



CITY OF VINCENT

AGENDA

Ordinary Council Meeting

23 July 2024

Time: 6.00pm
**Location: E-Meeting and at the Administration
and Civic Centre,
244 Vincent Street, Leederville**

David MacLennan
Chief Executive Officer

DISCLAIMER

No responsibility whatsoever is implied or accepted by the City of Vincent (City) for any act, omission, statement or intimation occurring during Council Briefings or Council Meetings. The City disclaims any liability for any loss however caused arising out of reliance by any person or legal entity on any such act, omission, statement or intimation occurring during Council Briefings or Council Meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council Briefing or Council Meeting does so at their own risk.

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

Copyright

Any plans or documents contained within this Agenda may be subject to copyright law provisions (Copyright Act 1968, as amended) and that the express permission of the copyright owner(s) should be sought prior to their reproduction. It should be noted that Copyright owners are entitled to take legal action against any persons who infringe their copyright. A reproduction of material that is protected by copyright may represent a copyright infringement.

PROCEDURE FOR PUBLIC QUESTION TIME

The City's Council Briefings, Ordinary Council Meetings, Special Council Meetings and Committee Meetings are held in the Council Chamber located upstairs in the City of Vincent Administration and Civic Centre. Meetings are also held electronically (as eMeetings), and live streamed so you can continue to watch our meetings and briefings online at <https://www.vincent.wa.gov.au/council-meetings/livestream>

Public Questions will be strictly limited to three (3) minutes per person.

The following conditions apply to public questions and statements:

1. Members of the public present at Council Briefings will have an opportunity to ask questions or make statements during public question time. Questions and statements at Council Briefings must relate to a report contained in the agenda.
2. Members of the public present at Council Meetings, Special Council Meeting or Committee Meeting have an opportunity to ask questions or make statements during public question time in accordance with section 2.19(4) of the City's [Meeting Procedures Local Law](#).
3. Questions asked at an Ordinary Council Meeting must relate to a matter that affects the City of Vincent.
4. Questions asked at a Special Council Meeting or Committee Meeting must relate to the purpose for which the meeting has been called.
5. Written statements will be circulated to Elected Members and will not be read out unless specifically requested by the Presiding Member prior to the commencement of the meeting.
6. Where in-person meetings are not permitted due to a direction issued under the *Public Health Act 2016* or the *Emergency Management Act 2005* questions and/or statements may be submitted in writing and emailed to governance@vincent.wa.gov.au by 3pm on the day of the Council proceeding. Please include your full name and suburb in your email.
7. Shortly after the commencement of the meeting, the Presiding Member will ask members of the public to come forward to address the Council and to give their name and the suburb in which they reside or, where a member of the public is representing the interests of a business, the suburb in which that business is located and Agenda Item number (if known).
8. Questions/statements are to be made politely in good faith and are not to be framed in such a way as to reflect adversely or be defamatory on an Elected Member or City Employee.
9. Where practicable, responses to questions will be provided at the meeting. Where the information is not available or the question cannot be answered, it will be "*taken on notice*" and a written response will be sent by the Chief Executive Officer to the person asking the question. A copy of the reply will be included in the Agenda of the next Ordinary meeting of the Council.
10. It is not intended that public speaking time should be used as a means to obtain information that would not be made available if it was sought from the City's records under Section 5.94 of the *Local Government Act 1995* or the *Freedom of Information Act 1992* (FOI Act). The CEO will advise the member of the public that the information may be sought in accordance with the FOI Act.

For further information, please view the [Council Proceedings Guidelines](#).

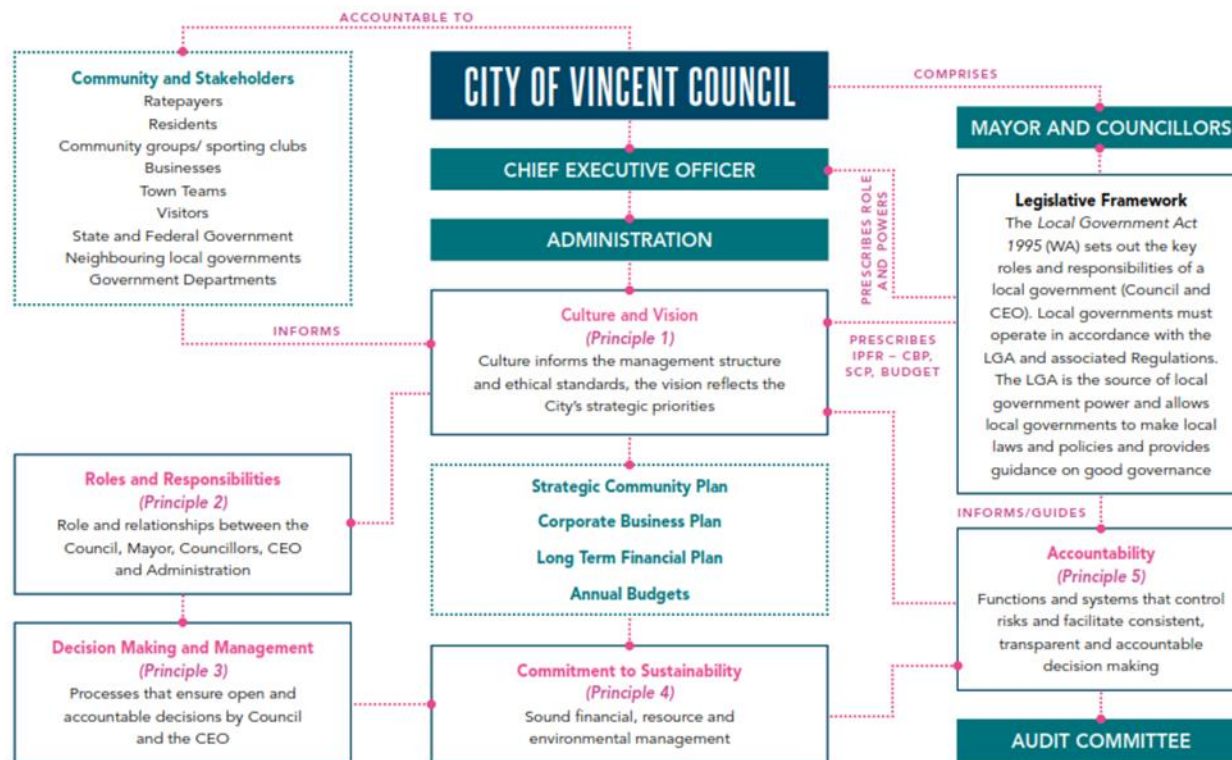
RECORDING AND WEBSTREAMING OF COUNCIL MEETINGS

- All Council proceedings are recorded and livestreamed in accordance with the [Council Proceedings - Recording and Web Streaming Policy](#).
- All recordings are retained as part of the City's records in accordance with the State Records Act 2000.
- All livestreams can be accessed at <https://www.vincent.wa.gov.au/council-meetings/livestream>
- All live stream recordings can be accessed on demand at <https://www.vincent.wa.gov.au/council-meetings>
- Images of the public gallery are not included in the webcast, however the voices of people in attendance may be captured and streamed.
- If you have any issues or concerns with the live streaming of meetings, please contact the City's Governance Team on 08 9273 6500.

Order Of Business

| | | |
|----|---|-----|
| 1 | Declaration of Opening / Acknowledgement of Country | 7 |
| 2 | Apologies / Members on Leave of Absence | 7 |
| 3 | (A) Public Question Time and Receiving of Public Statements | 7 |
| | (B) Response to Previous Public Questions Taken On Notice..... | 7 |
| 4 | Applications for Leave of Absence | 10 |
| 5 | The Receiving of Petitions, Deputations and Presentations | 10 |
| 6 | Confirmation of Minutes | 12 |
| 7 | Announcements by the Presiding Member (Without Discussion) | 12 |
| 8 | Declarations of Interest | 12 |
| 9 | Strategy & Development | 13 |
| | 9.1 No. 235 (Lot: 4; D/P: 1189) Brisbane Street, Perth - Change of Use From Family Day Care to Child Care Premises | 13 |
| | 9.2 No. 3 (Lot: 0; D/P 10569) Lawley Street, West Perth - Soccer Net Addition to Recreation Facility (Dorrien Gardens) (Unauthorised Existing Development) | 54 |
| 10 | Infrastructure & Environment | 68 |
| | 10.1 Verge Valet Service Review | 68 |
| 11 | Community & Business Services | 77 |
| | 11.1 Financial Statements as at 31 May 2024..... | 77 |
| | 11.2 Authorisation of Expenditure for the Period 01 May 2024 to 31 May 2024 | 98 |
| | 11.3 Investment Report as at 31 May 2024..... | 120 |
| 12 | Chief Executive Officer | 127 |
| | 12.1 Report and Minutes of the Audit and Risk Committee Meeting held on 27 June 2024 | 127 |
| | 12.2 Information Bulletin | 322 |
| 13 | Motions of Which Previous Notice Has Been Given..... | 686 |
| | Nil | |
| 14 | Questions by Members of Which Due Notice Has Been Given (Without Discussion) | 686 |
| | Nil | |
| 15 | Representation on Committees and Public Bodies | 686 |
| 16 | Urgent Business | 686 |
| | Nil | |
| 17 | Confidential Items/Matters For Which The Meeting May Be Closed | 686 |
| | Nil | |
| 18 | Closure | 686 |

CITY OF VINCENT GOVERNANCE FRAMEWORK 2020 OVERVIEW



COMMUNITY PRIORITIES AND OUTCOMES WE WILL STRIVE TO ACHIEVE



ENHANCED ENVIRONMENT

- Our parks and reserves are maintained, enhanced and are accessible for all members of the community.
- Our urban forest/canopy is maintained and increased.
- We have improved resource efficiency and waste management.
- We have minimised our impact on the environment.
- Power lines are undergrounded.



CONNECTED & HEALTHY COMMUNITY

- Connected & healthy community
- We have enhanced opportunities for our community to build relationships and connections with each other and the City
- Our many cultures are celebrated
- We recognise, engage and partner with the Whadjuk Noongar people and culture
- Our community facilities and spaces are well known and well used
- We are an inclusive, accessible and equitable City for all



SENSITIVE DESIGN

- Our built form is attractive and diverse, in line with our growing and changing community.
- Our built form character and heritage is protected and enhanced.
- Our planning framework supports quality design, sustainable urban built form and is responsive to our community and local context.
- More people living in, working in, or enjoying our town centres.



ACCESSIBLE CITY

- Our pedestrian and cyclist networks are well designed, connected, accessible and encourage increased use.
- We have better integrated all modes of transport and increased services through the City.
- We have embraced emerging transport technologies.



THRIVING PLACES

- We are recognised as a City that supports local and small business.
- Our town centres and gathering spaces are safe, easy to use and attractive places where pedestrians have priority.
- We encourage innovation in business, social enterprise and imaginative uses of space, both public and private.
- Efficiently managed and maintained City assets in the public realm.
- Art, history and our community's living cultures are evident in the public realm.



INNOVATIVE AND ACCOUNTABLE

- We deliver our services, projects and programs in the most inclusive, efficient, effective and sustainable way possible.
- We engage with our community so they are involved in what we are doing and how we are meeting our goals.
- Our decision-making process is consistent and transparent, and decisions are aligned to our strategic direction.
- We embrace good ideas or innovative approaches to our work to get better outcomes for the City and our community.

THESE PRIORITIES AND OUTCOMES WILL BE MET THROUGH THE DELIVERY OF COUNCIL ADOPTED STRATEGIES, PLANS, PROGRAMS, AND POLICIES.

1 DECLARATION OF OPENING / ACKNOWLEDGEMENT OF COUNTRY

"The City of Vincent would like to acknowledge the Traditional Owners of the land, the Whadjuk people of the Noongar nation and pay our respects to Elders past and present".

2 APOLOGIES / MEMBERS ON LEAVE OF ABSENCE

Cr Sophie Greer on approved leave of absence from 11 July 2024 to 03 August 2024.

3 (A) PUBLIC QUESTION TIME AND RECEIVING OF PUBLIC STATEMENTS

(B) RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Dudley Maier of Highgate – Item 10.1, 10.2 and 11.2

1. The attachment to the Street Tree Policy item (Item 10.1) shows that 45 responders asked to be kept informed. In addition, there were another 5 submissions made via email. The Community Engagement Policy requires the staff to inform participants of the meeting date, providing as much notice as possible, whenever a subject is determined by Council.

Were the people who responded via the Imagine Vincent web site, and the people who made submissions via email, informed that this item was going to council prior to the 21 May meeting, or prior to the 18 June meeting? If so, when where they informed (date and time)?

Notification of the upcoming meeting was sent to the 44 Imagine Vincent responders who requested to be kept informed on the following dates:

- Tuesday 7 May at 12.57pm, and
- Wednesday 5 June at 4.16pm.

Due to an Administrative error, responders who provided submissions via email were not informed (although their feedback was incorporated in the feedback report). This highlights the importance of feedback being provided via the Imagine Vincent website as this ensures Administration can analyse and report on all feedback received, as well as providing respondents with the option of being kept informed about the project and any future Council meeting dates. When respondents provide submissions via email, they are not necessarily consenting to being kept informed about the project unlike those who tick that option via the Imagine Vincent website.

2. The recording of the Council Briefing of 11 June 2024 shows that Cr La Fontaine asked "when the 100% design of the Norfolk Safe Active Street will go to the community for consultation" (at about 19 minutes 55 seconds).

The manager said that the engineering team is doing up the consultation plan at the moment but then said that the design would come back to a council workshop later in the year. He did not answer Cr La Fontaine's specific question. When will the Norfolk Safe Active Street design go out for public consultation?

Administration is currently developing the public consultation plan with the intent to go out for public consultation within the coming months, subject to confirmation of State Government funding for project delivery.

3. The Draft Stormwater Drainage Connections policy defines the Average Recurrence Interval (ARI) in terms of flood events rather than rainfall events, and requires residential properties have on-site retention in order to cope with a 1:20 ARI of one hour duration.

I live in Highgate on a 150m² block. If I was to redevelop my property what technical reference would be used to determine the volume of water I needed to retain on-site (i.e. what reference document of software tool would be used to calculate an amount in cubic metres)? Would it be on the basis of rainfall or some flood related measure?

Administration, through a Development Application would receive your request and require the applicant to retain all stormwater onsite. The details on required volume of water, documentation and calculations would be worked through with Administration's Engineering and Planning teams at the time of application.

4. Why have the administration included the Community Funding Register in the List of Former Registers? Are they no longer updating this register?

The Community Funding Grants register is updated on a monthly basis and uploaded onto the website.

There was an error in the way the page was formatted, the website has been updated to make it easier to navigate.

5. The list of payments for 12 April 2024 show a payment to Enviroblast Cannington for pressure cleaning in Mt Hawthorn for \$7,500.68 (inc GST), and payments on 24 April 2024 to Enviroblast Cannington for high pressure cleaning of the Angove, Fitzgerald and Beaufort precincts totalling \$21,525.42 (inc GST). When was this cleaning done? Did the staff check the outcome of the cleaning to determine if it was up to standard?

The cleaning was undertaken as follow –

Mount Hawthorn Precinct - 11/3/2024

Angove Street Precinct – 18/3/2024

Fitzgerald Street Precinct 18/03/2024

Beaufort Street Precinct - 25/03/2024

Following the contracted pressure cleaning the precincts are inspected & measured by the Street Cleaning Supervisor to ensure the work is up to standard and aligns with the quoted scope of service.

6. Why isn't there a Business Enhancement Grant register? Which businesses received a Grant under this program? Was this grant program in accordance with the City's Community Funding Policy?

The pilot round of the Business Enhancement Grant was held in the 2023/24 Financial year and is nearing completion. The grant category has now been added to the City's grant register which details the businesses that have received funding to date.

The Business Enhancement Grant is not administered in accordance with the City's Community Funding Policy as this policy applies to –

"City of Vincent based groups, community groups, not-for-profit organisations and charities located in or servicing the local community, schools located within the City of Vincent, organisations and individuals seeking financial support towards projects, programs, events and other initiatives."

Local businesses and commercial property owners were deemed to not fall within the scope of this policy.

The Business Enhancement Grant was adopted by Council in August 2023 as a program within the City's Thriving Places Strategy. In terms of administering funding, as the funding was approved as part of the 2023/24 Annual Budget, Council delegated the authority to make payments subject to the annual budget limitations as per delegation 2.2.19 Payments from the municipal or trust funds and no further decision of Council would be required to administer funding.

Lesley Florey of Mt Hawthorn

1. Why has my pipe been singled out for the UV lining, when there appears to be no significant damage?

As previously provided within the Council Meeting Minutes of 21 May 2024 - Section 3(B) Response to Previous Public Questions Taken on Notice – “Your property is one of several which has pipes located through the property, confirmed by onsite survey. The 900mm pipe is an important piece of stormwater infrastructure which leads into the Lake Monger outlet therefore it is important that the longevity of the asset is maintained.”

Please provide the scope of works for the UV lining for 79 Sasse Ave, Mt Hawthorn and a detailed City of Vincent report on the condition of my pipe including the reason why the City of Vincent decided to single out the stormwater pipe on my property, amongst the extensive stormwater pipe network?

CCTV footage and photos of the pipe have been provided to you as previously requested.

2. How many kilometres of stormwater pipe exist within the City of Vincent?

There is 105km of stormwater drains according to the Asset Management and Sustainability Strategy 2020-2030.

3. Why is procedural fairness and natural justice afforded to the City of Vincent employees but not to a resident with a substantial complaint against the City of Vincent?

As previously stated, although not contemplated within the Local Government Act and not covered by the City's policies and procedures, should a formal hearing be warranted and relevant, the City would follow the procedures as outlined in the Ombudsman's guidelines. On this matter however, the City has determined this would not be the case.

4. Why is the City of Vincent not being transparent about the number of properties affected by the stormwater pipes running through ratepayers' properties?

As previously provided within the Council Meeting Minutes of 18 June 2024 – Section 3 (B) Response to Previous Public Questions Taken on Notice – “There are a total of 40 houses which are being investigated currently which may have stormwater pipes within their property boundary”

5. Since the GHD report in 2022 how much has the City of Vincent spent, until 18 June 2024, on the GHD drainage and technical memorandum report, consultants, contractors, mapping, relining and maintenance?

There has been \$164,620 spent in 2022 – 2023 financial year and \$484,191 spent in 2023-2024 financial year.

6. How much has been allocated in the upcoming budget for stormwater pipe mapping, consultation, contracts, reports, UV lining and maintenance?

Capital and Operating budgets reflect a total of \$785,000.

4 APPLICATIONS FOR LEAVE OF ABSENCE**5 THE RECEIVING OF PETITIONS, DEPUTATIONS AND PRESENTATIONS****5.1 A petition with 17 signatures (and a further 31 received by survey) has been received from Jerome Waddell of West Perth:**

The petition requests that Council:

- 1) Reverse the decision to create a "No Stopping" zone in front of 16 Hammond Street and 14 Hammond Street.
- 2) Reverse the decision to create a one car bay between number 12 and 14 Hammond Street returning it to two bays. This includes the curb to be realigned and lines delineating two car bays to be marked.
- 3) Undertake a full consultation process involving ALL residents/ratepayers on Hammond Street and Janet Street including making available all relevant documentation related to the decision to create the "No Stopping" zone for our review and feedback.
- 4) Review City of Vincent policy to identify how the decision to create the "No Stopping" zone, was made without due diligence or a transparent consultation process being undertaken.
- 5) Ensure that if any individual household requests further changes to the streetscape or parking amenity, that all houses are consulted.

5.2. Petition with 96 signatures from James Walker of North Perth requesting that Council:

1. Acknowledges the ongoing military incursion by Israel within the whole of Palestine, resulting in the tragic and horrific death of at least 38,000 Palestinian civilians, the majority of whom are women and children; injuries exceeding 88,000; displacement of over 1.9 million; and the widespread destruction of the region's civil infrastructure, including deliberate destruction of schools, hospitals, mosques, residences, utilities, and refugee camps.
2. Acknowledges the interim ruling of the International Court of Justice of 26 January 2024, and subsequent reaffirmations on 28 March 2024 and 24 May 2024, requiring Israel to act in accordance with its obligations under the Genocide Convention and take all measures within its power to prevent the commission of acts within Article II of the Convention with respect to Palestinians in Gaza, including:
 - (a) killing members of the group;
 - (b) causing serious bodily or mental harm to members of the group;
 - (c) deliberately inflicting on the group conditions of life calculated to bring about its physical destruction in whole or in part; and
 - (d) imposing measures intended to prevent births within the group.
3. Calls for an immediate, unconditional ceasefire and a long-lasting peace.
4. Calls on Israel to immediately lift the land, air and sea blockade of Gaza to allow the transport of food, medicine and construction materials critical for the preservation of Palestinian life.
5. Calls for the Australian Government to recognise a Palestinian state.
6. Writes to the local federal member, the Hon Patrick Gorman MP, and federal Minister for Foreign Affairs, the Hon Penny Wong, calling on the Australian Government to act on the points outlined above.

7. As a representative of our diverse, multicultural, and multi-faith community, the City of Vincent commits to actively standing against all forms of racism, including anti-Palestinian racism, Islamophobia, and antisemitism.

5.3 Petition with 12 signatures from Emma Pegrum of Perth requesting that Council relocate the public artwork, titled "The Globe, that is proposed for installation at the intersection of William and Brisbane streets, for the following reasons:

1. Significant time has passed since the proposal was accepted by Council.
2. It appears there was no direct consultation with the community members, business owners and rate payers most impacted by the proposed artwork at this location at the time the decision was made.
3. The proposed artwork at this location presents significant safety concerns due to its large scale and suspension over an already busy and poorly managed traffic intersection, with the potential to distract drivers.
4. It is unclear whether the suspended installation will be possible without the addition of new obstructive and invasive infrastructure at the street/pedestrian level.
5. The proposed artwork will contribute to significant light pollution for surrounding businesses and homes, and will not enhance the street scape.
6. The proposed site is of great significance to the local community and the overall sense of place of the Northbridge/Highgate neighbourhood. We believe any major additions or changes to public space at this site should be made within a broader developmental/design strategy that is responsive to community need and desire, such as the William Street Town Centre Planning Framework now being developed by the City of Vincent in collaboration with community members.
7. Further to point 7, we are concerned that more desirable design improvements to this site, such as greening and the addition of bike lanes, or potential longer-term changes to traffic flow at the intersection, would actually be impeded or restricted by an artwork of this size.
8. The proposed artwork does not complement or respond to, and in fact diminishes, the evolving authentic character of the neighbourhood.

We recommend The Globe be relocated to a new site, potentially to the Gladstone Street Reserve, which would benefit from a definitive light source. This site would also enable better interaction with the artwork from the public, and would position the reserve well as a new hub for community activations such as night markets or open-air concerts, complementing the area's growing population and neighbourhood amenity

Clause 2.24 'Petitions' of the City of Vincent Meeting Procedures Local Law 2008 provides the following –

(2) Every petition complying ... shall be presented to the Council by the CEO.

(3) The presentation of a petition shall be confined to the reading of the petition.

(4) The only motions that are in order are:

- (a) that the petition be received; or
- (b) that the petition be received and a report be prepared; or
- (c) that the petition be received and be referred to a committee for consideration and report; or
- (d) that the petition be received and be dealt with by the Council.

6 CONFIRMATION OF MINUTES

Ordinary Meeting - 18 June 2024

7 ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)

8 DECLARATIONS OF INTEREST

9 STRATEGY & DEVELOPMENT**9.1 NO. 235 (LOT: 4; D/P: 1189) BRISBANE STREET, PERTH - CHANGE OF USE FROM FAMILY DAY CARE TO CHILD CARE PREMISES**

Ward: South Ward

Attachments:

1. Location and Consultation Plan
2. Development Plans
3. Noise Management Plan
4. Applicant's Justification
5. Site Photographs
6. Summary of Submissions - Administration's Response
7. Summary of Submissions - Applicant's Response
8. Determination Advice Notes

RECOMMENDATION:

That Council, in accordance with the provisions of the City of Vincent Local Planning Scheme No. 2 and the Metropolitan Region Scheme, **APPROVES** the application for the Change of Use from Family Day Care to Child Care Premises at No. 235 (Lot: 4; Plan: 1189) Brisbane Street, Perth, in accordance with plans provided in Attachment 2, subject to the following conditions, with the associated determination advice notes in Attachment 8:

1. Development Approval

This approval is for a Change of Use from Family Day Care to Child Care Premises as shown on the plans dated 16 May 2024. No other development forms part of this approval.

2. Use of the Premises

2.1. This approval is for Child Care Premises as defined in the City of Vincent Local Planning Scheme No. 2. The use of the subject land for any other land use may require further approval from the City.

2.2. The Child Care Premises shall be limited to the following hours of operation:

- Monday to Friday: 7:00am to 6:00pm
- Saturday, Sunday and Public Holidays: Closed

2.3. The Child Care Premises shall be limited to providing care for a maximum of seven children at any time.

2.4. The Child Care Premises shall have a maximum of two staff on site at any time.

3. Landscaping

Trees within the external play area shall be maintained at the expense of the owners/operators to provide for a minimum of 30 percent of the external play area as canopy coverage at maturity, to the satisfaction of the City.

4. Bicycle Parking

A minimum of two bicycle parking bays shall be provided on site prior to the commencement of the Child Care Premises use. The design and construction of the bike bays shall be in accordance with Australian Standards AS 2890.3:2015 Parking Facilities Part 3: Bicycle Parking, to the satisfaction of the City.

5. Noise Management

The Child Care Premises shall at all times operate in accordance with the operational measures outlined in the approved Noise Management Plan dated 29 May 2024, to the satisfaction of the City.

6. Signage

All signage shall be in strict accordance with the City of Vincent Local Planning Policy: Signs and Advertising, to the satisfaction of the City, unless further development approval is obtained.

EXECUTIVE SUMMARY:

The purpose of this report is to consider an application for a Change of Use from Family Day Care to Child Care Premises at No. 235 Brisbane Street, Perth (the subject site). A location plan of the subject site is included as **Attachment 1**.

The subject site is located on the corner of Brisbane Street and Shule Lane. The subject site and adjoining properties are zoned Residential R50 under the City of Vincent Local Planning Scheme No. 2 (LPS2) and are within the Residential Built Form Area under the City's Local Planning Policy No. 7.1.1 – Built Form (Built Form Policy). The site presents as a two-storey single house to Brisbane Street.

The site has operated as a Family Day Care centre since October 2018. In accordance with the City's Local Planning Policy: Planning Exemptions (Planning Exemptions Policy) development approval was not required to use the subject site as a Family Day Care.

The applicant is seeking a change of use from Family Day Care to Child Care Premises. The applicant seeks this change of use due to restrictions they have experienced under the *Education and Care Services National Regulations 2012*, including the requirement to engage a third-party Family Day Care Coordinator. The change of use would allow for greater flexibility in running their business.

The existing Family Day Care operates with a maximum of seven children in care and two staff members at any time. The proposed Child Care Premises seeks to operate at this same capacity and would therefore provide for the same intensity of use of the land as the existing Family Day Care.

The City has not received any complaints from the community about the operations of the existing Family Day Care on the subject site since it commenced operation in October 2018.

The area of discretion being sought under the planning framework relates to the acceptability of the proposed land use, a shortfall in long-term bicycle facilities and service vehicle parking, and absence of an Acoustic Report provided. The Child Care Premises land use is capable of approval in the Residential zone under LPS2.

The applicant has provided a Noise Management Plan (NMP) which outlines how the operator would manage noise generating activities on the subject site. An Acoustic Report has not been provided to confirm that the use would comply with the *Environmental Protection (Noise) Regulations 1997* (Noise Regulations). Due to the scale of the development, and the proposed operational measures, the City's Health Services has advised that the likely noise generated could be managed to ensure it would not have a negative impact on the amenity of the surrounding properties and would be low risk in terms of a noise impact.

The application does not propose any long-term bicycle facilities. A condition of approval is included in Administration's recommendation that two short-term bicycle bays are provided on site. This provision would satisfy the number of bicycle bays required under the Non-Residential Parking Policy and would support a shift towards active transport modes.

The City's Local Planning Policy: Family Day Care and Child Care Premises (Child Care Policy) states that Child Care Premises in the Residential Zone shall be considered where they are adjacent to other non-residential land uses and that external play areas shall be located away from noise sensitive uses. The proposal is immediately surrounded by residential uses and the external play area is adjacent to the outdoor living area of No. 231 Brisbane Street.

The proposal is compatible with the adjoining uses as the proposal will operate at a low scale as well as the same scale and intensity as a Family Day Care, which is exempt from planning approval. The proposal provides sufficient management strategies via a NMP to mitigate noise impacts to surrounding uses, and adequate parking has been provided.

The proposed development is acceptable as considered against the planning framework and is recommended for approval subject to conditions.

PROPOSAL:

The subject site is located at No. 235 Brisbane Street, Perth, as shown on the location plan included as **Attachment 1**.

The application seeks approval for a change of use of the subject site from Family Day Care to Child Care Premises.

The application seeks approval for a maximum of seven children to be cared for on the subject site. The site currently operates as a Family Day Care, which can care for a maximum of seven children under the *Education and Care Services National Regulations 2012* and is exempt from requiring development approval under the City's Planning Exemptions Policy.

Details of the proposed operation of the Child Care Premises are summarised as follows:

- Operating hours from 7:00am to 6:00pm, Monday to Friday.
- Closed on weekends and public holidays.
- A maximum of seven children under care on-site at any given time.
- A maximum of two staff members on site on-site at any given time.
- Two on-site car parking bays provided on-site, accessed from Brisbane Street. One parking bay is proposed to be used by staff and the second bay to be used for pick-up/drop-off.
- Pedestrian access for customers from Brisbane Street.
- Outdoor play to take place between 9:00am and 5:00pm, for a maximum of two one-hour sessions per day. The external play area is located to the rear of the dwelling.

No works to the existing building are proposed as a part of this application.

The proposed development plans are included as **Attachment 2**. The applicant's NMP and Written Justification are included as **Attachments 3** and **4**, respectively. Photos of the existing external play area are included as **Attachment 5**.

As detailed in the Applicant's Written Justification, the applicant is seeking to change the use of the subject site to Child Care Premises due to the costs associated with running a Family Day Care. To operate as a Family Day Care, the operator must engage an external Family Day Care Coordinator. The applicant has advised that this is a cost burden to the operation of the Day Care. The applicant has advised that by operating as a Child Care Premises, the operator would have greater autonomy in running the child care and would not be required to engage an external Coordinator, allowing them to reduce their operating costs.

DELEGATION:

This application is being referred to Council for determination in accordance with the City's Register of Delegations, Authorisations and Appointments.

This is because the delegation to Administration to determine applications does not extend to applications for development approval that receive more than five objections during the community consultation period.

The proposed application received 18 objections during the community consultation period.

BACKGROUND:

| | |
|-----------------------------|--|
| Landowner: | M T Cao |
| Applicant: | M T Cao |
| Client: | M T Cao |
| Date of Application: | 30 January 2024 |
| Zoning: | MRS: Urban LPS2: Zone: Residential R Code: R50 |
| Built Form Area: | Residential |
| Existing Land Use: | Family Day Care |
| Proposed Use Class: | Child Care Premises |
| Lot Area: | 362 square metres |
| Right of Way (ROW): | Shule Lane, 3.4 metres wide, privately owned, paved and drained. |
| Heritage List: | No |

Site Context and Zoning

The subject site is bound by Brisbane Street to the north-east, Shule Lane to the north-west and south-west, and a two-storey single house to the southeast. A Location Plan is included as **Attachment 1**.

The subject site and all adjoining and adjacent properties are zoned Residential R50 under LPS2 and are within the Residential Built Form Area under the City's Built Form Policy, with a building height standard of two storeys.

Surrounding development is characterised by single and grouped dwelling developments. Development fronting Brisbane Street, between Lake Street and Palmerston Street, as well as to the west of the site facing Palmerston Street, are characterised by one and two storey single houses and grouped dwelling developments. Robertson Park, a large multi-use recreational reserve, is located 65 metres to the west of the site.

More broadly, development that orients to Brisbane Street, located to the east of Lake Street, is zoned Local Centre and Mixed Use R80 under LPS2 and is within the Mixed Use Built Form Area under the City's Built Form Policy. The development in this section of Brisbane Street is mixed use in nature, including residential developments, restaurants, shops and taverns.

Existing Building

The existing development on the subject site presents as a two-storey single house to Brisbane Street. The building is set back 4.2 metres from Brisbane Street and has a nil setback to Shule Lane. The site has two car parking space in a tandem arrangement, accessed from Brisbane Street.

The proposal includes 75.5 square metres of indoor play space and 97.2 square metres of external play space to the rear of the site. The external play space has existing landscaping consisting of two Pawpaw Trees (*Carica papaya*), a Pine Tree (*Cupressus sempivirens*), a Citrus Tree, a Fig Tree (*Ficus carica*) and a Golden Dewdrop (*Duranta repens*).

Operations and Site History

The subject site has operated as a Family Day Care since October 2018.

In accordance with the *Education and Care Services National Law (WA) Act 2012* the maximum number of children that can be in care at a Family Day Care is seven. The applicant has advised that they currently operate with a maximum of seven children in care.

Under the City's former Local Planning Policy No. 7.5.1 - Minor Nature Development (Minor Nature Development Policy), Family Day Care uses were exempt from requiring development approval if care was being provided for five or fewer children.

In July 2023, Council resolved to repeal the Minor Nature Development Policy, and replace it with the City's Local Planning Policy: Planning Exemptions (Planning Exemptions Policy). The Planning Exemptions Policy exempts Family Day Care uses in Single Houses and Grouped Dwellings from requiring development approval where care is provided for seven or fewer children.

The proposal has operated in compliance with these respective exemptions since it commenced operation.

The City does not have any record of complaints received from surrounding community members in relation to the Family Day Care since it commenced operation in October 2018.

Pre-Lodgement Proposal History

In December 2019, the City received a request for written planning advice on a proposed Child Care Premises at the site with capacity for 35 children on the subject site. The proposal subject of the Written Planning Advice included works to the existing building to cater for the additional children.

The purpose of Written Planning Advice is to provide applicants with information on how the City would assess a proposal. The Written Planning Advice provided in response the applicant provided information on the land use classification and permissibility standards under LPS2, community consultation requirements, parking standards, and lodgement requirements including management plans needed to support the proposal. The Written Planning Advice did not provide comment on the acceptability of the proposal under the framework.

No development application was received for this proposal.

At this time, the applicant undertook independent pre-lodgement consultation with residents in the area surrounding the subject site. The applicant has advised that they delivered letters to all houses fronting Brisbane Street between Palmerston Street and Lake Street, and allowed residents to view the subject site and the proposed plans for works at the site.

The applicant has advised that residents expressed concern that a Child Care Premises for 35 children would create too much noise and traffic congestion in this location. The applicants have advised that considering this feedback from the community, they elected not pursued this proposal further.

DETAILS:

Summary Assessment

The table below summarises the planning assessment of the proposal against the provisions of LPS2, the Child Care Policy, Policy 7.5.21 – Sound Attenuation (Sound Attenuation Policy) and Local Planning Policy: Non-Residential Car Parking (Non-Residential Car Parking Policy). In each instance where the proposal requires the discretion of Council, the relevant planning element is discussed in the Detailed Assessment section following from this table.

| Planning Element | Use Permissibility/ Deemed-to-Comply/ Acceptable Outcomes (or equivalent) | As Existing | Requires the Discretion of Council |
|--|---|-------------|--|
| Land Use | | | ✓ |
| Vehicle Access | | ✓ | |
| Sound Attenuation Policy | | | ✓ |
| Child Care and Family Day Care Policy | | | ✓ |
| Non-Residential Parking Policy | | | ✓ |

The above elements of the proposal do not meet the specified land use standards, acceptable outcomes and policy requirements are discussed in the Comments section.

Local Planning Scheme No. 2

In considering the appropriateness of the use, Council is to have due regard to the objectives of the relevant zone. The objectives of the Residential zone are as follows:

- To provide for a range of housing and a choice of residential densities to meet the needs of the community;
- To facilitate and encourage high quality design, built form and streetscapes throughout residential areas;
- To provide for a range of non-residential uses, which are compatible with and complementary to residential development;
- To promote and encourage design that incorporates sustainability principles, including but not limited to solar passive design, energy efficiency, water conservation, waste management and recycling;
- To enhance the amenity and character of the residential neighbourhood by encouraging the retention of existing housing stock and ensuring new development is compatible within these established areas;
- To manage residential development in a way that recognises the needs of innovative design and contemporary lifestyles; and
- To ensure the provision of a wide range of different types of residential accommodation, including affordable, social and special needs, to meet the diverse needs of the community.

The Residential zone objectives are one matter to which Council is to give due regard in the consideration of this application under the *Planning and Development (Local Planning Scheme) Regulations 2015* (Planning Regulations). Other relevant matters to be given due regard are set out below.

Planning Regulations

In accordance with [Clause 67\(2\)](#) of the Deemed Provisions of the Planning Regulations, Council are to have due regard to a range of matters to the extent that these are relevant to the development application.

Each matter listed in Clause 67(2) that requires consideration, along with Administration's comment on the matter is provided in the table below.

| Clause 67 – Matters to be Considered | |
|---|---|
| Matter | Administration Comment |
| (a) The aims and provisions of this Scheme and any other local planning scheme operating within the Scheme area. | Child Care Premises is an 'A' use within the Residential zone under LPS2 and can be considered at the discretion of the Local Government, following community consultation. An assessment of the acceptability of the Land Use is provided in the Comments section below. |
| (b) The requirements of orderly and proper planning including any proposed local planning scheme or amendment to this Scheme that has been advertised under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> or any other proposed planning instrument that the local government is seriously considering adopting or approving. | The suitability of the development has been assessed having regard to the relevant scheme requirements, the City's local planning framework, and the impact of the development on the area, consistent with the principles of orderly and proper planning. There are no draft planning instruments relevant to this application. |
| (c) any approved State planning policy. | There are no relevant State Planning Policies that apply to this proposal. |
| (g) Any local planning policy for the Scheme area. | An assessment against the City's relevant local planning policies, including the Child Care Policy, the Sound Attenuation Policy and the Non-Residential Development Policy, is discussed further in Administration's comments below. |

| Clause 67 – Matters to be Considered | |
|--|--|
| Matter | Administration Comment |
| (k) the built heritage conservation of any place that is of cultural significance. | The subject site and the adjoining sites are not heritage listed. |
| (m) The compatibility of the development with its setting including – (i) The compatibility of the development with the desired future character of its setting. (ii) The relationship of the development on adjoining land or on other land in the locality including, but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the development. | <p>The proposed development would be compatible with its setting. The proposal does not include any works and the subject site would continue to present as a Single House to Brisbane Street.</p> <p>The compatibility of the land use is considered further in the Comments section below.</p> |
| (n) The amenity of the locality including the following – (i) environmental impacts of the development; (ii) the character of the locality; (iii) social impacts of the development. | <p>The subject site has operated a Family Day Care at since October 2018. The City has not received any complaints about the operations in that time. The proposed Child Care Premises would be of the same scale and intensity as the existing Family Day Care.</p> <p>Management measures are proposed to ensure the Child Care Centre would continue to operate at an acceptable scale, reducing amenity impacts to surrounding residential properties.</p> <p>The applicant has provided an NMP, included as Attachment 3, which demonstrates that the amenity of the locality would not be impacted. This is considered further in the Comments section below.</p> |
| (p) whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved. | <p>The external play area to the rear of the site is landscaped with a variety of trees and plantings as shown in Attachment 5.</p> <p>Landscaping provided includes six trees. At maturity, these trees would provide 50.5 square metres of canopy cover. This represents 52.0 percent of the external play area, or 14.0 percent of the total site area.</p> <p>This provision of canopy coverage satisfies the landscaping requirements for Centre-Based Child Care Service in the City's Child Care Policy.</p> |

| Matter | Administration Comment |
|--|---|
| <p>(s) the adequacy of —</p> <ul style="list-style-type: none"> (i) the proposed means of access to and egress from the site; and (ii) arrangements for the loading, unloading, manoeuvring and parking of vehicles | <p>Two car parking bays are provided on-site, accommodating for one staff parking bay and one customer bay to be used for pick-up/drop-off.</p> <p>The proposal satisfies the car parking standard identified in the City's Non-Residential Parking Policy in relation to the number of bays for Child Care Premises.</p> |
| <p>(t) the amount of traffic likely to be generated by the development, particularly in relation to the capacity of the road system in the locality and the probable effect on traffic flow and safety.</p> | <p>A condition of approval is included in Administration's recommendation that two short-term bicycle bays be provided on site. These bays are provided in a secure location, situated behind existing front fencing.</p> <p>A Traffic Impact Statement is not required for this proposal in accordance with the City's Non-Residential Development Policy. This is because less than 10 children are proposed at any one time. Given only seven children are proposed, traffic movements to and from the premises will be low and would not adversely impact the traffic flow or safety.</p> |
| <p>(u) the availability and adequacy for the development of the following —</p> <ul style="list-style-type: none"> (i) public transport services; (ii) public utility services; (iii) storage, management and collection of waste; (iv) access for pedestrians and cyclists (including end of trip storage, toilet and shower facilities); (v) access by older people and people with disability. | <p>The subject site is located 300 metres east of Fitzgerald Street, 415 metres west of William Street and 700 metres west of Beaufort Street, all of which accommodate several bus routes.</p> <p>The surrounding road network follows a grid style which is favourable to pedestrians.</p> <p>Palmerston Street forms part of the Perth Cycle network, providing access to the broader network. A condition of approval is included in Administration's recommendation for two short-term bicycle bays to be provided on site. This is discussed further in Comments section below.</p> |
| <p>(v) the potential loss of any community service or benefit resulting from the development other than potential loss that may result from economic competition between new and existing businesses;</p> | <p>The proposal will continue to offer care and education services to children which would be a benefit to families in the area.</p> |
| <p>(w) the history of the site where the development is to be located;</p> | <p>As outlined above, the subject site has operated as a Family Day Care since October 2018. The proposed hours of operation and number of children at the site, is the same scale and intensity as a Family Day Care.</p> <p>The proposal seeks to maintain existing management practices to ensure the proposal operates at an acceptable scale relative to the context. A condition of approval is included in Administration's recommendation for the implementation of management measures.</p> |

| Matter | Administration Comment |
|--|--|
| (y) Any submissions received on the application. | <p>The City received 18 submissions during community consultation, all of which objected to the proposal.</p> <p>A summary of the submissions received including Administrations response to each comment is included as Attachment 6.</p> <p>Submissions are further considered in the Consultation section of this report, below.</p> |

Detailed Assessment

The land use permissibility and deemed-to-comply/acceptable outcome (or equivalent) assessment of the elements that requires the discretion of Council are as follows:

| Land Use | |
|---|---|
| Use Class Permissibility | Proposal |
| LPS2 – Zoning Table | |
| 'P' permitted use | Child care premises – 'A' Use |
| Child Care and Family Day Care Policy | |
| Policy Requirement | Proposal |
| Clause 3.2 - Suitable Locations in Residential Zones | |
| Child Care Premises in the Residential zone adjacent to other non-residential land uses. | The proposal is within the Residential zone and is not adjacent to non-residential land uses. |
| Clause 3.3 - External Playing Space | |
| External play spaces are located away from adjoining noise sensitive land uses. | The external play space is adjacent to the outdoor living area of No. 231 Brisbane Street. |
| Non-Residential Parking Policy | |
| Policy Requirement | Proposal |
| One service bay to be provided on-site. | No service bay provided. |
| One long-term bicycle bay provided on-site. | Nil long-term bicycle bays provided. |
| Sound Attenuation Policy | |
| Policy Requirement | Proposal |
| Sound Attenuation Policy | |
| An Acoustic Report to be submitted where a non-residential development is proposed in a Residential zone. | No acoustic report has been provided with the application. |

The above element of the proposal does not meet the specified deemed-to-comply standards and is discussed in the comments section below.

CONSULTATION/ADVERTISING:

Community consultation was undertaken in accordance with the [Planning and Development \(Local Planning Schemes\) Regulations 2015](#) and the City's [Community and Stakeholder Engagement Policy](#) for a period of 14 days, from 14 March 2024 to 27 March 2024. The method of consultation included a notice on the City's website, a sign on-site to the Brisbane Street frontage and 13 letters mailed to the owners and occupiers of the adjoining and adjacent properties of the subject site as shown in **Attachment 1**.

The proposal that was advertised provided for eight children and two staff at the Child Care Premises.

A total of 18 submissions were received during the advertising period. All submissions objected to the proposal.

The key concerns raised in the consultation period are summarised below:

- The subject site is not a suitable location for the Child Care Premises because it is surrounded by residential development.
- Child Care Premises generate additional noise and traffic and are not suitable in a residential area.
- Child Care Premises are usually purpose built and are well setback from lot boundaries.
- The proposal has not provided a traffic impact assessment or noise assessment.
- Express concern that if approved, the operator would seek to increase the number of children in care on the subject site in the future.
- The proposal would exacerbate existing parking and road safety issues on Brisbane Street.
- The proposal does not include detail on any proposed signage. Commercial signage in a residential area would negatively impact amenity.

13 submitters included comments within their submission that they would support the existing Family Day Care at the site for up to seven children.

A summary of submissions received during consultation, along with Administration's response to the submissions is provided in **Attachment 6**. The applicant's response to the submissions received is provided in **Attachment 7**.

Following consultation, the applicant amended their proposal to reduce the number of children in care from eight to seven. Further consultation was not undertaken on the amended proposal because the change to the proposal did not result in any new or increased departures to the planning framework. Administration has notified submitters of the modification to the proposal.

Design Review Panel (DRP):

Referred to DRP: No

The proposal was not referred to the City's DRP because does not include a works component. The function of the DRP is to provide comments on the design and site planning of a proposal. The application does not propose to change the design or site planning.

