constructed of the same materials and appearance as the house and does not exceed 170m² in total floor area.
- (c) Wall height of any outbuildings not to exceed 3 metres. In the case of gable floor construction, the maximum height is not to exceed 4 metres.
- (d) Prior to the considering a parapet wall construction on any boundary, the applicant will present to Council with written agreement to the same by any affected adjoining landowner.
- (e) The applicant providing the Local Government with a written undertaking that the outbuilding constructed will only be used for the purpose permitted within the zone in which it is located, under the provisions of the Scheme.

- (f) Any application for planning approval which does not comply with the above shall be referred to Council for consideration.
- (g) No planning approval will be granted for any outbuildings on any Rural Townsite or Rural Residential zoned lot which does not contain a residence.
- (h) Setbacks from boundaries for Outbuildings
 - (i) If attached to the dwelling the setbacks for an outbuilding shall be a minimum of 1.0 metre from side boundaries with eaves not closer than 0.75 metres to a side boundary in the Rural Townsite Zone. Setback to the rear boundary shall be as specified in the Residential Design Codes for Rural Townsite zoned lots and/or a minimum of 10 metres for Rural Residential zoned land.
 - (ii) If detached from the dwelling, outbuildings shall be at least 1.8 metres clear of the dwelling with a minimum setback of 1.0 from the side boundary and 1.2m from the rear boundary in the Rural Townsite Zone and shall be a minimum of 10 metres rear setback in the Rural Residential Zone.

9.3 MANAGER OF WORKS AND SERVICES:

Nil at this time

9.4 COMMITTEE REPORTS:

9.4.1	Minutes of the April 2023 Meeting of the Cemeteries Advisory Committee
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Applicant:	Cemeteries Advisory Committee
File Ref. No:	ADM 326
Disclosure of Interest:	Nil
Date:	9 May 2023
Author:	Stan Scott - CEO
Attachments:	Minutes of the Cemeteries Advisory Committee 28 April 2023

Summary

Council is requested to note the Minutes of the April 2023 Meeting of the Cemeteries Advisory Committee.

Background

The Cemeteries Advisory Committee was formed in 2019. Covid restrictions imposed during 2020 and 2021 meant the committee never had the opportunity to meet. Following the 2021 Ordinary Election Council decided to continue with the committee and appointed Cr Julie Christensen as its delegate to the committee, and Cr Adrian Kowald as proxy.

The committee met for the second time on 28 April 2023. Cr Christensen is the presiding member

Committee Business

There were several; recommendations from the inaugural meeting of the committee, and the latest meeting informed the committee members that their recommendations were supported by Council, but some activities were still subject to a budget allocation.

Comment

The Cemeteries Advisory Committee was formed with the following remit.

This new committee will be established to make recommendations to Council on matters relating to the Popanyinning Cemetery, the Cuballing Cemetery, lonely and heritage graves, niche facilities, the Shire of Cuballing Cemeteries Local Law 1998 generally, including but not limited to;

- *Fees and charges;*
- *Maintenance quality, practices and procedures;*
- *Infrastructure requirements;*
- *Design elements;*
- *Relevant and required Policies;*
- *Availability of supply and;*

- *Trends in cemetery management and community expectations and needs*
This Committee has one Council delegate and 4 delegates appointed by Council. This Committee was scheduled to meet in March 2020 but was interrupted by COVID.

Strategic Implications - Nil

Statutory Environment – Nil

Council's Cemetery obligations are set out in the *Cemeteries Act 1986*. The Act sets out the requirements for managing cemeteries by Cemetery Boards. Section 6 of the Act provides for the Council of the Local Government to perform the functions of the board for cemeteries vested in the Local Government.

The *Shire of Cuballing Local Law relating to the Cuballing and Popanyinning Cemeteries* provides that, subject to any directions given by Council, the CEO will perform all the powers and functions of the board.

Policy Implications Nil

Financial Implications

The Shire makes an annual budget allocation to the maintenance of the cemeteries. In the coming budget there will be a proposed allocation for the extension of the niche wall at the Cuballing Cemetery and subsequently painting of the structure. There will also be an allocation for grave markers.