LEGAL/POLICY:

- *Planning and Development Act 2005*;
- *Planning and Development (Local Planning Schemes) Regulations 2015*;
- City of Vincent Local Planning Scheme No. 2;
- Community and Stakeholder Engagement Policy;
- Policy No. 7.1.1 – Built Form Policy;
- Policy No. 7.5.21 – Sound Attenuation;
- Local Planning Policy: Non-Residential Parking; and
- Local Planning Policy: Child Care and Family Day Care.

Planning and Development Act 2005

In accordance with Schedule 2, Clause 76(2) of the Planning Regulations and Part 14 of the *Planning and Development Act 2005*, the applicant would have the right to apply to the State Administrative Tribunal for a review of Council's determination.

Education and Care Services Legislation

As detailed in the Background section of this report, the applicant is seeking this change of use approval to provide the operator with greater flexibility in how they manage their business. This includes the removal of the cost of engaging a Family Day Care Coordinator. The information provided below is to contextualise the proposal but is not a matter to be considered under Clause 67 of the Deemed Provisions in determining the acceptability of this application.

Services that provide early childhood education and care in Western Australia are regulated under the *Education and Care Services National Law (WA) Act 2012* and the *Education and Care Services National Regulations 2012*.

Under this legislation a Family Day Care Service is a care service that is provided across more than one venue or residence. The subject site is operated as a Family Day Care Residence as part of a Family Day Care Service.

Requirement for a Coordinator

A Family Day Care Service is required to engage a Family Day Care Coordinator to oversee and support the operations of a Family Day Care Service. One Coordinator is required per 25 Family Day Care Educators, with a role to monitor and support the educators. This requirement does not exist for centre-based Child Care services.

Play Area Requirements

The legislation has requirements for internal and external space for Child Care premises. These standards do not apply to Family Day Care venues. The space requirements for a Child Care Premises are:

- For each child being educated, 3.25 square metres of unencumbered indoor space. Based on seven children this is a requirement for 22.75 square metres.
- For each child being educated, 7 square metres of unencumbered outdoor space. Based on seven children this is a requirement for 49 square metres.

The subject site has 75.5 square metres of indoor play space and 97.2 square metres of outdoor play space and satisfies these standards.

Staff Requirements

Educator-to-child ratios for Child Care Premises are as follows:

- Children less than 24 months – one educator per four children
- Children over 24 months and less than 36 months – one educator per five children
- Children aged 36 months or over (not including children over preschool age) – one educator per 10 children.

This means that the premises can operate with one staff member on site, if caring for children over 36 months (3 years) of age. If caring for younger children, two staff members would be needed on site.

RISK MANAGEMENT IMPLICATIONS:

There are minimal risks to Council and the City's business function when Council exercises its discretionary power to determine a planning application.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's Strategic Community Plan 2022-2032:

Innovative and Accountable

Our decision-making process is consistent and transparent, and decisions are aligned to our strategic direction.

SUSTAINABILITY IMPLICATIONS:

This application does not contribute to any environmental sustainability outcomes. There is limited ability for the development to influence the environmental impact of the entire building on the site through this application as it relates to a change of use of an existing building with no external works component.

PUBLIC HEALTH IMPLICATIONS:

This report has no implication on the priority health outcomes of the City's *Public Health Plan 2020-2025*.

FINANCIAL/BUDGET IMPLICATIONS:

There are no finance or budget implications from this report.

COMMENTS:Summary Assessment

In assessing the application against the planning framework, it is recommended for approval. The following key comments are of relevance:

- The proposal seeks to care for a low number of children and provides management measures through a NMP, which allows for the proposal to operate at a scale appropriate to the surrounding residential context.
- The proposed Child Care Premises would operate at the same scale and intensity as a Family Day Care, which is exempt from requiring development approval. The subject site has been operated as a Family Day Care since 2018. Since operations have commenced, the City has not received any complaints or concerns about the use of the premises or impact on the amenity of the surrounding residential area.
- The proposal includes no works, the site will continue to present to Brisbane Street as a single dwelling which is complementary to the existing built form of Brisbane Street which is characterised by one and two storey dwellings.
- A condition of approval is recommended for the provision of two on-site short-term bicycle bays, which would be secured behind front fencing, and would meet the required number of bicycle bays as prescribed by the City's Non-Residential Development Parking Policy.
- The proposal provides a non-residential use that is compatible and complementary to the residential development.

Land Use and Location Acceptability

A Child Care Premises is an 'A' use within the Residential zone. This means that the use is not permitted unless Council exercises discretion by approving a development application for the use following consultation with the community.

In considering the appropriateness of the use, due regard must be given to the [objectives](#) of the Residential zone under LPS2 and relevant matters of Clause 67(2) of the Planning Regulations including the [objectives](#) of the Child Care Policy.

The land use is acceptable for the following reasons:

- Continued Operation at a Low Scale: The proposed Child Care Premises seeks to operate at the same scale and intensity that the existing Family Day Care has operated as since October 2018. This proposed operation would otherwise be exempt from requiring development approval, in accordance with the City's Planning Exemption Policy, if it were to remain as a Family Day Care. The proposed number of children and hours of operation align with those permitted for a Family Day Care under the Planning Exemption Policy. On this basis, the operation is of a small scale as identified within the City's Planning Framework, assisting in reduced amenity impacts to surrounding properties.
- Consistency with Residential Context: Impacts to surrounding properties are reduced due to the low number of children proposed on-site at any one time, due to the day-time operation hours, and due to restricted outdoor play operating hours between the hours of 9:00am and 5:00pm only for a maximum of two hours per day. The proposed operation in combination with management measures identified in the NMP, ensure the proposal operates at a scale that is consistent with the character of the surrounding residential context. The site has operated at this scale, as a Family Day Care, since October 2018 without any record of complaints received from residents. On this basis, the operators have sufficiently demonstrated that a child care facility of the proposed scale is capable of operating at the subject site without impacting the amenity of the surrounding residential development. Conditions of approval are recommended to safeguard this proposed operation, including management measures to reduce amenity impacts to surrounding residential properties.
- Retention of Housing Stock: The subject site would continue to present as a Single House to Brisbane Street and the development would continue to positively contribute to the residential character of the existing neighbourhood. The subject site could be re-purposed for use as a dwelling in the future if the Child Care Premises were to cease operations.
- Configuration of the Site: The Child Care Policy requires that external play spaces are located away from adjoining noise-sensitive land uses. The external play area of the site is immediately adjacent to the outdoor living area of No. 231 Brisbane Street. The location of the external play area is acceptable in this instance as the use of the area would be appropriately managed by the NMP (detailed further below). The low number of children proposed, and measures detailed within the NMP, would ensure that outdoor play would not adversely impact the adjoining properties rear outdoor space.
- Sufficient Privacy to Adjoining Properties: The proposal does not result in overlooking of major openings or outdoor living areas of the adjoining properties. This is because all child care components of the Child Care Premises are located on the ground floor, with existing dividing fences around the perimeter of the subject site provide privacy protection between ground floor spaces. The first floor of the building is identified to be used as an office for the Child Care Premises and includes two large windows in the south eastern elevation. Views from these major openings would not impact the privacy of No. 231 Brisbane Street the property does not have any openings to habitable rooms on its north-western elevation.
- Low traffic volumes: The City's Non-Residential Parking Policy standard is for two car parking bays to be provided on site, the proposal meets this development standard. In accordance with the Child Care Policy, a Traffic Impact Statement is not required for this proposal because it would cater for fewer than 10 children. This is in consideration of the reduced impact of low scale developments and is consistent with the WAPC's Transport Impact Assessment Guidelines.
- Legibility and Wayfinding of the Site: The building on the site is orientated towards Brisbane Street with the front door and other openings visible from Brisbane Street. The site has a single vehicle crossover and separate pedestrian access way to Brisbane Street, with a visually permeable fence and gate. The change front fence design and openings to the front façade provide sound legibility for visitors.

Child Care Policy and Sound Attenuation Policy

The applicant provided a NMP in support of the proposed application, as included in **Attachment 3**.

The proposal would satisfy the [objectives](#) of the Child Care Policy and the [objectives](#) of the Sound Attenuation Policy for the following reasons:

- Noise Management Plan: Due the low scale and intensity of the use, the City's Health Team confirmed that an Acoustic Report was not required, in this instance, and that operations could be appropriately managed through a NMP. This is primarily due to the low number of children cared for at any given time. The Applicant's NMP outlines how the Child Care would operate to minimise the impact of operations on the amenity of the adjoining properties. Measures included in the NMP provided include the following:

- Management of Outdoor Play Area: The outdoor play area is located adjacent to the outdoor living area of No. 231 Brisbane Street. Outdoor play will be restricted to business hours, between 9:00am and 5:00pm as well as to two one-hour sessions per day. Operational measures to further reduce noise impact as detailed within the Applicant's NMP include that children interacting with the boundary fence would be redirected to other activities by child care providers, that soft finishes would be used to minimise the external impact of noise, and there would be no percussive or hard wheeled toys in the outdoor play area.
- Management of Car Parking: Parents and guardians responsible for drop off and pick up would be advised of the requirements of NMP when children are enrolled in the Child Care Premises. This includes avoiding the slamming of car doors, centre doors or gates, and for parents and guardians to avoid loud discussions when picking up or dropping off children. Signage is proposed in the carparking area requesting parents and guardians to keep noise to a minimum. The noise signage would be subject to the requirements of Local Planning Policy: Signs and Advertising, which forms a recommended condition of approval.

The operational measures proposed, including the limitation of the use of the outdoor play area to business hours and for a maximum of two hours, would reduce potential impacts to adjoining properties. As the surrounding properties are residential, during these times it can be expected that people would be working away from home during that time.

Administration's recommendation includes a condition of approval that the proposed Child Care Premises operate in accordance with the operational measures included in the NMP. Additionally, the Child Care Premises venue would also be subject to compliance with the assigned level requirements of the *Environmental Protection (Noise) Regulations 1997*. The noise generated by children at the site would not be captured by the Noise Regulations, as such, a NMP is required to manage the impacts of this noise source.

- Amenity of Existing and Future Residential Development: The proposal is of a low scale and intensity, consistent with that of a Family Day Care, which would be permitted to operate on the subject site. Due to the intensity of development, the proposal would not generate excessive sound levels or traffic movements. This low intensity of use would ensure that it is consistent with and complementary to the established residential neighbourhood. Any increase in numbers of children or changes to the overall operation of the Child Care Centre would require an amended development application for consideration against the relevant planning framework.

Non-Residential Parking Policy

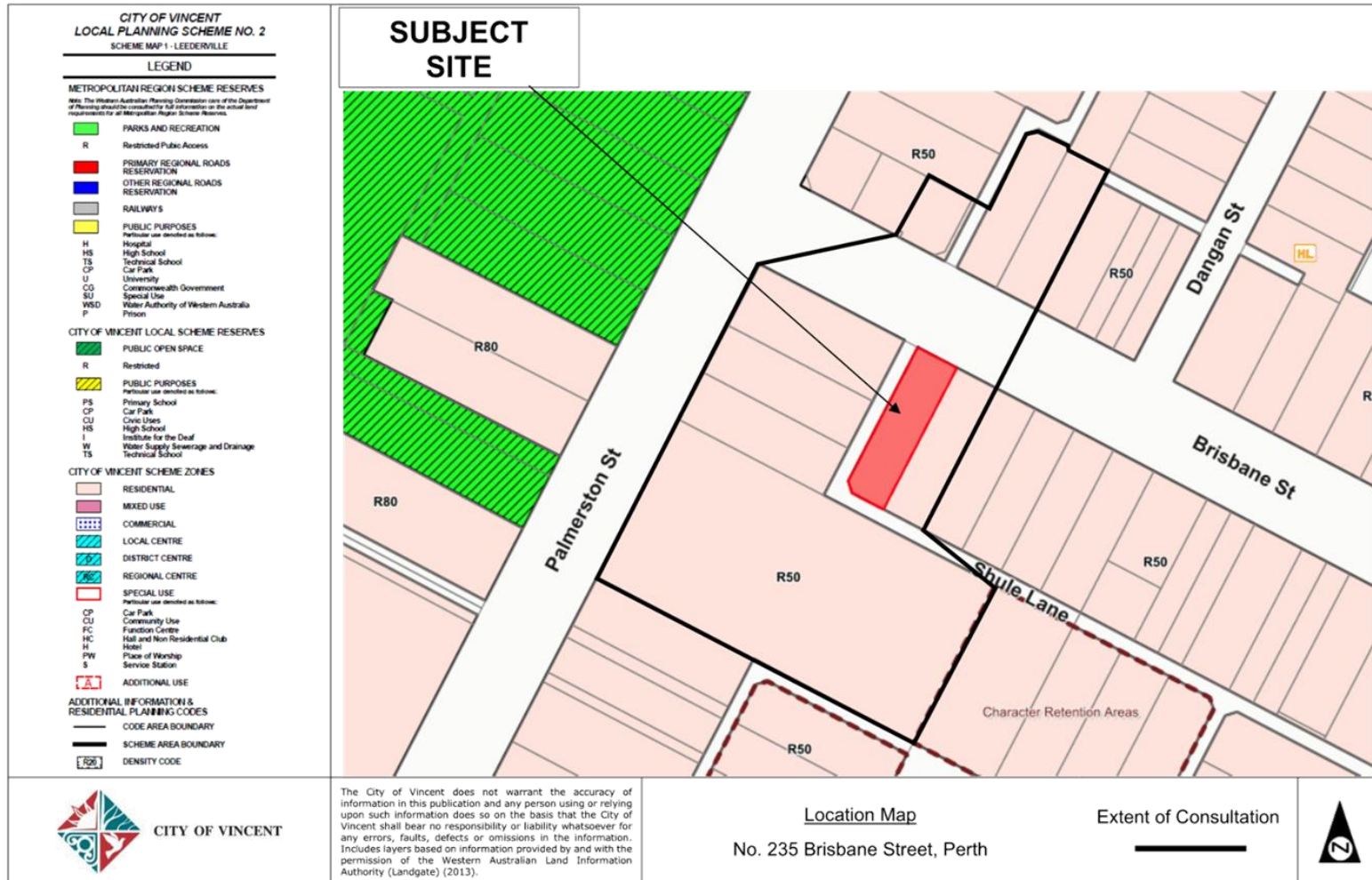
The proposal would satisfy the [objectives](#) of the Non-Residential Parking Policy for the following reasons:

- No Service Bay Previously Required: The City does not require a service bay to be provided for a Family Day Care due to the low intensity of the land use. This application does not intensify the use of the site and would not increase the demand for a service bay to be provided. The applicant has advised that due to the scale of the proposal, they do not require service vehicles to come to the site. Instead, materials are brought to site by the operator, who would park in the staff car parking bay. This means there would be no reduction in on street car parking associated with the lack of a service bay.
- Provision of Bicycle Parking: The City's Non-Residential Parking Policy standard is for the provision of one short-term and one long-term bicycle bay on site. The proposal requires one short-term and one long-term bicycle bay, but no bicycle parking has been proposed. A condition of approval is included in Administration's recommendation for two short-term bicycle parking facility be provided on-site prior to the operation of the site as a Child Care Premises. Two short-term in lieu of one long-term and short-term is acceptable as there is opportunity for bike parking in the front setback of the site, the area is does not meet the requirements for long-term bicycle parking under AS2890.3, but they are out of view from the footpath and provide an acceptable level of security.

Signage

The application does not include details of any proposed signs and shows indicative signage only within the NMP. The City's Local Planning Policy: Signs and Advertising (Signs and Advertising Policy) identifies a maximum of two signs for a commercial use in a Residential zone. This restriction limits the potential for the proliferation of signs and advertising on the site.

Administration's recommendation includes a condition of approval that any signage is to comply with the deemed to comply standards of the Signs and Advertising Policy. A further advice note is provided to encourage the applicant liaise with Administration prior to the installation of the sign shown in the NMP.





Brisbane St Childcare Centre

235 Brisbane Street, 6000 Perth, WA, Australia

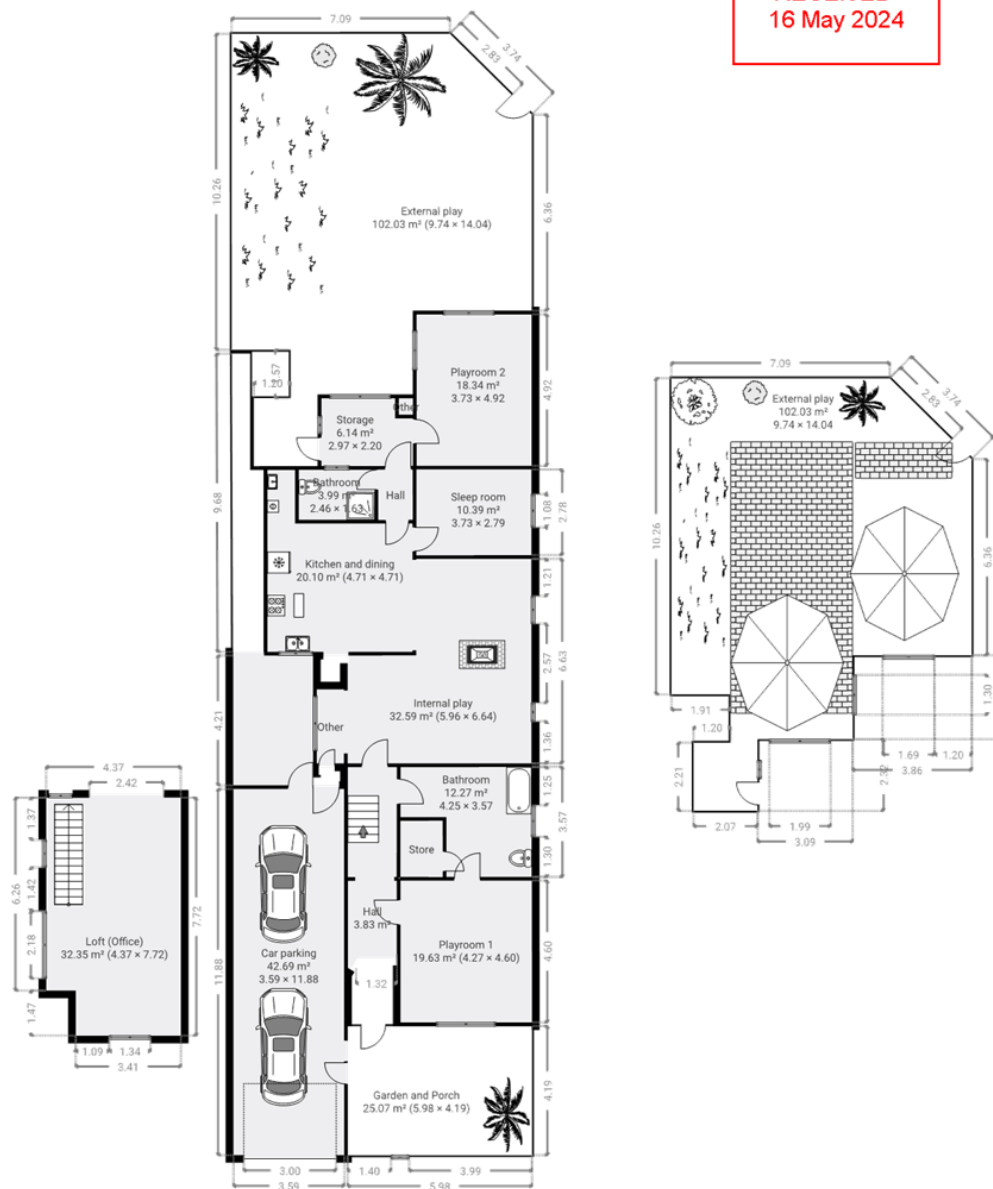
TOTAL AREA: 463.76 m² • LIVING AREA: 183.80 m² • FLOORS: 2 • ROOMS: 19



▼ Ground Floor

TOTAL AREA: 463.76 m² • LIVING AREA: 183.80 m² • ROOMS: 19

CITY OF VINCENT
RECEIVED
16 May 2024



THIS FLOORPLAN IS PROVIDED WITHOUT WARRANTY OF ANY KIND. SENSOPIA DISCLAIMS ANY WARRANTY INCLUDING, WITHOUT LIMITATION, SATISFACTORY QUALITY OR ACCURACY OF DIMENSIONS.

0 2 4 6 8m
1:200
Page 2/15

Noise Management Plan

235 Brisbane Street Perth WA 6000

Document control

| Version | Description | Checked | Date approved |
|---------|-------------|---------|---------------|
| 1.1 | Draft | AH | 28.05.24 |
| | | | |
| | | | |

Version: 1.1
Reviewed: May 2024



Introduction

The Noise Management Plan (NMP) aims to protect the acoustic privacy of nearby residents in their homes and private open spaces. The service is committed to preventing the generation of unacceptable noise levels that may impact upon the amenity of neighbours. This NMP aligns with the principles set out in the Environmental Protection (Noise) Regulations 1997 and the City of Vincent's noise management guidelines.

Operation details

Hours of operation:

- The centre will operate between the hours of 7.00am to 6.00pm Monday to Friday.
- The centre will be closed on Saturday, Sunday and on public holidays.

Number of children on site:

- The centre will accommodate a maximum of seven (7) children at any one time.

General noise management principles

The centre manager will ensure that children are adequately supervised at all times, and will respond to any child that is distressed or in need of assistance or support.

Any activity that may potentially create noise breakout from the premises will be kept to a minimum. Doors and windows will be kept closed during indoor activities that emit noise.

The behaviour and 'style of play' of children will be monitored to prevent particularly loud activity e.g., loud banging/crashing of objects, 'group' shouts/yelling.

Stereo and audio systems will be used on low volume settings to avoid the potential for noise breakout from the premises. Any music played within indoors would be 'light' music with no significant bass content and played at a relatively low volume level.

The NMP will be provided to all parents upon enrolment of their child. The NMP will be regularly reviewed at intervals not exceeding 12 months and more frequently as required. Any changes will be communicated to all relevant parties in writing.

Parents

Upon enrolment, parents will be informed of the NMP and the importance of minimising noise that could potentially affect neighbouring properties.

Parents will be advised:

- Of the importance of the NMP and acknowledge their acceptance of the plan;
- When arriving to and departing from the centre, to be considerate of the neighbouring properties by keeping noise levels to a minimum.

Version: 1.1

Reviewed: May 2024



Parents will be informed that the aim of the NMP is to implement strategies to reduce potential noise breakout from the centre.

The NMP requires co-operation of all parents. Parents will be advised to avoid:

- Slamming car doors, centre doors or gates
- Calling out loudly when delivering or collecting children; and
- Loud discussions outside with educators or other parents

Parents will be asked to share this information to anyone (i.e., grandparents) who may be dropping off or collecting children from the centre.

Outdoor play

- Children will not be permitted to play outside before 9am.
- Outdoor play will be restricted to two one-hour sessions per day
- A separate daily program for both the warmer and cooler months will be established in order to regulate the total time spent outdoors and indoors
- Any child interacting with the boundary fence, such as throwing balls or hitting fences will be redirected to another play area to participate in an alternative activity.
- Children who are crying outdoors will be comforted by staff. If the child continues to cry, they will be taken inside. A quiet space is available indoors for calming upset children.
- Soft finishes will be used to minimise the external impact of noise (e.g., grass, sand pits, rubber mats) over timber or plastic.
- Preference will be given to the use of soft balls and rubber wheeled toys. There will be no use of percussive, hard wheeled and other potentially noisy toys in the outdoor play area.
- Potentially noisy activities such as music and singing will be conducted indoors with doors and windows closed to ensure that noise is not audible to neighbouring properties.

Monitoring and management

The contact details of the owner/centre manager will be provided to neighbours. This provides residents with a point of contact, should an issue relating noise arise. If complaints are received, the centre manager will take immediate action to rectify the complaint and will follow the complaints procedure.

All staff and parents will be made aware of the requirement to comply with this NMP. Parents of children attending the centre will be provided with information outlined in the NMP (which is reviewed and revised regularly in compliance with service audits).

Staff responsibilities

The centre will continue to be run by an owner-operator. If additional staff are employed, they will be informed of the NMP and this will become part of their induction.

Version: 1.1

Reviewed: May 2024



Staff will be advised:

- About the requirements of the NMP during their induction
- To supervise children at all times
- To provide stimulating and engaging play-based activities that align with the principles of the NMP
- To talk to children and try to resolve conflicts rather than shouting across play areas.
- If children are yelling or screaming, to redirect the child to a quieter play area.
- That for babies who are crying, staff should try to comfort the baby. However, if the baby continues to cry, they are to be taken to a quiet area inside.

Car parking and traffic management

The aim of this section of the NMP is to ensure that access to and from the centre parking areas occurs in an appropriate manner to minimise noise emission, and to ensure that appropriate arrangements are in place to coordinate vehicle parking for parents and/or carers. Pick-up and drop-off times will be provided to both accommodate and encourage the staggering of vehicle movements during peak periods.

Drop off and pick up

Staff will advise parents and carers that drop-off and pick-up of children is to occur within the drop-off designated parking bays, when possible, to reduce any potential noise breakout.

To assist in maintaining low noise levels, signs will be erected, advising the following:

- Parents not to call out loudly during drop off and pick up.
- Staff and parents to converse at a low volume at all times when outdoors.
- Gates and car doors must not be slammed.
- Staff and parents converse at normal speech levels and not to shout across the car parking area.

Parents and carers are required to accompany their child when entering the centre from the car parking area and will be advised of the NMP as part of the enrolment process.

Parents will be discouraged from entering into prolonged conversations with other parents in the car parking area as this is deemed to be unsafe. This information will be contained in information packs provided on enrolment and maintained on-site by the centre manager.

Contact details and complaints procedure

Where possible, neighbours are encouraged to report any noise concerns to the centre manager directly. Any complaints relating to noise can be directed to Abby by calling 0430 515 506.

Version: 1.1

Reviewed: May 2024



If the centre manager is not available, a message can be left and this will be followed up as soon as practicable (within 24 hours).

Any noise complaints received will be recorded in the complaints record keeping book, which will include the following information:

- The date and time of the complaint;
- The details of the person(s) making the complaint;
- Suspected/actual source of the noise (parking area, children playing outdoors); and
- The proposed resolution provided to the resident(s) and suitable outcome.

The complaints record keeping book supports appropriate record keeping, trend analysis and facilitates any necessary changes or modifications to current noise management procedures.

Future changes and modifications

This NMP will be reviewed at the minimum, yearly by the centre manager. More frequent review can be implemented if required based on feedback and regulatory requirements.

Below is an example of a sign to be placed in the car park and outdoor play area.



Version: 1.1
Reviewed: May 2024

CITY OF VINCENT
RECEIVED
29 May 2024

Dear City of Vincent,

RE: Proposal for change of use Family Day Care to Child Care Service

I am writing to provide further information regarding my application to change the use of 235 Brisbane Street, Perth, from Family Day Care Service to Child Care Centre. I appreciate the opportunity to explain the rationale behind this proposed change.

Consultation comments

We have been approached by several neighbours concerned about a previous proposal to develop a large Child Care Service. This is likely due to an earlier proposal to build a 35-child capacity child care centre at the same location. However, this plan was abandoned after receiving feedback from neighbours.

While the City's Public Notice was clear in terms of what the new application was for, we are concerned that neighbours may have not reviewed the Application information in detail, with feedback received possibly representing sentiment on the previous proposal. We hope this letter can provide clarity for local residents who may be concerned about the proposal.

Background

Brisbane Street Family Day Care has been operating as a Family Day Care Service for over five years since January 2019. This service was approved by the City of Vincent in line with the *Local Planning Policy: Child Care and Family Day Care*.

Current situation

Due to the increasing cost-of-living pressures and the ongoing economic inflationary environment, it has become increasingly difficult for our small Family Day Care business to continue providing services to local families. This is partly due to the significant membership fees that must be paid to third-party management providers, which is mandatory for all family day care operators. This requirement does not apply to Child Care Centres, which allows for an approved provider to operate services under the *Education and Care Services National Law (WA) Act 2012*.

Proposal

My wife Abby has been operating Brisbane Street Family Day Care for over five years and has more than ten years' experience in the childcare industry. She also holds a Bachelor of Education (Primary Education) from Curtin University. She hopes to be able to assume responsibility in the management of the service and apply for approval via the Education and Care Regulatory Unit (ECRU), through the WA Department of Communities. However, this would first require the site to be approved by the City as a Centre-Based Child Care Service.

The proposal for the change in use aims to improve the overall quality of care provided to children and families in the community. This change will allow for greater flexibility in decision-making and resource allocation, enabling us to meet the unique needs and preferences of families serviced by the centre.

Please note that the proposal does not intend to make any structural changes to the building, nor will there be any increase to the number of children already

approved under current policy (i.e., no more than seven children will be educated and cared for at the any one time).

In considering the feedback from neighbours and the City, the initial proposal for eight children will be reduced to seven children in line with policy and the current approval. **There is no proposal to increase the intensity of the site.**

Responses to issues raised by Council

1. *"To provide for a range of non-residential uses, which are compatible with and complementary to residential development. (Zone Objective)."*
 - a) *The proposal would not be compatible with residential development as it would introduce the waste, parking and noise considerations of a commercial use into the residential zone."*
 - We have operated a family day care service from 235 Brisbane Street, Perth for five (5) years without any reported concerns or complaints. There is no plan to increase the intensity of the site and we request approval to continue to operate under the current approval (i.e., no more than seven children will be on site at any one time) albeit as a Day Care Centre rather than a Family Day Care service. Due to no change in intensity or operations, we do not anticipate any changes to waste, parking or noise. The aim of changing from Family Day Care to Centre-Based Child Care is simply to facilitate independent management of operations as explained above.
2. *"Centre-Based Child Care Services are adjacent to and complement other non-residential land uses, and are located so as to avoid non-residential development encroaching upon areas which are residential in nature and resulting in adverse impacts. (Policy Objective)"*
 - a) *The proposal is surrounded by entirely residential uses and is not adjacent to non-residential land uses. The closest non-residential property is approx. 85m east of the subject site at No. 197 Lake Street. As such, the proposal does not meet the objective of the Policy."*
 - While the proposed centre-based child care service is not located immediately next to other non-residential land uses, we believe the centre would complement local other non-residential land uses. The family day care service has been operating for five years providing essential services to the local community without any reported adverse impacts. Therefore, we believe the proposal would meet the City's Policy Objective.
 - There are several other businesses within walking distance nearby that are also within residential areas that have been approved for non-residential land use including: Ton Sian Groceries, The Witch's Hat, Abbey Madison Photography, Eternal IT, and Palmerston Association. We believe a small childcare centre located a few minutes' walk to Robertson Park would complement other non-residential land uses in the area.
 - There are several Centre-Based Child Care Services located in residential areas that have been approved by the City, which

may set a precedence for consideration of approval within residential areas. Examples include:

- Indigo Montessori 174 Grosvenor Road, North Perth
- Busy Bees at Mt Lawley South, 66 Forrest Street, Mount Lawley
- Milestones Early Learning Yokine, 136 Swan Street, Yokine
- Akidamy School of Early Learning, 105 Summers Street, Perth
- Busy Bees at Yokine, 43 Blythe Avenue, Yokine
- Leaps & Bounds Preschool Highgate, 386 Lord Street, Highgate.

3. *"Noise-generating activities such as outdoor play areas, vehicle access ways, car parking areas and any plant and equipment is located away from noise-sensitive land uses (such as residential dwellings). (Policy Objective)*

a) *An outdoor play area is proposed immediately adjacent to the outdoor living area of 231 Brisbane Street and in close proximity to other dwellings. A second outdoor play area is also proposed at the front of the lot, adjacent to the street. The outdoor play areas would be a noise generating activity that isn't typical to the residential area. As such, the proposal does not meet the objective of the Policy."*

- The same outdoor play area located to the rear of the property has been used for the family day care service for five years without any noise concerns or complaints being raised. As there would not be any increase in the number of children, nor will there be any change in any plant and equipment used, neighbours should not experience any difference in noise generation. We remain committed to working with our neighbours and the City to ensure that any concerns regarding noise will be addressed immediately should they occur.
- The City approved the operation of Brisbane Street Family Day Care without the need for an acoustic report. The new proposal does not change the intensity of children on site, nor will there be any change to noise generating activities. Several Acoustic Consultants contacted have advised that due to the small scale of the business and the limited operating hours, much of the details on an acoustic report would not be relevant. In view of this and that there have not been any concerns or complaints being received to date relating to noise, we kindly request that the City exercise its discretion that an acoustic report is not required at this time.
- The second proposed outdoor play area at the front of the property will be withdrawn and will remain as a garden and porch area. Please see attached revised plans.
- Car parking: Family Day Care Services are not required to provide any additional car parking bays, other than what is required under the Residential Design Codes. To date, we have not received any complaints or feedback relating to traffic or parking-related concerns. With no change in operations or

intensity of children on site, we do not anticipate any adverse impacts. However, in compliance with the requirements we will provide two dedicated car parking bays on site in line with the Centre-Based Child Care Service requirements.

Waste management plan

a) Summary of the development

- The location of the development is 235 Brisbane Street, Perth. The premises is a single ground floor with one additional loft area accessible by staircase to be used as an office space.
- The premises is 362m² with 196m² of internal space. The intended use of the premises is a Centre-Based Child Care Centre servicing a maximum of seven (7) children.

b) Anticipated waste generation

- Brisbane Street Family Day Care has operated for the past five (5) years under the City's current residential wastage services and this has been sufficient. The proposal does not increase the intensity of the number of children on site. Therefore, we do not anticipate an increase in waste disposal requirements. However, the plan below attempts to mitigate against possible increased waste requirements as well as align with the City's Waste Management Policy.
- The actual internal space used (for seven children) will be closer to 22.75m² (3.25 m² for each child, represents ~11.6% of available internal space). It is estimated that no more than 50% of the calculated waste requirements will be required to service this small business.

Anticipated waste generation for general waste, comingled recycling and FOGO is calculated as below in accordance with the *Waste Guidelines for New Developments*:

| | | | | |
|-----------|-----|-----|-----|---------------------------|
| Childcare | 240 | 240 | 120 | L/100m ² /week |
|-----------|-----|-----|-----|---------------------------|

Based on an internal space of 196m² (~200m²), the following applies:

- General waste red bins: 2 x 240L per week
- Comingled recycling yellow bins: 2 x 240L per week
- FOGO green bins: 2 x 120L = 1 x 240L per week

Calculated total of five (5) bins per week. However, due to the nature of smaller operations, it is anticipated that fortnightly rather than weekly collections in line with the existing residential collection schedule will be sufficient for waste management (i.e., 50% of calculated waste requirements).

To accommodate the above, a request for an additional fee payment to increase the waste bin capacity utilising the City's commercial business (micro-business) charged service option will be undertaken.

- Upgrade existing garbage (red) bin from 140L to 240L plus one additional 240L garbage (red) bin (total 2 x 240L)
- 1 x additional 240L comingled recycling (yellow) bin (total 2 x 240L)

Bin sizes: The total bin requirements will be easily accommodated in the proposed refuge storage area.

| Bin Capacity | 140L | 240L | 360L |
|--------------|------|------|------|
| Height (mm) | 1065 | 1080 | 1100 |
| Depth (mm) | 540 | 735 | 885 |
| Width (mm) | 500 | 580 | 600 |

b) Bin access and storage

- Waste will be transported from the source to the appropriate bin located in the refuge store area. This area is 10.92m² and is shown in the floor plan. The area adjacent is suitable for wash-down and has appropriate storm water drainage. The area is in an open space and is well-ventilated. Vermin prevention strategies will exist in the form of commercial baits.

c) Waste system (internal collection methods and equipment)

- External bins will be located in the bin storage area. Internal waste will be placed in internal bins and when full will be taken by hand to the appropriate external bin area for disposal.

d) Collection method and frequency

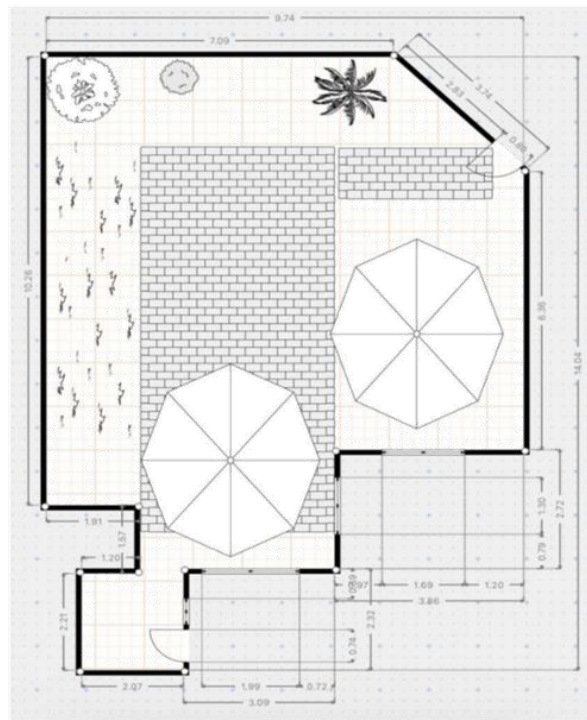
- The City's (residential) Collection Vehicle will be used. Bins in the storage area will be taken to the verge collection point on the specified day for collection. The frequency will be fortnightly.

e) Waste Service Provider (if commercial)

- Not applicable.

Landscaping plan

- A landscaping plan is included below. This indicates that at least 30% of the external play area will be provided as canopy coverage (i.e. 31m²). This will be achieved with the installation of two round shaped UV umbrella parasols (pictured in white below).
- The design of the outdoor external playing space is shown in the four photographs (Outdoor 1, 2, 3 and 4). Please note that there is no intention to change to the current play spaces, except for the proposed inclusion of the undercover canopy areas.
- Please note as mentioned above, the second proposed outdoor play area located at the front of the dwelling has been withdrawn.



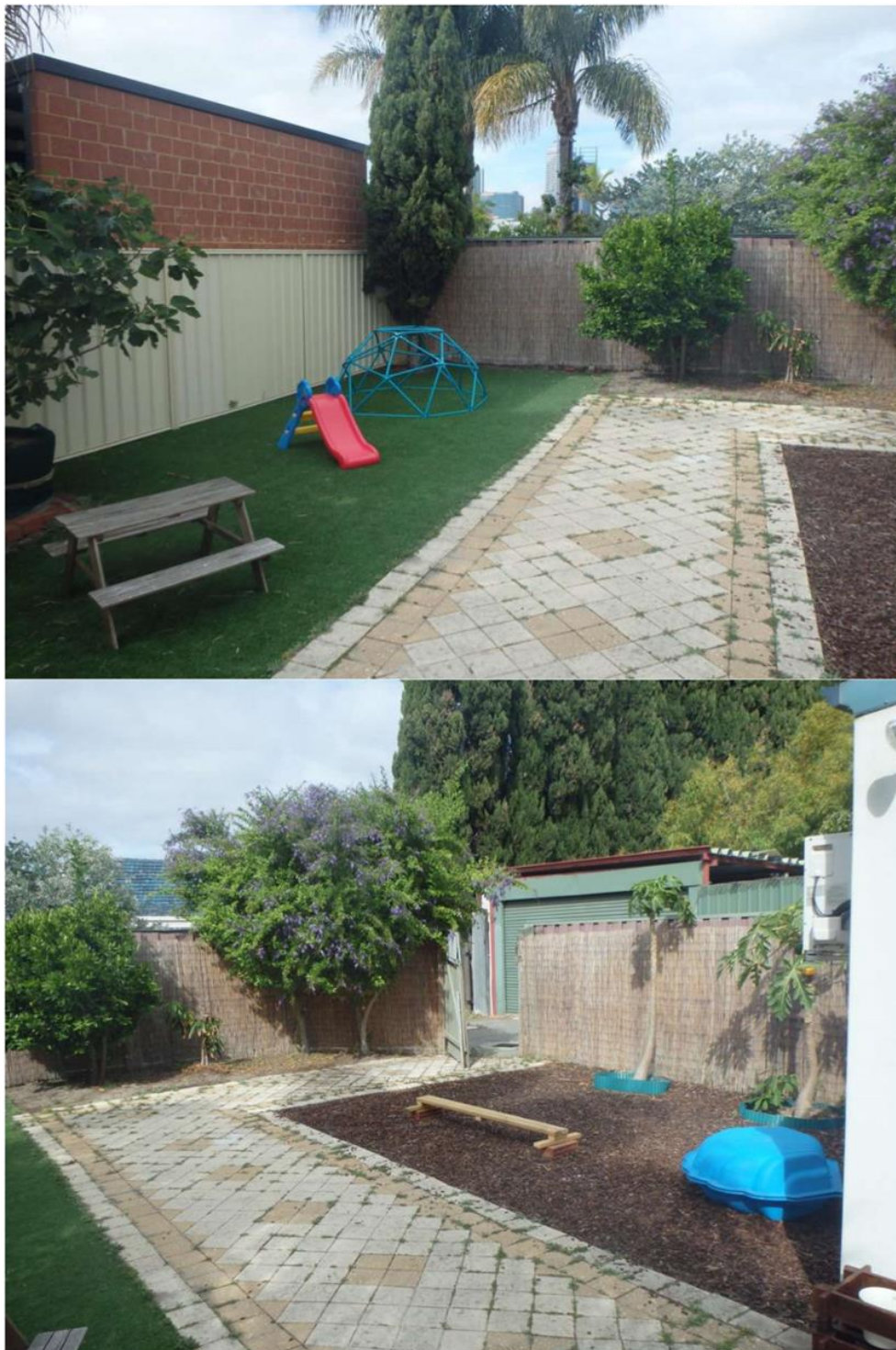
Thank you for considering my application and for the opportunity to provide further clarification on this matter. Please do not hesitate to reach out if you have any additional questions or require further information.

Yours sincerely

Michael Cao

16 May 2024

Site Photographs:

Site Photographs:

Summary of Submissions:

The tables below summarise the comments received during the advertising period of the proposal, together with Administration's response to each comment.

| Comments Received in Support: | Administration Comment: |
|---|---|
| The current family day care centre at the site, with up to 7 children, is appropriate at the site. | Following consultation, the applicant amended the proposal to reduce the number of children in care on the site at the site at any time from eight to seven. |
| Comments Received in Objection: | Administration Comment: |
| <p><u>Land Use</u></p> <ul style="list-style-type: none"> Concerns that the area will change from mainly residential uses to commercial uses. The proposal is surrounded by entirely residential development, a child care centre is not appropriate at the site. The proposal does not meet the objectives of the City's Local Planning Policy: Child Care and Family Day Care (Child Care Policy). Specifically, Clause 3.2 which says that Child Care Centres in the Residential zone shall be considered where it is adjacent to other non-residential land uses. The proposal does not comply with the City's Child Care Policy, the application should be refused on this basis. 'Child Care Centre' is an 'A' use under the City's Local Planning Scheme No.2. Discretion should be applied to the proposal considering it is an 'A' use and the shortfall in parking. An objective of the 'Residential' zone is <i>"To provide for a range of non-residential uses, which are compatible with and complementary to residential development."</i> The proposal is neither compatible or complementary to the 'Residential' zone. | <ul style="list-style-type: none"> A Child Care Premises is an 'A' use within the 'Residential Zone' under the City of Vincent's Local Planning Scheme, meaning that it can be considered. The subject and adjoining sites would continue to be zoned Residential, and any development applications for commercial uses would be considered against the objectives of the Residential Zone. Where a proposal does not meet the standards laid out in a policy, it is assessed against the objectives of the policy. In considering the low intensity of the proposal, which is commensurate with that of a Family Day Care, the use meets the objectives of the Child Care Policy because: <ul style="list-style-type: none"> Due to the operational measures and low intensity, it would not adversely affect the amenity of the adjoining properties. It would not adversely affect the availability of on street car parking because sufficient car parking is available on site. Following consultation, the application was amended to reduce the maximum number of children in care from eight to seven. This reduced the car parking requirement to two car bays under the City's Local Planning Policy: Non-Residential Car Parking (Non-Residential Parking Policy). Two car bays are proposed to be provided on the subject site and as such the application does not provide a shortfall in on site car parking. The proposal satisfies the objectives of the Residential Zone because: <ul style="list-style-type: none"> It would retain the existing residential built form character of the area, as the building would continue to present to Brisbane Street as a two storey dwelling. The proposed use would operate at a scale and intensity of a Family Day Care service which is exempt from planning approval and has been established as being a commercial operation that is compatible with the residential zone due to its low intensity. |

Page 1 of 4

Summary of Submissions:

| Comments Received in Objection: | Administration Comment: |
|--|--|
| <p><u>Traffic</u></p> <ul style="list-style-type: none"> The road network could not handle the additional cars. Traffic congestion is an issue on Brisbane Street, the proposal will make congestion worse. The local road network already has issues of road safety, this proposal would exacerbate current road safety issues. | <ul style="list-style-type: none"> Following consultation, the applicant amended the application to reduce the maximum number of children in care from eight to seven. This means that the proposal would not result in any increase in traffic above the existing Family Day Care. The use would be expected to generate a maximum of nine movements in the morning and evening as one to two staff members arrive on site and up to seven children are dropped off. In accordance with the City's Child Care Policy a Traffic Impact Statement is not required for Child Care Premises where fewer than 10 children are in care. This is reflective of the reduced traffic movements associated with smaller child care centres, such as this proposal. |
| <p><u>Parking</u></p> <ul style="list-style-type: none"> Brisbane Street already has limited street parking, the proposal will worsen this. If the proposal would expand past the proposed 8 children, there would be no possibility of providing additional onsite parking. There is no capacity for more street parking on Brisbane Street. The proposal includes 2 parking bays where 3 are required. No bicycle parking has been included in the proposal. | <p>Following consultation, the applicant amended the application to reduce the maximum number of children in care from eight to seven. This reduced the car parking requirement to two car bays under the City's Non-Residential Parking Policy. Two car bays are proposed to be provided on the subject site and as such the application does not provide a shortfall in on site car parking.</p> <ul style="list-style-type: none"> Administration's recommendation includes a condition of approval is that two bicycle parking bays are provided on site prior to occupation. This is to assist in supporting a shift to active transport, consistent with the objectives of the Non-Residential Parking Policy. |
| <p><u>Noise Pollution</u></p> <ul style="list-style-type: none"> The proposal will generate high pitched screaming associated with young children. The proposal would generate more noise than a residential dwelling. | <ul style="list-style-type: none"> The applicant has submitted a Noise Management Plan which includes operational measures on how noise generated by the use would be managed. These include: <ul style="list-style-type: none"> Limiting outdoor play to after 9am Limiting outdoor play to two hours Provision of soft surfaces to reduce noise transmission. Notification to parents and guardians about the residential nature of the area. <p>These measures would assist in mitigating the generation of noise on site and reducing any impacts on the adjoining properties. The intensity of noise generation would be consistent with that of a Family Day Care, which is has been operating on the subject site since 2018. In that time no complaints have been received about the operations.</p> |
| <p><u>Laneway Interaction</u></p> | |

Summary of Submissions:

| Comments Received in Objection: | Administration Comment: |
|---|--|
| <p>The laneway adjacent to the site has antisocial behaviour.</p> <p><u>Future Applications / Expansion of the Child Care Centre</u></p> <ul style="list-style-type: none"> The applicants will later seek to expand the Child Care Centre to 35 children. The applicant previously sought community consultation on a two storey child care centre that would accommodate 35 children. The subject site is not an appropriate local for such a facility. If approved, the child care could expand the number of children present at the site under different State and Federal legislations that would permit more children at the site. These additional approving authorities would circumnavigate the City of Vincent approvals. The proposal includes no works, however the applicants will likely propose works to increase the size of the Child Care Centre once the use has been approved. If the use is approved it cannot be taken away. It can only be conditioned and managed for compliance, this is too onerous for the City and neighbours. | <p>The proposal encourages the activation of the site which would assist to reduce antisocial behaviour in the surrounding area.</p> <ul style="list-style-type: none"> This application proposes a Child Care Premises with seven children in care. The City is obliged to consider the application before it on its merits and cannot consider future applications that may be submitted. Administration's recommendation includes a condition that limits the number of children in care at any time to seven. This is consistent with the maximum number of children permitted within a Family Day Care. The <i>Planning and Development Act 2005</i> requires that developments comply with conditions of approval. Separate legislations relating to Child Care Premises, for example, the <i>Education and Care Services National Law (WA) Act 2012</i> or the <i>Education and Care Services National Regulations 2012</i> do not override conditions imposed under the <i>Planning and Development Act 2005</i>. If the operators wanted to increase the number of children on the site or undertake works to increase the size of the premises, further development approval would need to be obtained. If approved, the use would be required to operate in accordance with the terms and conditions of their approval. Administration's recommendation includes conditions that limit the number of children to seven. If the Child Care Premises were not operated in accordance with the approval, the City's Compliance team could open a compliance investigation and pursue enforcement action against the owner/operator. |
| <p><u>Amenity Impacts</u></p> <p>The proposal will impact the amenity and value of surrounding properties.</p> | <p>Please refer to comments regarding compatibility of the land use with the Residential Zone. Impact to property values is not a consideration under the planning framework.</p> |
| <p><u>Impact on Character of Area</u></p> <p>Brisbane Street between Palmerston Street and Lake Street is entirely residential, this should be preserved as it adds the value and character of the street. The proposal would erode the purely residential dwellings in the area.</p> | <p>The building would continue to present as a single house to Brisbane Street which would assist in maintaining the character of the area.</p> |

Summary of Submissions:

| Comments Received in Objection: | Administration Comment: |
|--|---|
| <p><u>Suitability of Site</u></p> <ul style="list-style-type: none"> Child Care Centres have different requirements to a Family Day Care Centre. Family Day Care Centres primarily operate out of people's homes and do not generate the same amount of traffic and noise as a Child Care Centre. Child Care Centres are purpose built and have setbacks from lot boundaries to reduce the impact to the surrounding areas and have better considered parking arrangements. They are typically on corner lots and located with other non-residential uses. | <ul style="list-style-type: none"> The applicant has reduced the number of children at the site from eight to seven, the proposal will in effect be operating as a Family Day Care service. The proposal does not change the size and scale of a Family Day Care which could operate at the site. Please refer to comments above regarding Land Use, Car Parking, Traffic and Noise. The proposal seeks to use the existing residence on site, which would assist in retaining the existing residential character of the area. |
| <p><u>Signage</u></p> <p>No indicative signage was included in the advertising material, signage to the site will impact the amenity of Brisbane Street.</p> | <p>No signage is included on the development plans. A recommended condition of approval is that future signage comply with the City's Local Planning Policy: Signs and Advertising (Signs and Advertising Policy). Where a proposed future sign departs from the Policy, a development application would be required.</p> <p>The Signs and Advertising Policy allows a maximum of two signs per tenancy in the Residential Zone.</p> |

Note: Submissions are considered and assessed by issue rather than by individual submitter.

Summary of Submissions:

The tables below summarise the comments received during the advertising period of the proposal, together with the Applicant's response to each comment.

| Comments received in support | Applicant comment |
|---|--|
| The current family day care centre at the site, with up to 7 children, is appropriate at the site. | We agree. In considering the feedback from neighbours and the City, the initial proposal for eight (8) children has been reduced to seven (7) children in line with policy and the current approval. |
| Comments received in objection | Applicant comment |
| <p><u>Land Use</u></p> <p>Concerns that the area will change from mainly residential uses to commercial uses.</p> <p>The proposal is surrounded by entirely residential development, a child care centre is not appropriate at the site.</p> <p>The proposal does not meet the objectives of the City's Child Care Policy. Specifically, Clause 3.2 which says that Child Care Centres in the Residential zone shall be considered where it is adjacent to other non-residential land uses.</p> <p>The proposal does not comply with the City's Child Care Policy, the application should be refused on this basis.</p> <p>'Child Care Centre' is an 'A' use under the City's Local Planning Scheme No.2. Discretion should be applied to the proposal considering it is an 'A' use and the shortfall in parking.</p> <p>An objective of the 'Residential' zone is "To provide for a range of non-residential uses, which are compatible with and complementary to residential development." The proposal is neither compatible or complementary to the 'Residential' zone.</p> | <p>We have no intention now or in the future to change the site from residential to commercial use. There is also no intention to request a zoning change in the area from residential to commercial use.</p> <p>We agree that the area is surrounded by entirely residential development and a large child care centre is not appropriate at the site. The proposal is to maintain the current approved service capacity of seven (7) children. The difference being a change in service model which will allow for independent management without the need for third party external control.</p> <p>We believe that the current child care service meets the objectives of the City's Child Care Policy. While the proposed child care service is not located immediately next to other non-residential land uses, the centre would complement other local non-residential land uses. The centre has been operating for five years providing essential child care services to the local community without any reported adverse impacts.</p> <p>There are several other businesses within walking distance nearby that are also within residential areas that have been approved for non-residential land use. A small childcare service located a few minutes' walk to Robertson Park would complement other non-residential land uses in the area. There are also several Centre-Based Child Care Services located in residential areas that have been approved by the City, which set a precedence for consideration of approval within residential areas.</p> <p>With the capacity capped at a maximum of seven children, the application complies with the on-site parking requirements as there are two (2) car bays available. Hence, the proposal will not have any shortfall in parking.</p> |

Summary of Submissions:

| Comments received in objection | Applicant comment |
|--|--|
| <p><u>Road Safety / Road Network</u></p> <p>The road network could not handle the additional cars.</p> <p>The local road network already has issues of road safety, this proposal would exacerbate current road safety issues.</p> <p>Traffic congestion is an issue on Brisbane Street, the proposal will make congestion worse.</p> | <p>The childcare service has been operating for the past five years without any issues or concerns raised relating to road safety and road network not being to handle additional cars.</p> <p>In accordance with the <i>Local Planning Policy: Non-residential parking</i>, the development will generate less than 10 vehicle trips in peak hour. Therefore, negative impacts to traffic, safety or congestion are not expected.</p> <p>Note there is no intention to increase the intensity of the site and the proposal maintains the current maximum number of children permitted as seven (7) children.</p> |
| <p><u>Parking</u></p> <p>Brisbane Street already has limited street parking, the proposal will worsen this.</p> <p>If the proposal would expand past the proposed 8 children, there would be no possibility of providing additional onsite parking. There is no capacity for more street parking on Brisbane Street.</p> <p>The proposal includes 2 parking bays where 3 are required. No bicycle parking has been included in the proposal.</p> | <p>The application complies with the City's <i>Local Planning Policy – Non-residential Development Parking Requirements</i>.</p> <p>The revised application reduces the maximum number of children permitted on site from eight (8) to seven (7) children. This complies with on-site parking requirements due to there being two (2) dedicated car bays available.</p> <p>The service will mainly cater to families living and/or working locally. Families will be able to use the City's existing walking paths to access the service.</p> <p>Families will have access to bicycle parking on-site if required.</p> |
| <p><u>Noise Pollution</u></p> <p>The proposal will generate high pitched screaming associated with young children.</p> <p>The proposal would generate more noise than a residential dwelling</p> | <p>We have operated a child care service from the site for five (5) years without any reported noise concerns or complaints. Note that there is no plan to increase the intensity of the site and we request approval to continue to operate under the current approval (i.e., no more than seven children will be on site at any one time). Due to no change in intensity or operations, we do not anticipate any changes to noise generation.</p> |

Summary of Submissions:

| Comments received in objection | Applicant comment |
|--|---|
| | <p>A Noise Management Plan (NMP) has been developed to protect the acoustic privacy of nearby residents in their homes and private open spaces. We are committed to preventing the generation of unacceptable noise levels that may impact upon the amenity of neighbours. The NMP aligns with the principles set out in the Environmental Protection (Noise) Regulations 1997 and the City of Vincent's noise management guidelines.</p> |
| <p><u>Laneway Interaction</u></p> <p>The laneway adjacent to the site has antisocial behaviour.</p> | <p>In response to concerns regarding antisocial behaviour in the laneway adjacent to the site, such activity is generally only relevant after hours late at night when the centre is not operating.</p> <p>Notwithstanding the above, several measures will be implemented to ensure the safety and well-being of the children in our care. These measures include continual supervision of children, appropriate security and safety training for staff, and collaboration with police as and when necessary.</p> <p>Additionally, we will establish clear communication channels with parents and the local community to keep key stakeholders informed of ongoing efforts to maintain a secure environment. Our approach ensures that the childcare service remains a safe and nurturing space for all children.</p> |
| <p><u>Future Applications / Expansion of the Child Care Centre</u></p> <p>The applicants will later seek to expand the Child Care Centre to 35 children. The applicant previously sought community consultation on a 2 storey child care centre that would accommodate 35 children. The subject site is not an appropriate local for such a facility.</p> <p>If approved, the child care could expand the number of children present at the site under different State and Federal legislations that</p> | <p>There is no intention to expand the capacity or intensity of the child care service beyond the seven (7) maximum capacity currently approved.</p> <p>We have acted in an open and transparent manner in seeking early community feedback, and based on the feedback received, we have cancelled our plans to build a 35-place child care centre at the site. We acknowledge and agree that the site is not an appropriate location for a 35-place child care centre.</p> |

Summary of Submissions:

| Comments received in objection | Applicant comment |
|--|--|
| <p>would permit more children at the site. These additional approving authorities would circumnavigate the City of Vincent approvals.</p> <p>The proposal includes no works, however the applicants will likely propose works to increase the size of the Child Care Centre once the use has been approved.</p> <p>If the use is approved it cannot be taken away. It can only be conditioned and managed for compliance, this is too onerous for the City and neighbours.</p> | <p>As a proud member of the local community, we acknowledge and respect the community's wishes not to increase the intensity of the site beyond the current approved capacity.</p> |
| <p><u>Amenity Impacts</u></p> <p>The proposal will impact the amenity and value of surrounding properties</p> | <p>We do not believe that the proposal will impact on the amenity or value of surrounding properties. The child care service has been operating for five (5) years without any concern raised regarding negative impact to amenity or value of surrounding properties.</p> <p>Note that the proposal does not intend for any significant external changes and the service will operate in the same way. The differences relate to internal management changes only. Thus, there will unlikely be any impact to the amenity or value to surrounding properties. Residents will notice very little if any change to the current situation.</p> |
| <p><u>Precedent</u></p> <p>Brisbane Street between Palmerston Street and Lake Street is entirely residential, this should be preserved as it adds the value and character of the street. The proposal would erode the purely residential dwellings in the area.</p> | <p>We agree that the area should remain residential. The proposal will preserve the purely residential dwellings in the area and does not request a change in zoning or any capital works.</p> <p>Note that the proposal does not intend for any significant external changes and the existing service that has been in place for 5 years will operate in the same way. The differences relate to internal management changes only. Thus, there will unlikely be any impact to the value or character of the street. Residents will notice very little if any change to the current situation.</p> |

Summary of Submissions:

| Comments received in objection | Applicant comment |
|--|--|
| <p><u>The Subject Site is Suited to a Family Day Care Only</u></p> <p>Child Care Centres have different requirements to a Family Day Care Centre. Family Day Care Centres are primarily operate out of people's homes and do not generate the same amount of traffic and noise as a Child Care Centre.</p> <p>Child Care Centres are purpose built and have setbacks from lot boundaries to reduce the impact to the surrounding areas and have better considered parking arrangements. They are typically on corner lots and located with other non-residential uses.</p> | <p>The proposal seeks to maintain the maximum capacity of seven (7) children. Therefore, there is no anticipation of a change in traffic or noise.</p> <p>The childcare service has been operating for the past five (5) years without any complaints or concerns raised relating to traffic, noise or parking. The proposal complies with the City's traffic and parking requirements.</p> <p>The proposal does not intend to make any substantial changes and will operate similarly to how it has been operating. Due to no change in intensity or operations, we do not anticipate any negative impacts or changes to parking, traffic or noise.</p> <p>A Noise Management Plan (NMP) has been developed to protect the acoustic privacy of nearby residents in their homes and private open spaces. We are committed to preventing the generation of unacceptable noise levels that may impact upon the amenity of neighbours. The NMP aligns with the principles set out in the Environmental Protection (Noise) Regulations 1997 and the City of Vincent's noise management guidelines.</p> |
| <p><u>Signage</u></p> <p>No indicative signage was included in the advertising material, signage to the site will impact the amenity of Brisbane Street.</p> | <p>The service intends to fully comply with the City's requirements for signage and/or advertising material. Due to the small nature of operations, we do not anticipate the need for signage or advertising.</p> <p>However, if signage is required, this will be kept to a minimal to minimise any impact on the amenity of Brisbane Street.</p> |

Determination Advice Notes:

1. This is a development approval issued under the City of Vincent Local Planning Scheme No. 2 and the Metropolitan Region Scheme only. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/owner to obtain any other necessary approvals and to commence and carry out development in accordance with all other laws.
2. 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 determination, the approval will lapse and be of no further effect.
3. Where an approval has so lapsed, no development must be carried out without the further approval of the local government having first been sought and obtained.
4. If the applicant or owner 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.
5. This approval is not an authority to ignore any constraint to development on the land, which may exist through statute, regulation, contract or on title, such as an easement or restrictive covenant. It is the responsibility of the applicant and not the City to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the City's attention.
6. The applicant is advised that operational management measures in the Noise Management Plan (NMP) include:
 - Limitation of outdoor play:
 - Not permitted before 9am.
 - For a maximum of two hours per day.
 - Limits on the types of activities that take place.
 - Provision of contact details for the operator to neighbours.
 - Notification of and communication with parents/guardians regarding the NMP.
7. Should the Child Care Premises provide food services, a documented and audited Food Safety Program (FSP), is required under Standard 3.3.1 (Food Safety Programs for Food Service to Vulnerable Persons) of the Australia New Zealand Food Standards Code.

Refer to https://www.health.wa.gov.au/articles/n_r/regulatory-food-safety-auditing-for-food-businesses for more information.
8. Any food business must comply with the *Food Act 2008*, *Food Regulations 2009* and the Australia New Zealand Food Standards Code. The applicant must register with the City's Health Services prior to operation of the food business. Please contact Health Services on 9273 6000 to discuss the requirements further with an Environmental Health Officer.
9. Any noise created at the premises must ensure compliance with the provisions within the *Environmental Protection (Noise) Regulations 1997*.
10. For the proposal to be eligible for the microbusiness waste agreement, the proposal must adhere to the following bin standards:
 - 1x 140 litre general waste bin, collected fortnightly.
 - 1x 240 litre recycling bin, collected fortnightly.
 - 1x 240 litre FOGO bin, collected weekly.
 If the proposal exceeds this bin standards, a private contractor for waste removal must be engaged.

Determination Advice Notes:

11. The change of use from Family Day Care to a Child Care Premises will require an Occupancy Permit to be obtained under the *Building Act 2011*. The existing building has been approved as a Class 1a residential dwelling. By changing its use to a Child Care Premises, it is changing the building classification to a Class 9b building under the National Construction Code.
 - 11.1. The change of building classification will need to demonstrate compliance with the NCC performance requirements for a Class 9b building (Early Childhood Centre). The applicant/landowner will need to engage a private building surveyor to certify the change of class. The private building surveyor will need to submit a building assessment application to the Department of Fire and Emergency Services (DFES) for their review and approval as part of the certification process.
 - 11.2. To find a building surveyor, there is a Building Surveyor Register on the Department of Energy, Mines, Industry Regulation & Safety website:
<https://www.commerce.wa.gov.au/building-and-energy/find-registered-building-surveyor>

For queries relating to the Occupancy Permit process, please contact the Building Services Team on 9273 6000 or mail@vincent.wa.gov.au.
12. Signage associated with the proposal shall be provided in strict accordance with signage standards of the City's Local Planning Policy: Signs and Advertising. The applicant is encouraged to liaise with the City's Development and Design team to ensure that signs proposed through the Noise Management Plan are designed to be consistent with signage standards.

9.2 NO. 3 (LOT: 0; D/P 10569) LAWLEY STREET, WEST PERTH - SOCCER NET ADDITION TO RECREATION FACILITY (DORRIEN GARDENS) (UNAUTHORISED EXISTING DEVELOPMENT)

Ward: South

Attachments:

1. Location and Consultation Plan
2. Development Plans
3. Determination Advice Notes

RECOMMENDATION:

That Council, in accordance with the provisions of the City of Vincent Local Planning Scheme No. 2 and the Metropolitan Region Scheme, **APPROVES** the application for a Soccer Net Addition to Recreation Facility (Dorrien Gardens) (Unauthorised Existing Development) at No. 3 (Lot: 0; D/P 10569) Lawley Street, West Perth, in accordance with the plans shown in Attachment 1, subject to the following conditions, with the associated determination advice notes in Attachment 3:

1. Development Plans

This approval is for a Soccer Net Addition to Recreational Facility (Dorrien Gardens) as shown on the approved plans dated 16 April 2024. No other development forms part of this approval.

EXECUTIVE SUMMARY:

The purpose of this report is to consider an application for development approval for a soccer net addition to the Dorrien Gardens Reserve located at No. 3 Lawley Street, West Perth (subject site). The soccer net is unauthorised existing development. A location plan of the subject site is included as **Attachment 1**.

The subject site, known as Dorrien Gardens, is owned and managed by the City of Vincent and has been leased to the Perth Soccer Club since 1987.

The proposal relates to a soccer net addition, located adjacent to the northern lot boundary of the subject site, abutting Lawley Street. The soccer net structure was installed between February and April of 2023.

The application has been assessed against Clause 67 – matters to be considered by local government under the *Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2*. Matters relevant to this application include objectives of the City's Local Planning Scheme, the compatibility of the proposal within the context of the locality and community submissions on the application.

The proposed development is supported because it does not impact amenity of the locality and would be consistent with the objectives of the public open space reserve in which it is located. This is because the structure comprises of two posts and a visually permeable and detachable net, which allows views through the structure that minimises visual impact to surrounding context.

The proposed development is acceptable as considered against the planning framework and is recommended for approval subject to conditions.

PROPOSAL:

The subject site is located at No. 3 Lawley Street, West Perth, as shown on the location plan included as **Attachment 1**.

The application seeks approval for a soccer net structure addition to the northern lot boundary adjacent to Lawley Street, located behind the soccer field goal. The location of the soccer net structure in relation to the broader site area is shown in **Attachment 1**.

The soccer net structure consists of two black metal posts, each measuring 10 metres in height and located 25 metres apart. A removable permeable net is affixed between the two posts.

The proposed development plans are included in **Attachment 2**.

The purpose of the soccer net structure is to contain soccer balls during gameplay, reducing the risk of soccer balls leaving the site and impacting pedestrians, vehicles, and adjacent dwellings on Lawley Street.

The works are unauthorised existing development as the structure was installed between February and April of 2023 with no valid development approval. The structure is not exempt under the *Planning and Development (Local Planning Schemes) Regulations 2015* or the City's [Local Planning Policy: Planning Exemptions](#). The constructed structure is shown in the below Figures.



Figure 1 – View of the Soccer Net Structure from Perth Soccer Club (Looking North).



Figure 2 – View of the Soccer Net Structure from Lawley Street (Looking South).

DELEGATION:

This application is being referred to Council for determination in accordance with the City's Register of Delegations, Authorisations and Appointments.

This is because the delegation does not extend for applications for development approvals that propose permanent structures on City owned or managed land, except where:

- a) The structure is an awning, or
- b) The structure is for a ground anchor; or
- c) The structure is for an encroachment which:
 - i) is an architectural feature and does not encroach by greater than 250 millimetres; or
 - ii) is a window or shutter that encroaches on a road or public space by no more than 50 millimetres when open and is at least 2.75 metres above the ground level.

The application seeks approval for a structure on City owned land which does not meet the above criteria of the City's Register of Delegations, Authorisations and Appointments.

BACKGROUND:

| | |
|-----------------------------|---|
| Landowner: | City of Vincent |
| Applicant: | Trio Homes |
| Client: | Perth Soccer Club |
| Date of Application: | 16 April 2024 |
| Zoning: | MRS: Urban LPS2: Reserve: Public Open Space - Restricted |
| Built Form Area: | Reserve |
| Existing Land Use: | Recreational Facility |
| Proposed Use Class: | Recreational Facility |
| Lot Area: | 17,758m ² |
| Right of Way (ROW): | Yes |
| Heritage List: | No |

The subject site is bound by Lawley Street to the North, commercial developments to the east, residential developments to the south and Victoria Street to the west. A location plan is included as **Attachment 1**.

The subject site is reserved as Public Open Space – Restricted under the City's Local Planning Scheme No. 2 (LPS2).

The surrounding properties to the north, west and south are zoned Residential (R80), adjoining properties to the east are zoned Commercial, and adjoining properties to the south-east are zoned Mixed Use (R160) under LPS2.

The structure is proposed within a 'reserve' area under the City's Policy No. 7.1.1 – Built Form (Built Form Policy). The Built Form Policy has no applicable provisions for reserves and the Residential Design Codes do not apply.

The subject site, known as Dorrien Gardens, is owned and managed by the City of Vincent and has been leased to the Perth Soccer Club since 1987.

DETAILS:**Summary Assessment**

In considering an application for development approval located on land reserved for Public Open Space, due regard must be given to the relevant matters as stipulated under [Clause 67 – Matters to be Considered by Local Government](#) of the Deemed Provisions. There are no State planning policies in operation which relate to the structure located in the reserve.

The table below summarises the planning assessment of the proposal against Clause 67(2) and the provisions of LPS2.

| Clause 67 – Matters to be Considered | |
|--|--|
| Matter | Administration Comment |
| (a) The aims and provisions of this Scheme and any other local planning scheme operating within the Scheme area. | The application would be consistent with the aims of the Public Open Space Reserve as set out in LPS2. This is considered further in the Comments section below. |
| (b) The requirements of orderly and proper planning including any proposed local planning scheme or amendment to this Scheme that has been advertised under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> or any other proposed planning instrument that the local government is seriously considering adopting or approving. | <p>The suitability of the development has been assessed having regard to the relevant scheme requirements, the relevant planning framework, and the impact of the development on the area, consistent with the principles of orderly and proper planning.</p> <p>There are no draft planning instruments relevant to this application.</p> |
| (g) Any local planning policy for the Scheme area. | There are no local planning policies relevant to this application. |
| (m) The compatibility of the development with its setting including – (i) The compatibility of the development with the desired future character of its setting. (ii) The relationship of the development on adjoining land or on other land in the locality including, but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the development. | <p>The design of the soccer net structure is compatible and consistent with the development standards expected for recreational sporting facilities.</p> <p>The soccer net structure does not have an adverse visual impact on the adjoining lots. This is because the structure comprises of a visually permeable net between two narrow posts, allowing views through the structure and minimising the visibility of the structure to surrounding properties and public spaces.</p> <p>The acceptability of the structure in relation to the surrounding context is discussed further in the Comments section below.</p> |
| (n) The amenity of the locality including the following – (i) environmental impacts of the development; (ii) the character of the locality; (iii) social impacts of the development. | <p>The proposal does not impact residential amenity for Lawley Street. This is because it is setback 32 metres from the nearest dwelling, is visually permeable in design, and is partially screened from view to Lawley Street by two mature street trees (shown in Figure 2 above).</p> <p>The structure also seeks to contain errant soccer balls and would protect the northern adjacent properties, resulting in improved amenity between the two land use types.</p> <p>The acceptability of the structure in relation to amenity impacts to surrounding developments is discussed further in the Comments section below.</p> |

| Matter | Administration Comment |
|--|---|
| (u) the availability and adequacy for the development of the following — (i) public transport services; (ii) public utility services; (iii) storage, management and collection of waste; (iv) access for pedestrians and cyclists (including end of trip storage, toilet and shower facilities); (v) access by older people and people with disability. | The soccer net structure would not impact public transport services, public utility services, waste serves or mobility for pedestrians or cyclists. This is because the soccer net is located at the edge of the soccer field and is not located near any pedestrian, car or cyclist facilities or public transport infrastructure. |
| (w) The history of a site where the development is to be located. | The development would be consistent with the history of the site being used as a recreational facility for Perth Soccer Club. The net would prevent soccer balls leaving the site, reducing off-site impacts to surrounding residential properties, and supporting the ongoing use of the site as a soccer field. |
| (y) Any submissions received on the application. | Two submissions were received during the consultation period, objecting to the proposal. A summary of the submissions with Administration's response is included in the Comments section of this report. |

CONSULTATION/ADVERTISING:

Community consultation was undertaken in accordance with the [Planning and Development \(Local Planning Schemes\) Regulations 2015](#) and the City's [Community and Stakeholder Engagement Policy](#).

The City's Community and Stakeholder Engagement Policy sets out that if an application proposes development on City owned or managed land, then it is a 'complex' application.

The Community and Stakeholder Engagement Policy prescribes additional consultation requirements for complex applications which are a minimum advertising period of 28 days, a sign be erected on site and letters sent to a consultation radius of 200 metres.

The Community and Stakeholder Engagement Policy also permits the Administration to vary the consultation radius on a case-by-case basis where owners and/or occupiers of properties in the vicinity of the proposed development are likely or unlikely to be affected by the granting of development approval.

Commensurate with the scale of the proposal and potential impact on surrounding properties, Administration reduced the consultation period to 14 days and reduced to the consultation radius to adjoining and adjacent properties. The proposal was advertised for a period of 14 days, from 12 June 2024 to 26 June 2024. The method of consultation included a notice on the City's website and 37 letters being mailed to the owners of adjoining and adjacent properties, as shown in **Attachment 1**.

At the conclusion of consultation period the City received two submissions, both of which objected to the proposal. The comments received are summarised as follows:

- Noise emitted in relation to soccer games occurring at the subject site.
- The impact of the soccer net structure on views of significance.
- Concern relating to loss of property value of surrounding residential developments.

Administration's response to submissions received is addressed within the Comments section of this report.

Design Review Panel (DRP):

Referred to DRP: No

The proposal was not referred to the Design Review Panel. This is because the structure does not meet the requirements for referral established in the [DRP terms of reference](#). Due to the nature of the structure, being two posts with a removable net between, there is limited scope for design advice.

LEGAL/POLICY:

- *Planning and Development Act 2005;*
- *Planning and Development (Local Planning Schemes) Regulations 2015;*
- *City of Vincent Local Planning Scheme No. 2; and*
- *Community and Stakeholder Engagement Policy.*

Planning and Development Act 2005

In accordance with Schedule 2, Clause 76(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015* and Part 14 of the *Planning and Development Act 2005*, the applicant would have the right to apply to the State Administrative Tribunal for a review of Council's determination.

City of Vincent Local Planning Scheme No. 2

In considering the acceptability of the development, Council is to have regard to the objectives of the relevant reserve.

The [objectives](#) of Public Open Space Reserves are as follows:

- *To set aside areas for public open space, particularly those established under the Planning and Development Act 2005 s. 152.*
- *To provide for a range of active and passive recreation uses such as recreation buildings and courts and associated car parking and drainage.*

RISK MANAGEMENT IMPLICATIONS:

There are minimal risks to Council and the City's business function when Council exercises its discretionary power to determine a planning application.

The structure would limit the number soccer balls leaving the site and reduce the risk of soccer balls causing damage to people and property within Lawley Street.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's Strategic Community Plan 2022-2032:

Innovative and Accountable

Our decision-making process is consistent and transparent, and decisions are aligned to our strategic direction.

SUSTAINABILITY IMPLICATIONS:

The proposal is a minor addition to the infrastructure supporting the use of the reserve as a soccer field and does not generate ongoing energy or water consumption.

As a minor addition, the sustainability implications would be limited to the energy consumption and water use associated with the manufacture, transport and installation of the structure and would be minimal. This is because of the minor nature and scale of the works, which consists of two 10 metres high galvanised steel posts with a removable net in between.

PUBLIC HEALTH IMPLICATIONS:

This is in keeping with the following priority health outcomes of the City's *Public Health Plan 2020-2025*:

Increased physical activity

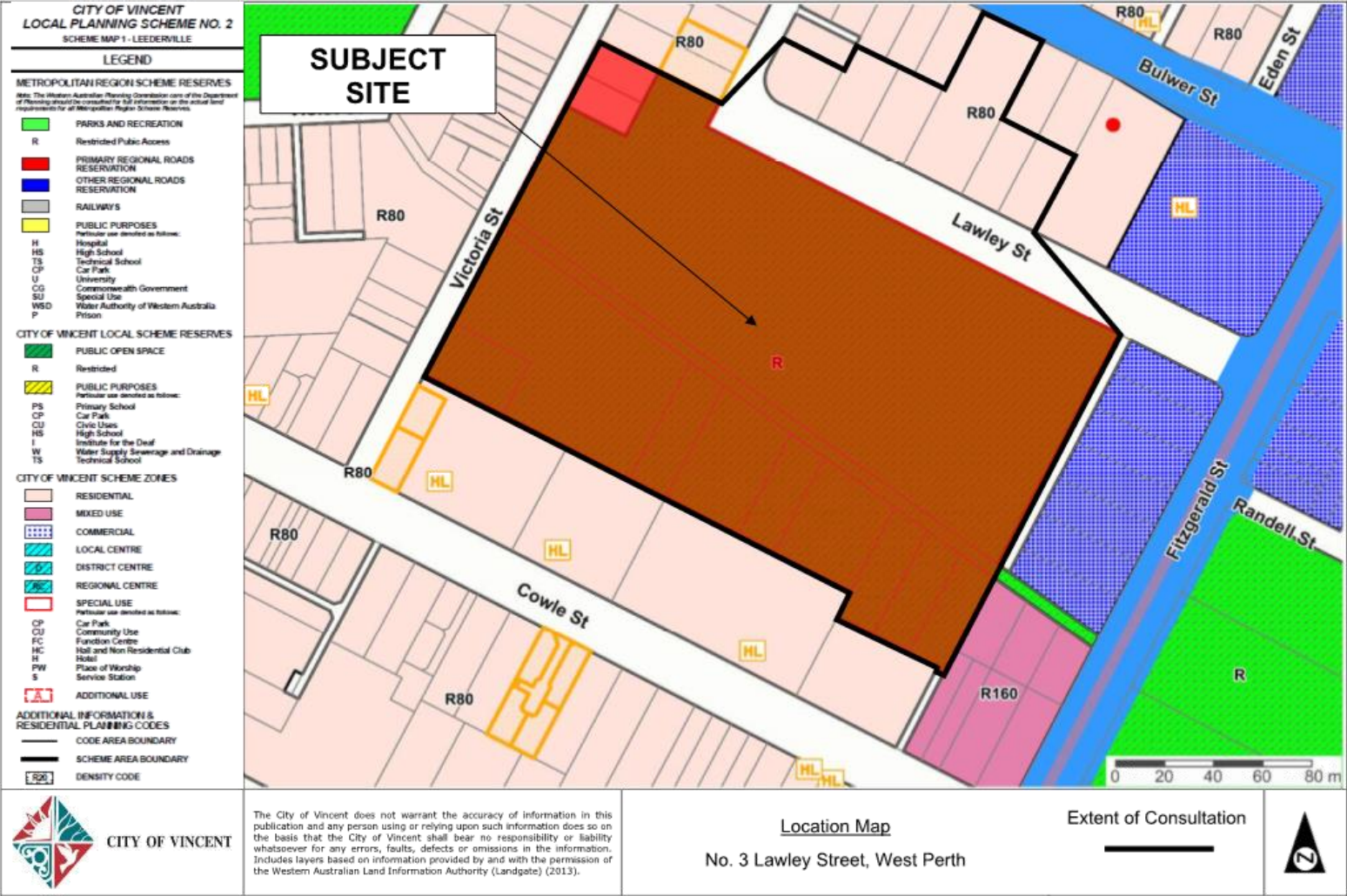
FINANCIAL/BUDGET IMPLICATIONS:

There are no finance or budget implications from this report.

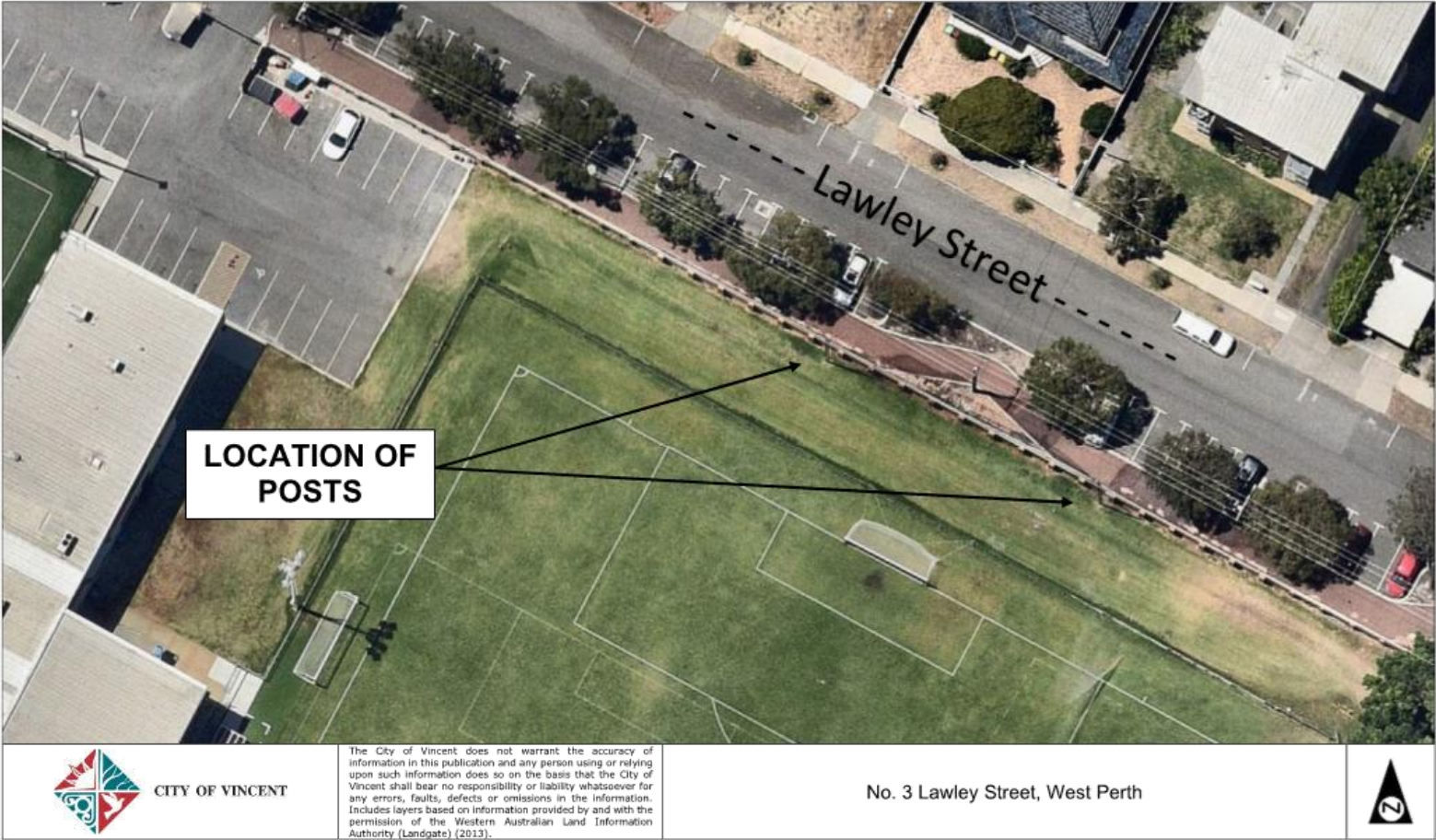
COMMENTS:

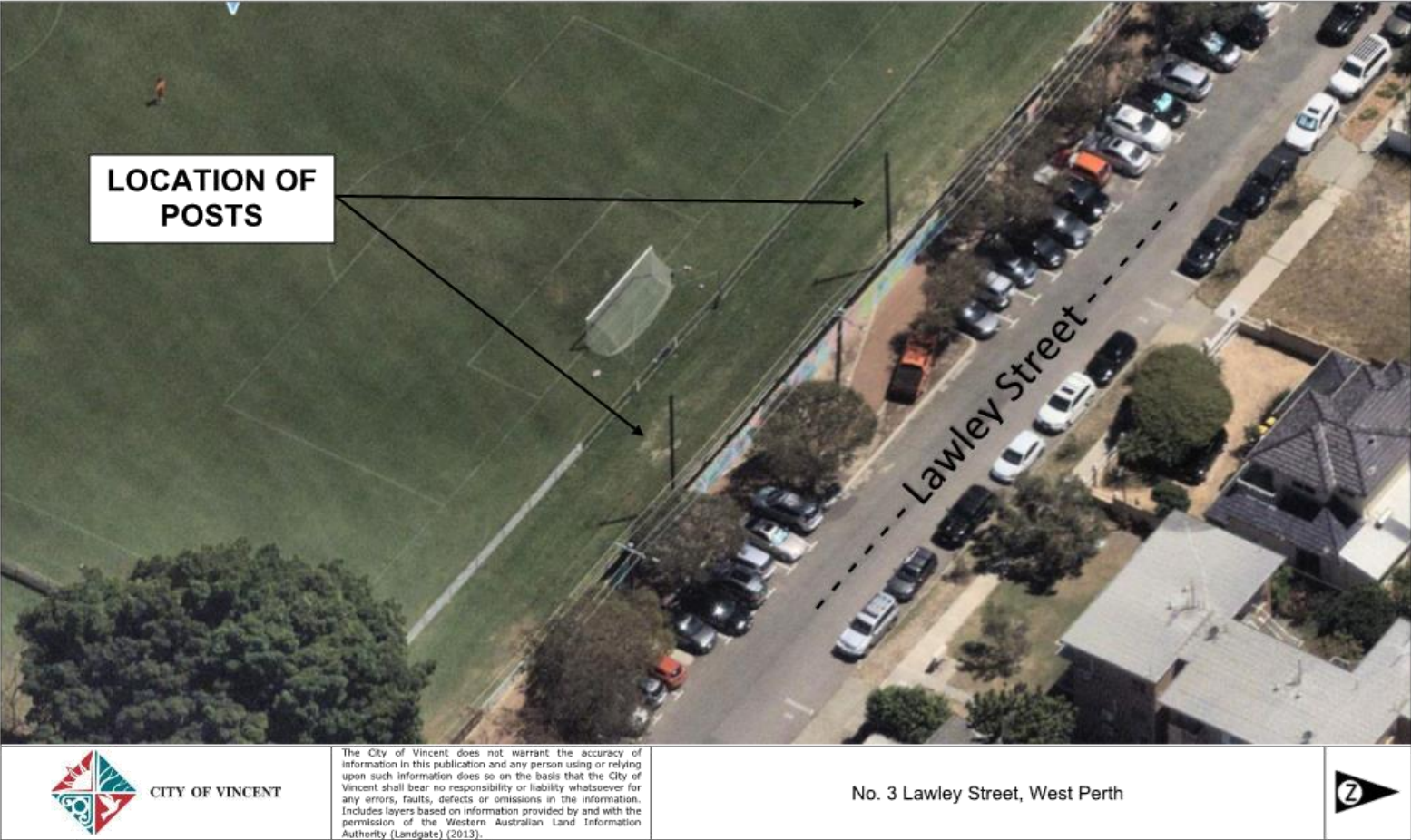
The proposal would satisfy the [objectives](#) of Public Open Space Reserves under LPS2 and applicable provisions of [Clause 67 – Matters to be Considered by Local Government](#) of the Deemed Provisions for the following reasons:

- **Land Use:** The structure would be used in conjunction with existing recreational activities undertaken by the Perth Soccer Club. The structure would support Perth Soccer Club in providing for active and passive recreational uses at the reserve. The structure would not introduce a new land use or limit existing or future land uses at the subject site.
- **Increased Amenity:** The structure has been designed to prevent soccer balls from leaving the site and subsequent impacts to surrounding residential properties and public space. This provides additional protection and assists in reducing land-use conflicts between the subject Reserve and adjacent residential properties.
- **Built Form:** The structure is consistent with type and built form of developments associated with sports facilities located in public open space reserves. This is because the overall height and form of the structure is equivalent to or lesser than other infrastructure common to sporting grounds, such as flood lights, high level fencing, goal posts for AFL and Rugby, and the like. The structure comprises of a visually permeable net between two narrow posts, allowing views through the structure and minimising the visibility of the structure to surrounding properties and public spaces.
- **Streetscape & Surrounding Character:** The design of structure does not impact the Lawley Street streetscape or the character of the surrounding locality. This is because the two posts are slim in design, the height of the posts are consistent with that of nearby power and light poles, and the netting material is visually permeable, allowing views between the soccer field and the street. Mature trees located within the Lawley Street verge also provide visual screening between the street and the structure. The structure is setback a minimum of 32 metres from the nearest residential dwelling, providing sufficient separation to reduce visual impacts. The soccer net material is visually permeable, as shown in Figures 1 and 2 above, and does not restrict views of significance that may be achieved from surrounding properties. Overall, the proposal is compatible and complementary to the surrounding context as the design results in a structure that is not visually dominant when viewed from Lawley Street or adjacent properties.
- **Community Consultation Comments:** The soccer net structure was installed at the subject site between February and April of 2023. During this time, the City has not received any complaints in relation to the structure. Following community consultation of this proposal, the City received two objections in relation to the structure when the development application was advertised. The objections received relate to noise generated from soccer games, the impact of the structure on views of the City and Kings Park, and subsequent impact on property values. In consideration of these comments, Administration notes that the use of the reserve for soccer games is as-existing and not the subject of this application, the impact to property values is not a relevant planning consideration, and the proposal would not impact views of significance given the netting is visually permeable in design.



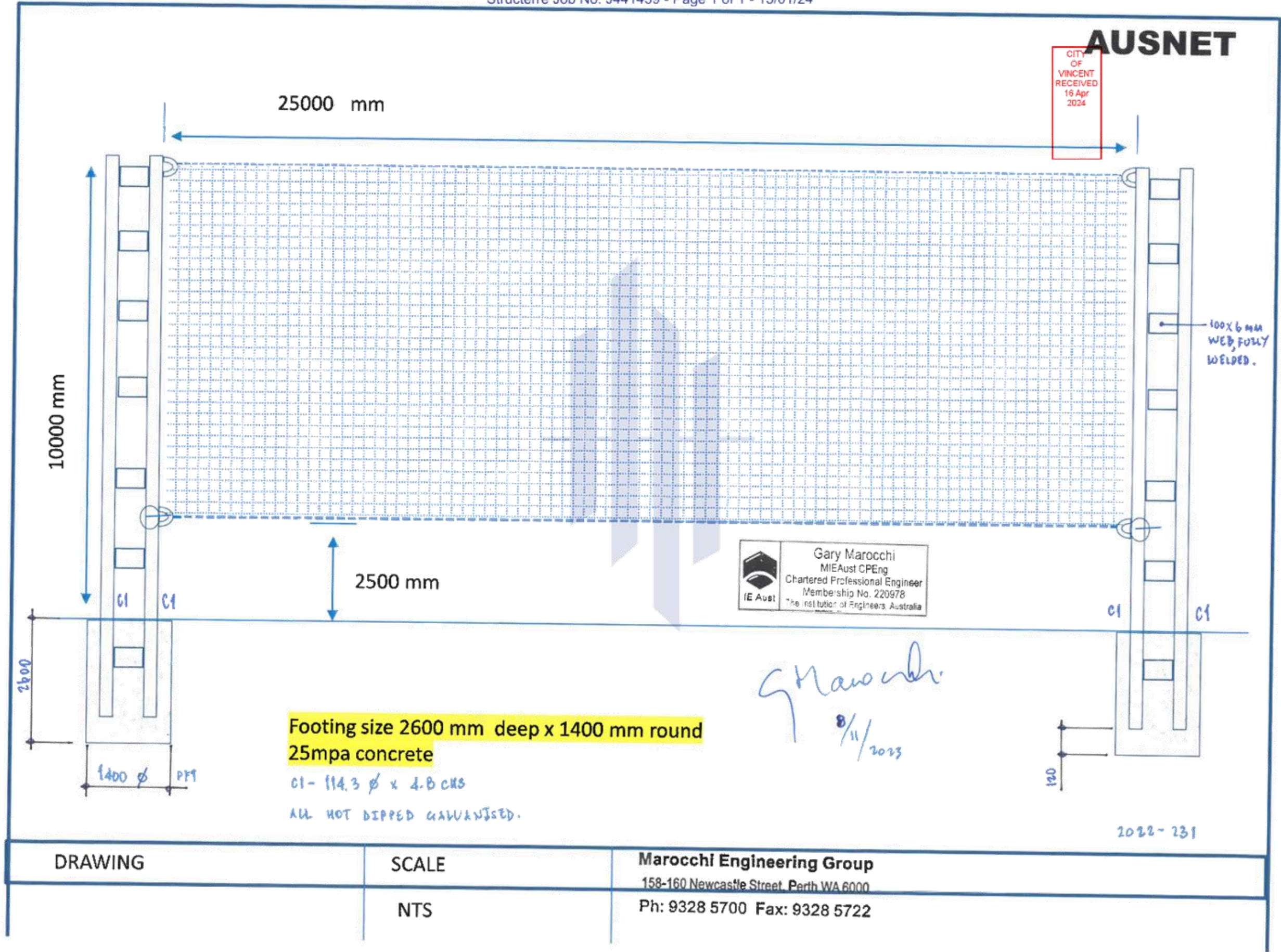








Structerre Job No. J441439 - Page 1 of 1 - 15/01/24



Determination Advice Notes:

1. This is a development approval issued under the City of Vincent Local Planning Scheme No. 2 and the Metropolitan Region Scheme only. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/owner to obtain any other necessary approvals and to commence and carry out development in accordance with all other laws.
2. If an applicant or owner 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.
3. This approval is not an authority to ignore any constraint to development on the land, which may exist through statute, regulation, contract or on title, such as an easement or restrictive covenant. It is the responsibility of the applicant and not the City to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the City's attention.
4. The applicant is responsible for ensuring that all lot boundaries as shown on the approved plans are correct.