Economic Implication - Nil

Environmental Considerations - Nil

Consultation – Nil

Options

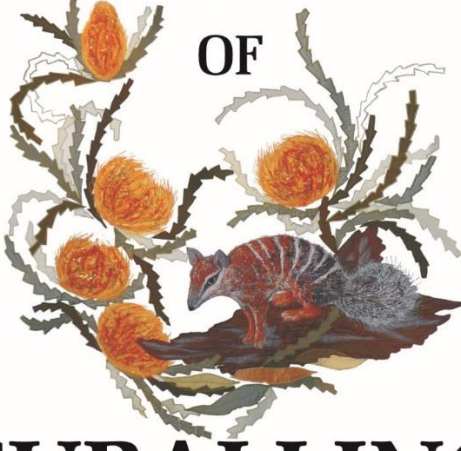
Council is requested to note the minutes of the Cemeteries Advisory Committee and in particular the change of date of the next meeting to Friday 10th November 2023.

Voting Requirements - Simple Majority

Officer Recommendation

That Council receive and note the Minutes of the Cemeteries Advisory Committee meeting of 28th April 2023.

SHIRE OF CUBALLING



*A progressive, diverse and caring community,
with access to modern services and infrastructure,
in a unique part of the world*

MINUTES

for the

Cemeteries Advisory Committee

held at

2.00 Pm Friday 28th April 2023

Shire of Cuballing
Council Chambers
Campbell Street, Cuballing

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Cuballing for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Shire of Cuballing disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

In particular and with derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Cuballing during the course of any meeting is not intended to be and is not taken as notice or approval from the Shire of Cuballing. The Shire of Cuballing warns that anyone who has an application lodged with the Shire of Cuballing must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of that application and any conditions attaching to the decision made by the Shire of Cuballing in respect of the application.

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1. **DECLARATION OF OPENING:**

Meeting Opened 2.01 pm

2. **ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:**

2.1.1 Attendance

Members

Cr Julie Christensen (Presiding Member) – via Teams
Mr Reis Chattillon
Ms Helen Elliott

Mr Stan Scott (CEO – Minutes)

2.1.2 Apologies

Ms Monique D’Alton
Ms Dianne Ferguson

2.1.3 Leave of Absence

3. **STANDING ORDERS:**

OFFICER’S RECOMMENDATION:

That Standing Orders be suspended for the duration of the meeting to allow for greater debate on items.

Moved Mr Chattillon

Seconded Ms Elliott

Carried 3/0

4. **PUBLIC QUESTION TIME:**

4.1 Response to Previous Questions Taken On Notice:

Nil

4.2 Written Questions Provided in Advance:

Nil

4.3 Public Questions from the Gallery:

Nil

5. APPLICATIONS FOR LEAVE OF ABSENCE:

Nil

6. CONFIRMATION OF MINUTES:

OFFICER RECOMMENDATION

That the Minutes of the Cemeteries Advisory Committee Meeting held on 28 November 2022 be confirmed.

Moved Mr Chattillon

Seconded Ms Elliott

Carried 3/0

**7. PETITIONS/DEPUTATIONS/PRESENTATIONS/
SUBMISSIONS:**

Nil

8. DISCLOSURE OF FINANCIAL INTEREST:

DISCLOSURE OF FINANCIAL INTEREST AND PROXIMITY INTEREST

Members must disclose the nature of their interest in matters to be discussed at the meeting.

Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the Member or employee has given or will give advice.

9. **REPORTS OF OFFICERS:**

9.1 Action since last meeting

Applicant: Shire of Cuballing
File Ref. No: ADM 326
Disclosure of Interest: Nil
Date: 26 April 2023
Author: Stan Scott - CEO
Attachments:

Background

The Cemeteries Advisory Committee held its inaugural meeting in October 2022. Committee recommendations were as follows:

Committee Resolution 1:

That Committee meet every 6 months on the last Friday in April and October;

Committee Resolution 2:

That Council authorise the CEO to:

- Advertise in the Cuby News seeking any additional information;
- Invite current or former staff of Dawson's Funeral Home to provide any information they may have on the location of particular burials;
- Purchase grave markers based on the list of burials – Metal plaques on rocks preferred.
- Based on the best information available by 31 December 2022, place markers on the unmarked graves; and
- In the event new information becomes available move grave markers to reflect the best available information.