10 INFRASTRUCTURE & ENVIRONMENT

10.1 VERGE VALET SERVICE REVIEW

Attachments: Nil

RECOMMENDATION:

That Council:

1. **NOTES** the feedback from the Verge Valet Vincent trial; and
2. **APPROVES** the adoption of pre-booked bulk verge collections as a standard service offering.

PURPOSE OF REPORT:

To provide results of the Verge Valet Vincent trial and consider the adoption of pre-booked bulk verge collections as a standard service offering to City residents.

DELEGATION:

At the Ordinary Council Meeting held on 14 March 2023, Council approved the extension of the Verge Valet trial and contract for 12 months (July and June 2024) and requested the Administration provide a further report (inclusive of community consultation feedback) to be presented to Council on the progress of the trial and associated bulk verge services in March 2024. The Administration was unable to present this report in March 2024 due to resourcing issues.

The Administration has delegated authority to award a services contract through a public tender exempt procurement process. The *Local Government (Functions and General) Regulations 1996 Part 4 Division 2 r.11(2)(e)* permits tender exempt procurement of goods or services that are supplied by a local government or a regional local government. The pre-booked bulk verge collection service (Verge Valet) is administered by Western Metropolitan Regional Council (WMRC) which is a regional local government.

BACKGROUND:

The City's Waste Strategy 2018 – 2023 has a Vision of "Zero waste to landfill by 2028". The Strategy recognises the previous collection methodology for bulk hard waste was outdated and encouraged the generation of waste.

During the bulk hard waste collection in February 2019, the City received numerous complaints from the community, with concerns including:

- thoughtless scavenging (often overnight), creating amenity and safety issues/concerns;
- adverse impact on visual amenity – including ransacked piles and litter;
- presentation time too long, leading to further illegal dumping on existing piles; and
- verge access/obstruction issues.

At the Ordinary Council Meeting held on 2 April 2019, Council requested Administration to provide alternative options, including financial modelling. Initial options and modelling were provided at the 25 June 2019 Ordinary Council Meeting. Council subsequently resolved (it):

1. *NOTES options presented for future hard waste (junk) services, resulting from a service review undertaken as part of Waste Strategy Project 2; and*
2. *DOES NOT support Option One – Cease to Provide the Service*

3. *REQUESTS further investigation of options that may be more tailored to suit the City of Vincent community, including but not limited to:*
 - 3.1. *maintenance of an annual service with inclusion of meaningful ways to achieve higher diversion from landfill and reduce amenity and verge obstruction issues;*
 - 3.2. *more detailed free on-demand (on-request) service options, including consideration of neighbourhood or street based collection services; and*
 - 3.3. *opportunities for recyclables and reusable goods to be offered for free on verges and/or timed to coincide with events linked to recycling, such as the Garage Sale Trail weekend;*
4. *REQUESTS*
 - 4.1. *that further refined options are presented to the Community Engagement Panel for feedback prior to community consultation and to inform development of the Public Engagement and Community Strategy;*
 - 4.2. *that the proposed detailed Public Engagement and Community Strategy includes objectives and rationale for bulk hard collection prior to community consultation; and*
 - 4.3. *that procurement of a bulk hard waste service in February 2020 be undertaken, with a shorter bulk waste presentation period to minimise dumping, visual amenity and verge access issues.*

It is relevant to note that Bulk Hard Waste (Junk) Collection service was postponed to July 2020 due to COVID but incorporated the shorter presentation period in accordance with item 4.3 of the above resolution.

The City engaged the services of Talis Consultants, to assist with the provision of further refined options, including financial modelling. As part of this modelling, various scheduled and on-request collection scenarios were considered.

Six refined options were subsequently taken to the Community Engagement Panel on 7 March 2020 (as per request items 4.1 & 4.2 above).

Options considered:

- 1a - Scheduled – limit time material is presented 48 hours prior
- 1b - Scheduled – limit time material is presented and limit volume 2m³
- 2a – On-request skip bin – charged/service
- 2b – On-request skip bin – no charge
- 3a – On-request – uncontained 2m³, 48 hours prior, charged
- 3b – On-request – uncontained 2m³, 48 hours prior, no charge

The two Street/Neighbourhood based collection options, although considered and discussed, were not specifically included in the ranking, as they cannot operate as core “stand-alone” service options and as such were considered complementary measures to the on-request service options.

The Community Panel Workshop was held on Saturday 7 March 2020, with thirteen Community Panel residents participating. Feedback was sought through small group discussions and individual participant surveys.

Three breakout groups provided feedback and reached broad consensus that the City should adopt:

- an on-request, uncontained bulk waste collection service;
- limit volume to 2m³ per collection;
- costs for the service included within the City’s annual rates (rather than a user pays service). This outcome was also reflected as the preferred option in the individual survey responses.

Respondents also indicated that they would like the option of a second, on-request collection to be available at cost to the resident (i.e. a user pays additional service).

At the Ordinary Council Meeting held on 21 July 2020, Council received and noted the Community Engagement Panel Outcomes Report and approved the Public Engagement and Communications Strategy.

In delivering this Public Engagement and Communications Strategy, the City engaged the specialist services of CATALYSE Pty Ltd to undertake the community perception survey, which was undertaken between 7 August and 22 August 2020. The main objective of the consultation was to seek feedback and gauge community support on the various verge collection service options presented and provide opportunity for resident concerns to be heard and responded to; the results enabling the City to gain a clearer community wide view and help inform next steps.

The baseline data was demographically weighted to assist in tailoring marketing materials and strategies to reach the unengaged segments of the community.

CATALYSE Pty presented the findings of the community perception survey at 22 September 2020 Council Workshop.

The survey showed that there is a strong environmental sentiment as 91% of respondents believe reducing waste helps to reduce the impact of climate change and global warming, which is a 6% increase from the last survey carried out 2019.

The preference between scheduled and on-request services was marginal – with 42% preferring on-request and 8% undecided.

Based on the survey findings, Administration recommended an 18 month trial of an on-request collection service (uncontained with a limited volume) from January 2022; this was subsequently approved at the 23 March 2021 Council meeting.

This trial was considered to offer the best environment outcome, aligned to the City's Waste Strategy and waste targets, whilst addressing the on-going illegal dumping, public amenity and safety concerns and complaints regarding the traditional bulk verge system.

Administration considered best-practice examples of on-request services and awarded the contract to WMRC and their on-request collection system "Verge Valet".

Since implementation of the Verge Valet trial in the City of Vincent, the system has received very positive feedback from participating residents. Participants have cited their ability to choose their collection date, its flexibility, ease of use, and speed and quality of service amongst the key highlights.

Participant feedback is captured as part of the booking process and residents are able to rate: The Booking System Service (Figure 1), The Collection Service (Figure 2), the Overall Service (Figure 3), and their preference in regards to which service they verge system they prefer, i.e. the previous traditional bulk service vs. Verge Valet (Figures 4), as well as the opportunity to leave comments on any aspect of the service.

During the initial trial period, over 200 residents rated the service and its ease of use. Over 80% gave the service a 5 Star rating, with statements including:

"I like that we can use it when we actually need it and don't need to store broken or bulky items for long periods of time. Plus I seem to forget when the bulk verge collections are approaching and then have a mad rush to get everything sorted at the last minute / or miss something because I have had to store it somewhere out of the way and then forgot about it."

"I liked the text message confirming expected time of arrival. Much better than traditional bulk verge collection as the neighbourhood looks much cleaner and you can request as required"

"Nothing to suggest. The whole service went off without a hitch. I appreciated there were reminders sent out and also that you could track the time of arrival of the contractors. And that the actual time of collection was as promised."

Only 5% stated gave the service a 1 Star rating. In these instances, this rating was mainly due to resident error, such as waste being presented too late (which resulted in a futile booking), or too much waste presented.

64% of all booking participants preferred the service over the old scheduled bulk system. Only 17% preferred the old system, and this was mainly due to preferences around the unlimited amount of waste they could previously present (now restricted to 3m³). Comments included:

“Only reason I prefer bulk collection is you can dispose of more rubbish. If we had 2 valets a year I’d prefer that .“Would prefer if more than 3 cubic metres worth of waste could be collected. Say 5 cubic metres.”

Whilst 19% of the participants rated their preference to the previous system as “indifferent”, it is worth noting that 78% of these also rated the Verge Valet service with 5 stars.

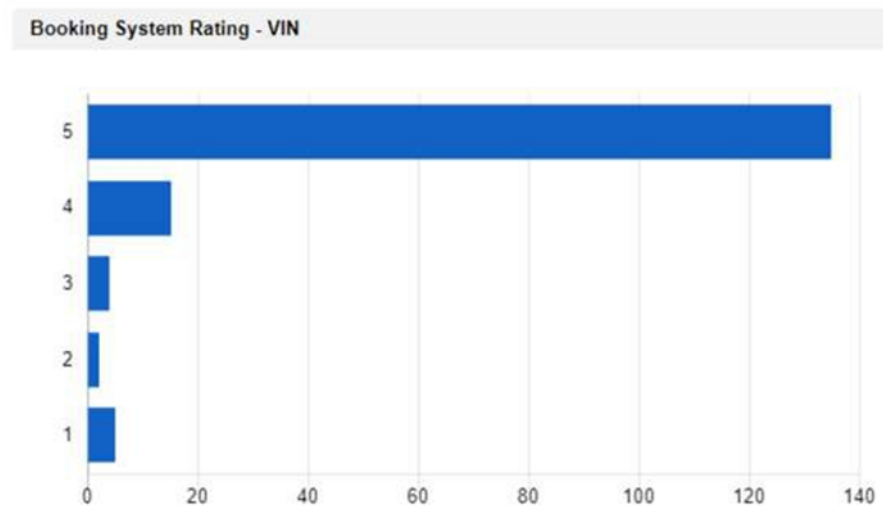


Figure 1 – Booking System Rating

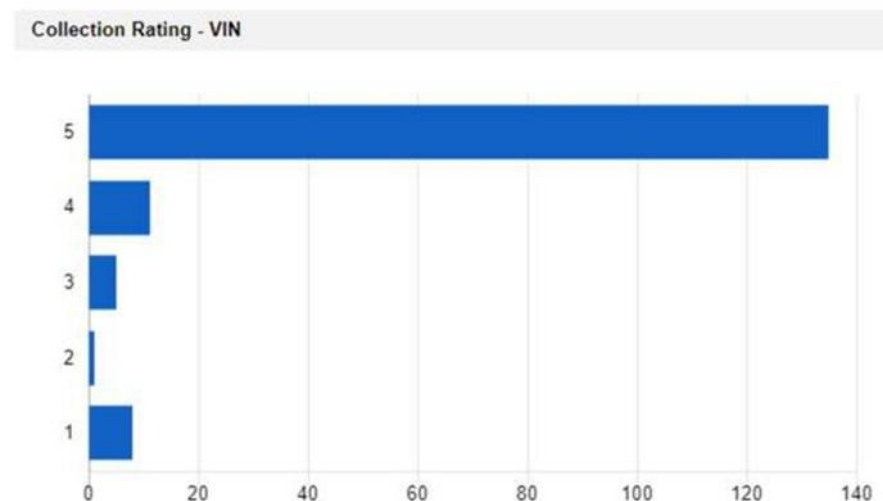


Figure 2 – Collection Rating

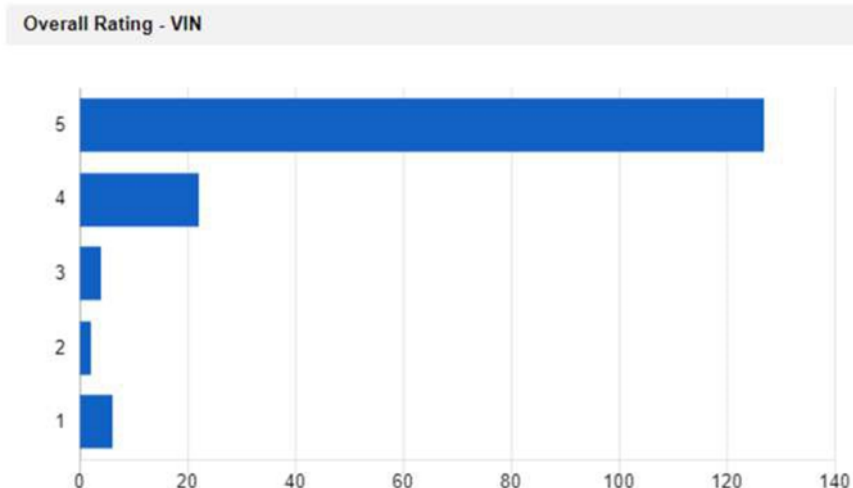


Figure 3 – Overall Rating

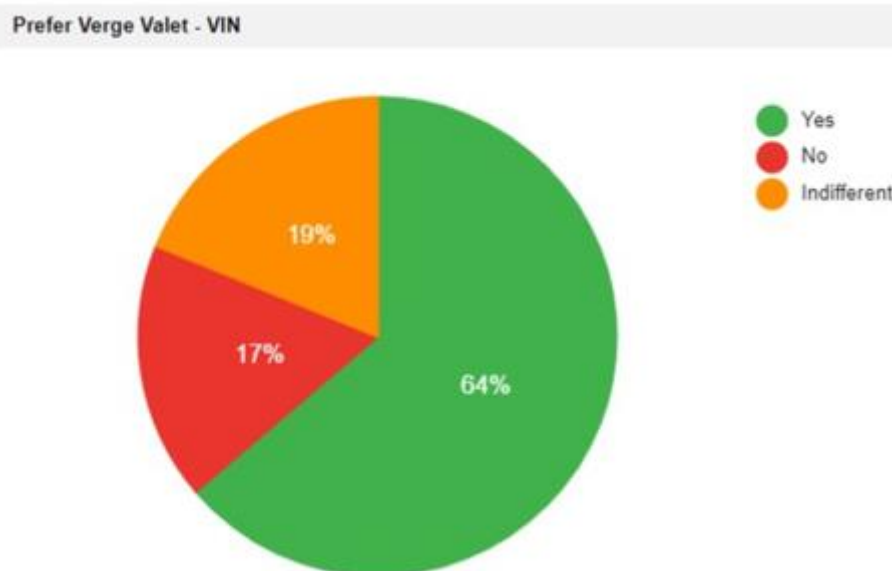


Figure 4 – Verge Valet Preference

The overall recovery rate for its bulk hard waste material at March 2023 was high, sitting at around 67%. Recovery averaged 38% via the previous system.

Verge Valet Trial Extension

At the Ordinary Council Meeting held on 14 March 2023, Council approved the extension of the Verge Valet trial and contract for a further 12 months until June 2024.

In May 2023 the City engaged CATALYSE Pty Ltd to conduct a MARKYT® Community Waste Scorecard. The Scorecard enables participating councils to evaluate, track and benchmark service levels.

The Scorecard included 531 local community members participating in a survey rating the performance of the waste related services provided by the City of Vincent Performance index scores (out of 100). For waste management, the City of Vincent was positioned in equal 6th place out of 50 councils with a score of 72 out of 100, 10 index points ahead of the industry average.

A summary of the data captured in the scorecard for bulk waste green waste and Verge Valet services are detailed in (Figure 5). It should be noted that only 38% of respondents had used the City's green waste verge collection service over the past 12 months.

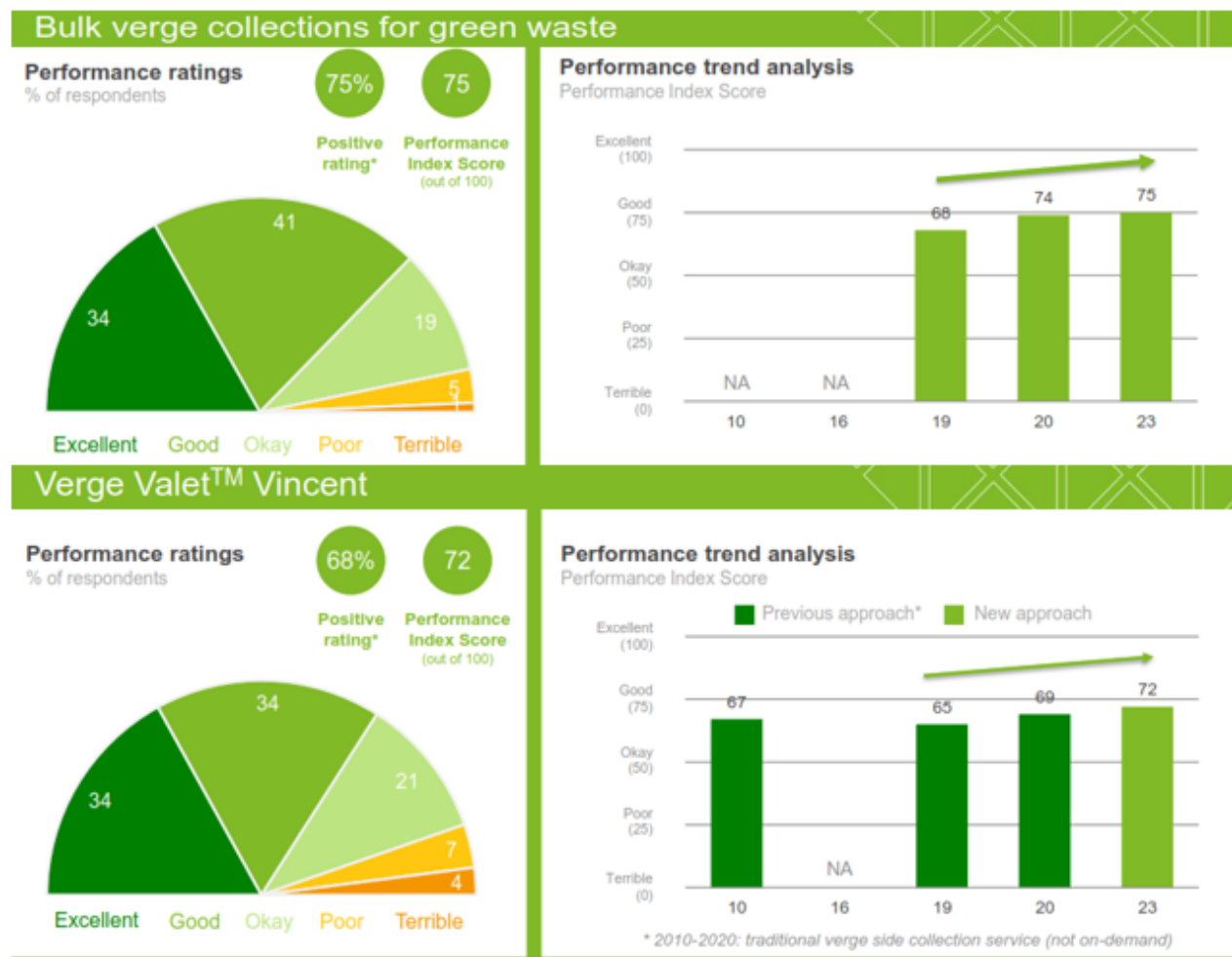


Figure 5 – Waste Management Services Performance

While only 30% of respondents had tried Verge Valet, 68% gave a positive response to the service and that there was an increase in satisfaction with verge valet service compared to previous system.

Among non-users, the main barriers were not needing this service (70%) and not being aware of this service (30%).

Imagine Vincent

From 12 April to 7 May 2024, the City's Imagine Vincent team conducted a further survey, it attracted 363 respondents, 63% of which had used the Verge Valet service previously. 58% of respondents who used the service preferred the Verge Valet service for future bulk waste collections.

Among the non-users, the main reasons included not meeting needs (42%) with reasons such as not having enough waste to be collected or the size of the collection (3m³) was too small.

The participants (both users and non-users) were able to rate the booking system (Figure 6), waste collection (Figure 7) and overall experience (Figure 8).

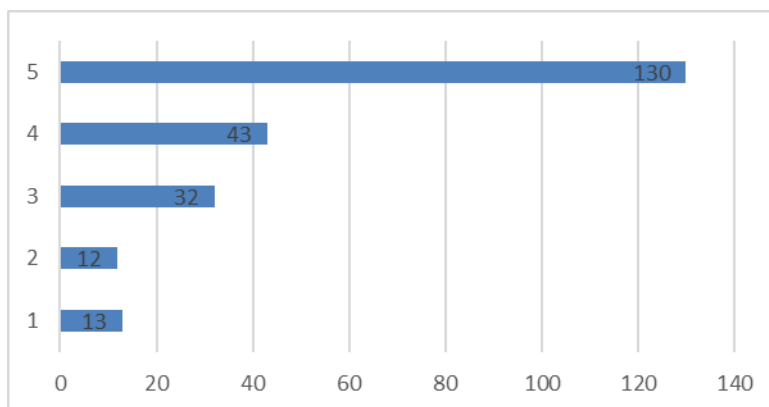


Figure 6 – the Booking System

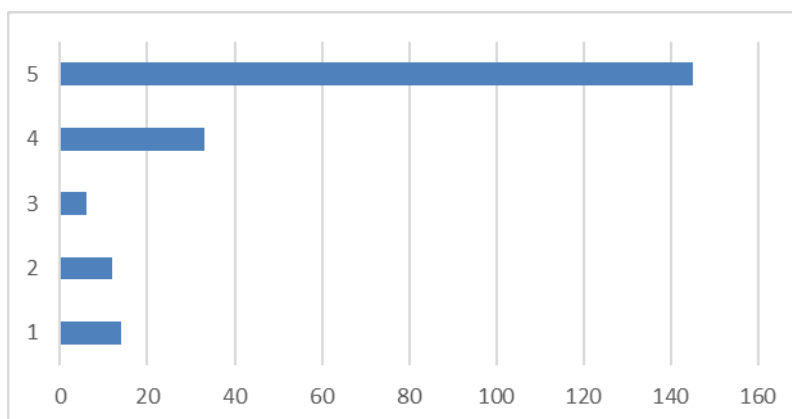


Figure 7 – Waste Collection

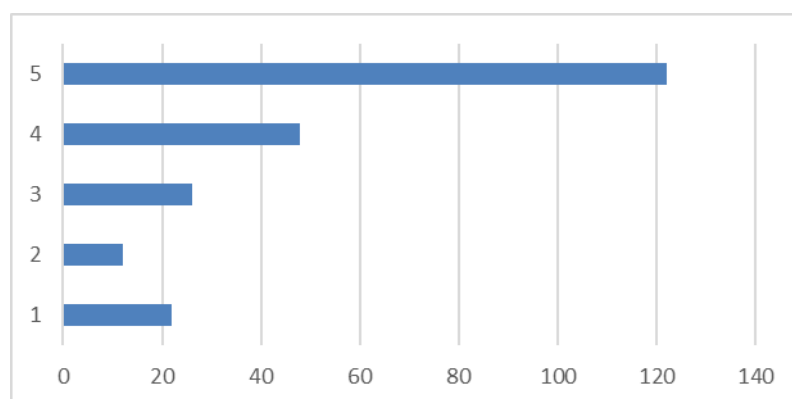


Figure 8 – Overall Experience

Of those who have used the service, the majority rated their overall experience 5 stars.

The online booking system incorporates waste education information regarding reuse options, reminding residents to explore alternative avenues (such as Charities or Buy Nothing Groups) prior to booking a collection. It also ensures consistent communication and provides further guidance around waste avoidance behaviours, whilst offering easy access to the service. Similar information can be found on the City's website.

For the 2023/24 financial year (between January 2023 and May 2024), 2993 Verge Valet collection were carried out and 453 tonnes were collected and processed. This represents a participation rate of around 17.8% of households. 76.4% of materials collected were recovered avoiding landfill compared to the previous bulk verge service which recovered 38% on average.

As anticipated - and experienced with other Verge Valet participating local governments – there was a spike in booking requests at the end of the financial year, with residents booking to ensure they did not lose their annual allocation. To support this the City increased the number of available collections between 23rd May and 27th June and all 720 allocations were booked. There was approximately 5-7 days waiting time between making the booking and collection occurring.

Survey participants were asked to provide comments within their submission and from this feedback opportunities for improvement have been identified which may increase participation and satisfaction in the service. These include.

- collection day changing from Thursday to Monday, Tuesday or Wednesday which affords greater flexibility for items to be placed the weekend prior to collection.
- segregation and recovery of e-waste in accordance with the E-waste to landfill ban in WA which is in effect from 1 July 2024.
- doubling number of available collection days per week, reducing the wait times from booking to collection.
- doubling the allocations from one to two per year and exploring opportunities for one of these allocations available for the residence to nominate either hard waste (junk) or bulk green waste.

The current trial concluded on 30 June 2024 however the Administration sees value in the pre-booked bulk verge service continuing as it is considered to offer the best environmental outcomes, aligns with the City's Waste Strategy and waste targets. It also addresses on-going illegal dumping, public amenity and safety concerns and other complaints noted regarding the traditional bulk verge system.

The Administration is seeking to adopt pre-booked bulk verge collections as a standard service offering to City residents (refer also 'Comments' Section below).

CONSULTATION/ADVERTISING:

A benefit of continuing the Verge Valet system is that it is already established with excellent supporting communications material, customer service personnel are well versed in answering FAQ's and any customer concerns.

Since the Ordinary Council Meeting held on 14 March 2023 where Council approved the trial extension the City has undertaken two surveys namely the Community Waste Scorecard 2023 (May 2023) and Imagine Vincent Survey (May 2024). There is also on going data that is collected from the Verge Valet booking service.

LEGAL/POLICY:

Aligns with the City's Waste Strategy 2018-2023 and the State Government Waste Strategy 2030. Both strategies are currently under review.

Legislation: The Waste Avoidance and Resource Recovery Act 2007.

RISK MANAGEMENT IMPLICATIONS

Low: It is low risk for Council to as

- Trial and extension completed and provided a positive response overall. The City will subsequently continue to promote the service changes and encourage correct waste behaviours within the boundaries of the new service; and
- Risk that WMRC may not have capacity to continue services should the City request increase in services.

STRATEGIC IMPLICATIONS:

Project 2 of the City's Waste Strategy 2018-2023 will assist in the delivery of: the City's Waste Strategy, the State Government Waste Strategy 2030 and the City's SCP objectives.

This is in keeping with the City's *Strategic Community Plan 2022-2032*:

Enhanced Environment

We have minimised our impact on the environment.

SUSTAINABILITY IMPLICATIONS:

This is in keeping with the following key sustainability outcomes of the *City's Sustainable Environment Strategy 2019-2024*.

Waste Reduction

Will support the City's Waste Strategy vision of sending 'Zero Waste to Landfill'

PUBLIC HEALTH IMPLICATIONS:

This is in keeping with the following priority health outcomes of the City's *Public Health Plan 2020-2025*:
Reduced exposure to environmental health risks.

FINANCIAL/BUDGET IMPLICATIONS:

The City budgeted \$437,400 in FY2023/24 for the verge valet trial extension. The year end-costs were in the order of \$364,000 (pending final June invoicing).

In FY2024/25 the bulk verge collection services budget is \$429,772 which includes CPI increase in cost and additional bulk verge collections through the offer of increased resident allocations.

This is still considered to be value for money given that it is inclusive of the established customer service, online booking system and communication materials and has been positively received by the community. It has also effectively addressed the amenity issues and concerns, which were the subject of many community complaints.

WMRC have advised that it currently has capacity to provide these services in alignment with the original contract should the City seek to contract these services over the longer term.

Regulation 11(2)(e) of the Local Government (Functions and General) Regulations states that tenders do not have to be publicly invited if the goods or services are to be supplied by or obtained through the government of the State or the Commonwealth or any of its agencies, or by a local government or a regional local government.

COMMENTS:

The results of the Waste Community Scorecard show that, for waste management, the City of Vincent was positioned in equal 6th place out of 50 councils with a score of 72 out of 100, 10 index points ahead of the industry average. Whilst it is acknowledged that the Imagine Vincent survey responses indicate that of those who have not used the service 58% would prefer not to use Verge Valet for future bulk waste services. 58% of those who have used Verge Valet would prefer to use it again and that the addition of a second collection would increase this number further.

The City does not have capacity to bring this service in house without significant financial investment and the current market for on-demand service providers is not well established.

The Administration is seeking to adopt pre-booked bulk verge collections as a standard service offered to City residents and should this be approved, seek to enter into contract with WMRC for the provision of these services on an initial 3 year term basis with optional extension of an additional 3 years as per the same terms as the trial and original contract.

11 COMMUNITY & BUSINESS SERVICES**11.1 FINANCIAL STATEMENTS AS AT 31 MAY 2024**

Attachments: 1. Financial Statements as at 31 May 2024

RECOMMENDATION:

That Council **RECEIVES** the Financial Statements for the month ended 31 May 2024 as shown in Attachment 1.

PURPOSE OF REPORT:

To present the statement of financial activity for the period ended 31 May 2024.

DELEGATION:

Regulation 34 (4) of the Local Government (Financial Management) Regulations 1996 requires the local government to prepare a statement of financial activity each month, which is to be presented to Council within 2 months after the end of the relevant month.

BACKGROUND:

Regulation 34 (1) of the *Local Government (Financial Management) Regulations 1996* requires a local government to prepare each month a statement of financial activity including the sources and applications of funds, as compared to the budget.

DETAILS:

The following documents, included as **Attachment 1**, comprise the statement of financial activity for the period ending **31 May 2024**:

| Note | Description | Page |
|-------------|--|-------------|
| 1. | Statement of Financial Activity by Nature or Type Report | 1 |
| 2. | Net Current Funding Position | 2 |
| 3. | Statement of Financial Position | 3 |
| 4. | Summary of Income and Expenditure by Service Areas | 4-6 |
| 5. | Capital Expenditure including Funding graph and Capital Works Schedule | 7-14 |
| 6. | Cash Backed Reserves | 15 |
| 7. | Receivables: Rates and Other Debtors | 16 |
| 8. | Beatty Park Leisure Centre Financial Position | 17-18 |

Explanation of Material Variances

The materiality thresholds used for reporting variances are 10% and \$20,000, respectively. This means that variances will be analysed and separately reported when they are more than 10% (+/-) of the year-to-date budget and where that variance exceeds \$20,000 (+/-). This threshold was adopted by Council as part of the budget adoption for 2023/2024 and is used in the preparation of the statements of financial activity when highlighting material variance in accordance with *Financial Management Regulation 34(1) (d)*.

In accordance with the above, all material variances as at 31 May 2024 have been detailed in the variance comments report in **Attachment 1**.

Comments on the Statement of Financial Activity by Nature or Type (as at Attachment 1).

Revenue by Nature or Type (on page 1) is tracking higher than the YTD budgeted revenue by \$901,884 (1.3%). The following items materially contributed to this position:

- A favourable variance of \$606,346 in Fees and Charges mostly due to:
 - \$173,614 favourable Beatty Park admission, enrolment fee and hire fee income.
 - \$155,356 favourable car parking revenue.
 - \$89,212 favourable halls and reserves hire income.
 - \$88,936 favourable statutory planning services mostly due to development application fees.
- A favourable variance in Interest earnings of \$599,008 mostly due to higher-than-expected interest rates and higher cash balances.
- A favourable variance in Operating grants, subsidies, and contributions of \$172,276 due to a timing variance.
- An unfavourable variance in Profit on Disposal of Assets of \$500,808 due to the timing of vehicle and truck disposals.

Expenditure by Nature or Type (on page 1) is favourable, attributed by an under-spend of \$1,641,211 (2.5%). The following items materially contributed to this position:

- \$1,891,710 favourable Materials and Contracts mainly due to timing variances.
- \$462,734 favourable Employee related costs mostly due to timing variances.
- \$30,830 favourable Utility charges due to timing variances.
- \$369,051 unfavourable depreciation expense due to higher asset values.
- \$164,378 unfavourable loss on disposal of assets due to the replacement of various parks reticulation and playground assets.
- \$125,963 unfavourable other expenditure mainly due to timing variances.
- \$74,313 unfavourable insurance expenses due to timing variances.

Surplus Position – Year End 2022/23

The surplus position brought forward to 2023/24 is \$9,050,809 as per the audited financial statement for financial year ended 30 June 2023.

Content of Statement of Financial Activity

An explanation of each report in the Statement of Financial Activity (**Attachment 1**), along with some commentary, is below:

1. Statement of Financial Activity by Nature or Type Report (Note 1 Page 1)
This statement of financial activity shows revenue and expenditure classified by Nature or Type.
2. Net Current Funding Position (Note 2 Page 2)
'Net current assets' is the difference between the current assets and current liabilities, less committed and restricted assets.
3. Statement of Financial Position (Note 3 Page 3)
This statement of financial position shows the new current position and the total equity of the City.
4. Summary of Income and Expenditure by Service Areas (Note 4 Page 4-6)
This statement shows a summary of operating revenue and expenditure by service unit including variance commentary.
5. Capital Expenditure and Funding Summary (Note 5 Page 7-14)
The full capital works program is listed in detail in Note 5 in **Attachment 1**. The attachment includes a summary of the year-to-date expenditure of each asset category and the funding source associated to the delivery of capital works.
5. Cash Backed Reserves (Note 6 Page 15)
The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The balance as at 31 May 2024 is \$20,289,386.

6. Receivables: Rating Information (Note 7 Page 16)

The notices for rates and charges levied for 2023/24 were issued on 26 July 2023. *The Local Government Act 1995* provides for ratepayers to pay rates by four instalments. The due dates for each instalment are:

| | Due Date |
|-------------------|------------------|
| First Instalment | 1 September 2023 |
| Second Instalment | 3 January 2024 |
| Third Instalment | 5 January 2024 |
| Fourth Instalment | 8 March 2024 |

The outstanding rates debtors balance at 31 May 2024 was \$1,813,955, excluding deferred rates of \$141,098. The outstanding rates percentage at 31 May 2024 was 3.11% compared to 3.54% for the same period last year.

7. Receivables: Other Debtors (Note 7 Page 16)

Total trade and other receivables at 31 May 2024 were \$4,847,402. Below is a summary of the significant items with an outstanding balance over 90 days:

- \$870,323 relates to unpaid infringements (plus costs) over 90 days. Infringements that remain unpaid for more than two months are referred to the Fines Enforcement Registry (FER), which then collects the outstanding balance on behalf of the City for a fee.
- \$185,034 relates to cash-in-lieu of car parking debtors. In accordance with the *City's Policy 7.7.1 Non-residential parking*, Administration has entered into special payment arrangements with long outstanding cash in lieu parking debtors to enable them to pay their debt over a fixed term of five years.

8. Beatty Park Leisure Centre – Financial Position report (Note 8 Page 17-18)

As at 31 May 2024, the Centre's operating surplus position was \$1,340,304 (excluding depreciation) compared to the prior YTD surplus amount of \$1,141,309. The surplus is predominantly driven by Health and Fitness memberships, swim school and retail shop income.

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

Section 6.4 of the Local Government Act 1995 requires a local government to prepare an annual financial report for the preceding year and other financial reports as prescribed.

Regulation 34 (1) of the Local Government (Financial Management) Regulations 1996 requires the local government to prepare a statement of financial activity each month, reporting on the source and application of funds as set out in the adopted annual budget.

A statement of financial activity and any accompanying documents are to be presented at an Ordinary Meeting of the Council within two months after the end of the month to which the statement relates. *Section 6.8 of the Local Government Act 1995* specifies that a local government is not to incur expenditure from its Municipal Fund for an additional purpose except where the expenditure is authorised in advance by an absolute majority decision of Council.

RISK MANAGEMENT IMPLICATIONS:

Low: Provision of monthly financial reports to Council fulfils relevant statutory requirements and is consistent with good financial governance.

STRATEGIC IMPLICATIONS:

Reporting on the City's financial position is aligned with the City's *Strategic Community Plan 2022-2032*:

Innovative and Accountable

Our resources and assets are planned and managed in an efficient and sustainable manner.

Our community is aware of what we are doing and how we are meeting our goals.

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

Expenditure within this report facilitates various projects, programs, services and initiatives that contribute to protecting/enhancing the City's built and natural environment and to improving resource efficiency.

PUBLIC HEALTH IMPLICATIONS:

Expenditure within this report facilitates various projects, programs and services that contribute to the priority health outcomes within the City's *Public Health Plan 2020-2025*.

FINANCIAL/BUDGET IMPLICATIONS:

As contained in this report.

CITY OF VINCENT
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR THE PERIOD ENDED 31 MAY 2024



CITY OF VINCENT

| | Note | Revised Budget 2023/24 \$ | YTD Budget 31/05/2024 \$ | YTD Actual 31/05/2024 \$ | YTD Variance \$ | YTD Variance % |
|--|------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------|----------------------|
| Opening Funding Surplus(Deficit) | | 9,050,809 | 9,050,809 | 9,050,809 | 0 | 0.0% |
| Revenue from operating activities | | | | | | |
| Rates | | 42,322,811 | 42,322,811 | 42,303,270 | (19,541) | 0.0% |
| Operating Grants, Subsidies and Contributions | | 979,697 | 204,474 | 376,750 | 172,276 | 84.3% |
| Fees and Charges | | 22,913,886 | 22,012,755 | 22,619,101 | 606,346 | 2.8% |
| Interest Earnings | | 2,063,000 | 1,979,500 | 2,578,508 | 599,008 | 30.3% |
| Other Revenue | | 1,372,467 | 1,278,732 | 1,323,335 | 44,603 | 3.5% |
| Profit on Disposal of Assets | | 3,328,765 | 704,109 | 203,301 | (500,808) | -71.1% |
| | | 72,980,626 | 68,502,381 | 69,404,265 | 901,884 | 1.3% |
| Expenditure from operating activities | | | | | | |
| Employee Costs | | (31,460,779) | (27,931,406) | (27,468,672) | 462,734 | -1.7% |
| Materials and Contracts | | (24,263,236) | (21,590,797) | (19,699,087) | 1,891,710 | -8.8% |
| Utility Charges | | (1,911,455) | (1,751,986) | (1,721,156) | 30,830 | -1.8% |
| Depreciation on Non-Current Assets | | (13,175,331) | (11,957,958) | (12,327,009) | (369,051) | 3.1% |
| Interest Expenses | | (474,749) | (414,968) | (425,326) | (10,358) | 2.5% |
| Insurance Expenses | | (705,104) | (662,863) | (737,176) | (74,313) | 11.2% |
| Other Expenditure | | (820,284) | (767,302) | (893,265) | (125,963) | 16.4% |
| Loss on Disposal of Assets | | (47,335) | (47,335) | (211,713) | (164,378) | 347.3% |
| | | (72,858,273) | (65,124,615) | (63,483,404) | 1,641,211 | -2.5% |
| Operating activities excluded from budget | | | | | | |
| Add Deferred Rates Adjustment | | 0 | 0 | (25,705) | (25,705) | 0.0% |
| Add Back Depreciation | | 13,175,331 | 11,957,958 | 12,327,009 | 369,051 | 3.1% |
| Adjust (Profit) Loss on Asset Disposal | | (3,281,430) | (656,774) | 8,412 | 665,186 | -101.3% |
| | | 9,893,901 | 11,301,184 | 12,309,716 | 1,008,532 | 8.9% |
| Amount attributable to operating activities | | 10,016,254 | 14,678,950 | 18,230,577 | 3,551,627 | 24.2% |
| Investing Activities | | | | | | |
| Non-operating Grants, Subsidies and Contributions | | 4,098,044 | 3,531,130 | 2,182,063 | (1,349,067) | -38.2% |
| Purchase Property, Plant and Equipment | 4 | (9,862,282) | (8,148,649) | (5,943,263) | 2,205,386 | -27.1% |
| Purchase Infrastructure Assets | 4 | (9,574,919) | (8,455,285) | (5,633,150) | 2,822,135 | -33.4% |
| Proceeds from Joint Venture Operations | | 2,500,000 | 1,250,000 | 1,250,000 | 0 | 0.0% |
| Proceeds from Disposal of Assets | | 1,837,538 | 1,713,000 | 1,023,097 | (689,903) | -40.3% |
| Amount attributable to investing activities | | (11,001,619) | (10,109,804) | (7,121,253) | 2,988,551 | -29.6% |
| Financing Activities | | | | | | |
| Principal elements of finance lease payments | | (95,000) | (72,000) | (109,464) | (37,464) | 52.0% |
| Repayment of Loans | | (2,949,850) | (2,844,378) | (2,793,901) | 50,477 | -1.8% |
| Transfer to Reserves | 5 | (10,078,654) | (6,076,235) | (7,103,043) | (1,026,808) | 16.9% |
| Transfer from Reserves | 5 | 5,711,943 | 5,076,979 | 4,007,300 | (1,069,679) | -21.1% |
| Amount attributable to financing activities | | (7,411,561) | (3,915,634) | (5,999,108) | (2,083,474) | 53.2% |
| Closing Funding Surplus(Deficit) | | 653,883 | 9,704,321 | 14,161,025 | 4,456,704 | 45.9% |

CITY OF VINCENT
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
NOTE 2 - NET CURRENT FUNDING POSITION
FOR THE PERIOD ENDED 31 MAY 2024



CITY OF VINCENT

| | Note | YTD Actual | PY Actual |
|---|------|---------------------|---------------------|
| | | 31/05/2024 | 31/05/2023 |
| | | \$ | \$ |
| Current Assets | | | |
| Cash Unrestricted | | 16,533,043 | 21,819,855 |
| Cash Restricted | | 20,289,386 | 15,705,907 |
| Receivables - Rates | 6 | 1,813,955 | 1,489,211 |
| Receivables - Other | 6 | 4,847,402 | 3,597,225 |
| Inventories | | 1,420,749 | 1,478,956 |
| | | <u>44,904,535</u> | <u>44,080,154</u> |
| Less: Current Liabilities | | | |
| Payables | | (7,344,267) | (8,947,513) |
| Provisions - employee | | (5,316,885) | (5,311,743) |
| | | <u>(12,661,152)</u> | <u>(14,259,256)</u> |
| Unadjusted Net Current Assets | | 32,243,383 | 29,820,898 |
| Adjustments and exclusions permitted by FM Reg 32 | | | |
| Less: Reserves - restricted cash | 5 | (20,289,386) | (15,705,907) |
| Less: Land held for sale | | (1,143,517) | (1,251,293) |
| Add: Current portion of long term borrowings | | 1,494,678 | 1,504,277 |
| Add: Infringement Debtors transferred to non current asset | | 1,625,260 | 1,293,417 |
| Add: Current portion of long term finance lease liabilities | | 230,614 | 0 |
| | | <u>(18,082,351)</u> | <u>(14,159,506)</u> |
| Adjusted Net Current Assets | | 14,161,032 | 15,661,392 |



CITY OF VINCENT

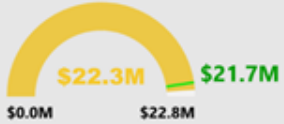
CITY OF VINCENT
NOTE 3 - STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2024

| | Note | YTD Actual | PY Actual |
|--------------------------------------|------|----------------------|----------------------|
| | | 31/05/2024 | 30/06/2023 |
| | | \$ | \$ |
| Current Assets | | | |
| Cash Unrestricted | | 16,533,043 | 15,276,625 |
| Cash Restricted | | 20,289,386 | 17,193,643 |
| Receivables - Rates | 6 | 1,813,955 | 752,833 |
| Receivables - Other | 6 | 4,847,402 | 4,873,482 |
| Inventories | | 1,420,749 | 1,331,138 |
| Total Current Assets | | 44,904,535 | 39,427,722 |
| Non-Current Assets | | | |
| Receivables - Rates | | 157,088 | 536,755 |
| Receivables - Other | | 1,363,614 | 2,324,614 |
| Inventories | | 41,986 | 41,986 |
| Investment in associate | | 13,712,893 | 14,962,895 |
| Property, plant and equipment | | 250,608,883 | 251,184,398 |
| Infrastructure | | 147,890,680 | 147,996,166 |
| Right of use assets | | 671,634 | 0 |
| Intangible assets | | 10,733 | 127,197 |
| Total Non-Current Assets | | 414,457,511 | 417,174,011 |
| Total Assets | | 459,362,046 | 456,601,733 |
| Current Liabilities | | | |
| Payables and Other Liabilities | | (5,618,975) | (8,590,827) |
| Borrowings | | (1,494,678) | (1,585,417) |
| Lease Liabilities | | (230,614) | 0 |
| Provisions - employee | | (5,316,885) | (5,525,851) |
| Total Current Liabilities | | (12,661,152) | (15,702,095) |
| Non-Current Liabilities | | | |
| Borrowings | | (8,772,540) | (11,475,705) |
| Lease Liabilities | | (475,310) | 0 |
| Employee related provisions | | (466,430) | (538,130) |
| Total Non-Current Liabilities | | (9,714,280) | (12,013,835) |
| Total Liabilities | | (22,375,432) | (27,715,930) |
| Net Assets | | 436,986,614 | 428,885,803 |
| Equity | | | |
| Retained Surplus | | (115,939,023) | (110,933,953) |
| Reserve Accounts | | (20,289,386) | (17,193,645) |
| Revaluation Surplus | | (300,758,205) | (300,758,205) |
| Total Equity | | (436,986,614) | (428,885,803) |

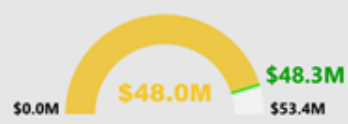
CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
INFRASTRUCTURE AND ENVIRONMENT DIRECTORATE
AS AT 31 MAY 2024



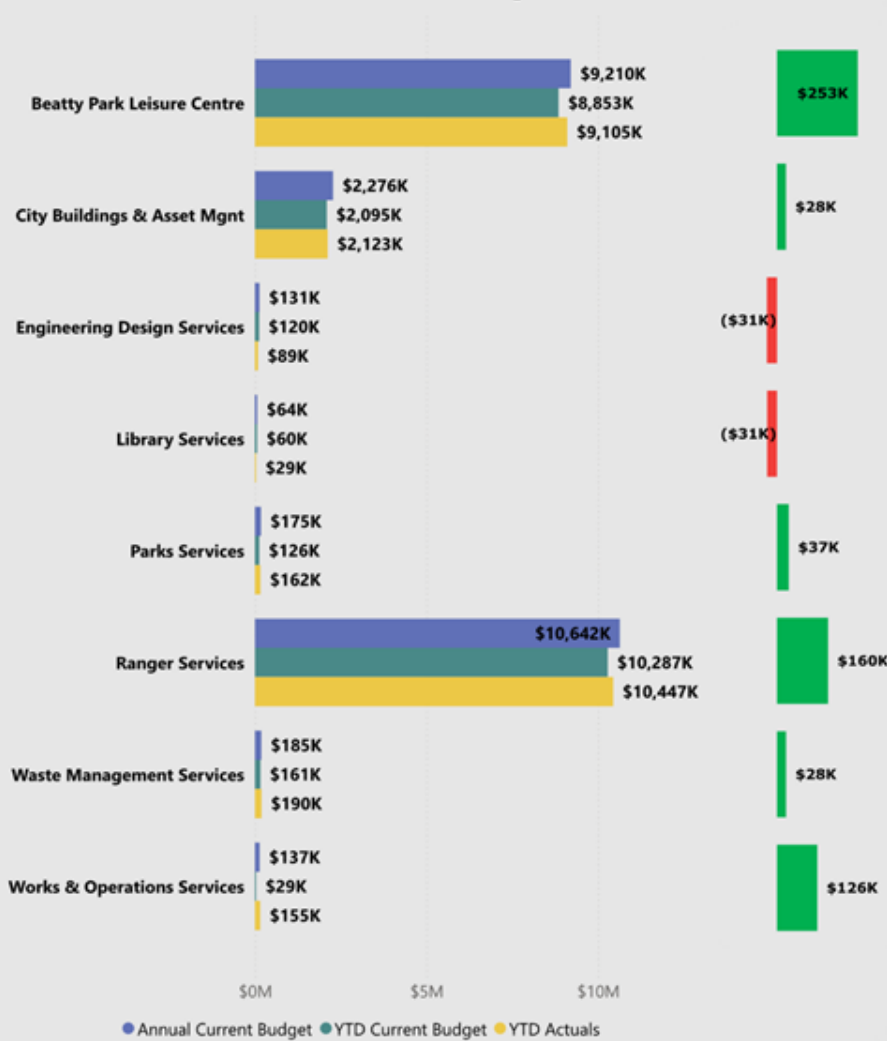
INCOME BUDGET VS ACTUAL



EXPENDITURE BUDGET VS ACTUAL



INCOME BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



KEY VARIANCE COMMENTARY
(\$20,000 and 10%)

Beatty Park Leisure Centre
\$253k favourable income mostly due to higher enrolment \$174k and admission \$139k.
\$261k unfavourable expenditure mostly due to higher employee costs \$128k, plant and equipment maintenance \$67k and depreciation \$46k.

City Buildings & Asset Management
\$174k unfavourable expenditure mostly due to higher depreciation.

Engineering Design Services
\$31k unfavourable income due to timing variance in advertising fee income \$18k and grants and subsidies \$17k.
\$112k unfavourable expenditure mostly due to higher agency labour costs.

I&E Directorate
\$64k favourable expenditure mainly due to lower professional services fees \$43k and employee costs \$19k.

Library Services
\$31k unfavourable income mostly due to lower sundry income.
\$30k favourable expenditure mostly due to a lower office expenses \$15k and employee costs \$12k.

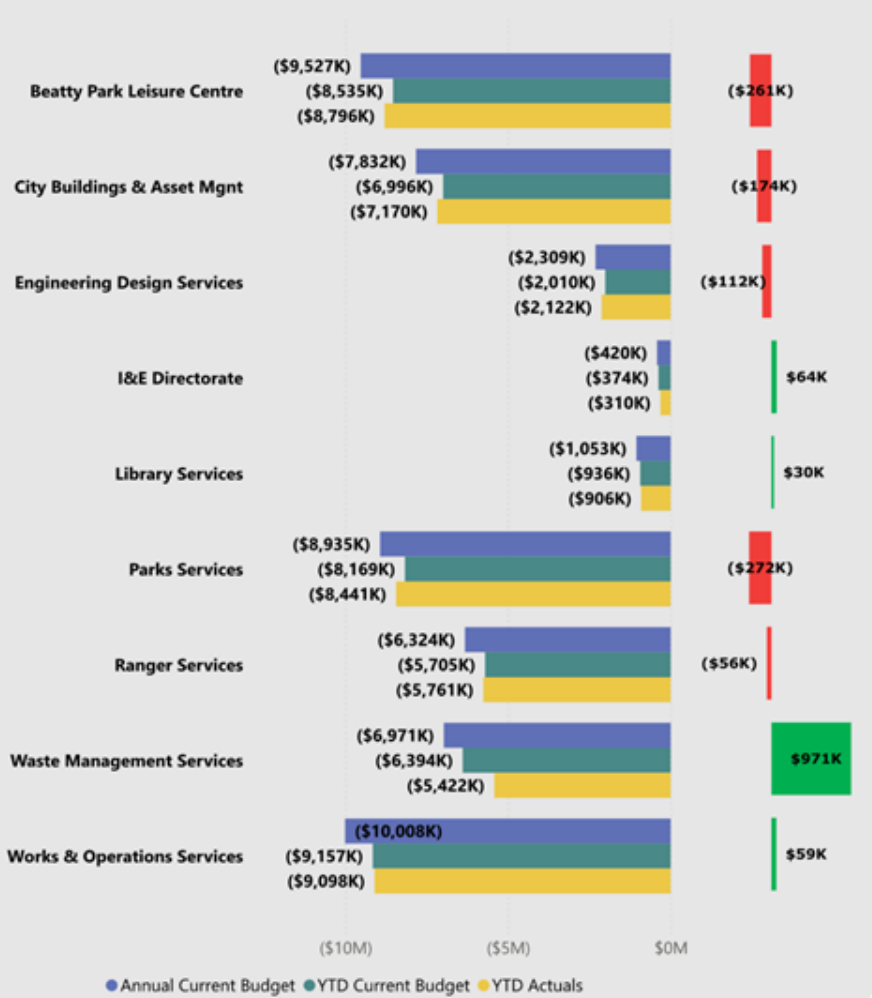
Parks Services
\$37k favourable income mostly due to hire fees.
\$272k unfavourable expenditure mostly due to a higher employee costs \$198k, materials and contracts \$76k and depreciation \$23k. This is partially offset by lower utilities \$19k.

Ranger Services
\$160k favourable income mostly due to higher car park revenue.
\$56k unfavourable expenditure due to higher depreciation on the EMV kits lease extension \$94k. This is partially offset by lower employee cost \$44k.

Waste Management Services
\$28k favourable income mostly due to timing variances in waste service charges \$16k and micro business waste and recycling revenue \$11k.
\$971k favourable expenditure mostly due to timing variances in waste disposal, recycling and operations \$577k, contractors costs \$318k and operating initiatives and programs \$145k, partially offset by employee costs \$142k.

Works and Operations Services
\$126k favourable income mostly due to a timing variance in grants income.
\$59k favourable expenditure mostly due to lower materials and contracts \$258k, partly offset by timing lower employee costs \$188k.

EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



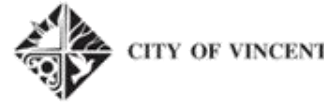
CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
COMMUNITY & BUSINESS SERVICES DIRECTORATE
OFFICE OF THE CEO
AS AT 31 MAY 2024



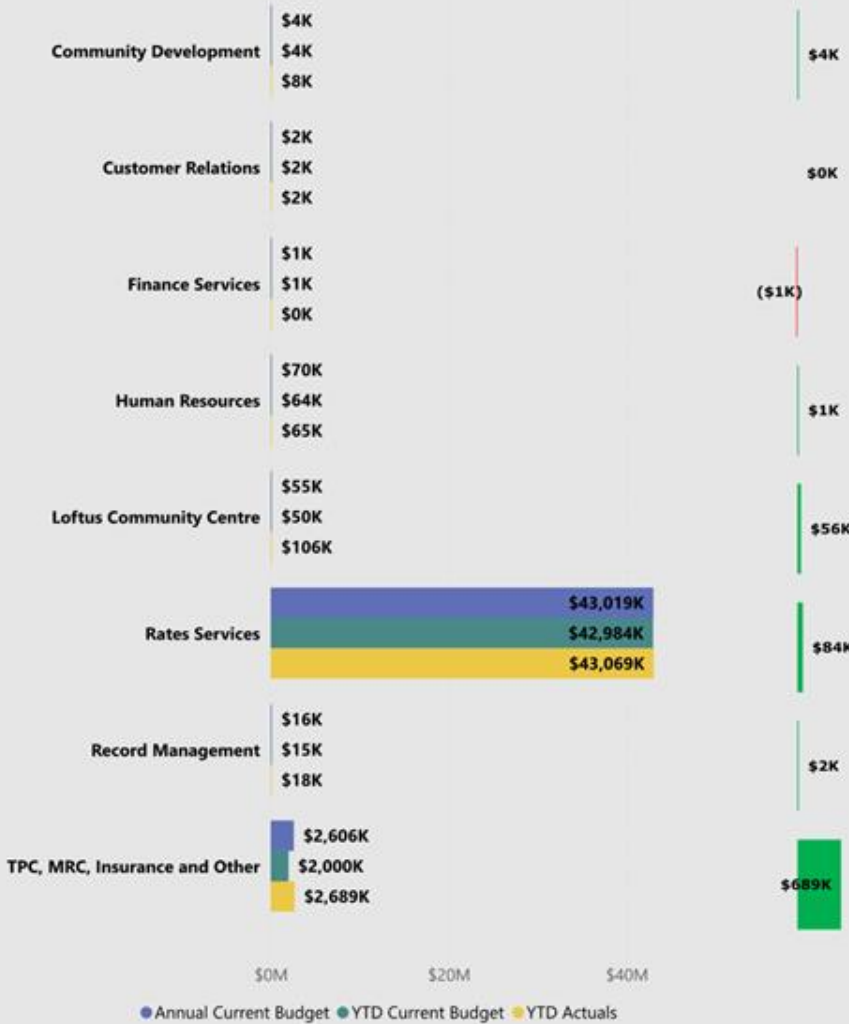
INCOME BUDGET VS ACTUAL



EXPENDITURE BUDGET VS ACTUAL



INCOME BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



KEY VARIANCE COMMENTARY
(\$20,000 and 10%)

CBS Directorate
\$263k favourable expenditure due to lower employee costs for vacant positions during the year.

Community Development
\$36k unfavourable expenditure mostly due to higher employee costs.

Customer Relations
\$30k favourable expenditure mostly due to lower employee costs.

Finance Services
\$241k favourable expenditure due to a timing variance in debts written off \$147k and lower employee costs \$52k, office expenses \$14k and external recruitment costs \$14k.

Human Resources
\$331k favourable expenditure due to lower employee related costs \$296k and professional services fees \$33k.

Information Communication and Technology
\$449k unfavourable expenditure mostly due to timing variances in software license fees \$329k and professional services fees \$180k, partially offset by lower employee costs \$49k.

Loftus Community Centre
\$56k favourable income due to hire fees income.

Marketing and Communications
\$66k favourable expenditure mostly due to lower employee costs \$36k and other expenditure \$28k.

Rates Services
\$84k favourable income mostly due to higher interest earnings \$68k and fees and charges \$40k.

Record management
\$28k unfavourable expenditure mostly due to higher materials and contracts.

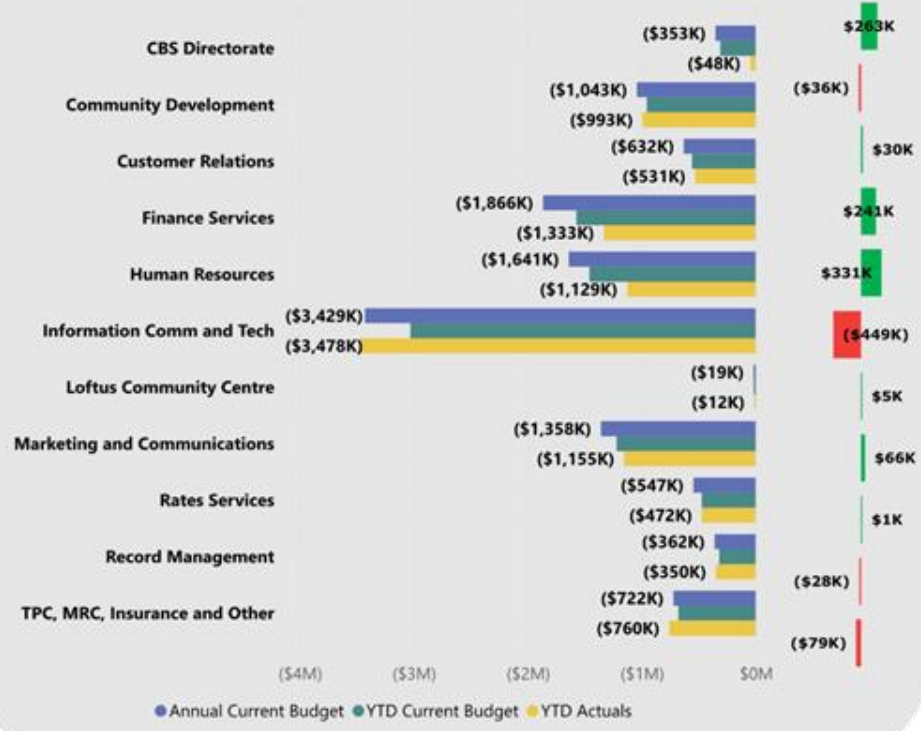
TPC, MRC, Insurance and other
\$689k favourable income mainly due to higher interest earnings.
\$79k unfavourable expenditure mainly due to timing variance in insurance expenses.

Chief Executive Officer
\$109k favourable expenditure mostly due to timing variance in operating initiatives \$64k and lower employee costs \$32k.

Members of Council
\$53k favourable expenditure mostly due to timing variances in member training and development \$21k, member costs \$18k and other expenses \$10k.

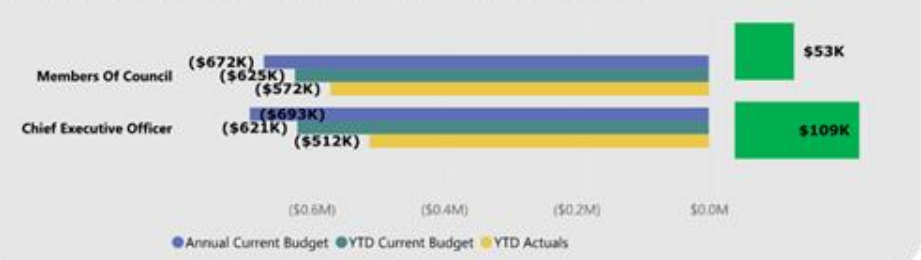
COMMUNITY AND BUSINESS SERVICES DIRECTORATE

EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



OFFICE OF THE CEO

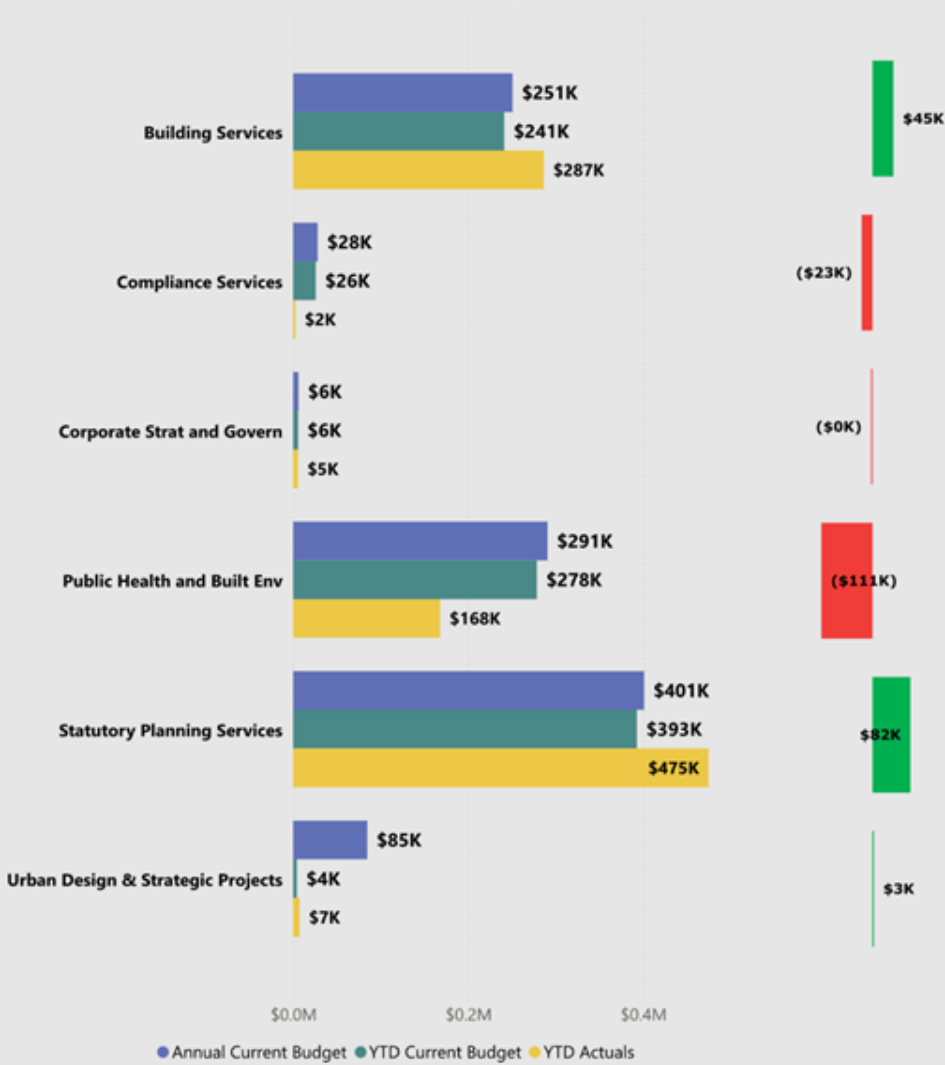
EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



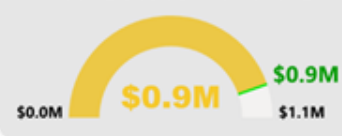
CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
STRATEGY AND DEVELOPMENT DIRECTORATE
AS AT 31 MAY 2024



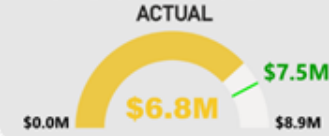
INCOME BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



INCOME BUDGET VS ACTUAL



EXPENDITURE BUDGET VS ACTUAL



KEY VARIANCE COMMENTARY
(\$20,000 and 10%).

Building Services
\$45k favourable income due to higher building licenses revenue.
\$131k favourable expenditure mostly due to lower employee costs.

Compliance Services
\$23k unfavourable income due to lower Infringements fines & penalties.
\$39k unfavourable expenditure mostly due to higher employee costs.

Corporate Strategy and Governance
\$56k favourable expenditure mostly due to lower professional services fees.

S&D Directorate
\$41k favourable expenditure due to lower employee costs.

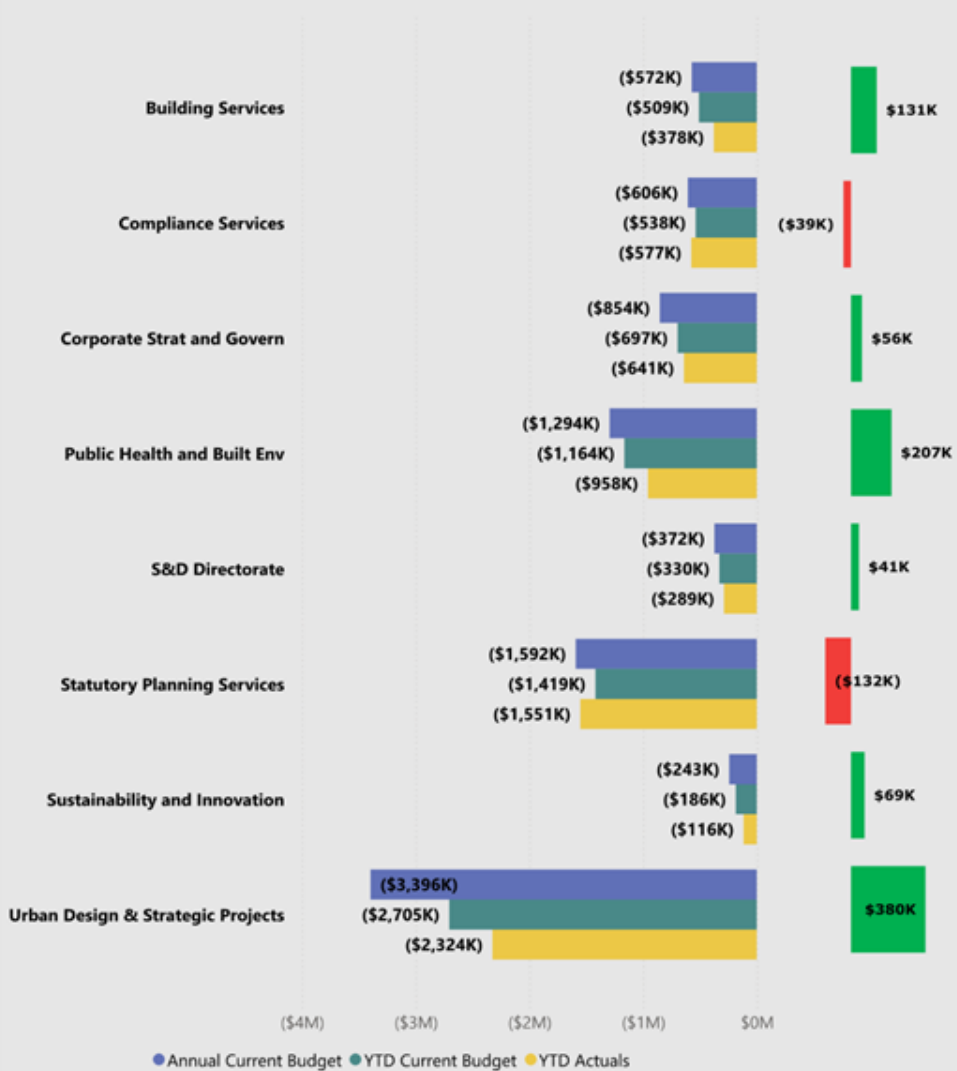
Public Health and Built Environment
\$111k unfavourable income mostly due to lower food premises licenses.
\$207k favourable expenditure due to lower employee costs \$102k and health and food control related costs \$95k.

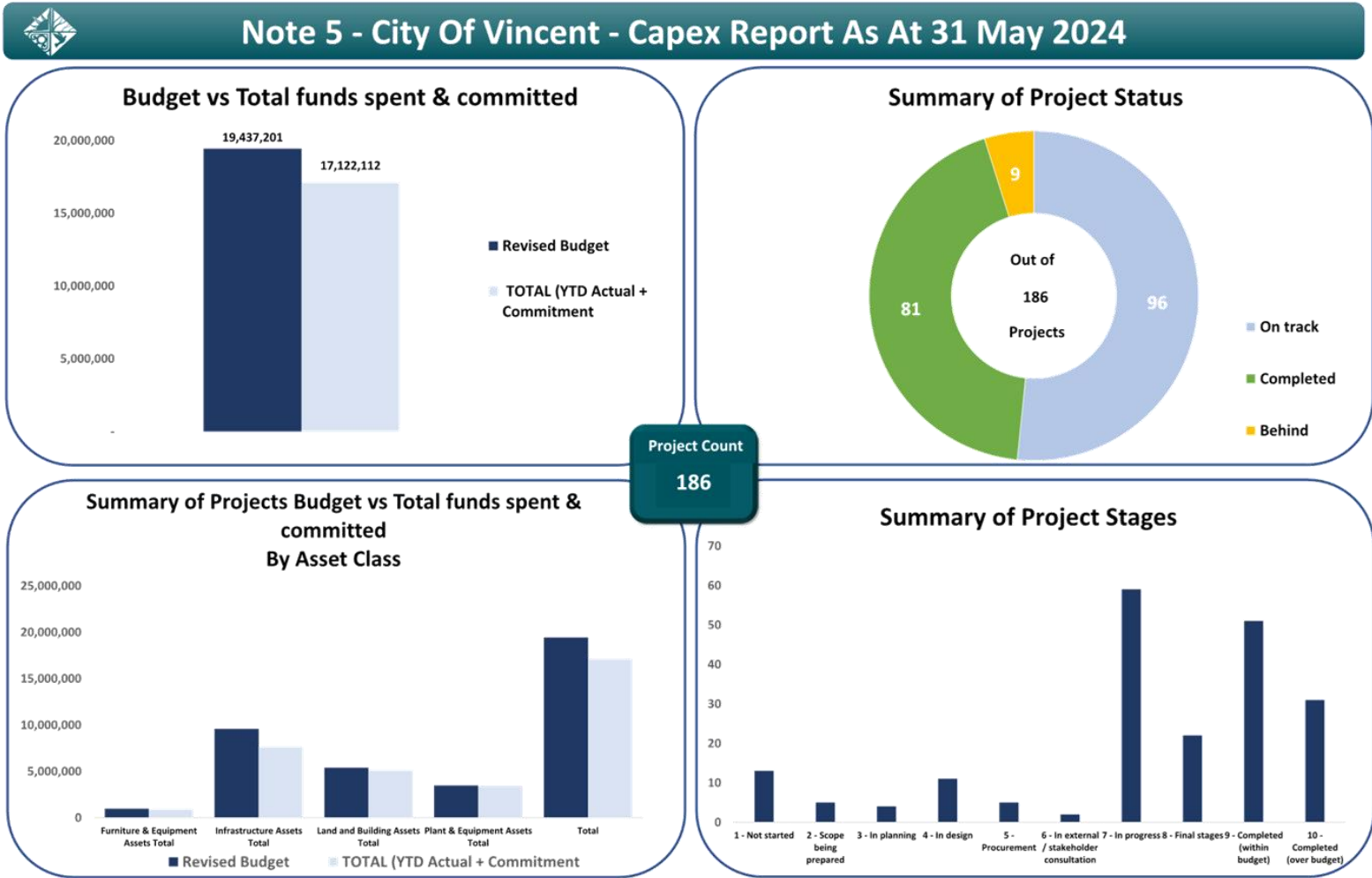
Statutory Planning Services
\$82k favourable income mostly due to higher development application and panel fees.
\$132k unfavourable expenditure mostly due to higher employee costs.

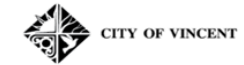
Sustainability and Innovation
\$69k favourable expenditure mostly due to lower employee costs.

Urban Design & Strategic Projects
\$380k favourable expenditure mostly due to lower operating projects \$222k, various programmes and events \$128k and employee costs \$48k.

EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals

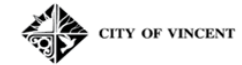






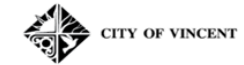
CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2023/24
AS AT 31 MAY 2024

| WO Name | Budget 2024FY (MYBR) | YTD Budget | YTD Actual | YTD Variance | Commitment | TOTAL (YTD Actual + Commitment) | Status | Stage | Commentary |
|---|----------------------|------------------|------------------|----------------|------------------|---------------------------------|-----------|-------------------------------|---|
| Land and Building Assets | | | | | | | | | |
| Air Conditioning & HVAC Renewal | | | | | | | | | |
| Air Con & HVAC Renew - Library & Local History Centre | 12,301 | 12,301 | 6,220 | 6,081 | - | 6,220 | Completed | 9 - Completed (within budget) | |
| Air Con & HVAC Renew - Miscellaneous | 50,000 | 50,000 | 8,430 | 41,570 | 26,120 | 34,550 | Behind | 7 - In progress | Delay with supply and install. |
| Air Conditioning & HVAC Renewal - Admin | 50,000 | 50,000 | - | 50,000 | 11,760 | 11,760 | On track | 3 - In planning | Progressed and some invoices expected before 30 June. |
| Public Toilet Renewal Program | | | | | | | | | |
| Public Toilet Renewal - General Provision | 25,000 | 25,000 | 16,498 | 8,502 | - | 16,498 | Completed | 9 - Completed (within budget) | |
| Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand | | | | | | | | | |
| Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand | 22,629 | - | - | - | - | - | Completed | 9 - Completed (within budget) | Retention to be paid this FY |
| BPLC - Construction of Indoor Changerooms | | | | | | | | | |
| BPLC – Construct & Fit Out Indoor Pool Changerooms | 722,394 | 650,000 | 358,766 | 291,234 | 195,285 | 554,051 | On track | 7 - In progress | Demolition is being finalised. |
| North Perth Bowling Club Toilet & changeroom refurbishment | | | | | | | | | |
| North Perth Bowling Club | 153,693 | 153,693 | 154,093 | (400) | - | 154,093 | Completed | 9 - Completed (within budget) | |
| Litis Stadium changeroom redevelopment | | | | | | | | | |
| Infrastructure Works - Litis Stadium | 1,500,000 | 1,310,799 | 630,988 | 679,811 | 1,015,906 | 1,646,895 | On track | 7 - In progress | Currently in progress |
| Floreat Athena Clubroom Refurbishment - Litis Stadium | 224,800 | - | 180,505 | (180,505) | - | 180,505 | On track | 7 - In progress | Procurement for toilet upgrade is underway. |
| Beatty Park Leisure Centre - Facilities Infrastructure Renewal | | | | | | | | | |
| BPLC - Pool Tiling Works | 820,000 | 620,000 | 810,936 | (190,936) | 29,409 | 840,345 | Completed | 9 - Completed (within budget) | Carry forward retention |
| Plant room remedial works | 114,733 | 100,000 | 92,768 | 7,232 | - | 92,768 | Completed | 9 - Completed (within budget) | |
| BPLC - Facilities Infrastructure Renewal | 380,236 | 350,000 | 230,697 | 119,303 | 125,979 | 356,676 | On track | 7 - In progress | 50m pool tiered seating tiling |
| Miscellaneous Asset Renewal (City Buildings) | | | | | | | | | |
| Misc Asset Renewal - City buildings | 70,000 | 50,000 | 63,756 | (13,756) | 142 | 63,899 | On track | 8 - Final stages | Reactive building renewal works |
| North Perth Town Hall - Kitchen and Toilet Renewal - Lesser Hall | 59,787 | 59,787 | 59,787 | (0) | - | 59,787 | Completed | 10 - Completed (over budget) | |
| North Perth Town Hall - Kitchen and Toilet Renewal - Main Hall | 139,000 | 139,000 | 127,720 | 11,280 | 9,000 | 136,720 | Completed | 9 - Completed (within budget) | |
| Hyde Park West - Public Toilet Renewal | 6,598 | 6,598 | 6,597 | 1 | - | 6,597 | Completed | 9 - Completed (within budget) | |
| Menzies Park Pavilion & Ablutions | 6,390 | 6,390 | 6,390 | 0 | 4,950 | 11,340 | Completed | 9 - Completed (within budget) | |
| Solar Photovoltaic System Installation | | | | | | | | | |
| Solar Installation - DLGSC Building | 98,688 | 98,688 | 95,680 | 3,008 | - | 95,680 | Completed | 9 - Completed (within budget) | |
| Water and Energy Efficiency Initiatives | | | | | | | | | |
| Water and Energy Efficiency Initiatives | 75,000 | 50,000 | 45,161 | 4,839 | 3,495 | 48,656 | On track | 7 - In progress | Fixtures & Fittings replacements with WELS standards. BPLC lighting renewal to LED |
| Land and Building Asset Renewal Projects | | | | | | | | | |
| Admin Building - Additional Meeting Spaces | 53,356 | 53,356 | 24,007 | 29,349 | - | 24,007 | Completed | 9 - Completed (within budget) | |
| Administration Centre Renewals | 100,000 | 100,000 | 101,783 | (1,783) | 10,676 | 112,459 | Completed | 10 - Completed (over budget) | |
| Leederville Oval Stad Fac Renewal (Leased) | 533,747 | 316,629 | 488,508 | (171,879) | 12,436 | 500,944 | Completed | 9 - Completed (within budget) | Carry forward retention |
| Modifications to Litis Stadium Underpass | 99,043 | 30,000 | 87,889 | (57,889) | - | 87,889 | Completed | 9 - Completed (within budget) | |
| Non Fixed Asset Renewals - Works Depot | 20,000 | 20,000 | 5,116 | 14,884 | 6,437 | 11,553 | Completed | 9 - Completed (within budget) | |
| Lease Property Non Scheduled Renewal | 53,160 | 50,000 | 50,860 | (860) | 2,394 | 53,254 | Completed | 10 - Completed (over budget) | |
| Land and Building Assets Total | 5,400,555 | 4,302,241 | 3,668,556 | 633,685 | 1,455,687 | 5,124,244 | | | |



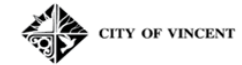
CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2023/24
AS AT 31 MAY 2024

| WO Name | Budget 2024FY (MYBR) | YTD Budget | YTD Actual | YTD Variance | Commitment | TOTAL (YTD Actual + Commitment) | Status | Stage | Commentary |
|---|----------------------------|----------------|----------------|----------------|----------------|---------------------------------------|-----------|-------------------------------|---|
| <u>Furniture & Equipment Assets</u> | | | | | | | | | |
| <u>ICT Renewal Program</u> | | | | | | | | | |
| ICT Infrastructure Renewal | 45,000 | 45,000 | 10,186 | 34,814 | - | 10,186 | On track | 7 - In progress | Works ongoing |
| <u>Beatty Park Leisure Centre - Furniture & Equipment</u> | | | | | | | | | |
| BPLC Non-Infrastructure Fixed Asset Renewal | 196,170 | 159,573 | 69,493 | 90,080 | - | 69,493 | On track | 7 - In progress | Works ongoing |
| BPLC - Non Fixed Assets Renewal | 114,106 | 60,050 | 66,186 | (6,136) | 5,755 | 71,941 | On track | 2 - Scope being prepared | |
| <u>Public Arts Projects</u> | | | | | | | | | |
| COVID-19 Artwork relief project | 100,000 | 100,000 | - | 100,000 | 172,000 | 172,000 | On track | 7 - In progress | Artwork in final design and approval stage. |
| <u>Accessible City Strategy Implementation Program</u> | | | | | | | | | |
| Accessible City Strategy Implementation - Capex for future years subject to Cash-in Lieu Reserve Funds received | 317,902 | 238,000 | 245,631 | (7,631) | 129,284 | 374,914 | On track | 8 - Final stages | Link and Place Guidelines progressing |
| <u>Parking Machines Asset Replacement Program</u> | | | | | | | | | |
| Parking Infrastructure Renewal Program | 206,398 | 206,398 | 180,385 | 26,013 | 26,012 | 206,397 | Completed | 9 - Completed (within budget) | |
| <u>Furniture & Equipment Assets Total</u> | 979,576 | 809,021 | 584,922 | 224,099 | 347,162 | 932,083 | | | |
| <u>Plant & Equipment Assets</u> | | | | | | | | | |
| <u>Fleet Management Program</u> | | | | | | | | | |
| P1276 - Toyota Corolla Hybrid Hatch | 38,497 | 38,497 | 35,566 | 2,931 | - | 35,566 | Completed | 9 - Completed (within budget) | |
| P2187 - Fiat Doblo Van | 38,497 | 38,497 | - | 38,497 | 38,497 | 38,497 | On track | 8 - Final stages | |
| P2210 - Nissan Navara Dual Cab | 35,880 | 35,880 | 36,215 | (335) | - | 36,215 | Completed | 10 - Completed (over budget) | |
| P2207 - Nissan Navara Dual Cab | 35,880 | 35,880 | 35,880 | 0 | - | 35,880 | Completed | 9 - Completed (within budget) | |
| P2203 - Nissan Navara King Cab Ttop | 42,033 | 42,033 | 42,492 | (459) | - | 42,492 | Completed | 10 - Completed (over budget) | |
| P1264 - Toyota Camry | 39,355 | 39,355 | 34,791 | 4,564 | - | 34,791 | Completed | 9 - Completed (within budget) | |
| P2212 - Nissan Navara 4x DSL | 45,000 | 45,000 | - | 45,000 | - | - | Behind | 5 - Procurement | |
| P1275 - Toyota Corolla Hybrid Hatch | 38,497 | 25,000 | 35,395 | (10,395) | - | 35,395 | Completed | 9 - Completed (within budget) | |
| P1274 - Toyota Corolla Hybrid Ascent | 38,497 | 25,000 | - | 25,000 | - | - | On track | 8 - Final stages | |
| P1269 - Toyota Corolla Hybrid Hatch | 38,497 | 25,000 | - | 25,000 | - | - | On track | 8 - Final stages | |
| P1277 - Toyota Corolla Hybrid Hatch | 38,497 | 25,000 | - | 25,000 | 38,497 | 38,497 | On track | 8 - Final stages | |
| P1278 - Toyota Corolla Hybrid Sedan | 30,311 | 30,311 | 30,345 | (34) | - | 30,345 | Completed | 10 - Completed (over budget) | |
| P1263 - Toyota Corolla Hybrid | 38,497 | 25,000 | 35,395 | (10,395) | - | 35,395 | Completed | 9 - Completed (within budget) | |
| P2212 - Nissan Navara | 38,497 | 25,000 | - | 25,000 | - | - | On track | 8 - Final stages | |
| P2208 - Nissan Navara | 64,558 | 64,558 | 65,914 | (1,356) | - | 65,914 | Completed | 10 - Completed (over budget) | |
| P2206 - Nissan Navara King Cab Ttop | 42,033 | 42,033 | 42,289 | (256) | - | 42,289 | Completed | 10 - Completed (over budget) | |
| P2205 - Nissan Navara King Cab Ttop | 42,033 | 42,033 | 42,289 | (256) | - | 42,289 | Completed | 10 - Completed (over budget) | |
| P2204 - Nissan Navara King Cab Ttop | 42,033 | 42,033 | 42,749 | (716) | - | 42,749 | Completed | 10 - Completed (over budget) | |
| P2202 - Nissan Navara King Cab Ttop | 42,033 | 42,033 | 42,483 | (450) | - | 42,483 | Completed | 10 - Completed (over budget) | |
| P2201 - Nissan Navara King Cab Ttop | 42,033 | 42,033 | - | 42,033 | - | - | On track | 8 - Final stages | |
| P1280 - Toyota Corolla Hybrid Sedan | 27,789 | 27,789 | 27,789 | (0) | - | 27,789 | Completed | 9 - Completed (within budget) | |
| P1279 - Toyota Camry Hybrid SL | 28,000 | 28,000 | - | 28,000 | - | - | Behind | 3 - In planning | Toyota changed to Subaru with expected delivery before EOFY |
| P2200 - VOLKSWAGEN Caddy Maxi TD1250 | 69,894 | 45,000 | - | 45,000 | 69,894 | 69,894 | Behind | 7 - In progress | |
| P1286 - Corolla Sedan Hybrid 1HKS151 | 35,082 | 35,082 | 31,558 | 3,524 | - | 31,558 | Completed | 9 - Completed (within budget) | |
| P2209 - VW Caddy Maxi TD1250 | 69,894 | 40,000 | - | 40,000 | 69,894 | 69,894 | Behind | 7 - In progress | |
| P2171 - Toyota Corolla Hybrid Hatch | 25,000 | 25,000 | - | 25,000 | - | - | Behind | 3 - In planning | Toyota changed to Subaru with expected delivery before EOFY |
| P1262 - Toyota Corolla Hybrid | 38,497 | 25,000 | - | 25,000 | 38,497 | 38,497 | On track | 8 - Final stages | Toyota changed to Subaru with expected delivery before EOFY |
| P2168 - Toyota Corolla Hybrid Hatch | 38,497 | 25,000 | - | 25,000 | 38,497 | 38,497 | On track | 8 - Final stages | Toyota changed to Subaru with expected delivery before EOFY |
| P1258 - Toyota Corolla Hybrid Hatch | 34,430 | 34,430 | - | 34,430 | 34,430 | 34,430 | On track | 5 - Procurement | Toyota changed to Subaru with expected delivery before EOFY |
| P2199 - Nissan Navara King Cab Ttop | 35,880 | 35,880 | 35,880 | 0 | - | 35,880 | Completed | 9 - Completed (within budget) | |
| P2190 - Mitsubishi Triton Ttop | 42,033 | 42,033 | 42,789 | (756) | - | 42,789 | Completed | 10 - Completed (over budget) | |
| P2196 - Nissan Navara King Cab Ttop | 42,033 | 42,033 | 42,494 | (461) | - | 42,494 | Completed | 10 - Completed (over budget) | |
| P2195 - Nissan Navara King Cab Ttop | 42,033 | 42,033 | 42,494 | (461) | - | 42,494 | Completed | 10 - Completed (over budget) | |
| P2194 - Nissan Navara King Cab Ttop | 42,033 | 42,033 | 43,196 | (1,163) | - | 43,196 | On track | 5 - Procurement | |