Committee Resolution 3:

That Council schedule a review of the Shire of Cuballing Cemeteries Local Law.

At its November 2022 Ordinary Meeting of Council, the recommendation were considered and supported.

Progress on recommendations

Resolution 1 – 6 monthly meetings

Next scheduled meeting today, followed by a further meeting scheduled for 27 October 2023.

The next Local Government Election is scheduled for Saturday 21st October 2023. After each Local Government Election all positions on committees expire and new appointments are made. It is likely that a Special Meeting of Council will be scheduled as soon as possible following the election, probably on Monday 23 October.

Current Committee Members will be invited to express their interest in continuing. Council will hold a special meeting to elect the President and Deputy President and appoint members of committees.

To allow sufficient time for the distribution of agendas it is proposed that the October Cemeteries Advisory Committee be postponed until Friday 10 November 2023.

Resolution 2 – Grave Marking

There has been no additional information forthcoming so grave marking will be based on existing information. The CEO will seek a budget allocation in the forthcoming budget process.

Resolution 3 – Review of Cemeteries Local Law

Council supported the committee resolution. It is now a case of following the required statutory process. The CEO has reviewed recently adopted Local Laws and there is little difference between new Local Laws and the Cuballing Local Law. The CEO will prepare a comparison for the next meeting.

Comment

The Cemeteries Advisory Committee was formed with the following remit.

This new committee will be established to make recommendations to Council on matters relating to the Popanyinning Cemetery, the Cuballing Cemetery, lonely and heritage graves, niche facilities, the Shire of Cuballing Cemeteries Local Law 1998 generally, including but not limited to;

- *Fees and charges;*
- *Maintenance quality, practices and procedures;*
- *Infrastructure requirements;*
- *Design elements;*
- *Relevant and required Policies;*
- *Availability of supply and;*
- *Trends in cemetery management and community expectations and needs*

This Committee has one Council delegate and 4 delegates appointed by Council. This Committee was scheduled to meet in March 2020 but was interrupted by COVID.

With appointment of a Council delegate this Committee is will decide their own meeting schedule. This is expected to be several times each year.

The purpose of the committee, as set out by Council, is quite broad. The committee has no delegated authority and all decisions will become recommendations to Council.

Strategic Implications - Nil

Statutory Environment – Nil

Council's Cemetery obligations are set out in the *Cemeteries Act 1986*. The Act sets out the requirements for managing cemeteries by Cemetery Boards. Section 6 of the Act provides for the Council of the Local Government to perform the functions of the board for cemeteries vested in the Local Government.

The *Shire of Cuballing Local Law relating to the Cuballing and Popanyinning Cemeteries* provides that, subject to any directions given by Council, the CEO will perform all the powers and functions of the board.

Policy Implications Nil

Financial Implications

The Shire makes an annual budget allocation to the maintenance of the cemeteries.

Economic Implication - Nil

Environmental Considerations - Nil

Consultation

There has been some recent public consultation to attempt to determine which graves are occupied by which people. Little new information was forthcoming.

Options

The committee may resolve:

1. the Officer's Recommendation; OR
2. an alternative resolution with reasons.

Voting Requirements – Simple Majority

That the committee:

1. Notes that previous resolutions have been supported by Council;
2. Changes the date and time of the next meeting to 2 pm on Friday 10th November 2023

That the committee:

- 1. Notes that previous resolutions have been supported by Council;**
- 2. Changes the date and time of the next meeting to 2 pm on Friday 10th November 2023**
- 3. Considers options for Grave Markers at the November 2023 meeting.**

Moved Mr Chattillon

Seconded Ms Elliott

Carried 3/0

10. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS MOTION HAS BEEN GIVEN:

Nil

11. URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING:

Questions from Members:

Q1 *When will niche wall at Cuballing cemetery be painted?*

A1 The Niche wall is to be extended, subject to a budget allocation by Council. Will not be painted until the extension has been completed.