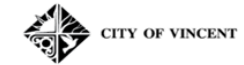
CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2023/24
AS AT 31 MAY 2024

| WO Name | Budget 2024FY (MYBR) | YTD Budget | YTD Actual | YTD Variance | Commitment | TOTAL (YTD Actual + Commitment | Status | Stage | Commentary |
|--|----------------------------|------------------|------------------|------------------|------------------|--------------------------------------|-----------|-------------------------------|--|
| P2198 - Nissan Navara King Cab Top | 64,558 | 64,558 | 66,071 | (1,513) | - | 66,071 | Completed | 10 - Completed (over budget) | |
| Major Plant Replacement Program | | | | | | | | | |
| Heavy Fleet Replacement Program | 1,396,340 | 1,396,340 | 470,531 | 925,809 | 1,385,477 | 1,856,009 | On track | 5 - Procurement | |
| 5 Tonne Rubbish Compactor Small Rear Loader | 337,000 | 337,000 | 335,890 | 1,110 | - | 335,890 | Completed | 9 - Completed (within budget) | Delivered |
| Artlets | | | | | | | | | |
| Artlets - Public Art - Sculpture | 32,000 | 20,000 | 12,000 | 8,000 | 2,400 | 14,400 | On track | 8 - Final stages | Finalising approvals for installation |
| Miscellaneous | | | | | | | | | |
| Belgravia / Loftus Rec Centre - Purchase of Gym Equipments | 230,000 | - | - | - | - | - | On track | 7 - In progress | |
| Parks Irrigation Upgrade &Renewal Program | | | | | | | | | |
| Weather Stations and Soil Moisture Probes | 40,000 | - | 17,290 | (17,290) | 16,495 | 33,785 | On track | 7 - In progress | Items being secured and installation arranged |
| Plant & Equipment Assets Total | 3,482,151 | 3,037,387 | 1,689,785 | 1,347,602 | 1,732,578 | 3,422,364 | | | |
| Infrastructure Assets | | | | | | | | | |
| Robertson Park Development Plan - Stage 1 | | | | | | | | | |
| Preliminaries | 70,000 | 70,000 | 70,000 | - | - | 70,000 | On track | 7 - In progress | |
| Tennis Centre - Multiport Courts resurfacing, fencing, floodlighting, entry zone, signage, and supporting landscape and drainage works | 1,037,687 | 868,000 | 148,781 | 719,219 | 535,446 | 684,228 | On track | 7 - In progress | Construction underway project timing delayed until October due to lead times on lighting |
| Construction Contingency | 83,000 | - | 667 | (667) | 2,424 | 3,091 | On track | 7 - In progress | Additional electrical costs due to planning issue |
| Greening program - Robertson Park | 61,000 | - | 7,909 | (7,909) | 33,489 | 41,398 | On track | 4 - In design | |
| Parks Fencing Renewal Program | | | | | | | | | |
| Multicultural Gardens - renew perimeter fencing | 20,000 | 20,000 | 19,006 | 994 | - | 19,006 | Completed | 9 - Completed (within budget) | |
| Royal Park - renew volleyball court fencing | 30,000 | 30,000 | - | 30,000 | - | - | On track | 8 - Final stages | Works in progress |
| Parks Irrigation Upgrade &Renewal Program | | | | | | | | | |
| Sutherland St - renew irrigation, groundwater bore and electrical cabinet | 75,000 | 75,000 | 73,102 | 1,898 | - | 73,102 | Completed | 9 - Completed (within budget) | |
| Axford Park - renew in-ground irrigation system and electrical cabinet | 100,000 | 50,000 | 29,499 | 20,501 | 49,507 | 79,006 | On track | 7 - In progress | Works in progress |
| Keith Frame Res - renew ground irrigation system and electrical cubicle and bore renewal | 145,000 | 145,000 | 24,174 | 120,826 | 87,221 | 111,395 | On track | 7 - In progress | Works to occur in August 2024 - carry forward due to delays with availability of equipment |
| Charles Veryard - renew in-ground irrigation system and electrical cabinet | 275,000 | 275,000 | 281,427 | (6,427) | - | 281,427 | Completed | 10 - Completed (over budget) | |
| Britannia Reserve - renew groundwater bore (south) No 40 | 45,000 | 45,000 | - | 45,000 | - | - | On track | 7 - In progress | Licence received - carry forward due to delays in obtaining licence from DWER |
| Brigatti Gardens - renew electrical cabinet | 15,000 | 15,000 | 19,210 | (4,210) | - | 19,210 | Completed | 10 - Completed (over budget) | |
| Menzies Park - Replace Irrigation System | 14,833 | 14,833 | 14,833 | 0 | - | 14,833 | Completed | 9 - Completed (within budget) | |
| Les Lilleyman - upgrade in-ground irrigation system and electrical cabinet | 40,618 | 40,618 | 42,065 | (1,447) | - | 42,065 | Completed | 10 - Completed (over budget) | |
| Road Maintenance Programs – MRRG | | | | | | | | | |
| Annual MRRG Program - bgt to be split | - | - | - | - | - | - | On track | 7 - In progress | |
| MRRG - ANZAC Road (Sasse Av RAB) | 63,136 | 63,136 | 52,377 | 10,759 | 970 | 53,347 | On track | 8 - Final stages | Waiting for Main Roads to complete line marking |
| MRRG - Brady St (A) - Powis St to Tasman | 200,049 | 200,049 | 325,007 | (124,958) | - | 325,007 | Completed | 10 - Completed (over budget) | |
| MRRG - Loftus St NB (A) - Leederville Pde to Vincent St | 247,921 | 247,921 | 237,626 | 10,295 | - | 237,626 | Completed | 9 - Completed (within budget) | MRRG claims submitted |
| MRRG - Loftus St SB (B) - Leederville Pde to Vincent St | 310,500 | 310,500 | 270,689 | 39,811 | - | 270,689 | Completed | 9 - Completed (within budget) | MRRG claims submitted |
| MRRG - Lord St - Harold St to Walcott St | 168,431 | 168,431 | 130,200 | 38,231 | - | 130,200 | Completed | 9 - Completed (within budget) | MRRG claims submitted |
| Fitzgerald St (2) - Newcastle to Carr | 7,970 | 7,970 | 6,171 | 1,799 | - | 6,171 | Completed | 9 - Completed (within budget) | |
| Beaufort St (2) - Bulwer to Lincoln | 9,555 | - | 9,555 | (9,555) | - | 9,555 | Completed | 10 - Completed (over budget) | |
| Beaufort St (1) Fore to Brisbane | - | - | 14,386 | (14,386) | - | 14,386 | Completed | 10 - Completed (over budget) | |
| Oxford St - Richmond to Vincent | - | - | 6,555 | (6,555) | 75,948 | 82,504 | Completed | 9 - Completed (within budget) | |
| Road Maintenance Programs – Local Road Program | | | | | | | | | |
| Annual Local Roads Program - bgt to be split | 173,499 | 173,499 | 1,593 | 171,906 | - | 1,593 | On track | 7 - In progress | |
| LRP - Albert Street – Barnet Street to Charles Street | 152,700 | 152,700 | 4,112 | 148,588 | - | 4,112 | On track | 7 - In progress | |
| LRP - Amy Street - Lake Street to End | - | - | - | - | - | - | On track | 4 - In design | Carry Forward to 24/25 |
| LRP - Barnet Street - Bourke Street to Barnet Place | - | - | 870 | (870) | - | 870 | On track | 7 - In progress | |
| LRP - Barnet Place - Barnet Street to Cul-De-Sac | 33,020 | 33,020 | 22,085 | 10,935 | - | 22,085 | Completed | 9 - Completed (within budget) | |
| LRP - Blake Street - Norham Street to Walcott Street | 100,750 | 100,750 | 82,224 | 18,526 | - | 82,224 | On track | 7 - In progress | |



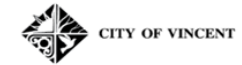
CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2023/24
AS AT 31 MAY 2024

| WO Name | Budget 2024FY (MYBR) | YTD Budget | YTD Actual | YTD Variance | Commitment | TOTAL (YTD Actual + Commitment) | Status | Stage | Commentary |
|--|----------------------|------------|------------|--------------|------------|---------------------------------|-----------|-------------------------------|---|
| LRP - Bondi Street - Cul-De-Sac to Matlock Street | 175,450 | 175,450 | 154,729 | 20,721 | 30,604 | 185,333 | On track | 7 - In progress | |
| LRP - Chamberlain Street - Loftus Street to Pennant Street | 75,195 | 75,195 | 122,920 | (47,725) | 2,565 | 125,485 | On track | 7 - In progress | |
| LRP - Dunedin Street - Woodstock Street to Scarborough Beach Road | 150,825 | 150,825 | 91,983 | 58,842 | 144,484 | 236,466 | On track | 7 - In progress | |
| LRP - Haley Avenue - Bruce Street to Richmond Street | - | - | - | - | - | - | On track | 7 - In progress | |
| LRP - Hardy Street - Howlett Street to Scarborough Beach Road | 71,040 | 71,040 | 20,342 | 50,698 | 5,662 | 26,004 | On track | 7 - In progress | |
| LRP - Howlett Street - Pennant Street to Charles Street | 81,340 | 81,340 | 97,303 | (15,963) | 19,451 | 116,755 | On track | 7 - In progress | |
| LRP - Kadina Street - Barnett Place to Charles Street | 164,191 | 164,191 | 3,632 | 160,559 | 42,800 | 46,432 | On track | 7 - In progress | |
| LRP - Macedonia Place - Albert Street to Cul-De-Sac | 51,750 | 51,750 | 86,393 | (34,643) | - | 86,393 | On track | 7 - In progress | |
| LRP - Melrose Street - Oxford Street to End | 950 | 950 | 950 | - | - | 950 | On track | 7 - In progress | |
| LRP - Pennant Street - Kadina Street to Scarborough Beach Road | 114,261 | 114,261 | 114,769 | (508) | 18,351 | 133,120 | On track | 7 - In progress | |
| LRP - Richmond Street - Oxford Street to Leicester Street | 81,250 | 81,250 | 89,137 | (7,887) | 5,566 | 94,703 | On track | 7 - In progress | |
| LRP - Stuart Street - Fitzgerald Street to Lake Street | 179,660 | 179,660 | 22,772 | 156,888 | 116,174 | 138,946 | On track | 7 - In progress | |
| LRP - Tay Place - Albert Street to Kadina Street | 38,460 | 38,460 | 31,350 | 7,110 | 27,905 | 59,255 | On track | 7 - In progress | |
| LRP - The Boulevard - Britannia Road to Anzac Road | 59,010 | 59,010 | 64,625 | (5,615) | 2,574 | 67,199 | On track | 7 - In progress | |
| LRP - View Street to Alma Road | - | - | - | - | - | - | On track | 7 - In progress | |
| LRP - Stamford Street - Melrose Street to Freeway off Ramp | 41,440 | 41,440 | 41,677 | (237) | 600 | 42,277 | On track | 7 - In progress | |
| Gulldford Rd - Walcott to East Parade | 11,506 | - | 11,506 | (11,506) | - | 11,506 | Completed | 10 - Completed (over budget) | |
| Parks Greening Plan Program | | | | | | | | | |
| Greening plan | 125,000 | 118,750 | 124,091 | (5,341) | 14,750 | 138,842 | On track | 7 - In progress | Works in progress |
| Traffic Management Improvements | | | | | | | | | |
| Britannia Road Improvements | 40,000 | 40,000 | 83 | 39,917 | - | 83 | On track | 4 - In design | |
| Minor Traffic Management Improvements | 150,000 | 100,000 | 91,498 | 8,502 | 22,129 | 113,628 | On track | 7 - In progress | |
| Harold and Lord St Intersection | 22,850 | 22,850 | - | 22,850 | - | - | On track | 3 - In planning | |
| Alma/Claverton Local Area Traffic Management | 421 | 421 | 1,105 | (684) | 7,650 | 8,754 | Completed | 10 - Completed (over budget) | |
| Parks Playground / Exercise Equipment Upgrade & Renewal Program | | | | | | | | | |
| Weld Square - replace basketball backboards | 10,000 | 10,000 | 6,800 | 3,200 | - | 6,800 | Completed | 9 - Completed (within budget) | |
| Kylla Park - soft fall replacement | 60,000 | 60,000 | 59,200 | 800 | - | 59,200 | Completed | 9 - Completed (within budget) | |
| Braithwaite Park - playground and soft fall replac (south) | 150,000 | 150,000 | 64,207 | 85,793 | 94,200 | 158,407 | On track | 7 - In progress | Works in Progress |
| Ellesmere/Matlock St Res - repl playground soft fall | 10,000 | 10,000 | 9,678 | 322 | - | 9,678 | Completed | 9 - Completed (within budget) | |
| Menzies Park - replace playground soft fall | 55,000 | 53,750 | 55,700 | (1,950) | - | 55,700 | Completed | 10 - Completed (over budget) | |
| Ellesmere Street Reserve - replace playground soft fall | 70,000 | 70,000 | 68,540 | 1,460 | - | 68,540 | Completed | 9 - Completed (within budget) | |
| Ellesmere Street Reserve - replace playground shade sails | 18,000 | 18,000 | 13,875 | 4,125 | - | 13,875 | Completed | 9 - Completed (within budget) | |
| Cricket Wicket Renewal Program | 25,000 | 25,000 | 23,140 | 1,860 | - | 23,140 | Completed | 9 - Completed (within budget) | |
| Parks Infrastructure Upgrade & Renewal Program | | | | | | | | | |
| Smith's Lake - resurfacing of boardwalk | 25,000 | 25,000 | 23,727 | 1,274 | - | 23,727 | Completed | 9 - Completed (within budget) | |
| Street / POS furniture renewal - Town Centres | 5,000 | 5,000 | 3,837 | 1,163 | - | 3,837 | On track | 7 - In progress | |
| Hyde Street Reserve - replace Gazebo | 4,920 | 4,920 | 4,920 | - | - | 4,920 | Completed | 9 - Completed (within budget) | |
| Parks Infrastructure Upgrade & Renewal - BBQ provision | 45,000 | 45,000 | 45,169 | (169) | - | 45,169 | Completed | 10 - Completed (over budget) | |
| Hyde Park - Renewal of path lighting poles | 76,000 | 76,000 | 75,910 | 90 | - | 75,910 | Completed | 9 - Completed (within budget) | |
| Accessible City Strategy Implementation Program | | | | | | | | | |
| Wayfinding Implementation Plan - Stage 1 | 71,200 | 71,200 | 65,620 | 5,580 | 5,696 | 71,316 | On track | 7 - In progress | |
| Gully Soak-well and Minor Drainage Improvement Program | | | | | | | | | |
| Mt Hawthorn West Drain Improv - Stage 1 | 40,000 | 40,000 | 40,000 | - | - | 40,000 | On track | 7 - In progress | |
| Gully Soak Well Program | 84,710 | 84,710 | 36,201 | 48,509 | 12,364 | 48,565 | On track | 7 - In progress | |
| Minor Drainage Improvement Program | 550,000 | 550,000 | 281,928 | 268,072 | 7,483 | 289,411 | On track | 7 - In progress | Drainage study to be conducted - approximately 6 months |
| Road Maintenance Programs - State Black Spot | | | | | | | | | |
| State Black Spot Programs scheduled annually | - | - | - | - | - | - | On track | 7 - In progress | |



CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2023/24
AS AT 31 MAY 2024

| WO Name | Budget 2024FY (MYBR) | YTD Budget | YTD Actual | YTD Variance | Commitment | TOTAL (YTD Actual + Commitment) | Status | Stage | Commentary |
|---|----------------------|------------|------------|--------------|------------|---------------------------------|-----------|--|---|
| Blackspot - Fitzgerald/Lawley, West Perth | 64,236 | 64,236 | 10,776 | 53,460 | - | 10,776 | On track | 8 - Final stages | Underspend. Original funding over estimated. |
| Blackspot - Fitzgerald/Forrest, North Perth | 38,400 | 36,690 | 962 | 35,728 | - | 962 | On track | 6 - In external / stakeholder consultation | Funds to be returned, Council report to be drafted. |
| Blackspot - Broome/Wright, Highgate | 248,400 | 248,400 | 26,205 | 222,195 | 3,200 | 29,405 | On track | 4 - In design | WP works progressing. |
| Blackspot - Brady Street & Tasman Street | 80,000 | 80,000 | 32,167 | 47,833 | 64,975 | 97,142 | On track | 4 - In design | |
| William/Forrest - instal traffic island on eastern leg of Forrest St and provide additional STOP sign | - | - | 854 | (854) | 3,457 | 4,311 | Completed | 9 - Completed (within budget) | |
| Road Maintenance Programs – Roads to Recovery | | | | | | | | | |
| Annual Roads to Recovery Program - bgt to be split | 79,682 | (12,160) | - | (12,160) | - | - | On track | 7 - In progress | |
| R2R - Brentham Street - Egina and Raglan | 72,198 | 72,198 | 172,910 | (100,712) | - | 172,910 | On track | 7 - In progress | Works commenced |
| R2R - Egina Street - Scarborough Beach Road to Berryman Street | 87,190 | 87,190 | 175,618 | (88,428) | 1,577 | 177,195 | On track | 7 - In progress | Works commenced |
| R2R - Raglan Road - Hutt to Hyde Street | 86,512 | 86,512 | 60,113 | 26,399 | 49,807 | 109,920 | On track | 7 - In progress | |
| Car Parking Upgrade/Renewal Program | | | | | | | | | |
| Accessibility audits and proposed project implementation | 50,000 | 50,000 | - | 50,000 | - | - | On track | 7 - In progress | |
| Macedonia Place Car Park | 40,000 | 40,000 | 40,006 | (6) | - | 40,006 | Completed | 10 - Completed (over budget) | |
| Access and Inclusion (DAIP) – ACROD Parking Improve Program | 60,000 | 60,000 | - | 60,000 | 49,182 | 49,182 | On track | 7 - In progress | Audit has been completed. Analysing data |
| Minor Capital Improv of City Car Parks (General Provision) | 37,000 | 37,000 | 6,435 | 30,565 | 2,516 | 8,951 | On track | 4 - In design | |
| Public Open Space Strategy Implementation Plan | | | | | | | | | |
| Birdwood Square - Public Toilets | 254,000 | - | 128,275 | (128,275) | 62,508 | 190,783 | On track | 7 - In progress | |
| Public Open Space Strategy Implementation | 30,000 | 30,000 | 21,888 | 8,112 | 4,420 | 26,308 | On track | 7 - In progress | Specific items being purchased/installed as required |
| Parks Lighting Renewal Program | | | | | | | | | |
| Lighting Renewal Program - General Provision | 50,000 | 50,000 | 49,989 | 11 | - | 49,989 | On track | 8 - Final stages | Remaining budget to be used for bollard lighting at Brit Road |
| Community Safety Initiatives | | | | | | | | | |
| Laneway Lighting Program | 120,000 | 120,000 | 104,338 | 15,662 | 12,750 | 117,088 | On track | 7 - In progress | Laneways have been identified and quotes being sought |
| Banks Reserve Master Plan Implementation | | | | | | | | | |
| Walter's Brook Crossing | 213,566 | 100,000 | 6,879 | 93,121 | 132 | 7,011 | On track | 5 - Procurement | Procurement in progress |
| Boardwalk - Interpretation Node | 20,000 | - | 255 | (255) | 295 | 550 | On track | 8 - Final stages | Implementation commencing on site end of May. Final survey |
| Footpath Upgrade and Renewal Program | | | | | | | | | |
| Footpath Upgrade and Renewal Program | 208,092 | 208,092 | 46,188 | 159,904 | 74,919 | 123,107 | On track | 4 - In design | Ongoing works scheduled until end of June. |
| Haynes Street Reserve Development Plan Implementation | | | | | | | | | |
| Haynes St Reserve Development Plan 1 & 2 | 45,000 | 45,000 | 4,773 | 40,227 | 24,258 | 29,031 | On track | 8 - Final stages | Works in progress |
| Rights of Way Rehabilitation Program | | | | | | | | | |
| Rights of Way Rehab Program | 273,338 | 173,000 | 274,018 | (101,018) | 1,116 | 275,134 | On track | 8 - Final stages | Ongoing works |
| Parks Eco-Zoning Program | | | | | | | | | |
| Blackford Street Reserve - Eco-zoning | 10,000 | 10,000 | 9,821 | 179 | 133 | 9,955 | On track | 8 - Final stages | Installation dates to be determined |
| Charles Veryard Reserve - Eco-zoning | 1,404 | 1,404 | 2,513 | (1,109) | - | 2,513 | Completed | 10 - Completed (over budget) | 23FY carried forward project - Completed. |
| Parks Pathways Renewal Program | | | | | | | | | |
| Tony Di Scerni Pathway - re-asphalt existing bitumen pathways | 100,000 | 100,000 | 79,436 | 20,564 | - | 79,436 | Completed | 9 - Completed (within budget) | |
| Car Parking Upgrade/Renewal Program | | | | | | | | | |
| HBV Stadium Car Park | 49,250 | 49,250 | 2,679 | 46,571 | 11,541 | 14,220 | On track | 4 - In design | Overlay will be done after FIFA Women's World Cup. |
| Bus Shelter Replacement and Renewal Program | | | | | | | | | |
| Bus Shelters - Replace & Upgrade | 40,000 | 40,000 | 19,552 | 20,448 | - | 19,552 | On track | 4 - In design | To refer to Bus Shelter Program. Various Works |
| Parks Playground / Exercise Equipment Upgrade & Renewal Program | | | | | | | | | |
| Ivy Park - upgrade/repl playground equipment | 89,934 | 89,934 | 90,187 | (253) | - | 90,187 | Completed | 10 - Completed (over budget) | |
| Lynton St Res - Renew/rep playground equipment | 79,932 | 79,932 | 80,000 | (68) | - | 80,000 | Completed | 10 - Completed (over budget) | |
| Charles Veryard Res - Replac playground | 59,904 | 59,904 | 60,085 | (181) | - | 60,085 | Completed | 10 - Completed (over budget) | |



CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2023/24
AS AT 31 MAY 2024

| WO Name | Budget 2024FY (MYBR) | YTD Budget | YTD Actual | YTD Variance | Commitment | TOTAL (YTD Actual + Commitment) | Status | Stage | Commentary |
|---|-------------------------------|------------------------------|------------------------------|-----------------------------------|------------------|---------------------------------------|----------|--------------------------|-------------------------------|
| Street Lighting Renewal Program | | | | | | | | | |
| Skate Space at Britannia Reserve | | | | | | | | | |
| Mt Hawt Skate Park - Youth Skate Facility (Election Commitment) | 386,353 | 311,353 | 9,650 | 301,703 | 265,252 | 274,902 | On track | 7 - In progress | |
| North Perth Town Centre Place Plan | | | | | | | | | |
| Litis Stadium | | | | | | | | | |
| Litis Stadium Floodlights | 10,000 | - | - | - | 12,218 | 12,218 | On track | 4 - In design | |
| Bicycle Network | | | | | | | | | |
| Bicycle Network - Travel Smart Actions | 11,000 | 10,500 | 525 | 9,975 | - | 525 | On track | 2 - Scope being prepared | |
| Bicycle Network | 170,430 | 150,000 | 143,585 | 6,415 | - | 143,585 | On track | 4 - In design | Scope and modelling conducted |
| Infrastructure Assets Total | 9,574,919 | 8,455,285 | 5,633,150 | 2,822,135 | 2,010,271 | 7,643,421 | | | |
| Grand Total | 19,437,201 | 16,603,934 | 11,576,413 | 5,027,521 | 5,545,698 | 17,122,112 | | | |
| Summary | Budget MYBR \$ | YTD Budget \$ | YTD Actual \$ | Remaining Budget % | | | | | |
| Land and Buildings | 5,400,555 | 4,302,241 | 3,668,556 | 32.07% | | | | | |
| Furniture and Equipment | 979,576 | 809,021 | 584,922 | 40.29% | | | | | |
| Plant and Equipment | 3,482,151 | 3,037,387 | 1,689,785 | 51.47% | | | | | |
| Infrastructure Assets | 9,574,919 | 8,455,285 | 5,633,150 | 41.17% | | | | | |
| Total | 19,437,201 | 16,603,934 | 11,576,413 | 40.44% | | | | | |
| Funding | Budget MYBR \$ | YTD Budget \$ | YTD Actual \$ | Remaining Budget % | | | | | |
| Own Source Funding - Municipal | 8,571,871 | 7,665,020 | 5,974,324 | 30.3% | | | | | |
| Cash Backed Reserves | 5,711,943 | 5,076,979 | 3,779,124 | 33.8% | | | | | |
| Capital Grants, Contributions and Loans | 4,098,044 | 2,931,130 | 1,582,063 | 61.4% | | | | | |
| Other (Disposals/Trade In) | 1,055,343 | 930,805 | 240,902 | 77.2% | | | | | |
| Total | 19,437,201 | 16,603,934 | 11,576,413 | 40.44% | | | | | |

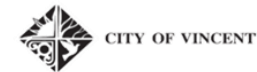


CITY OF VINCENT

CITY OF VINCENT
NOTE 6 - CASH BACKED RESERVES
AS AT 31 MAY 2024

| Reserve Particulars | Budget Opening Balance 1/07/2023 \$ | Actual Opening Balance 1/07/2023 \$ | Budget Transfers to Reserve 31/05/2024 \$ | YTD Actual Transfers to Reserve 31/05/2024 \$ | Budget Interest Earned 31/05/2024 \$ | YTD Actual Interest Earned 31/05/2024 \$ | Budget Transfers from Reserve 31/05/2024 \$ | YTD Actual Transfers from Reserve 31/05/2024 \$ | Budget Closing Balance 31/05/2024 \$ | Actual Closing Balance 31/05/2024 \$ |
|--|---|---|---|---|--|--|---|---|--|--|
| Asset Sustainability Reserve | 7,263,819 | 7,263,819 | 2,840,561 | 3,826,186 | 262,076 | 286,994 | (4,099,799) | (3,364,662) | 6,266,657 | 8,012,334 |
| Beatty Park Leisure Centre Reserve | 311,189 | 311,189 | 0 | 0 | 9,364 | 10,255 | (77,913) | (69,492) | 242,640 | 251,952 |
| Cash in Lieu Parking Reserve | 1,297,503 | 1,297,503 | 4,129 | 15,897 | 18,366 | 20,113 | (470,102) | (311,813) | 849,896 | 1,021,700 |
| Hyde Park Lake Reserve | 167,069 | 167,069 | 0 | 0 | 6,958 | 7,620 | 0 | 0 | 174,027 | 174,689 |
| Land and Building Acquisition Reserve | 307,816 | 307,816 | 0 | 0 | 12,906 | 14,134 | 0 | 0 | 320,722 | 321,950 |
| Leederville Oval Reserve | 71,705 | 71,705 | 0 | 0 | 3,007 | 3,292 | 0 | 0 | 74,712 | 74,997 |
| Loftus Community Centre Reserve | 142,550 | 142,550 | 0 | 0 | 5,917 | 6,480 | 0 | 0 | 148,467 | 149,030 |
| Loftus Recreation Centre Reserve | 274,392 | 274,392 | 52,600 | 62,972 | 12,476 | 13,662 | 0 | 0 | 339,468 | 351,026 |
| Office Building Reserve - 246 Vincent Street | 205,855 | 205,855 | 0 | 0 | 8,908 | 9,755 | 0 | 0 | 214,763 | 215,610 |
| Parking Facility Reserve | 109,375 | 109,375 | 0 | 0 | 4,586 | 5,022 | 0 | 0 | 113,961 | 114,397 |
| Percentage For Public Art Reserve | 284,947 | 284,947 | 84,401 | 85,508 | 1,968 | 2,156 | (150,000) | (27,718) | 221,316 | 344,892 |
| Plant and Equipment Reserve | 131 | 131 | 0 | 0 | 6 | 6 | 0 | 0 | 137 | 137 |
| POS reserve - General | 581,457 | 581,457 | 700,197 | 782,195 | 58,902 | 64,503 | (25,000) | (667) | 1,315,556 | 1,427,488 |
| POS reserve - Haynes Street | 87,328 | 87,328 | 36,466 | 37,141 | 1,198 | 1,312 | (45,000) | (4,772) | 79,992 | 121,008 |
| State Gymnastics Centre Reserve | 131,853 | 131,853 | 8,467 | 11,909 | 5,976 | 6,544 | 0 | 0 | 146,296 | 150,306 |
| Strategic Waste Management Reserve | 30,089 | 30,089 | 204,810 | 228,176 | 10,911 | 11,948 | 0 | 0 | 245,810 | 270,213 |
| Tamala Park Land Sales Reserve | 3,271,415 | 3,271,415 | 1,411,271 | 1,250,000 | 207,126 | 226,820 | 0 | 0 | 4,889,812 | 4,748,235 |
| Underground Power Reserve | 2,426,976 | 2,426,976 | 0 | 0 | 102,681 | 112,444 | 0 | 0 | 2,529,657 | 2,539,420 |
| Waste Management Plant and Equipment Reserve | 228,176 | 228,176 | 0 | 0 | 0 | 0 | (209,165) | (228,176) | 19,011 | 0 |
| | 17,193,645 | 17,193,645 | 5,342,901 | 6,299,984 | 733,333 | 803,059 | (5,076,979) | (4,007,300) | 18,192,901 | 20,289,386 |

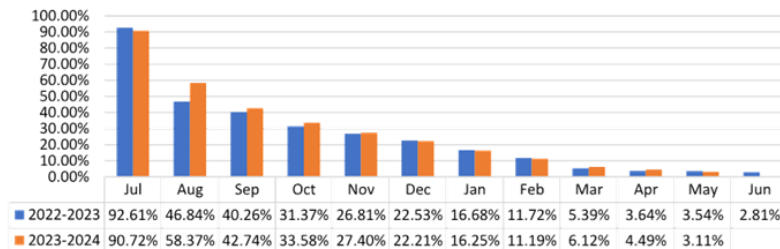
CITY OF VINCENT
NOTE 7 - RECEIVABLES (RATING & OTHER DEBTORS)
FOR THE MONTH ENDED 31 MAY 2024



Rates Outstanding

| | Total |
|-----------------------------------|-------------------|
| Balance from Previous Year | 725,099 |
| Rates Levied - Initial | 42,045,635 |
| Rates Levied - Interims | 377,260 |
| Rates Waived | (119,626) |
| Non Payment Penalties | 591,657 |
| Other Rates Revenue | 179,337 |
| Total Rates Collectable | 43,799,362 |
| Outstanding Rates | 1,336,400 |
| ESL Debtors | 149,375 |
| Pensioner Rebates Not Yet Claimed | 453,708 |
| ESL Rebates Not Yet Claimed | 15,569 |
| Deferred Rates Debtors | (141,098) |
| Current Rates Outstanding | 1,813,955 |

Percentages of Outstanding Collectable Rates Debtors 2023-2024



Receivable - Other Debtors

DESCRIPTION

| | 30 Days | 60 Days | 90 Days | OVER 90 DAYS | BALANCE |
|---|----------------|----------------|------------------|----------------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| DEBTOR CONTROL - HEALTH LICENCES | 1,650 | 208 | 60 | 121,864 | 123,782 |
| DEBTOR CONTROL - CASH IN LIEU CAR PARKING | 0 | (7,143) | 0 | 185,034 | 177,890 |
| DEBTOR CONTROL - PROPERTY INCOME | 96,350 | 12,469 | 1,596 | (7,725) | 102,691 |
| DEBTOR CONTROL - RECOVERABLE WORKS | 1,370 | 0 | 0 | (440) | 930 |
| DEBTOR CONTROL - OTHER | 15,674 | 14,003 | 405 | 68,313 | 98,395 |
| DEBTOR CONTROL - PLANNING SERVICES FEES | 0 | 0 | 92 | 497 | 589 |
| DEBTOR CONTROL - GST | (189,899) | 33,214 | 2,109,399 | (3) | 1,952,711 |
| DEBTOR CONTROL - INFRINGEMENT | 238,860 | 115,056 | 82,934 | 870,323 | 1,307,173 |
| PROVISION FOR DOUBTFUL DEBT (CURRENT) | 0 | 0 | 0 | (298,777) | (298,777) |
| IMPAIRMENT OF RECEIVABLES | 0 | 0 | 0 | (207,793) | (207,793) |
| TOTAL DEBTORS OUTSTANDING AS AT 31/10/2023 | 164,005 | 167,806 | 2,194,488 | 731,292 | 3,257,590 |
| | 5.0% | 5.2% | 67.4% | 22.4% | 100.0% |
| ACCRUED INCOME | | | | | 147,767 |
| ACCRUED INTEREST | | | | | 842,631 |
| PREPAYMENTS | | | | | 599,414 |
| TOTAL TRADE AND OTHER RECEIVABLES | | | | | 4,847,402 |

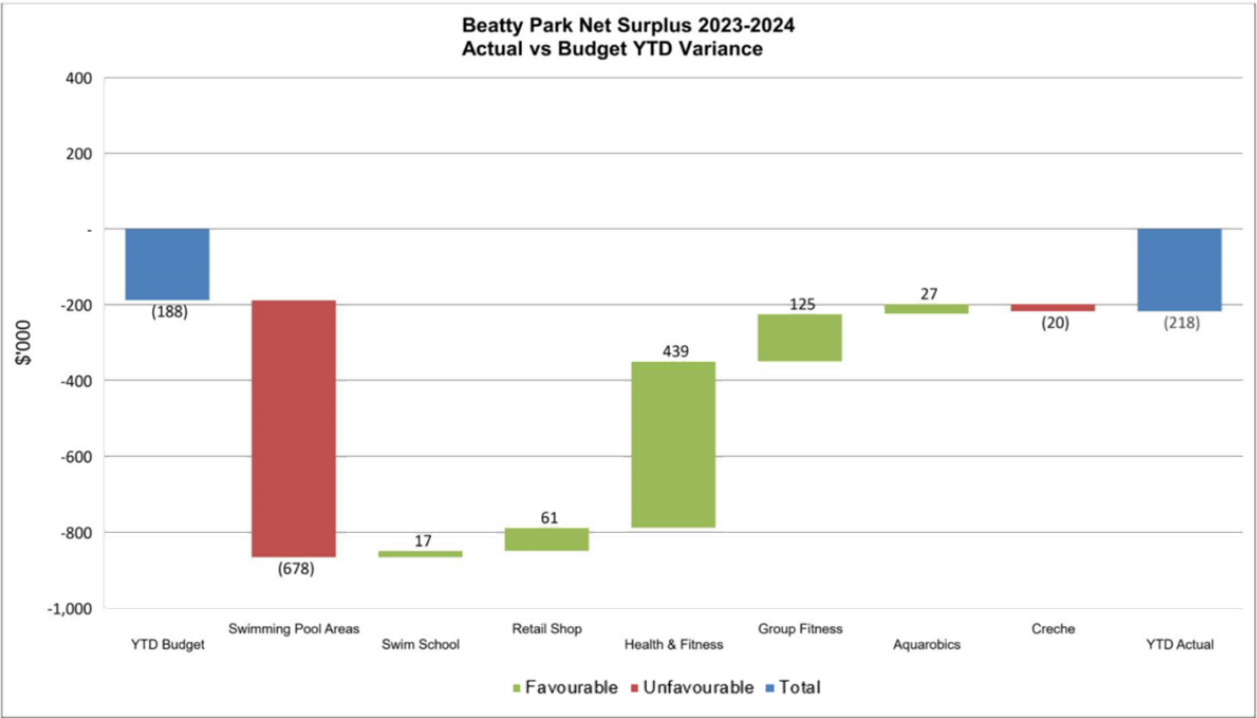


CITY OF VINCENT

CITY OF VINCENT
NOTE 8 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION
AS AT 31 MAY 2024

| | Original Budget | YTD Budget | YTD Actuals | YTD Actuals | Month Actuals | Month Actuals |
|------------------------------------|------------------|------------------|------------------|------------------|----------------|-----------------|
| | 2023/24 | May-24 | May-24 | May-23 | May-24 | May-23 |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>ADMINISTRATION</u> | | | | | | |
| Revenue | 0 | 0 | 0 | (837,808) | (64,117) | (58,309) |
| Expenditure | 0 | 0 | 0 | 837,808 | 64,117 | 58,309 |
| Surplus/(Deficit) | 0 | 0 | 0 | 0 | 0 | (0) |
| <u>SWIMMING POOLS AREA</u> | | | | | | |
| Revenue | 2,736,002 | 2,873,903 | 2,963,575 | 2,773,389 | 231,620 | 219,293 |
| Expenditure | (4,953,742) | (4,459,158) | (5,226,720) | (4,625,437) | (477,060) | (444,661) |
| Surplus/(Deficit) | (2,217,740) | (1,585,255) | (2,263,145) | (1,852,048) | (245,441) | (225,367) |
| <u>SWIM SCHOOL</u> | | | | | | |
| Revenue | 2,183,429 | 2,015,557 | 2,152,442 | 1,863,690 | 264,223 | 179,235 |
| Expenditure | (1,605,492) | (1,409,995) | (1,529,986) | (1,234,653) | (142,482) | (127,270) |
| Surplus/(Deficit) | 577,937 | 605,562 | 622,456 | 629,037 | 121,740 | 51,965 |
| <u>RETAIL SHOP</u> | | | | | | |
| Revenue | 726,465 | 694,014 | 675,557 | 636,479 | 39,795 | 41,514 |
| Expenditure | (591,435) | (546,238) | (466,918) | (489,429) | (5,625) | (31,200) |
| Surplus/(Deficit) | 135,030 | 147,776 | 208,638 | 147,050 | 34,169 | 10,314 |
| <u>HEALTH & FITNESS</u> | | | | | | |
| Revenue | 2,226,563 | 2,027,131 | 2,693,883 | 2,344,440 | 255,563 | 221,688 |
| Expenditure | (1,445,050) | (1,296,355) | (1,524,394) | (1,277,944) | (139,979) | (115,537) |
| Surplus/(Deficit) | 781,513 | 730,776 | 1,169,489 | 1,066,496 | 115,584 | 106,151 |
| <u>GROUP FITNESS</u> | | | | | | |
| Revenue | 776,120 | 704,358 | 915,315 | 819,746 | 86,279 | 77,376 |
| Expenditure | (739,834) | (667,530) | (753,893) | (709,842) | (83,905) | (66,543) |
| Surplus/(Deficit) | 36,286 | 36,828 | 161,423 | 109,904 | 2,374 | 10,832 |
| <u>AQUAROBICS</u> | | | | | | |
| Revenue | 312,689 | 297,520 | 368,029 | 338,800 | 34,239 | 30,993 |
| Expenditure | (191,528) | (172,576) | (216,198) | (197,660) | (18,371) | (17,902) |
| Surplus/(Deficit) | 121,161 | 124,944 | 151,831 | 141,140 | 15,867 | 13,091 |
| <u>CRECHE</u> | | | | | | |
| Revenue | 87,387 | 92,624 | 100,009 | 84,353 | 9,197 | 7,961 |
| Expenditure | (383,170) | (341,401) | (368,325) | (315,021) | (33,009) | (29,718) |
| Surplus/(Deficit) | (295,783) | (248,777) | (268,316) | (230,668) | (23,812) | (21,757) |
| Net Surplus/(Deficit) | (861,596) | (188,146) | (217,624) | 10,865 | 20,482 | (54,793) |
| Less: Depreciation | (1,695,004) | (1,512,343) | (1,557,928) | (1,130,444) | (142,947) | (109,712) |
| Surplus/(Deficit) | 833,408 | 1,324,197 | 1,340,304 | 1,141,309 | 163,429 | 54,919 |

CITY OF VINCENT
NOTE 8 - STATEMENT OF FINANCIAL ACTIVITY
BY SERVICE - GRAPH
AS AT 31 MAY 2024



11.2 AUTHORISATION OF EXPENDITURE FOR THE PERIOD 01 MAY 2024 TO 31 MAY 2024

- Attachments:
1. May 2024 Payments by EFT and Payroll
 2. May 2024 - Payments by Direct Debit
 3. May 2024 - Payments by Cheques
 4. May 2024 Payments Fuel cards

Recommendation:

That Council RECEIVES the list of accounts paid under delegated authority for the period 1 May 2024 to 31 May 2024 as detailed in Attachments 1, 2 and 3 as summarised below:

| | | |
|---------------------------------------|-------------|----------------------|
| EFT payments, including payroll | | \$8,068,989.9 |
| Cheques | 82771-82773 | \$900.3 |
| Direct debits, including credit cards | | \$121,492.6 |
| Total payments for May 2024 | | \$8,191,382.8 |

PURPOSE OF REPORT:

To present to Council the list of expenditure and accounts paid for the period 1 May 2024 to 31 May 2024.

DELEGATION:

Regulation 13(1) and (3) of the *Local Government (Financial Management) Regulations 1996* requires that a list of accounts A list prepared under sub regulation (1) is to be presented to Council at the next ordinary meeting of Council after the list is prepared.

BACKGROUND:

Council has delegated to the Chief Executive Officer (Delegation No. 2.2.18) the power to make payments from the City's Municipal and Trust funds.

In accordance with *Regulation 13(1)* of the *Local Government (Financial Management) Regulations 1996* a list of accounts paid by the Chief Executive Officer is to be provided to Council, where such delegation is made.

The list of accounts paid must be recorded in the minutes of the Council Meeting.

DETAILS:

The Schedule of Accounts paid for the period 1 May 2024 to 31 May 2024, covers the following:

| FUND | CHEQUE NUMBERS/ BATCH NUMBER | AMOUNT |
|--|---------------------------------|-----------------------|
| Municipal Account (Attachment 1, 2 and 3) | | |
| EFT Payments | 3064-3076 | \$6,541,705.54 |
| Payroll by Direct Credit | May 2024 | \$1,527,284.38 |
| Sub Total | | \$8,068,989.92 |
| Cheques | | |
| Cheques | 82771-82773 | \$900.30 |
| Sub Total | | \$900.30 |

Direct Debits (including Credit Cards)

| | |
|--------------------|---------------------|
| Lease Fees | \$21,017.53 |
| Loan Repayments | \$60,916.88 |
| Bank Charges – CBA | \$26,852.71 |
| Credit Cards | \$12,705.51 |
| Sub Total | \$121,492.63 |

Total Payments **\$8,191,382.85**

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

Regulation 12(1) and (2) of the *Local Government (Financial Management) Regulations 1996*:

“12. Payments from municipal fund or trust fund, restrictions on making

(1) A payment may only be made from the municipal fund or the trust fund —

- if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or*
- otherwise, if the payment is authorised in advance by a resolution of Council.*

(2) Council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to Council.”

Regulation 13(1) and (3) of the *Local Government (Financial Management) Regulations 1996*:

“13. Lists of Accounts

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

- the payee’s name;*
- the amount of the payment;*
- the date of the payment; and*
- sufficient information to identify the transaction.*

(2) A list prepared under sub regulation (1) is to be —

- presented to Council at the next ordinary meeting of Council after the list is prepared; and*
- recorded in the minutes of that meeting.”*

RISK MANAGEMENT IMPLICATIONS

Low: Management systems are in place that establish satisfactory controls, supported by the internal and external audit functions. Financial reporting to Council increases transparency and accountability.

STRATEGIC IMPLICATIONS:

This is in keeping with the City’s *Strategic Community Plan 2022-2032*:

Innovative and Accountable

Our resources and assets are planned and managed in an efficient and sustainable manner.

Our community is aware of what we are doing and how we are meeting our goals.

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

Expenditure covered in this report includes various projects, programs, services and initiatives that contribute to protecting/enhancing the City's built and natural environment and to improving resource efficiency.

PUBLIC HEALTH IMPLICATIONS:

Expenditure covered in this report includes various projects, programs and services that contribute to the priority health outcomes within the City's *Public Health Plan 2020-2025*.

FINANCIAL/BUDGET IMPLICATIONS:

All municipal fund expenditure included in the list of payments is in accordance with Council's annual budget.

| Authorisation of Expenditure for the Period May 2024 Payment by EFT and Payroll (Payee A-Z) | | | |
|--|--------------------------------|--|---------------|
| Payment Date | Payee | DESCRIPTION | AMOUNT |
| 10/05/2024 | A Plus Training Solutions Pty | Staff training - Chainsaw Course | \$ 825.00 |
| 10/05/2024 | A Team Printing Pty Ltd | Printing services : Beatty Park | \$ 1,938.20 |
| 24/05/2024 | AAAC Towing Pty Ltd | Hire of truck for pickup at Brewer and Peir St | \$ 907.50 |
| 10/05/2024 | Aaron Luke Dollas | Reimburse 50% Heritage assistance fund | \$ 1,317.50 |
| 10/05/2024 | ACR No1 Pty Ltd t/as Melville | Service and Repair vehicle | \$ 419.00 |
| 24/05/2024 | Acurix Networks Pty Ltd | Leederville wifi services - May24 | \$ 1,503.70 |
| 10/05/2024 | Adam Cruickshank | Artwork storage facility fees | \$ 1,100.00 |
| 24/05/2024 | Adam Cruickshank | Artwork storage 28/03 - 25/04 Roper St Studio | \$ 1,540.00 |
| 24/05/2024 | Adam Cruickshank | Artwork storage to 24/05 | \$ 1,540.00 |
| 24/05/2024 | Adam Cruickshank | Monthly artwork storage Cruickshank Design Studio | \$ 1,540.00 |
| 24/05/2024 | Adam Cruickshank | Transport of artwork from Titan to Roper St | \$ 1,207.80 |
| 10/05/2024 | Adelphi Tailoring Company | Uniform supplies | \$ 242.00 |
| 24/05/2024 | Adelphi Tailoring Company | Uniform supplies | \$ 141.92 |
| 24/05/2024 | Adelphi Tailoring Company | Uniform supplies | \$ 44.00 |
| 24/05/2024 | ADR CO PTY LTD | E-Permits Development Stage 2 | \$ 9,075.00 |
| 24/05/2024 | ADR CO PTY LTD | ADR/Aero Ranger Integration & Developmen | \$ 6,897.00 |
| 24/05/2024 | ADR CO PTY LTD | ADR Monthly support TicketOr2 Licensing | \$ 4,729.16 |
| 24/05/2024 | Advancetag Pty Ltd | Service Repairs | \$ 192.50 |
| 28/05/2024 | Advancetag Pty Ltd | Shell Tag Detacher | \$ 104.50 |
| 10/05/2024 | Afgr Equipment Australia Pty | Service and Repairs | \$ 451.18 |
| 24/05/2024 | AJ & MM Blott | Refund of part pool membership | \$ 491.89 |
| 10/05/2024 | Alchemy Saunas Pty Ltd | Sauna monthly rental - April 2024 | \$ 2,860.00 |
| 10/05/2024 | Alerton Australia | Maintenance contract - January 2024 | \$ 1,919.96 |
| 10/05/2024 | Alerton Australia | Maintenance contract - February 2024 | \$ 1,919.96 |
| 10/05/2024 | Alerton Australia | Maintenance contract - March 2024 | \$ 1,919.96 |
| 28/05/2024 | Alerton Australia | Maintenance contract - April 2024 | \$ 1,919.96 |
| 15/05/2024 | Alexandra Castle | Meeting attendance fee- May 2024 | \$ 2,014.17 |
| 15/05/2024 | Alexandra Castle | Deputy Mayor allowance fee- May 2024 | \$ 1,373.23 |
| 10/05/2024 | Alinta Sales Pty Ltd | Gas Supplies : Mt Hawthorn Community Centre & North Perth Town Hall | \$ 312.00 |
| 24/05/2024 | Alinta Sales Pty Ltd | Gas supplies : 244 Vincent St 16.01.24 to 16.04.24 | \$ 40.15 |
| 28/05/2024 | Alinta Sales Pty Ltd | Fuel reimbursement fee P1297 | \$ 702.45 |
| 15/05/2024 | Alison Xamon | Mayor allowance fee - May 2024 | \$ 5,492.92 |
| 15/05/2024 | Alison Xamon | Meeting attendance fee - May 2024 | \$ 2,700.83 |
| 24/05/2024 | Allstate Kerbing | Kerbing Services - Dunedin St and Woodst | \$ 27,648.06 |
| 24/05/2024 | Allstate Kerbing | Kerbing Services - various locations | \$ 7,488.36 |
| 10/05/2024 | ALS Library Services Pty Ltd | Purchase of library books | \$ 2,121.51 |
| 24/05/2024 | ALS Library Services Pty Ltd | Purchase of library books | \$ 415.96 |
| 10/05/2024 | AlSCO Pty Ltd | Air freshner supplies 14.03.24 - 09.05.2 | \$ 71.65 |
| 24/05/2024 | AlSCO Pty Ltd | Monthly mat changeover | \$ 1,017.06 |
| 10/05/2024 | Altus Planning Pty Ltd | SAT Representation - 334-336 Beaufort St | \$ 18,906.25 |
| 10/05/2024 | Ampol Australia Petroleum Pty | Fuel & Oil - April 2024 | \$ 26,397.81 |
| 10/05/2024 | AMS Technology Group Pty Ltd | Air handling - Air con and plant room | \$ 5,063.66 |
| 10/05/2024 | AMS Technology Group Pty Ltd | Air handling - Air con and plant room | \$ 5,063.66 |
| 10/05/2024 | Amy Fink | Fitness instructor fee | \$ 138.60 |
| 10/05/2024 | Andrew King | Rates Refund | \$ 275.00 |
| 10/05/2024 | Anna Cappelletta | Fitness instructor fee | \$ 1,840.00 |
| 24/05/2024 | Anna Cappelletta | Fitness instructor fee | \$ 1,880.00 |
| 28/05/2024 | Anna Cappelletta | Fitness instructor fee | \$ 1,680.00 |
| 10/05/2024 | Anthea Auld | Anzac Day Photography | \$ 500.00 |
| 24/05/2024 | AO Lets Go Poster Distribution | Printing services - Shortcut Lane Pop up | \$ 1,254.00 |
| 24/05/2024 | Apac Aid Incorporated | Supply of plants | \$ 412.40 |
| 10/05/2024 | APARC Pty Ltd | Maintenance of 173 parking meters | \$ 57,761.53 |
| 10/05/2024 | APARC Pty Ltd | Payment of Ticket roll = 200 | \$ 16,222.80 |
| 10/05/2024 | APARC Pty Ltd | Credit card test transactions - March 2024 | \$ 11,696.07 |
| 10/05/2024 | APARC Pty Ltd | Sensors maintenance - March 2024 | \$ 1,025.64 |
| 24/05/2024 | APARC Pty Ltd | Maintenance of 173 parking meters Apr24 | \$ 46,162.16 |
| 24/05/2024 | APARC Pty Ltd | Credit Card Transactions - via Till payments | \$ 10,986.15 |
| 24/05/2024 | APARC Pty Ltd | Sensors maintenance - Mar 2024 | \$ 1,025.64 |
| 24/05/2024 | APARC Pty Ltd | Credit card test transactions - April 2023 | \$ 4.10 |
| 28/05/2024 | APOD Pty Ltd | Aquatic changerooms refurbishment - BPLC | \$ 18,073.00 |
| 28/05/2024 | APOD Pty Ltd | Changeroom Renewal - Litis Stadium | \$ 7,596.78 |
| 10/05/2024 | Aquatic Services WA Pty Ltd | Repair filter number 2 indoor pool & Repair laterals in filter 3 indoor pool | \$ 31,807.16 |
| 10/05/2024 | Aquatic Services WA Pty Ltd | Supply & install recirculation pump 50M | \$ 7,691.64 |
| 10/05/2024 | Arbor Consulting | Arboricultural services - various locati | \$ 99.00 |
| 24/05/2024 | Arbor Consulting | Arboricultural services Bentham Reserve | \$ 693.00 |
| 24/05/2024 | Arbor Consulting | Arboricultural services Leederville CHC | \$ 198.00 |

| | | | |
|------------|--------------------------------|--|---------------|
| 24/05/2024 | Arup Australia Services Pty Lt | Consultancy services - North Perth Traffic | \$ 34,364.00 |
| 15/05/2024 | Ashlee La Fontaine | Meeting attendance fee - May 2024 | \$ 2,014.17 |
| 15/05/2024 | Ashley Wallace | Meeting attendance fee- May 2024 | \$ 2,014.17 |
| 10/05/2024 | ASPECT Studios Pty Ltd | DRP advice | \$ 440.00 |
| 10/05/2024 | Asphaltech Pty Ltd | Asphalt Supplies | \$ 141,335.94 |
| 24/05/2024 | Asphaltech Pty Ltd | Asphalt Supplies | \$ 321,262.58 |
| 28/05/2024 | Asphaltech Pty Ltd | Asphalt Supplies | \$ 81,191.04 |
| 24/05/2024 | ATI-Mirage Training and Busine | Microsoft Excel Training | \$ 774.00 |
| 28/05/2024 | Auscontact Association Limited | Contact Centre training | \$ 500.00 |
| 28/05/2024 | Auscontact Association Limited | Annual membership renewal 01.06.24 to 31.05.25 | \$ 450.00 |
| 10/05/2024 | Australia Post | Postage charges April 2024 | \$ 6,630.62 |
| 24/05/2024 | Australia Post | Commission charges - Apr24 | \$ 87.73 |
| 10/05/2024 | Australian HVAC Services | Air-conditioning maintenance - Admin | \$ 3,520.14 |
| 10/05/2024 | Australian HVAC Services | Air-conditioning maintenance - Depot | \$ 1,133.55 |
| 24/05/2024 | Australian HVAC Services | Air-conditioning maintenance - various locations | \$ 2,592.46 |
| 10/05/2024 | Australian Institute of Landsc | Online course healing and therapeutic landscapes | \$ 330.00 |
| 15/05/2024 | Australian Services Union | Payroll deductions | \$ 159.00 |
| 28/05/2024 | Australian Services Union | Payroll deductions | \$ 159.00 |
| 15/05/2024 | Australian Taxation Department | Payroll deductions | \$ 240,572.00 |
| 16/05/2024 | Australian Taxation Department | Fringe Benefit tax 01.04.23 to 31.03.24 | \$ 2,567.58 |
| 28/05/2024 | Australian Taxation Department | Payroll deductions | \$ 249,214.00 |
| 10/05/2024 | BAFC Settlements SA Trust Acco | Rates Refund | \$ 57.44 |
| 24/05/2024 | Baileys Living Pty Ltd | Refund of infrastructure bond | \$ 2,000.00 |
| 10/05/2024 | Balcatta Mowers & Chainsaws Pt | Supply of gardening equipment | \$ 1,014.00 |
| 24/05/2024 | Balcatta Mowers & Chainsaws Pt | Supply of gardening equipment | \$ 471.00 |
| 10/05/2024 | BCA Consultants | Consultancy services - BPLC Power Review | \$ 1,672.00 |
| 10/05/2024 | Benara Nurseries | Supply of plants | \$ 3,106.40 |
| 24/05/2024 | Benara Nurseries | Supply of plants | \$ 1,923.02 |
| 10/05/2024 | Bing Technologies Pty Ltd | Printing and photocopying - 02.04.24 to 14.04.24 | \$ 10,031.05 |
| 10/05/2024 | Bing Technologies Pty Ltd | Printing and photocopying - 15.03.24 to 31.03.24 | \$ 4,056.56 |
| 24/05/2024 | Bing Technologies Pty Ltd | Printing and photocopying services April 24 | \$ 6,020.65 |
| 10/05/2024 | Blackwoods Atkins | Hardware supplies | \$ 620.25 |
| 24/05/2024 | Blackwoods Atkins | 240l bin liners - Precinct | \$ 612.15 |
| 10/05/2024 | Bladerunner Trust | Bobcat Hire | \$ 4,240.50 |
| 28/05/2024 | Bladerunner Trust | Bobcat Hire | \$ 13,805.00 |
| 24/05/2024 | Blue Heeler Trading | Uniform supplies | \$ 531.96 |
| 10/05/2024 | Boc Gases Australia Limited | Supply co2 beverage | \$ 1,422.90 |
| 24/05/2024 | Boc Gases Australia Limited | Supply 1st aid medical oxygen | \$ 113.78 |
| 10/05/2024 | Boomerang | Inspection & repairs to basketball fittings | \$ 8,450.00 |
| 10/05/2024 | Boral Construction Materials G | Supply of concrete | \$ 1,615.58 |
| 24/05/2024 | Bowers Pty Ltd | Digitisation artwork services | \$ 50.00 |
| 24/05/2024 | Boyan Electrical Services | Electrical services - Newcastle ST Media | \$ 880.00 |
| 28/05/2024 | Boyan Electrical Services | Electrical services 197 Loftus st | \$ 749.10 |
| 28/05/2024 | BPA Consultants Pty Ltd | Robertson Park - Civil Works Inspections | \$ 440.00 |
| 28/05/2024 | BPA Consultants Pty Ltd | Robertson Park - Contract Administration | \$ 165.00 |
| 10/05/2024 | Bredideca | Investigation for battery charging issue | \$ 297.00 |
| 10/05/2024 | Bredideca | Purchase of bags for vaccum | \$ 40.70 |
| 10/05/2024 | Brendan & Jody Mahoney | Rates Refund | \$ 413.86 |
| 10/05/2024 | Bridgestone Australia Ltd | Tyre repairs and maintenance | \$ 2,937.15 |
| 24/05/2024 | Bridgestone Australia Ltd | Service and Repairs | \$ 27.94 |
| 24/05/2024 | Brightstar Mobile | S21 Ultra Mobile Phone cases | \$ 421.20 |
| 10/05/2024 | Briskleen Supplies | Supply Toiletry and Cleaning Supplies BP | \$ 1,483.16 |
| 24/05/2024 | Briskleen Supplies | Supply Toiletry and Cleaning Supplies BPLC | \$ 2,626.45 |
| 24/05/2024 | Briskleen Supplies | Monthly changeover of sanitary & nappy bins BPLC | \$ 1,286.49 |
| 28/05/2024 | Briskleen Supplies | Supply Toiletry and Cleaning Supplies BPLC | \$ 2,525.81 |
| 28/05/2024 | Bronte Miltrup | Refund for 2 combination locks | \$ 23.58 |
| 10/05/2024 | Building and Construction Indu | Levy collection 01.04.24 to 30.04.24 | \$ 6,685.88 |
| 10/05/2024 | Bunnings Group Limited | Hardware supplies | \$ 1,296.38 |
| 24/05/2024 | Bunnings Group Limited | Hardware supplies | \$ 707.64 |
| 10/05/2024 | C Campbell-Fraser | Refund of part dog registration fee | \$ 150.00 |
| 10/05/2024 | C Montgomery | Refund of part dog registration fee | \$ 150.00 |
| 10/05/2024 | c2pr Group Pty Ltd | Ad hoc consultancy April 2024 | \$ 2,480.50 |
| 24/05/2024 | CA AND PR CHARLESTON | Printing services - Shortcut Lane Truss | \$ 3,212.00 |
| 24/05/2024 | CA AND PR CHARLESTON | Printing services - Shortcut Lane artwork | \$ 434.50 |
| 10/05/2024 | Call Associates Pty Ltd | After hours call provide - Dec 2023 Balance paid | \$ 20.00 |
| 24/05/2024 | Call Associates Pty Ltd | After hours call provider - February 24 | \$ 2,173.49 |
| 24/05/2024 | Camera Electronic Service Co P | Rates Refund | \$ 2,528.74 |
| 24/05/2024 | Capricorn Credit Pty Ltd Trust | Refund of infrastructure bond | \$ 3,677.33 |
| 24/05/2024 | Carriage Motors Pty Ltd | Service and repairs | \$ 65.00 |
| 28/05/2024 | Carriage Motors Pty Ltd | Service of vehicle | \$ 65.00 |
| 10/05/2024 | Carrisa Pty Ltd | Refund of infrastructure bond | \$ 1,000.00 |
| 24/05/2024 | Cartolo Pty Ltd atf Charles F | Businss enhancement grant - FY 23-24 | \$ 5,000.00 |
| 24/05/2024 | Cassidy Tran | Refund of part dog registration fee | \$ 150.00 |

| | | | |
|------------|--------------------------------|--|---------------|
| 24/05/2024 | Catalyse | Services for Demographic profile of Seniors | \$ 5,500.00 |
| 24/05/2024 | Catherine Kosick | Reimbursement forBPLC expenses | \$ 187.21 |
| 24/05/2024 | CEI Pty Ltd | Purchase of mobile rectangle table | \$ 1,078.00 |
| 10/05/2024 | Central Regional Tafe | Course fee for Ranger staff | \$ 1,285.92 |
| 24/05/2024 | Chadson Engineering Pty Ltd | Repair of aquatic wheel chair | \$ 317.70 |
| 24/05/2024 | ChargeFox PL | Station management fees | \$ 924.00 |
| 10/05/2024 | Charmaine Amanda Magness | Fitness instructor fee | \$ 174.00 |
| 24/05/2024 | Charmaine Amanda Magness | Fitness instructor fee | \$ 116.00 |
| 10/05/2024 | Choiceone Pty Ltd | Hire of temp staff Parks | \$ 12,798.22 |
| 10/05/2024 | Choiceone Pty Ltd | Hire of temp staff Depot admin | \$ 4,261.02 |
| 10/05/2024 | Choiceone Pty Ltd | Hire of temp staff Waste | \$ 3,795.58 |
| 24/05/2024 | Choiceone Pty Ltd | Hire of agency staff | \$ 19,059.11 |
| 10/05/2024 | Chris Turnbull | Reimbursement for medical expenses | \$ 71.10 |
| 24/05/2024 | Christou Design Group Pty Ltd | DRP advice | \$ 220.00 |
| 10/05/2024 | City Flooring Pty Ltd | Floor repairs and maintenace | \$ 1,452.00 |
| 24/05/2024 | City Of Joondalup | CoV share of Plastic Free July 2024 | \$ 1,191.66 |
| 24/05/2024 | City Of Perth | Building Archive Retrievals 1.04.24 - 30.04.24 | \$ 183.85 |
| 24/05/2024 | City of Stirling | Green waste tipping - April 2024 | \$ 679.40 |
| 24/05/2024 | City of Stirling | Meals on Wheels - April 2024 | \$ 446.96 |
| 3/05/2024 | City of Vincent | Superannuation | \$ 301,820.47 |
| 15/05/2024 | City of Vincent | Payroll deductions | \$ 958.68 |
| 28/05/2024 | City of Vincent | Superannuation | \$ 309,409.00 |
| 28/05/2024 | City of Vincent | Payroll deductions | \$ 985.31 |
| 15/05/2024 | City of Vincent Social Club | Payroll deductions | \$ 452.00 |
| 28/05/2024 | City of Vincent Social Club | Payroll deductions | \$ 448.00 |
| 10/05/2024 | Clare Hayes | Refund of part dog registration fee | \$ 150.00 |
| 10/05/2024 | CLBUCKLER | Catering Stay on Your Feet Pres & Tai Ch | \$ 315.80 |
| 24/05/2024 | Coast Homes (WA) Pty Ltd | Refund of infrastructure bond | \$ 5,000.00 |
| 10/05/2024 | Coates Hire Operations Pty Ltd | Hire Plant and Machinery | \$ 158.28 |
| 10/05/2024 | Cobblestone Concrete Pty Ltd | Concrete path repairs - Coogee/Elsmere | \$ 6,937.38 |
| 10/05/2024 | Cobblestone Concrete Pty Ltd | Concrete path repairs - Scarborough Beach Road | \$ 2,310.77 |
| 24/05/2024 | Cobblestone Concrete Pty Ltd | Concrete path repairs - Gallop St | \$ 20,173.60 |
| 10/05/2024 | Cockburn Party Hire | Hire of chairs , marquees BBQ 25.04.24 | \$ 3,565.85 |
| 10/05/2024 | Cockburn Party Hire | Hire of chair table - 27.04.25 | \$ 2,565.45 |
| 24/05/2024 | Cockburn Party Hire | Furniture hire - Shortcut Lane 3.05.24 | \$ 3,033.50 |
| 24/05/2024 | Cockburn Party Hire | Hire of Post/Bunting - Shortcup Lane 5.05.24 | \$ 1,037.50 |
| 24/05/2024 | Cockburn Party Hire | Hire of Post/Bunting - Shortcut Lane 12.05.24 | \$ 1,037.50 |
| 28/05/2024 | Cockburn Party Hire | Furniture Hire shortcut Lane - 17 May24 | \$ 3,642.45 |
| 24/05/2024 | Code Bloom | Anzac Day wreaths x2 | \$ 320.00 |
| 24/05/2024 | Colin Dickson and Francesca Ne | Fitness instructor fee | \$ 92.00 |
| 24/05/2024 | Colleagues Nagels | Supply of Ranger Notebooks | \$ 696.00 |
| 24/05/2024 | Commercial Aquatics Australia | Water Treatment at BPLC | \$ 2,194.50 |
| 28/05/2024 | Commercial Aquatics Australia | Water Treatment at BPLC | \$ 1,210.00 |
| 24/05/2024 | Compu-Stor | Off-site Storage and Digitisation | \$ 304.30 |
| 24/05/2024 | Compu-Stor | Off-site Storage and Digitisation | \$ 53.92 |
| 10/05/2024 | Contra-Flow Pty Ltd | Traffic Management - various locations | \$ 67,925.27 |
| 10/05/2024 | Contra-Flow Pty Ltd | Traffic Management - Brady St | \$ 37,483.84 |
| 10/05/2024 | Contra-Flow Pty Ltd | Traffic Management - Depot | \$ 28,063.27 |
| 10/05/2024 | Contra-Flow Pty Ltd | Traffic Management - Dunedin St | \$ 26,214.76 |
| 24/05/2024 | Contra-Flow Pty Ltd | Traffic Management - various locations | \$ 45,135.75 |
| 24/05/2024 | Contra-Flow Pty Ltd | Traffic Management Raglan Road | \$ 14,723.49 |
| 24/05/2024 | Contra-Flow Pty Ltd | Traffic Management -Pennant St North Per | \$ 5,075.22 |
| 28/05/2024 | Contra-Flow Pty Ltd | Traffic management View Street | \$ 7,277.51 |
| 28/05/2024 | Contra-Flow Pty Ltd | Traffic management Tasman and Brady St | \$ 5,410.41 |
| 28/05/2024 | Contra-Flow Pty Ltd | Traffic Management Raglan Road | \$ 2,076.23 |
| 28/05/2024 | Contra-Flow Pty Ltd | Traffic management Scarborough Beach Road | \$ 1,903.21 |
| 28/05/2024 | Contra-Flow Pty Ltd | Traffic management- Howlett St | \$ 122.67 |
| 10/05/2024 | Corsign WA | Stickers for HBF Stadium | \$ 1,905.75 |
| 28/05/2024 | Corsign WA | Parking Signs Order | \$ 1,771.31 |
| 10/05/2024 | Cromag Pty Ltd t/as Sigma Chem | Supply pool chemicals for BPLC | \$ 11,122.65 |
| 10/05/2024 | CSE Crosscom Pty Ltd | Software Access -1.4.24 to 30.6.24 | \$ 9,735.00 |
| 10/05/2024 | CSE Crosscom Pty Ltd | CSE Crosscom - 1 x FPR Repair Motorola | \$ 748.00 |
| 24/05/2024 | CSE Crosscom Pty Ltd | Two Way Radio Replacement BPLC | \$ 8,970.50 |
| 24/05/2024 | CSE Crosscom Pty Ltd | P3532 fit 2way in new truck replaces req | \$ 896.06 |
| 10/05/2024 | CTI Security Services Pty Ltd | Alarm monitoring - Mens Shed | \$ 180.00 |
| 24/05/2024 | CTI Security Services Pty Ltd | Alarm monitoring - Depot 06.03.24 | \$ 165.00 |
| 24/05/2024 | CTI Security Services Pty Ltd | Alarm monitoring - Depot 15.03.24 | \$ 82.50 |
| 24/05/2024 | CTI Security Services Pty Ltd | Alarm monitoring - Admin 26.04.24 | \$ 82.50 |
| 24/05/2024 | CVP Electrical Co | Replacement of VEGA sensor for 50M Pool | \$ 1,673.10 |
| 10/05/2024 | CW & SC Dearman | Fitness instructor fee | \$ 60.00 |
| 24/05/2024 | CW & SC Dearman | Fitness instructor fee | \$ 120.00 |
| 10/05/2024 | D Cameron | Refund of infrastructure bond | \$ 1,000.00 |
| 10/05/2024 | D&L Studio Pty Ltd | Names badges - Various department | \$ 164.89 |

| | | | |
|------------|--------------------------------|--|--------------|
| 10/05/2024 | D&L Studio Pty Ltd | Name Badges for staff - BPLC | \$ 38.39 |
| 24/05/2024 | D&L Studio Pty Ltd | Name badges | \$ 26.84 |
| 10/05/2024 | Daniela Toffali | Fitness instructor fee | \$ 700.00 |
| 10/05/2024 | David and Jacqueline Hunt | Events supplies Queer DnD | \$ 81.90 |
| 24/05/2024 | David Emmett | Gratuity payment for event 11.5.24 | \$ 225.00 |
| 10/05/2024 | DeMem-Capic Pty Ltd | Quarterly water treatment BPLC- April 24 | \$ 211.20 |
| 28/05/2024 | Dene F Lawrence | Catering for EM workshop | \$ 124.20 |
| 10/05/2024 | Department of Justice | Refund of infringement | \$ 50.00 |
| 10/05/2024 | Department of Mines, Industry | Levy collection fee (31 forms) April 2024 | \$ 18,504.92 |
| 10/05/2024 | Department of Planning Lands a | DAP form | \$ 165.00 |
| 15/05/2024 | Department of Social Services | Payroll deductions | \$ 849.16 |
| 28/05/2024 | Department of Social Services | Payroll deductions | \$ 849.16 |
| 10/05/2024 | Department of the Premier and | Approved local planning scheme 2 amendment | \$ 171.60 |
| 28/05/2024 | Department of the Premier and | Local Planning Scheme No. 2 - Amendment | \$ 187.20 |
| 6/05/2024 | Department of Transport | Vehicle Ownership Searches March 2024 | \$ 9,471.05 |
| 6/05/2024 | Department of Transport | Vehicle Ownership Searches August 2023 | \$ 3,850.00 |
| 24/05/2024 | Department of Transport | Vehicle ownership searches - Apr24 | \$ 4,818.00 |
| 10/05/2024 | Devco Holdings Pty Ltd | Maintenance and repairs - various | \$ 11,246.95 |
| 10/05/2024 | Devco Holdings Pty Ltd | Maintenance and repairs - BPLC | \$ 62,669.05 |
| 24/05/2024 | Devco Holdings Pty Ltd | Maintenance and repairs - various | \$ 21,922.79 |
| 24/05/2024 | Devco Holdings Pty Ltd | Maintenance and repairs - BPLC | \$ 17,783.88 |
| 28/05/2024 | Devco Holdings Pty Ltd | Maintenance and repairs - various | \$ 3,423.01 |
| 10/05/2024 | Diplomatik Pty Ltd | Hire of agency staff | \$ 6,130.71 |
| 24/05/2024 | Diplomatik Pty Ltd | Hire of agency staff | \$ 4,803.47 |
| 10/05/2024 | Discuss on Demand Pty Ltd | Printing services - Teaching skills book | \$ 413.60 |
| 10/05/2024 | Discuss on Demand Pty Ltd | Printing services - Swim school induction | \$ 341.00 |
| 28/05/2024 | Dismantle Main Account | Cleaning Main roads April 2024 | \$ 3,184.50 |
| 28/05/2024 | Dismantle Main Account | Senior verges April 2024 | \$ 2,266.00 |
| 10/05/2024 | Diversity Cleaning Services Pt | Internal and External Window Cleaning | \$ 1,320.00 |
| 28/05/2024 | Donegan Enterprises Pty Ltd | Monthly Parks safety inspections - April 24 | \$ 4,422.00 |
| 24/05/2024 | DOR Trading Pty Ltd | Concrete Repairs | \$ 16,060.00 |
| 10/05/2024 | DOT AS400 Account | Jetty Licence 1311 | \$ 45.10 |
| 10/05/2024 | Dulux Australia | Supply of brush | \$ 107.12 |
| 28/05/2024 | Dulux Australia | Supply paint as required for Graffiti team | \$ 365.86 |
| 28/05/2024 | E Bentley | Digital kits for Les Mills quarterly workshop | \$ 143.27 |
| 10/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services- L'Ville Oval | \$ 1,024.85 |
| 10/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services- Barlee St Carpark | \$ 500.50 |
| 10/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services - Charles Veryard | \$ 324.81 |
| 10/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services- Admin | \$ 286.00 |
| 10/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical works CCTV screen at Admin | \$ 168.30 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services - Loft Rec Centre | \$ 1,493.66 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services Litis Carpark | \$ 1,017.83 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services- Britannia Pavillion | \$ 1,000.98 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services Depot | \$ 895.71 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services Leederville Oval | \$ 869.00 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services Admin Building | \$ 670.85 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services - Forrest Park | \$ 540.53 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services | \$ 482.98 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services - Depot | \$ 421.03 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services Birdwood square | \$ 373.96 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services - Woodville Pavillio | \$ 364.54 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services Perth Soccer Club | \$ 286.00 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services Admin Building | \$ 286.00 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services Leake Alma Reserve | \$ 214.50 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services - CHild health Clini | \$ 165.00 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services- Forrest Park Floodl | \$ 123.75 |
| 24/05/2024 | Eamco Pty Ltd t/as EOS Electri | Electrical services Long bar at Leedervi | \$ 82.50 |
| 24/05/2024 | Eamonn Lourey | Fuel reimbursement | \$ 73.15 |
| 28/05/2024 | Eclipse Soils Pty Ltd | Supply of Mulch | \$ 12,224.85 |
| 24/05/2024 | Economic Development Australia | Annual renewal for corporate membership to EDA | \$ 2,420.00 |
| 24/05/2024 | Element Advisory Pty Ltd | Community Needs Analysis for the Leederville Precint | \$ 7,333.70 |
| 28/05/2024 | Elisdi Pty Ltd | Big Bubble fun Short Cut Lane 19 May 24 | \$ 655.00 |
| 24/05/2024 | Elite Compliance Pty Ltd | Admin - CCC construction certification | \$ 990.00 |
| 24/05/2024 | Ellenby Pty Ltd | Supply of plants and trees | \$ 1,091.49 |
| 24/05/2024 | Elmars Smallgoods | Business enhancement grant - FY 23-24 | \$ 5,000.00 |
| 10/05/2024 | Elsany Pty Ltd | Business enhancement grant FY 23-24 | \$ 3,400.00 |
| 24/05/2024 | Emilia J Hawcroft | Gratuity payment for event 11.5.24 | \$ 150.00 |
| 10/05/2024 | Emma Hodson | Reimbursement for Plants purchased View St | \$ 500.81 |
| 24/05/2024 | Engela Steel | Refund of part dog registration fee | \$ 100.00 |
| 10/05/2024 | Enigin Partners Pty Ltd | Real time Energy Monitoring three sites | \$ 4,890.60 |
| 24/05/2024 | Enigin Partners Pty Ltd | Energy monitoring service - Works Depot | \$ 2,299.00 |
| 10/05/2024 | Enviroblast Cannington | Pressure cleaning services - William St | \$ 8,860.06 |
| 10/05/2024 | Enviroblast Cannington | Pressure cleaning services - Oxford St | \$ 7,398.38 |

| | | | |
|------------|--------------------------------|---|--------------|
| 10/05/2024 | Enviroblast Cannington | Pressure cleaning services - April 2024 | \$ 1,663.50 |
| 15/05/2024 | ER NG Woolf | Meeting attendance fee- May 2024 | \$ 2,014.17 |
| 15/05/2024 | ES Vincent | Payroll deductions | \$ 4,804.52 |
| 28/05/2024 | ES Vincent | Payroll deductions | \$ 4,810.82 |
| 10/05/2024 | ES2 Pty Ltd | ES2 Ref #: 24-WA-TCM-VL-39 Penetration Testing | \$ 7,920.00 |
| 10/05/2024 | Far East Express | Caterin Multicultural Seniors Expo 26.04.24 | \$ 1,199.00 |
| 24/05/2024 | FE Technologies Pty Ltd | Installation of Syndetics Unbound | \$ 1,284.80 |
| 24/05/2024 | FE Technologies Pty Ltd | Annual maintenance-Circulation assist 06 | \$ 495.00 |
| 10/05/2024 | Flexi Staff Group Pty Ltd | Temporary staff - Construction | \$ 14,935.11 |
| 10/05/2024 | Flexi Staff Group Pty Ltd | Temporary staff - Parks | \$ 7,127.88 |
| 10/05/2024 | Flexi Staff Group Pty Ltd | Temporary staff | \$ 5,644.38 |
| 10/05/2024 | Flexi Staff Group Pty Ltd | Temporary staff - Waste | \$ 3,347.41 |
| 10/05/2024 | Flexi Staff Group Pty Ltd | Temporary staff - Waste | \$ 1,930.94 |
| 24/05/2024 | Flexi Staff Group Pty Ltd | Hire of agency staff | \$ 19,825.40 |
| 10/05/2024 | Flick Anticimex Pty Ltd | Pest control services - Admin | \$ 242.00 |
| 10/05/2024 | Flick Anticimex Pty Ltd | Pest control services - Loftus Rec Cen | \$ 132.00 |
| 10/05/2024 | Flick Anticimex Pty Ltd | Pest control services - verge 8 Leslie S | \$ 132.00 |
| 10/05/2024 | Flick Anticimex Pty Ltd | Pest control services - Forrest Pk Croqu | \$ 121.00 |
| 10/05/2024 | Flick Anticimex Pty Ltd | Pest control services - YMCA HQ | \$ 121.00 |
| 10/05/2024 | Flick Anticimex Pty Ltd | Pest control services - Avenue Carpark t | \$ 121.00 |
| 10/05/2024 | Flick Anticimex Pty Ltd | Pest control services - Banks Res | \$ 121.00 |
| 10/05/2024 | Flick Anticimex Pty Ltd | Pest control services - WA Volleyball | \$ 121.00 |
| 24/05/2024 | Flick Anticimex Pty Ltd | Pest control services - BPLC | \$ 594.00 |
| 24/05/2024 | Flick Anticimex Pty Ltd | Pest control services - Loftus Library | \$ 330.00 |
| 24/05/2024 | Flick Anticimex Pty Ltd | Pest control services - Frame court CP | \$ 181.50 |
| 28/05/2024 | Flick Anticimex Pty Ltd | Pest control services - Mt hawthorn CC | \$ 352.00 |
| 28/05/2024 | Flick Anticimex Pty Ltd | Pest control services - 12 Farmer St Nor | \$ 231.00 |
| 28/05/2024 | Flick Anticimex Pty Ltd | Pest control services - Assets building | \$ 132.00 |
| 28/05/2024 | Flick Anticimex Pty Ltd | Pest control services - 99 Loftus CC | \$ 132.00 |
| 28/05/2024 | Flick Anticimex Pty Ltd | Pest control services - Assets building | \$ 132.00 |
| 28/05/2024 | Flick Anticimex Pty Ltd | Pest control services - Forrest Park Pla | \$ 121.00 |
| 28/05/2024 | Flick Anticimex Pty Ltd | Pest control services- Forrest Park Play | \$ 121.00 |
| 24/05/2024 | Fliptease Pty Ltd | Performance - Shortcut Lane Event 3.05.2 | \$ 2,827.00 |
| 28/05/2024 | Fliptease Pty Ltd | Shortcut Lane: Pop-Up Event Series - 19.05.24 | \$ 1,870.00 |
| 28/05/2024 | Fliptease Pty Ltd | Shortcut Lane: Pop-Up Event Series - 26.5.24 | \$ 1,870.00 |
| 10/05/2024 | Focus Networks | WiFi infrastructure upgrade Ref PO 71673 | \$ 7,109.17 |
| 10/05/2024 | Focus Networks | Project block hours | \$ 5,610.00 |
| 10/05/2024 | Focus Networks | Monthly MPS Support May 2024 | \$ 198.00 |
| 24/05/2024 | Focus Networks | Focus Networks - Software Service May24 | \$ 15,264.59 |
| 28/05/2024 | Focus Networks | Doman and DNS Hosting 2 year | \$ 225.50 |
| 24/05/2024 | Forestvale Trees Pty Ltd | Supply of Trees | \$ 16,984.00 |
| 24/05/2024 | Found Wayfinding | Mfg and install Wayfinding st Phase 3 | \$ 9,900.00 |
| 10/05/2024 | Georgina Tambakis | Rates Refund | \$ 1,000.00 |
| 24/05/2024 | GG & JR Hunt T/A Garry Hunt Co | CEO Performance Review & Training sessio | \$ 825.00 |
| 24/05/2024 | GHD Pty Ltd | Variation 1 - Additional Modelling & Design | \$ 10,202.50 |
| 10/05/2024 | Giant Autos (1977) Pty Ltd | Supply & code new car key 1HNK939 | \$ 875.70 |
| 10/05/2024 | Giant Autos (1977) Pty Ltd | Supply rear light covers P2205 | \$ 238.10 |
| 24/05/2024 | Gladwell Enterprises Pty Ltd | Traffic Data Collection - February 2024 | \$ 1,848.00 |
| 24/05/2024 | Goldpin Corporation Pty Ltd | Seated Leg Curl - Insignia Series - Life | \$ 10,056.20 |
| 24/05/2024 | Goldpin Corporation Pty Ltd | Smith Machine - Signature Series - Life | \$ 9,187.20 |
| 24/05/2024 | Goldpin Corporation Pty Ltd | Synrgy360XM Suspension Zone | \$ 4,840.00 |
| 24/05/2024 | Goldpin Corporation Pty Ltd | Flooring - Pav Tiles to match shortfall | \$ 935.00 |
| 28/05/2024 | Goldpin Corporation Pty Ltd | Equipment Maintenance Keiser Bikes & Gym | \$ 578.98 |
| 10/05/2024 | Golly Investments | Catering for Multicultural Seniors Expo | \$ 260.00 |
| 24/05/2024 | Golly Investments | Catering for North Perth Planning Framework workshop 22.04.24 | \$ 235.00 |
| 24/05/2024 | Golly Investments | Catering for North Perth Planning Framework workshop 17.05.24 | \$ 235.00 |
| 24/05/2024 | Golly Investments | Catering for City Events - Staff Events | \$ 210.00 |
| 24/05/2024 | Golly Investments | 3 Grazing platters for Boordya's meeting 14.02.24 | \$ 175.50 |
| 28/05/2024 | Golly Investments | Catering for IDAHOBIT event 16 May 24 | \$ 155.00 |
| 28/05/2024 | Good Samaritan Industries | Event Sponsorship 2023/24 | \$ 2,200.00 |
| 10/05/2024 | Granicus Australia Pty Ltd | Engagement HQ licence 08.05.24 to 07.05.24 | \$ 33,625.72 |
| 10/05/2024 | Granicus Australia Pty Ltd | Engagement HQ subscription 26.06.24 to 25.06.25 | \$ 2,887.50 |
| 28/05/2024 | Green Options Pty Ltd | Maintenance of Leederville Oval - April | \$ 4,477.00 |
| 10/05/2024 | GripFactory Australia Pty Ltd | Apply anti-slip treatment of UltraGrip tile solution | \$ 14,795.00 |
| 28/05/2024 | GripFactory Australia Pty Ltd | Apply non slip coating to eastern corridor | \$ 6,600.00 |
| 24/05/2024 | Hamish Glen | Gratuity payment for event 11.5.24 | \$ 150.00 |
| 10/05/2024 | Hannah Ellwood | Reimbursement for Parking | \$ 29.42 |
| 24/05/2024 | Harrison MacLennan | Gratuity payment for event 11.5.24 | \$ 225.00 |
| 10/05/2024 | Hays Personnel Services (Austr | Hire of agency staff | \$ 5,940.22 |
| 15/05/2024 | Health Insurance Fund of Austr | Payroll deductions | \$ 201.85 |
| 28/05/2024 | Health Insurance Fund of Austr | Payroll deductions | \$ 201.85 |
| 10/05/2024 | Health Safety Works | Online Induction Platform 2023/2024 | \$ 110.00 |
| 10/05/2024 | Health Safety Works | Online Induction Platform | \$ 110.00 |

| | | | |
|------------|--------------------------------|--|--------------|
| 10/05/2024 | Heat Exchangers WA Pty Ltd | Flush indoor pool geo heat exchanger | \$ 698.50 |
| 24/05/2024 | Hempel (Wattyl) Australia Pty | Supply of paint | \$ 276.83 |
| 24/05/2024 | Henry Clarke | Performance at Citizenship Ceremony | \$ 350.00 |
| 10/05/2024 | Heritage Way Pty Ltd t/as Domu | Supplies of Plants | \$ 3,202.54 |
| 10/05/2024 | Heritage Way Pty Ltd t/as Domu | Supply of plants | \$ 1,095.38 |
| 28/05/2024 | Heritage Way Pty Ltd t/as Domu | Supply of plants | \$ 5,865.61 |
| 24/05/2024 | Holcim (Australia) Pty Ltd | Supply of concrete | \$ 1,986.05 |
| 24/05/2024 | Hume City Council Debtors | Climate Emergency Australia Membership | \$ 1,346.40 |
| 10/05/2024 | Iconic Property Services Pty L | Cleaning supplies March 24 | \$ 7,507.25 |
| 10/05/2024 | Iconic Property Services Pty L | Cleaning Works Depot - internal & external | \$ 4,950.00 |
| 10/05/2024 | Iconic Property Services Pty L | Cleaning services Wooville Pavillion | \$ 2,129.60 |
| 10/05/2024 | Iconic Property Services Pty L | Cleanning services 13.04.24 | \$ 187.00 |
| 24/05/2024 | Iconic Property Services Pty L | Cleaning service Hyde Park March 24 | \$ 1,452.00 |
| 28/05/2024 | Iconic Property Services Pty L | Cleaning services April 2024 | \$ 46,331.98 |
| 24/05/2024 | ID Consulting Pty Ltd | Population Forecast - scenario testing for the NPT | \$ 6,600.00 |
| 24/05/2024 | ID Consulting Pty Ltd | Creation of four extra geographies for Forecast ID | \$ 990.00 |
| 28/05/2024 | ID Consulting Pty Ltd | 4 Month Subscription Mar 24 to Jun24 | \$ 13,457.40 |
| 10/05/2024 | Indigenous Economic Solutions | Manage Aboriginal monitors | \$ 7,304.00 |
| 10/05/2024 | Indigenous Economic Solutions | Manage Aboriginal monitors | \$ 5,478.00 |
| 24/05/2024 | Indigenous Economic Solutions | Manage Aboriginal monitors for Robertson | \$ 5,478.00 |
| 10/05/2024 | Inlogik Pty Ltd | Subscription- March 2024 | \$ 247.17 |
| 24/05/2024 | Inlogik Pty Ltd | ExpenseMePro subscription April 2024 | \$ 247.17 |
| 10/05/2024 | Insight Urbanism Pty Ltd | North PerthPlanning Framework Workshop Facilitation | \$ 2,475.00 |
| 24/05/2024 | Instant Toilets and Showers Pl | Shortcut Lane - Portaloo Hire 03.05.24 | \$ 1,572.00 |
| 24/05/2024 | Instant Toilets and Showers Pl | Portaloo Hire -05.05.24 | \$ 947.94 |
| 24/05/2024 | Instant Toilets and Showers Pl | Portaloo Hire - 12.05.24 | \$ 947.94 |
| 28/05/2024 | Instant Toilets and Showers Pl | Hire of portable toilets - Short cut lan | \$ 947.94 |
| 28/05/2024 | Instant Toilets and Showers Pl | Hire of portable toilets - Shortcut Lane | \$ 782.94 |
| 24/05/2024 | Integrated Power | Casambi kinetic sw, surface, white doubl | \$ 543.40 |
| 28/05/2024 | Integrated Power | 24W LED Bollard light, visor and backfil | \$ 13,477.20 |
| 10/05/2024 | International Association for | Essential of Engagement - 30.04.24 | \$ 1,075.00 |
| 10/05/2024 | International Association for | Essentials of engagement - 30.04.24 | \$ 1,075.00 |
| 10/05/2024 | IPN Medical Centres - Morley | Medical assessment | \$ 330.00 |
| 24/05/2024 | J D Lane | Emergency Risk Management Project | \$ 6,800.00 |
| 10/05/2024 | J P Marsland | Fitness instructor fee | \$ 660.00 |
| 10/05/2024 | Jackson McDonald General Accou | Sale & development- Avenue and frame Car Park | \$ 49,565.21 |
| 10/05/2024 | Jackson McDonald General Accou | Sale and development- Avenue and Frame Car Park | \$ 15,310.35 |
| 10/05/2024 | Jackson McDonald General Accou | Sale & development of Avenue and Frame Carpark | \$ 9,266.40 |
| 10/05/2024 | Jackson McDonald General Accou | Sale & Development - Avenue and Frame Car Park | \$ 3,957.59 |
| 10/05/2024 | Jackson McDonald General Accou | Hanson concrete relocation and land purchase | \$ 3,257.10 |
| 10/05/2024 | Jackson McDonald General Accou | City of Vincent - Trademarks | \$ 2,059.20 |
| 24/05/2024 | James Chung | Fitness instructor fee | \$ 300.00 |
| 10/05/2024 | Janet Verburg | Fitness instructor fee | \$ 1,276.00 |
| 24/05/2024 | Janetto Osborne | Service and repairs | \$ 160.00 |
| 24/05/2024 | Janice Walters | Rates Refund | \$ 163.12 |
| 24/05/2024 | Jarrad Macdonald | Gratuity payment for event 11.5.24 | \$ 225.00 |
| 10/05/2024 | JB Commercial Ltd | Purchase of Samsung Galaxy S24 | \$ 2,190.00 |
| 10/05/2024 | JB Commercial Ltd | Purchase of Apple ipad | \$ 676.97 |
| 24/05/2024 | JB Commercial Ltd | JB Hi-Fi Quote #Q-168453 Samsung Galaxy | \$ 727.00 |
| 28/05/2024 | JB Commercial Ltd | Purchase of USB porthub & accessories | \$ 156.70 |
| 28/05/2024 | JB Commercial Ltd | Purchase of USB C HDMI cables | \$ 103.74 |
| 28/05/2024 | Jeffrey R Fondacaro | Reimbursement for Epipens | \$ 159.98 |
| 28/05/2024 | Jeffrey R Fondacaro | Morning tea for Brians farewell | \$ 94.78 |
| 10/05/2024 | Jenabi (Jay) Naidoo | Reward and Recognition event 19.04.24 | \$ 169.51 |
| 10/05/2024 | John Kaminski | Refund of building permit fee | \$ 786.00 |
| 28/05/2024 | Jome Club of Performing Arts | Business enhancement grant 2024 | \$ 5,000.00 |
| 15/05/2024 | Jonathan Hallett | Meeting attendance fee- May 2024 | \$ 2,014.17 |
| 24/05/2024 | Josephine Nolan | Photography - Citizenship Ceremony May24 | \$ 340.00 |
| 24/05/2024 | K A Balm | Gift card forsenior needs assessment | \$ 100.00 |
| 24/05/2024 | K A Balm | Gift voucher for senior needs assessment | \$ 50.00 |
| 10/05/2024 | K M Allen | Reimbursement for purchase of supplies for multicultural event | \$ 76.00 |
| 24/05/2024 | K M Allen | Catering for Queer D and D event 11.5.24 | \$ 128.42 |
| 24/05/2024 | K M Duggan | Refund of part pool membership fee | \$ 465.43 |
| 28/05/2024 | K.S.Black Pty Limited | Statiic water level reading various bore | \$ 4,675.00 |
| 28/05/2024 | K.S.Black Pty Limited | Electrical repair to pump - Loton Park | \$ 319.00 |
| 10/05/2024 | Karsen Reynolds | Reimbursement for parking fee 03.04.24 | \$ 17.00 |
| 10/05/2024 | Kasse M McCummiskey | Fitness instructor fee | \$ 60.00 |
| 28/05/2024 | Katherine Wilkinson | Purchase of pool noodles for retail shop | \$ 200.00 |
| 10/05/2024 | Kayleigh Peace | Fitness instructor fee | \$ 120.00 |
| 24/05/2024 | KC C Jack | Lease for Beatty Park lockers Jan 24 to Mar 24 | \$ 1,541.00 |
| 10/05/2024 | Kennards Hire | Equipment hire- roller pedestrian | \$ 155.20 |
| 10/05/2024 | Kilmore Group Pty Ltd | Leederville Oval PC02 - Retention on hold payment | \$ 6,839.94 |
| 24/05/2024 | Kilmore Group Pty Ltd | Leederville Oval Grandstand Retention | \$ 6,839.94 |