Q2 *Will the Numbat Country book be reprinted?*

A1 Yes, subject to a budget allocation.

Q3 *Maggie Campbell, former postmistress was recognised on a plaque on a picnic table that has now been removed. Will she still be recognised?*

A1 Plaque will be moved to new picnic structure on order.

12. CONFIDENTIAL ITEM:

Nil

13. NEXT MEETING

2 pm on Friday 10th November 2023

14. CLOSURE OF MEETING:

Meeting Closed 2.30pm

9.4.2 Audit Committee Recommendations

File Ref. No:	ADM 108
Disclosure of Interest:	Nil
Date:	10 May 2023
Author:	Stan Scott - Chief Executive Officer
	9.4.2 A 2021-22 Audit Management Letter
	9.4.2B 2021-22 Independent Auditor's Report (Attached Separately as part of the Annual Report)
Attachments:	9.4.2C 2021-22 Annual Report (Attached Separately as part of the Annual Report)
	9.4.2D 2021-22 Audit Action Plan

Summary

Council is to consider the recommendations from the Audit Committee held prior to the Council meeting. This includes:

- **The Auditors 2020/2021 Independent Audit Report;**
- **The 2020/2021 Annual Report;**
- **The Audit Management Letter; and**
- **The Audit Action Plan (addressing the above).**

Background

The Audit has been conducted in accordance with the Australian Audit Standards to ensure that during the reporting period the Shire of Cuballing complied with all statutory requirements, including the Local Government Act 1995 and associated Regulations. AMD completed their final Audit of Council's functions and operations for the 2021-22 Financial Year in December 2021.

Comment

Audit Opinion

The 2020/2021 Audit Report noted that in the Auditor's opinion, the financial report of the Shire of Cuballing is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2022 and its financial position at the end of that period
- is in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

In other words, the audit is unqualified.

Annual Report

With the completion of the final audit and receipt of the Auditors Report Council is now able to adopt its Annual Report for 2021-22 and convene its Annual Meeting of Electors. This matter is scheduled for consideration at today's Council Meeting.

Management Letter

The Auditor also provided a management letter, the attachment to which set out the issues identified in the Audit. The attachment also includes the management response. The three matters listed are summarised below:

- Management has not performed an assessment to determine whether the Shire's roads and bridges represent fair value for the year ended 30 June 2022.
- Our general journal testing identified two instances out of five samples where general journals were not signed as evidence of independent review.
- Section 6.4(3)(b) of the Local Government Act 1995 requires a local government to submit its annual financial report to its auditor by 30 September each year. We noted that the Shire's 2021-2022 annual financial report was not submitted until 30 March 2023.

Audit Action Plan

As all three issues were classified by the Auditor as significant, they must be included in an Audit Action Plan. A copy of the action Plan must be provided to the Minister within 3 months of receipt of the Audit Report, and within 14 days of the report being provided to the Minister publish the report on the Shire's website.

Strategic Implications

With the exception of the first matter which had been raised across the industry other issues have mainly been as a result of staff turnover and staff training deficits. We have just engaged a consultant to conduct a Financial Management Review and Regulation 17 Review and this will likely provide a roadmap to gaps and improvements.

There is significant difficulty finding some documents and records and the lack of an electronic document and records and management system is a significant barrier to improvement, This will be a matter for consideration in the coming budget.

Statutory Environment

The previous agenda item set out the Audit Committee's role in relation to audits. Below is the statutory requirements in relation to Annual Reports.

Local Government Act 1995

5.27 Electors' general meetings

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

5.29 Convening electors' meetings

- (1) The CEO is to convene an electors' meeting by giving —
 - (a) at least 14 days' local public notice; and
 - (b) each council member at least 14 days' notice,

of the date, time, place and purpose of the meeting.

- (2) The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.

5.53 Annual reports

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

5.54 Acceptance of annual reports

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

* Absolute majority required.