| | | | |
|------------|--------------------------------|--|---------------|
| 10/05/2024 | Kingdale Investments Pty Ltd | Staff uniform - BPLC | \$ 5,109.19 |
| 10/05/2024 | Kingsway Bay Pty Ltd | Zoggs stock for sale in retail shop BPLC | \$ 1,136.85 |
| 28/05/2024 | Kingsway Bay Pty Ltd | Zoggs stock for sale in retail shop | \$ 309.10 |
| 24/05/2024 | Kirsten Johnston | Gratuity payment for event 11.05.24 | \$ 225.00 |
| 24/05/2024 | Kleen West Distributors | Write Off 20L Graffiti Remover | \$ 1,453.10 |
| 24/05/2024 | Kleen West Distributors | Cleaning supplies | \$ 813.34 |
| 24/05/2024 | Kleenheat Gas Pty Ltd | P3011 Forklift Gas bottles annual hire | \$ 318.21 |
| 24/05/2024 | Konica Minolta Business Soluti | Printing costs - Admin Apr24 | \$ 1,999.94 |
| 24/05/2024 | Konica Minolta Business Soluti | Printing costs - Depot Apr 24 | \$ 554.21 |
| 24/05/2024 | Konica Minolta Business Soluti | Printing costs - BPLC Apr24 | \$ 227.19 |
| 24/05/2024 | Landmark Products Pty Ltd | PP305/2023 Birdwood Square Toilets and Changrooms | \$ 136,675.00 |
| 24/05/2024 | Lara Jayne Centa | Fuel reimbursement fee P1297 | \$ 150.00 |
| 24/05/2024 | Le Quan Chung and Hung Phat Ch | Refund of part dog registration fee | \$ 290.99 |
| 28/05/2024 | Leederville Toy Library | 2024 Environmental Grants | \$ 2,000.00 |
| 24/05/2024 | Leo Heaney Pty Ltd | Street Tree Planting & Watering - Adpot a verge | \$ 22,572.00 |
| 24/05/2024 | Leo Heaney Pty Ltd | Street Tree Planting & Watering - Adpot a Verge | \$ 17,127.00 |
| 28/05/2024 | Leo Heaney Pty Ltd | Materials delivery and labour for Blackford Street | \$ 7,175.30 |
| 24/05/2024 | Les Mills | Les Mills Music License Fees 01.05.24 to 30.05.24 | \$ 1,866.84 |
| 24/05/2024 | Light Application | To schedule GOBO projector lights off in North Perth | \$ 616.00 |
| 10/05/2024 | Line Marking Specialists | Line Marking services - Joel Tee | \$ 7,473.84 |
| 10/05/2024 | Line Marking Specialists | Line Marking services - Stirling St | \$ 3,785.10 |
| 10/05/2024 | Line Marking Specialists | Line Marking services - Colvin Lane | \$ 2,362.25 |
| 10/05/2024 | Line Marking Specialists | Line Marking services - various location | \$ 2,045.78 |
| 10/05/2024 | Line Marking Specialists | Line marking - Richmond St | \$ 1,984.44 |
| 10/05/2024 | Line Marking Specialists | Line Marking services - Mignonette St | \$ 1,779.25 |
| 10/05/2024 | Line Marking Specialists | Line marking services - BPLC | \$ 1,452.00 |
| 10/05/2024 | Line Marking Specialists | Line marking services- Egina St | \$ 965.36 |
| 10/05/2024 | Line Marking Specialists | Line Marking services - Brewer St | \$ 945.45 |
| 10/05/2024 | Line Marking Specialists | Line Marking services - Barnett Pl | \$ 871.42 |
| 10/05/2024 | Line Marking Specialists | Line marking services - Summer Street | \$ 792.44 |
| 10/05/2024 | Line Marking Specialists | Line marking services - Macedonia Court | \$ 721.38 |
| 10/05/2024 | Line Marking Specialists | Line Marking services - Waugh/Magnolia | \$ 485.65 |
| 10/05/2024 | Line Marking Specialists | Line marking services - Blake street | \$ 274.45 |
| 10/05/2024 | Line Marking Specialists | Line Marking services - Fitzroy St | \$ 189.86 |
| 24/05/2024 | Line Marking Specialists | Line marking services Howlett St | \$ 1,526.14 |
| 24/05/2024 | Line Marking Specialists | Line marking services Cavendish St | \$ 1,029.60 |
| 24/05/2024 | Line Marking Specialists | Line marking service Howlett St | \$ 947.54 |
| 24/05/2024 | Line Marking Specialists | Line marking services Various locations | \$ 833.80 |
| 24/05/2024 | Line Marking Specialists | Line marking services - 101 Palmerston S | \$ 536.47 |
| 24/05/2024 | Linearity Pty Ltd | PA and audio services - ANZAC Day 2024 | \$ 3,500.00 |
| 28/05/2024 | LINEMARKING WA PTY LTD | To set out, supply and install 124 riley kerbs | \$ 33,448.80 |
| 10/05/2024 | Lisa Gabrielle Fuller | Rates Refund | \$ 816.50 |
| 10/05/2024 | Lisa Joy Sharp | Fitness instructor fee | \$ 120.00 |
| 24/05/2024 | Little Fish Group | Hire of Gather & Workshop Space for Community | \$ 830.50 |
| 10/05/2024 | Liveable Group Pty Ltd | Tree pruning & 16 Summers Street Summer | \$ 17,584.17 |
| 10/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services Highgate Primary School Trimming | \$ 8,184.00 |
| 10/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services Beaufort St | \$ 2,035.00 |
| 10/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services BPLC | \$ 1,815.00 |
| 10/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services Zebina St | \$ 841.50 |
| 10/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services | \$ 836.00 |
| 10/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services William st Hyde Park | \$ 836.00 |
| 10/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services Blackforrest St Reserve | \$ 748.00 |
| 10/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services 478 Fitzgerald St | \$ 467.50 |
| 24/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services Birdwood Square | \$ 5,302.00 |
| 24/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services Eton St | \$ 2,607.00 |
| 24/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services Bold Court | \$ 2,244.00 |
| 24/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services Banks Reserve | \$ 1,122.00 |
| 24/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services Stuart St Reserve | \$ 1,023.00 |
| 24/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services Robertson Park | \$ 935.00 |
| 24/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services BPLC | \$ 748.00 |
| 24/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services Norwood Park | \$ 462.00 |
| 24/05/2024 | Liveable Group Pty Ltd | Tree pruning & removal services Summers Street | \$ 374.00 |
| 28/05/2024 | Liveable Group Pty Ltd | April dead tree removal list | \$ 17,336.00 |
| 28/05/2024 | Liveable Group Pty Ltd | Deague Court Charles Veryard reserve North Perth | \$ 2,103.75 |
| 28/05/2024 | Living Turf | POGO Turfpro cloud consulting | \$ 19,019.00 |
| 10/05/2024 | LIZO Pty Ltd | Hardwar supplies | \$ 3,709.30 |
| 10/05/2024 | LIZO Pty Ltd | Handle Bar Supporters | \$ 269.70 |
| 10/05/2024 | LJ Hooker Commercial Perth REB | Rates Refund | \$ 6,205.27 |
| 10/05/2024 | LKS Constructions (WA) Pty Ltd | Indoor pool change room renewal Progress | \$ 86,038.76 |
| 10/05/2024 | Local Government Professionals | Evaluation framework workshop June 2024 | \$ 790.00 |
| 10/05/2024 | Local Government Professionals | Micorsoft excel workshop June 2024 | \$ 605.00 |
| 10/05/2024 | Local Government Professionals | Finance for Non-Financial People Worksho | \$ 495.00 |
| 10/05/2024 | Luca Swart | CAANZ Unit | \$ 475.50 |

| | | | |
|------------|--------------------------------|---|---------------|
| 24/05/2024 | Luke Delaney | Crossover subsidy - 39 Tennyson St Leed | \$ 490.00 |
| 24/05/2024 | Luke McGuirk | Reimbursement for Professional development | \$ 2,112.78 |
| 24/05/2024 | Luke McGuirk | Reimbursement for Membership payment | \$ 736.00 |
| 10/05/2024 | Luna Palace Joint Venture | Food and Beverages on 08.04.24 | \$ 405.00 |
| 10/05/2024 | M Baccala | Rates Refund | \$ 47.84 |
| 10/05/2024 | Macdonald Johnston Engineering | Plant repairs and maintenance P3763 | \$ 929.50 |
| 28/05/2024 | Macdonald Johnston Engineering | Replace R/Hand middle weighing scale | \$ 3,762.73 |
| 24/05/2024 | Main Roads Operating | Works associated with resurfacing of Fit | \$ 3,472.83 |
| 10/05/2024 | Majestic Plumbing Pty Ltd | Plumbing Various locations | \$ 4,259.62 |
| 24/05/2024 | Majestic Plumbing Pty Ltd | Plumbing Various locations | \$ 12,975.56 |
| 28/05/2024 | Majestic Plumbing Pty Ltd | Plumbing Various locations | \$ 667.88 |
| 24/05/2024 | Major Motors Pty Ltd | Purchase of Truck | \$ 191,770.82 |
| 24/05/2024 | Mandurah PA Hire | Hire of cinema package - Shortcut Lane Event | \$ 3,376.00 |
| 28/05/2024 | Mandurah PA Hire | Pop up Event Series - Shortcut lane | \$ 2,880.00 |
| 10/05/2024 | Maneesha Free | Glitter Bar & Glitter Tattoos YoungMakers Markets | \$ 760.00 |
| 24/05/2024 | Margaret River Agencies | Catering for City Functions | \$ 272.80 |
| 10/05/2024 | Marindust Sales | Supply & install AFL goalpost | \$ 1,320.00 |
| 24/05/2024 | Market Creations Agency Pty Lt | Additional 30 website support hours | \$ 4,950.00 |
| 10/05/2024 | Mary Slater | Fitness instructor fee | \$ 567.00 |
| 28/05/2024 | Mary Slater | Fitness instructor fee | \$ 126.00 |
| 24/05/2024 | Max Wax Auto Detailing | Vehicle detailing | \$ 385.00 |
| 24/05/2024 | Maxima Group Training | Hire of agency staff - Student work experience | \$ 790.83 |
| 10/05/2024 | MCC Mining T/A Hotel Northbrid | Balance payment for Function room hire | \$ 530.00 |
| 24/05/2024 | MCC Mining T/A Hotel Northbrid | WSTCPF Design Workshop Function room hire | \$ 300.00 |
| 10/05/2024 | McLeods | Legal advice - Impounded vehicle | \$ 1,802.35 |
| 24/05/2024 | McLeods | Legal services | \$ 994.40 |
| 28/05/2024 | McLeods | Legal Fee charges | \$ 1,926.65 |
| 24/05/2024 | Message4U Pty Ltd | SMS integrating for Phoenix | \$ 223.14 |
| 24/05/2024 | Michael Nolton | Refund of Planning application fee | \$ 74.00 |
| 10/05/2024 | Military Pty T/As SAS Locksmit | Key cutting and lock maintenance service | \$ 404.60 |
| 24/05/2024 | Military Pty T/As SAS Locksmit | Key cutting and lock maintenance service | \$ 827.80 |
| 10/05/2024 | Mindarie Regional Council | Processable waste 12.04.24 to 18.04.24 | \$ 14,972.24 |
| 10/05/2024 | Mindarie Regional Council | Processable waste 19.04.24 to 25.04.24 | \$ 13,322.87 |
| 10/05/2024 | Mindarie Regional Council | Processable waste 26.04.24 to 30.04.24 | \$ 8,411.32 |
| 10/05/2024 | Mindarie Regional Council | Non processable waste 24.04.24 | \$ 3,140.95 |
| 24/05/2024 | Mindarie Regional Council | Processable waste 01.05.24 to 09.05.24 | \$ 19,779.59 |
| 24/05/2024 | Mindarie Regional Council | Processable and Non processable waste 07.05.24 | \$ 3,747.22 |
| 24/05/2024 | Mindarie Regional Council | Non processable waste 03.05.24 and 07.05.24 | \$ 1,342.09 |
| 24/05/2024 | Mindarie Regional Council | Non Processable waste 12.04.24 & 16.04.24 | \$ 1,141.11 |
| 24/05/2024 | Mindarie Regional Council | Non Processable waste 26.02.24 & 30.04.24 | \$ 1,034.80 |
| 24/05/2024 | Mindarie Regional Council | Non Processable waste 19.04.24 & 23.04.24 | \$ 996.60 |
| 28/05/2024 | Mindarie Regional Council | CoV Reimbursement of Admin Expenses May 24 | \$ 35,570.60 |
| 28/05/2024 | Mindarie Regional Council | Processable waste 17.05.24 to 23.05.24 | \$ 14,173.34 |
| 28/05/2024 | Mindarie Regional Council | Non Processable and Processable Waste 10.05.24 | \$ 2,631.03 |
| 28/05/2024 | Mindarie Regional Council | Non Processable waste 17.05.24 & 21.05.24 | \$ 1,229.13 |
| 28/05/2024 | Mindarie Regional Council | Non Processable waste 10.05.24 & 14.05.24 | \$ 1,184.30 |
| 10/05/2024 | Miss Candice Simone Watson | The inter generational music event | \$ 300.00 |
| 10/05/2024 | Mitchell David Hoad | Reimbursement for parking attendance at | \$ 63.68 |
| 10/05/2024 | Mizco Pty Ltd | Supply & install Industrial Grade 4G modem-DLGSC | \$ 1,157.20 |
| 24/05/2024 | MM IT Consulting (WA) Pty Ltd | Block Hours fee for Intune Management | \$ 11,880.00 |
| 10/05/2024 | Modern Teaching Aids | Purchase of educational toys - Library | \$ 2,719.86 |
| 10/05/2024 | Montes Hector Manueline Lozano | Fitness instructor fee | \$ 985.00 |
| 28/05/2024 | Mount Hawthorn Hotel Tradings | Citizenship Ceremony Catering - 01 May 24 | \$ 2,150.00 |
| 10/05/2024 | Mr Matthew George Jajko | Fitness instructor fee | \$ 60.00 |
| 24/05/2024 | Mr Matthew George Jajko | Fitness instructor fee | \$ 120.00 |
| 28/05/2024 | Mr Matthew George Jajko | Fitness instructor fee | \$ 60.00 |
| 10/05/2024 | MRM Corp Pty Ltd | Battery supply - graffiti pump P2218 | \$ 115.84 |
| 10/05/2024 | Ms D Zuks | Photography event | \$ 891.00 |
| 10/05/2024 | Ms D Zuks | Photography event | \$ 594.00 |
| 24/05/2024 | Ms D Zuks | Native Plant Sale Photographer | \$ 371.25 |
| 24/05/2024 | Ms Hannah F Rice | Refund of part dog registration fee | \$ 150.00 |
| 10/05/2024 | Muchea Tree Farm | Supply of plants | \$ 966.00 |
| 10/05/2024 | My Media Intelligence Pty Ltd | Quarterly press articles- March 2024 | \$ 1,090.54 |
| 24/05/2024 | Nadia Saba | Refund of part membership fees | \$ 2,000.00 |
| 10/05/2024 | Najla Hough | Refund of part dog registration fee | \$ 51.66 |
| 28/05/2024 | National Tyre & Wheel Pty Ltd | Tyre repair and maintenance P3524 | \$ 1,126.14 |
| 10/05/2024 | Natural Area Holdings Pty Ltd | Herbicide application 15.04.24 | \$ 627.00 |
| 24/05/2024 | Natural Area Holdings Pty Ltd | Herbicide application 29.04.24 | \$ 627.00 |
| 24/05/2024 | Naveen Kumar | Delivery of postcards to 15,000 household | \$ 1,485.00 |
| 24/05/2024 | Naveen Kumar | Distribution services - North Perth area | \$ 199.00 |
| 24/05/2024 | News Limited | Newspaper subscription- Library - 26 weeks | \$ 624.01 |
| 10/05/2024 | Nicholas Jolly & Associates Pt | Fitness instructor fee | \$ 132.00 |
| 10/05/2024 | Nightlife Music Pty Ltd | Supply Crowd DJ for the gym -May 2024 | \$ 417.94 |

| | | | |
|------------|--------------------------------|---|---------------|
| 28/05/2024 | Nightlife Music Pty Ltd | Supply Crowd DJ for the gym -June 2024 | \$ 417.94 |
| 10/05/2024 | Noma Pty Ltd | DRP Advice | \$ 7,480.00 |
| 24/05/2024 | Noma Pty Ltd | DRP advice | \$ 1,760.00 |
| 24/05/2024 | North Perth Yoga Room | Businss enhancement grant - FY 23-24 | \$ 1,363.64 |
| 10/05/2024 | Northsands Resources | Paving Sand | \$ 2,942.85 |
| 10/05/2024 | Northshore Unit Inc. - SES | Operating Grant - Qtr 4 - FY 23-24 | \$ 15,499.00 |
| 24/05/2024 | Northside Nissan (1986) PTY LT | Service and Repairs | \$ 404.00 |
| 10/05/2024 | Objective Corporation | 1 year subscription 17.03.24 to 16.3.25 | \$ 15,917.34 |
| 10/05/2024 | Officeworks Ltd | Supplies for admin office - BPLC | \$ 372.95 |
| 10/05/2024 | Officeworks Ltd | Esselte sign and menu holder black 10 pa | \$ 288.00 |
| 10/05/2024 | Officeworks Ltd | Office and stationery supplies | \$ 270.75 |
| 10/05/2024 | Officeworks Ltd | Office and stationery supplies Ref PO 71 | \$ 0.02 |
| 24/05/2024 | Officeworks Ltd | Laptop sleeve | \$ 1,500.00 |
| 24/05/2024 | Officeworks Ltd | 4 white boards | \$ 765.95 |
| 24/05/2024 | Officeworks Ltd | Supplies for admin office | \$ 225.95 |
| 24/05/2024 | Officeworks Ltd | Snap Frames for Community Halls | \$ 218.50 |
| 24/05/2024 | Officeworks Ltd | Stationery supplies | \$ 151.74 |
| 28/05/2024 | Officeworks Ltd | Supplies for retail shop | \$ 240.31 |
| 10/05/2024 | Olive | Workshop event at COV 09.04.24 | \$ 407.00 |
| 10/05/2024 | Omnicom Media Group Australia | Public Notice Birrell Street Closure | \$ 419.06 |
| 24/05/2024 | Omnicom Media Group Australia | Advertisement for bi monthly ads | \$ 1,144.90 |
| 24/05/2024 | Omnicom Media Group Australia | Advertising for bi monthly ads Ref PO 71 | \$ 4.60 |
| 10/05/2024 | Open Systems Technology Pty Lt | Subscription - May 2024 | \$ 31,951.34 |
| 10/05/2024 | Open Systems Technology Pty Lt | STP Transactions March 2024 | \$ 385.00 |
| 10/05/2024 | Open Systems Technology Pty Lt | Subscription true up additional team April 2024 | \$ 176.00 |
| 24/05/2024 | Open Systems Technology Pty Lt | CouncilFirst Subscription Jun24 | \$ 32,149.34 |
| 24/05/2024 | Open Systems Technology Pty Lt | Professional services - Payroll Project | \$ 10,598.50 |
| 24/05/2024 | Open Systems Technology Pty Lt | Professional services - Pre-paid support | \$ 8,789.00 |
| 24/05/2024 | Open Systems Technology Pty Lt | Microsoft Azure hosting fee - Apr24 | \$ 1,271.56 |
| 10/05/2024 | Optus Billing Services Pty Ltd | 62203209119- Internet/admin phones Jun 23 | \$ 10,823.98 |
| 10/05/2024 | Optus Billing Services Pty Ltd | 62203209119- Internet/admin phones July 23 | \$ 10,354.53 |
| 10/05/2024 | Optus Billing Services Pty Ltd | 62203440359 Admin mobile March 24 | \$ 160.43 |
| 24/05/2024 | Optus Billing Services Pty Ltd | 62203440359 Admin mobile April 24 | \$ 3,367.77 |
| 24/05/2024 | Optus Billing Services Pty Ltd | Optus Hardware Account 62203671060 REQ2 | \$ 599.01 |
| 10/05/2024 | Otis Elevator Company Pty Ltd | Servicing of lift | \$ 1,796.85 |
| 28/05/2024 | Otis Elevator Company Pty Ltd | Lift maintenance 01.01.24 to 31.03.24 | \$ 2,658.54 |
| 10/05/2024 | Oxford Retail Pty Ltd | Business enhancement grant | \$ 5,000.00 |
| 24/05/2024 | Oxford Retail Pty Ltd | Printing services - Swim passes | \$ 525.00 |
| 24/05/2024 | Oxford Retail Pty Ltd | Printing services - Reconciliation Week | \$ 84.00 |
| 24/05/2024 | Oxford Retail Pty Ltd | Printing services - CARAD Donation Drive | \$ 23.00 |
| 28/05/2024 | Oxford Retail Pty Ltd | Printing of NAIDOC Week 2024 flyers | \$ 42.00 |
| 10/05/2024 | Oxford Yard | Business enhancement grant FY 23-24 | \$ 1,895.01 |
| 24/05/2024 | P & R Trust t/as Workwear Supp | Uniform supplies | \$ 1,467.57 |
| 28/05/2024 | P & R Trust t/as Workwear Supp | Staff uniform- Customer Relationship | \$ 503.15 |
| 24/05/2024 | Paint & Gather | Workshop - Canvas Art | \$ 480.00 |
| 24/05/2024 | Parks and Leisure Australia | Annual Membership for Parks and Leisure | \$ 1,375.00 |
| 9/04/2024 | PAYROLL | Pay Period 23 | \$ 753,390.84 |
| 23/04/2024 | PAYROLL | Pay Period 24 | \$ 773,893.54 |
| 24/05/2024 | PC Infrastructure Trust | Refund of infrastructure bond | \$ 3,000.00 |
| 10/05/2024 | Pei-Chea Tran | Fitness instructor fee | \$ 360.00 |
| 24/05/2024 | Pei-Chea Tran | Fitness instructor fee | \$ 120.00 |
| 28/05/2024 | Pei-Chea Tran | Fitness instructor fee | \$ 300.00 |
| 24/05/2024 | People Sense | EAP Service Mar24 | \$ 2,076.53 |
| 10/05/2024 | Perennial Financial Solutions | Refund of part membership fees | \$ 141.60 |
| 28/05/2024 | Perlex Holdings Pty Ltd | Shortcut Lane: Mini Golf | \$ 2,780.00 |
| 28/05/2024 | Perlex Holdings Pty Ltd | Shortcut Lane: Popcorn machine hire and supplies | \$ 395.00 |
| 28/05/2024 | Perlex Holdings Pty Ltd | Shortcut Lane: Popcorn Machine hire and supplies | \$ 395.00 |
| 28/05/2024 | Perlex Holdings Pty Ltd | Shortcut Lane:Madcow Popcorn Machine hire and supplies | \$ 395.00 |
| 24/05/2024 | Perth Auto Alliance P/L AHG Fo | Purchase of new vehicles | \$ 472,315.75 |
| 24/05/2024 | Perth Mobile GP Services Ltd | Refund for annual lodging house fee | \$ 898.00 |
| 10/05/2024 | Phase3 Landscape Construction | Robertson park stage 1 A | \$ 219,313.28 |
| 24/05/2024 | Pioneer Road Services | Profile supply and lay of Asphalt on Brentham St | \$ 90,138.36 |
| 10/05/2024 | Pixelcase Group Pty Ltd | Aero Ranger ALPR Hardware vehicle kits Apr 24 | \$ 5,689.12 |
| 24/05/2024 | Pixelcase Group Pty Ltd | Aero Ranger ALPR Hardware vehicle kits J | \$ 5,689.12 |
| 10/05/2024 | PJA Holdings (Australia) Pty L | Norfolk Neighbourhood Safe Active | \$ 45,160.50 |
| 10/05/2024 | PJA Holdings (Australia) Pty L | Norfolk Neighbourhood SAS design | \$ 29,221.50 |
| 28/05/2024 | PJA Holdings (Australia) Pty L | Norfolk Street SAS detailed design | \$ 37,757.50 |
| 28/05/2024 | PJA Holdings (Australia) Pty L | Review of transport plans and meetings | \$ 3,300.00 |
| 10/05/2024 | Planning Institute Australia | Registration for Public Art Walk | \$ 105.00 |
| 10/05/2024 | Planning Institute Australia | Registration to Gender Sensitive Urban Development workshop | \$ 90.00 |
| 24/05/2024 | Planning Institute Australia | Registration - The Balancing Act Creating dynamic streets | \$ 335.00 |
| 24/05/2024 | Planning Institute Australia | Registration fee - for Planet WA 04.06.2 | \$ 335.00 |
| 24/05/2024 | PPG Industries Australia Pty L | Paint supplies | \$ 860.48 |

| | | | |
|------------|--------------------------------|---|---------------|
| 24/05/2024 | Pretone Graphics | Printing services - Shortcut Lane: Pop-U | \$ 572.00 |
| 24/05/2024 | Pretone Graphics | Printing services Community Safety in Hi | \$ 198.00 |
| 28/05/2024 | PriceMark Pty Ltd | RFID Membership Wrist Bands Large - 65mm | \$ 4,180.00 |
| 28/05/2024 | PriceMark Pty Ltd | Gift card holders & Membership key FOBS | \$ 3,245.00 |
| 28/05/2024 | PriceMark Pty Ltd | Supply tyvek bands various colors | \$ 1,358.50 |
| 28/05/2024 | PriceMark Pty Ltd | Supply of 20 boxes various colour bands | \$ 1,089.00 |
| 28/05/2024 | PriceMark Pty Ltd | Supply of 100 bands | \$ 382.80 |
| 10/05/2024 | Print and Sign Co | Printing services - Pull up banners | \$ 1,058.20 |
| 10/05/2024 | Print and Sign Co | Printing services - A3 posters | \$ 935.00 |
| 10/05/2024 | Print and Sign Co | Printing service Native plant sale Ref | \$ 460.02 |
| 10/05/2024 | Print and Sign Co | Printing services - A6 postcards mini rou | \$ 223.30 |
| 10/05/2024 | Print and Sign Co | Printing services Native Plant Sale | \$ 189.75 |
| 10/05/2024 | Print and Sign Co | Printing services CX A 3 and A2 Posters | \$ 107.25 |
| 24/05/2024 | Print and Sign Co | Printing services - signage BPLC | \$ 2,992.94 |
| 24/05/2024 | Print and Sign Co | Printing services - A6 postcards | \$ 1,302.05 |
| 24/05/2024 | Print and Sign Co | Printing services - ANZAC Day 2024 | \$ 1,209.78 |
| 24/05/2024 | Print and Sign Co | Printing services - A2 corflutes with ey | \$ 385.00 |
| 24/05/2024 | Print and Sign Co | Printing services - A1 corflutes with ey | \$ 302.50 |
| 24/05/2024 | Print and Sign Co | Printing services - Customer Experience | \$ 107.25 |
| 24/05/2024 | Print and Sign Co | Printing services - A6 postcards Brookma | \$ 104.50 |
| 24/05/2024 | Print and Sign Co | Printing services - Justice of the Peace | \$ 77.00 |
| 28/05/2024 | Print and Sign Co | Printing services: Car Park Closure Sign | \$ 832.70 |
| 28/05/2024 | Print and Sign Co | Printing services - Eco signs insert | \$ 613.36 |
| 28/05/2024 | Print and Sign Co | Printing services 100x paw floor decals | \$ 286.00 |
| 28/05/2024 | Print and Sign Co | Printing services: Optically clear windo | \$ 199.10 |
| 24/05/2024 | Pro Turf Services | Plant repairs and maintenance | \$ 3,572.36 |
| 28/05/2024 | Programmed Electrical Technolo | Upgrade of Amplifier for Beatty Park PA | \$ 19,539.10 |
| 10/05/2024 | Programmed Skilled Workforce L | Hire of agency staff | \$ 927.81 |
| 24/05/2024 | Programmed Skilled Workforce L | Hire of agency staff | \$ 525.76 |
| 10/05/2024 | Protector Fire Services Pty Lt | Fire equipment maintenance - BPLC | \$ 492.25 |
| 10/05/2024 | Protector Fire Services Pty Lt | LCC Fire Zone Block Plan Update | \$ 438.90 |
| 24/05/2024 | Protector Fire Services Pty Lt | Fire equipment maintenance - Leederville oval | \$ 5,107.30 |
| 24/05/2024 | Protector Fire Services Pty Lt | Fire equipment maintenance - BPLC | \$ 3,105.74 |
| 24/05/2024 | Protector Fire Services Pty Lt | Fire equipment maintenance - Leederville oval | \$ 1,019.15 |
| 28/05/2024 | Protector Fire Services Pty Lt | Fire equipment maintenance - BPLC | \$ 18,170.35 |
| 24/05/2024 | PTS Town Planning Pty Ltd | Refund of Planning application fee | \$ 295.00 |
| 28/05/2024 | Quickpack Holdings Pty Ltd | Senior Community Needs Survey bulk mail | \$ 1,838.05 |
| 10/05/2024 | Rachel Freitas | Fitness instructor fee | \$ 360.00 |
| 10/05/2024 | Rada Mirceta | After hours cleaning 08.04.24 to 12.04.24 | \$ 1,100.00 |
| 10/05/2024 | Rada Mirceta | After house cleaning 15.04.24 to 19.04.24 | \$ 1,100.00 |
| 24/05/2024 | Rada Mirceta | After hours cleaning of BPLC April 2024 | \$ 9,600.00 |
| 24/05/2024 | Rada Mirceta | Carpet cleaning studio 1 and 2 | \$ 1,100.00 |
| 24/05/2024 | Rada Mirceta | After hours cleaning of BPLC 22.4.24-26. | \$ 1,100.00 |
| 24/05/2024 | Rada Mirceta | After hours cleaning of BPLC 29.4.24-03. | \$ 1,100.00 |
| 10/05/2024 | Rebecca Ross | Reimbursement for retail shop at BPLC | \$ 121.15 |
| 28/05/2024 | Reconciliation WA | Reconciliation WA membership July 24 to | \$ 1,699.50 |
| 10/05/2024 | Regents Commercial Trust Accou | Rent - Barlee St CPMarch 2024 | \$ 8,926.33 |
| 28/05/2024 | Regents Commercial Trust Accou | Rent June 2024 | \$ 8,926.33 |
| 24/05/2024 | Renata Popis | Fitness instructor fee | \$ 210.00 |
| 28/05/2024 | Repair Cafe Perth Incorporated | 2024 Environmental Grant | \$ 2,000.00 |
| 24/05/2024 | Richards Tyres | Service and repairs | \$ 35.00 |
| 15/05/2024 | RJ & MT Alexander | Meeting attendance fee- May 2024 | \$ 2,014.17 |
| 10/05/2024 | Rosevale Electrical | Electrical service- Upgrading of lighting | \$ 19,187.30 |
| 10/05/2024 | Rosevale Electrical | Electrical services - BPLC | \$ 4,402.20 |
| 24/05/2024 | Rosevale Electrical | Replace Light fittings at BPLC Glue | \$ 237.60 |
| 28/05/2024 | Rosevale Electrical | Electrical services BPLC | \$ 15,424.20 |
| 10/05/2024 | RPG Auto Electrics | Plant repairs and maintenance P2218 | \$ 698.50 |
| 10/05/2024 | RPG Auto Electrics | May 2024 Precinct auto electrical repairs | \$ 165.00 |
| 28/05/2024 | RPG Auto Electrics | Auto electrical repair P3527 | \$ 137.50 |
| 10/05/2024 | RTRFM 92.1 LTD | Business enhancement grant 2024 | \$ 2,209.09 |
| 24/05/2024 | Russell Podmore | Fuel reimbursement fee P1297 | \$ 159.03 |
| 24/05/2024 | Ruth Markham | Reimbursement for IPWEA Parking 07.03.24 | \$ 30.00 |
| 24/05/2024 | S & S Massey | Milk supplies 30.03.24 to 26.04.24 | \$ 381.60 |
| 10/05/2024 | Safety Barriers WA Pty Ltd | Nightworks ANZA Rd and Oxford St | \$ 1,994.30 |
| 28/05/2024 | Sanax Medical | Supply first aid consumables | \$ 209.39 |
| 28/05/2024 | Sanax Medical | First aid masks | \$ 31.50 |
| 28/05/2024 | Sanax Medical | Gauze for first aid | \$ 11.06 |
| 10/05/2024 | Sanderson Engineering | Plant repairs and maintenance | \$ 495.00 |
| 24/05/2024 | Sandra Stibora | Fitness instructor fee | \$ 180.00 |
| 24/05/2024 | Sarah Joseph and Lachlan James | Additional general waste collection refund | \$ 76.07 |
| 24/05/2024 | Sarah Vertigan | Gratuity payment for event 11.5.24 | \$ 225.00 |
| 10/05/2024 | Schlager Group Pty Ltd | Progress claim 05 | \$ 177,556.72 |
| 24/05/2024 | SCRD Holdings Pty Ltd Business | Uniform supplies | \$ 615.19 |

| | | | |
|------------|---------------------------------|--|---------------|
| 10/05/2024 | Seaview Orthotics | Supply of litter grabbers | \$ 272.40 |
| 24/05/2024 | Sebi Conte | Refund of infrastructure bond | \$ 3,000.00 |
| 24/05/2024 | SEEK Limited | Additional advertisement | \$ 811.80 |
| 10/05/2024 | Seniors Choice Pty Ltd | Bus hire Murals at Waroona 34 passengers | \$ 2,686.00 |
| 24/05/2024 | Shaaron Taylor | Fitness instructor fee | \$ 490.00 |
| 10/05/2024 | Shane McMaster Surveys | Surveying services - Britannia R-Matlock | \$ 1,320.00 |
| 10/05/2024 | Sherina Patchett | Fitness instructor fee | \$ 506.00 |
| 24/05/2024 | Sherina Patchett | Fitness instructor fee | \$ 230.00 |
| 24/05/2024 | Shred-X Pty Ltd | Security bin exchange - BPLC | \$ 240.78 |
| 10/05/2024 | Sifting Sands | Sand cleaning - various locations | \$ 4,890.60 |
| 10/05/2024 | Slimline Warehouse | 3 x Sidewalk A1 Pavement Signage | \$ 2,469.54 |
| 24/05/2024 | Smoke and Mirrors Audio Visual | May 24 Citizenship Ceremony - Supply of PA system | \$ 1,039.75 |
| 10/05/2024 | Solo Resource Recovery | Pressure cleaning services - Depot | \$ 8,424.35 |
| 10/05/2024 | Sonya Bailey | Refund of part dog registration fee | \$ 150.00 |
| 15/05/2024 | Sophie M Greer | Meeting attendance fee - May 2024 | \$ 2,014.17 |
| 10/05/2024 | Souhad Milhem | Halal catering Multicultural Seniors Ex | \$ 300.00 |
| 10/05/2024 | Soundtown | Fitness audio SM-716 Bodypack transmitted | \$ 340.00 |
| 24/05/2024 | SpacetoCo | Facilities weekly reporting and financial handling | \$ 660.00 |
| 10/05/2024 | Speedo Australia Pty Ltd | Speedo stock for resale in the retail shop BPLC | \$ 23,567.39 |
| 10/05/2024 | Sport and Leisure Solutions | Facilities and Business Review - BPLC | \$ 12,650.00 |
| 10/05/2024 | Stephen Carrick Architects P/L | DRP advice | \$ 440.00 |
| 10/05/2024 | Stott Hoare | Purchase of 43 inch smart tv | \$ 1,613.70 |
| 24/05/2024 | Stott Hoare | 3 x Logitech MK545 Advanced Wireless Keyboard and | \$ 270.60 |
| 10/05/2024 | StrataGreen | Eco Oil 20L and Bifenthrin 5l | \$ 864.77 |
| 10/05/2024 | StrataGreen | Eco-oil Organic Insecticide/Miticide | \$ 656.04 |
| 24/05/2024 | Subaru Osborne Park | Purchase of new vehicle | \$ 38,934.30 |
| 10/05/2024 | Suez Recycling & Recovery (Per | Waste collection- 244 Vincent April 2024 | \$ 17,032.75 |
| 10/05/2024 | Suzanne Smart | Fitness instructor fee | \$ 120.00 |
| 28/05/2024 | Suzanne Smart | Fitness instructor fee | \$ 180.00 |
| 15/05/2024 | Suzanne Worner | Meeting attendance fee- May 2024 | \$ 2,014.17 |
| 10/05/2024 | SVC Products Pty Ltd | Purchase of bollards - 30% deposit | \$ 1,853.28 |
| 10/05/2024 | SWA Moneysaver Internet Account | Associate membership - FY 2023-24 | \$ 99.00 |
| 10/05/2024 | Synergy | Electricity Charges : BPLC 15.03.24 to 18.04.24 | \$ 38,150.01 |
| 10/05/2024 | Synergy | Electricity Charges: various locations | \$ 33,369.72 |
| 24/05/2024 | Synergy | Electricity Charges : Street lights 25.03.24 to 24.04.24 | \$ 153,767.47 |
| 24/05/2024 | Synergy | Electricity Charges: various locations | \$ 29,795.89 |
| 10/05/2024 | T&H Wilkes Pty Ltd | Load of grass top soil March 2024 | \$ 7,238.00 |
| 10/05/2024 | T&H Wilkes Pty Ltd | Load of 12 mm ferritcrete | \$ 1,320.00 |
| 24/05/2024 | T&H Wilkes Pty Ltd | Load of grass top soil April 2024 | \$ 4,653.00 |
| 24/05/2024 | T&H Wilkes Pty Ltd | Ferricrete supplies | \$ 4,312.00 |
| 28/05/2024 | Tabata Australia Pty Ltd | Purchase goggles for resale in Retail St | \$ 1,794.02 |
| 24/05/2024 | Talis Consultants Pty Ltd | Consultancy services for period ending April 2024 | \$ 2,263.25 |
| 24/05/2024 | Talis Consultants Pty Ltd | Consultancy services for period ending April 2024 | \$ 1,799.75 |
| 28/05/2024 | Tamala Park Regional Council | Account for GST payable & receivable April 2024 | \$ 26,423.49 |
| 24/05/2024 | Temptations Catering | Catering for LiveLighter Seniors Event | \$ 1,915.40 |
| 24/05/2024 | Tessa Louise Dorotich | Road mural for View Street and Rosemount Car Park | \$ 9,500.00 |
| 10/05/2024 | The BBQ Man | Pressure cleaning - Oxford street reserve | \$ 440.00 |
| 28/05/2024 | The BBQ Man | BBQ cleaning April 2024 | \$ 4,405.22 |
| 24/05/2024 | The Fruit Box Group Pty Ltd | Milk supplies 3.04.24 - 24.04.24 | \$ 168.68 |
| 10/05/2024 | The Owners SP44831 | Repainting and Scaffolding - 50% of the | \$ 3,866.50 |
| 10/05/2024 | The Royal Life Saving Society | Maintenance - Hyde Park water playground | \$ 2,005.03 |
| 10/05/2024 | The Royal Life Saving Society | AIDS memorial Electrical work - Robertso | \$ 462.30 |
| 24/05/2024 | The Royal Life Saving Society | Watch around water registration- 3 years | \$ 440.00 |
| 28/05/2024 | The Royal Life Saving Society | AIDS Memorial pond servicing -April 2024 | \$ 1,071.55 |
| 28/05/2024 | The Royal Life Saving Society | Registration pool lifeguard challenge BPLC | \$ 500.00 |
| 10/05/2024 | The Workers Shop | Supply safety consumables. | \$ 1,702.00 |
| 24/05/2024 | Thousand Mile Industries | BPLC New reception desk build | \$ 14,345.54 |
| 10/05/2024 | Tony Aveling & Associates | White card training - Staff | \$ 80.00 |
| 10/05/2024 | Totally Workwear Mt Hawthorn | Uniform supplies- Safety boots | \$ 199.00 |
| 24/05/2024 | Totally Workwear Mt Hawthorn | Uniform supplies | \$ 1,669.18 |
| 28/05/2024 | Totally Workwear Mt Hawthorn | Ranger Uniform | \$ 220.00 |
| 10/05/2024 | T-Quip | Plant repairs and maintenance P5051 | \$ 279.40 |
| 24/05/2024 | T-Quip | Plant repairs and maintenance | \$ 300.00 |
| 24/05/2024 | Transpacific Industries PL | Residential recycling collections April 24 | \$ 43,240.02 |
| 24/05/2024 | Transpacific Industries PL | Residential waste bin collections - April 24 | \$ 40,386.06 |
| 24/05/2024 | Transpacific Industries PL | Customer Services April 2024 | \$ 2,119.07 |
| 24/05/2024 | Transpacific Industries PL | Event Bins - Young Maker's Twilight Market | \$ 182.49 |
| 24/05/2024 | Transpacific Industries PL | Event Bins - Anzac Day Ceremony, 24.04.24 | \$ 136.86 |
| 10/05/2024 | Travis Hayto | E-scooter content shoot | \$ 1,980.00 |
| 10/05/2024 | Travis Hayto | Shortcut Lane Pop-Up Event Series | \$ 412.50 |
| 28/05/2024 | Travis Hayto | PhotographyServices Claisebrook Design Centre | \$ 577.50 |
| 10/05/2024 | Tree Amigos | Street trees & parks pruning/removal | \$ 14,322.00 |
| 24/05/2024 | Tree Amigos | Street trees & parks pruning/removal | \$ 13,281.40 |

| | | | |
|------------|--------------------------------|--|--------------|
| 10/05/2024 | Tri-Jarrah t/as Western Traini | Western Training Excavator course | \$ 1,300.00 |
| 28/05/2024 | Trust Account Strata Plan68006 | Business enhancement grant | \$ 5,000.00 |
| 10/05/2024 | Tyres4U Pty Ltd | Repairs and services | \$ 4,121.13 |
| 10/05/2024 | Universal Diggers | Hire of plant Depot | \$ 20,196.00 |
| 24/05/2024 | Universal Diggers | Hire of plant for Depot | \$ 18,778.65 |
| 24/05/2024 | Urban Development Institute of | National Housing Pipeline (NHP) Outlook Forums | \$ 99.00 |
| 28/05/2024 | Urban List Pty Ltd | Urban List Shortcut Lane Campaign - May | \$ 5,500.00 |
| 10/05/2024 | Urbis Pty Ltd | DRP advice | \$ 1,760.00 |
| 10/05/2024 | Urbis Pty Ltd | DRP Advice | \$ 880.00 |
| 10/05/2024 | Vanessa Forbes | Fitness instructor fee | \$ 726.00 |
| 24/05/2024 | Vanessa Forbes | Fitness instructor fee | \$ 462.00 |
| 24/05/2024 | Veolia Recycling & Recovery Pt | General Waste Collection April 2024 | \$ 2,328.21 |
| 24/05/2024 | Veolia Recycling & Recovery Pt | General Waste Collection BPLC March 2024 | \$ 2,311.96 |
| 10/05/2024 | Vincenzo Ilarda | Rates Refund | \$ 190.16 |
| 10/05/2024 | Vorgee Pty Ltd | Supply vorgee stock for resale in retail | \$ 1,855.15 |
| 28/05/2024 | Vorgee Pty Ltd | Supply vorgee stock for resale in retail | \$ 1,832.60 |
| 24/05/2024 | WA Land Information Authority | GRV valuation chargebale 29.3.24 - 26.4.24 | \$ 277.23 |
| 10/05/2024 | WA Library Supplies | Library supplies | \$ 147.00 |
| 28/05/2024 | WA Local Government Associatio | WALGA Training Procurement and Contracts | \$ 638.00 |
| 24/05/2024 | Walcott Industries Pty Ltd | 50m Pool tier seating BPLC | \$ 21,120.00 |
| 24/05/2024 | Walcott Industries Pty Ltd | Beatty Park 50m Tier seating retiling | \$ 4,259.20 |
| 24/05/2024 | Walcott Industries Pty Ltd | 50m Pool tiered seating BPLC | \$ 2,200.00 |
| 10/05/2024 | Water Corporation | Water Charges: BPLC | \$ 36,779.05 |
| 10/05/2024 | Water Corporation | Water Charges: Litis Soccer Stadium | \$ 1,531.89 |
| 10/05/2024 | Water Corporation | WaterCharges : Hyde Park Toilets | \$ 1,115.92 |
| 10/05/2024 | Water Corporation | Water Charges: Forrest park playground | \$ 1,069.53 |
| 10/05/2024 | Water Corporation | Water Charges : Robertson Park Reserve | \$ 448.89 |
| 10/05/2024 | Water Corporation | Water Charges: Forrest park clubrooms | \$ 294.08 |
| 10/05/2024 | Water Corporation | Water Charges: Highgate Pre Primary | \$ 176.45 |
| 10/05/2024 | Water Corporation | Water Charges: Highgate child health clinc | \$ 81.06 |
| 10/05/2024 | Water Corporation | Water Charges : Lee Hops Cottage | \$ 62.20 |
| 24/05/2024 | Water Corporation | Water Service Charges : Admin & Loftus buildings 07.03.24 to 04.04.24 | \$ 6,720.01 |
| 24/05/2024 | Water Corporation | Water Service Charges : Leederville Oval Sport complex07.03.24 to 04.05.24 | \$ 5,521.74 |
| 24/05/2024 | Water Corporation | Water Service Charges : Trade waste 08.12.23 to 21.03.24 | \$ 4,140.90 |
| 24/05/2024 | Water Corporation | Water Service Charges : Mt Hawthorn CC 15.03.24 to 06.05.24 | \$ 1,621.75 |
| 24/05/2024 | Water Corporation | Water Service Charges : Litis Soccer Stadium 07.03.24 to 04.05.24 | \$ 1,422.83 |
| 24/05/2024 | Water Corporation | Water Service Charges : Depot 16.02.24 to 15.04.24 | \$ 1,090.74 |
| 24/05/2024 | Water Corporation | Water Service Charges : North Perth Town Hall 11.03.24 to 08.05.24 | \$ 846.36 |
| 24/05/2024 | Water Corporation | Water Service Charges : Youth Facility 06.03.24 to 03.05.24 | \$ 629.86 |
| 24/05/2024 | Water Corporation | Water Service Charges : 245 Vincent St 06.03.24 to 03.05.24 | \$ 419.97 |
| 24/05/2024 | Water Corporation | Water Service Charges : Leederville Tennis Club 11.03.24 to 04.05.24 | \$ 393.72 |
| 24/05/2024 | Water Corporation | Water Service Charges : 26 Farmer St NP 08.03.24 to 08.05.24 | \$ 385.18 |
| 24/05/2024 | Water Corporation | Water Service Charges : Margaret Kindergarten 07.03.24 to 04.05.24 | \$ 314.14 |
| 24/05/2024 | Water Corporation | Water Service Charges : Sutherland Street Reserve 25.01.24 to 2 | \$ 200.16 |
| 24/05/2024 | Water Corporation | Water Service Charges : Multicultural Service Centre 08.03.24 to | \$ 159.77 |
| 24/05/2024 | Water Corporation | Wate Service Charges : Berryman St Playground 15.3.24 to 06.05.24 | \$ 22.68 |
| 24/05/2024 | WC Convenience Management | Maintenance exelooos Apr24 - Various Locations | \$ 4,295.87 |
| 28/05/2024 | Western Australian Debating Le | Primary school workshop fee | \$ 141.00 |
| 15/05/2024 | Western Australian Municipal R | Payroll deductions | \$ 22.00 |
| 28/05/2024 | Western Australian Municipal R | Payroll deductions | \$ 22.00 |
| 10/05/2024 | Western Australian Seabird Res | Basics to Seabird Rescue Training 2 hour | \$ 325.00 |
| 10/05/2024 | Western Irrigation Pty Ltd | Retic Parts | \$ 3,367.24 |
| 24/05/2024 | Western Irrigation Pty Ltd | Retic Parts | \$ 2,025.29 |
| 10/05/2024 | Western Metropolitan Regional | Supply of FOGO compost bags | \$ 570.24 |
| 24/05/2024 | Western Metropolitan Regional | Processing of FOGO Material - 16.4.24 to 30.4.24 | \$ 26,828.37 |
| 24/05/2024 | Western Metropolitan Regional | Verge Valet Collections 30.04.24 | \$ 25,247.78 |
| 28/05/2024 | Western Metropolitan Regional | Processing FOGO Material | \$ 26,039.65 |
| 10/05/2024 | Western Resource Recovery Pty | Grease trap maintenance - Charles Veryard | \$ 216.70 |
| 24/05/2024 | Western Resource Recovery Pty | Monthly clean of grease trap BPLC | \$ 