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

5.55 Notice of annual reports

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

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and

- (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government must —
 - (aa) examine an audit report received by the local government; and
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must —
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

Policy Implications - Nil

Financial Implications - Nil

Economic Implication - Nil

Environmental Considerations - Nil

Consultation - Nil

Options

Council can resolve:

- 5. the Officer's Recommendation; or
- 6. defer and seek additional information.

Voting Requirements – Simple Majority

OFFICER'S / AUDIT COMMITTEE RECOMMENDATION:

That Council:

- 1. Accept the Audit Management Report for the financial year ended 30th June 2021 included at Attachment 7.1.1A;**
- 2. Receive the Independent Auditor's Report for the financial year ended 30th June 2021 included as a separate attachment; and**
- 7. Receive the Annual Financial Report for the financial year ended 30th June 2021 included as a separate attachment.**
- 8. Adopt the Audit Action Plan at attachment 7.1.1D**



Our Ref: 8290

Mr Stan Scott
Chief Executive Officer
Shire of Cuballing
PO Box 13
CUBALLING WA 6311

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

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

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

Email: ceo@cuballing.wa.gov.au

Dear Mr Scott

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

The Office has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the President and the Minister for Local Government, as required by the Act. You are required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

Management control issues

While the result of the audit was generally satisfactory, I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

Unresolved matters from prior audits

We also draw your attention to the Matters Outstanding from Prior Audits issues set out in the attachment. We would appreciate your attention to these matters before next year's audit.

The date that entities provided their annual financial report to the Office has been recorded for purposes of reporting to Parliament. The date recorded for the receipt of your financial statements was 30 March 2023.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Feel free to contact me on 6557 7521 if you would like to discuss these matters further.

Yours sincerely

Mark Ambrose

Mark Ambrose
Senior Director
Financial Audit
18 April 2023

Attach

SHIRE OF CUBALLING

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
Matters identified during the current year			
1. Fair value of infrastructure assets – Frequency of valuations	✓		
2. General journals	✓		
3. Late submission of financial report to auditor	✓		

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 CUBALLING

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT**Matters identified during the current year****1. Fair value of infrastructure assets - Frequency of valuations****Finding**

Management has not performed an assessment to determine whether the Shire's roads and bridges represent fair value for the year ended 30 June 2022.

Rating: Significant

Implication

Without a robust assessment of fair value of the Shire's roads and bridges, there is a risk that the fair value of infrastructure assets may not have been assessed adequately, and in compliance with *AASB 13 Fair Value Measurement*, as well as Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 (the Regulations).

Recommendation

Management consider implementing, as part of the preparation of financial statements, a formal robust process to determine whether indicators exist annually that would trigger a requirement to perform a formal revaluation of roads and bridges. Where indicators exist, a robust fair value assessment should be performed, capturing the requirements of *AASB 13 Fair Value Movements*. This process is to ensure that the Shire's roads and bridges are recorded at fair value in compliance with *AASB 13 Fair Value Measurement* and the Regulations.

This may entail obtaining relevant input from an independent valuer as to whether or not they consider there are any prevailing market factors, which may indicate that the fair values of relevant assets are likely to have been impacted to any significant or material extent from the prior year. Where a fair value assessment has been performed internally, the Shire may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.

Management comment

The Regulations state that Local Government must revalue a non-financial asset "whenever the local government is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount." The regulations are silent on how a Local Government might form that opinion nor do they refer to "indicators".

Given that infrastructure assets are not traded or sold it is not clear what the risk is apart from the risk of misstatement. Given the substantial costs involved in the revaluation of infrastructure assets and the fact that infrastructure assets are scheduled for periodic revaluation in the current financial year it is not clear to me the benefit in making an unbudgeted revaluation would have been. I would contest that this is a significant matter.

This finding is not unexpected as I believe it has been made across the sector, and auditors may in fact have been instructed to review this issue. It would have been more useful for the AG to inform the Department of the potential issue and suggest that Local Government's consider whether or not the indicators exist.

Responsible person: Chief Executive Officer
Completion date: 17 April 2023

SHIRE OF CUBALLING
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022
FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. General journals

Finding

Our general journal testing identified two instances out of five samples where general journals were not signed as evidence of independent review.

Rating: Significant (Prior Year: Moderate)

Implication

The absence of independent review of general journals increases the risk of error and omissions not being detected in a timely manner. There is a further risk of non-compliance with Regulation 5(1) of the *Local Government (Financial Management) Regulations 1996*.

Recommendation

We recommend that all general journals are signed as evidence of independent review.

Management comment

This finding is noted and accepted. There have been significant staff changes over the last year and new staff on steep learning curves. We will ensure that all journals are independently reviewed.

Responsible person: Chief Executive Officer
Completion date: 17 April 2023

SHIRE OF CUBALLING

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

3. Late submission of financial report to auditor

Finding

Section 6.4(3)(b) of the *Local Government Act 1995* requires a local government to submit its annual financial report to its auditor by 30 September each year.

We noted that the Shire's 2021-2022 annual financial report was not submitted until 30 March 2023.

Rating: Significant

Implication

Non-compliance with Section 6.4(3)(b) of the *Local Government Act 1995*.

Recommendation

We recommend the Shire ensures that a copy of its annual financial report is submitted to the auditor by 30 September each year as required by Section 6.4(3)(b) of the *Local Government Act 1995*.

Management comment

This finding is noted and accepted. We had significant issues finalising a revaluation of land and building assets which was delayed due to lack of availability of valuers. There have also been significant staff changes over the last year and new staff on steep learning curves. We are confident that this will not be repeated.

Our records indicate that the statements were provided on 6 March 2023.

Responsible person: Chief Executive Officer

Completion date: 17 April 2023

ATTACHMENT 9.4.2 D – AUDIT ACTION PLAN

Shire of Cuballing Audit Action Plan

The following Actions are proposed as a result of the findings of the Audit Report for the 2021-22 financial year

Matter Raised	Area of Concern	Action Taken / Proposed	Measurement of Success
Management has not performed an assessment to determine whether the Shire's roads and bridges represent fair value for the year ended 30 June 2022.	Without a robust assessment of fair value of the Shire's roads and bridges, there is a risk that the fair value of infrastructure assets may not have been assessed adequately, and in compliance with AASB 13 <i>Fair Value Measurement</i> , as well as Regulation 17A(4)(b) of the <i>Local Government (Financial Management) Regulations 1996</i> (the Regulations).	Infrastructure Assets will undergo a revaluation in the 2022-23 Financial Year. Land and Buildings were revalued as at 30 June 2022. We will use the annual budget review as a trigger to identify whether there are any indicators that one or more of our asset classes are not represented at fair value.	Compliance with AASB 13 <i>Fair Value Measurement</i> . Compliance with Regulation 17A(4)(b) of the <i>Local Government (Financial Management) Regulations 1996</i> (the Regulations).
Our general journal testing identified two instances out of five samples where general journals were not signed as evidence of independent review.	The absence of independent review of general journals increases the risk of error and omissions not being detected in a timely manner. There is a further risk of non-compliance with Regulation 5(1) of the <i>Local Government (Financial Management) Regulations 1996</i> .	General journals now completed, reviewed and signed by an independent person on every occasion.	All general journal entries countersigned by a senior officer.
Section 6.4(3)(b) of the <i>Local Government Act 1995</i> requires a local government to submit its annual financial report to its auditor by 30 September each year. We noted that the Shire's 2021-2022 annual financial report was not submitted until 30 March 2023.	Non-compliance with Section 6.4(3)(b) of the <i>Local Government Act 1995</i> .	Annual financial report to be submitted to the auditor by 30 September 2023.	Compliance with Section 6.4(3)(b) of the <i>Local Government Act 1995</i>

10. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN:

Nil

11. URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING:

Nil at this time.

12. CONFIDENTIAL MATTERS:

Nil at this time.

13. NEXT MEETING:

Ordinary Council Meeting, 2.00pm. Wednesday 21 June 2023 at the Shire of Cuballing Council Chambers, Campbell Street, Cuballing

14. CLOSURE OF MEETING: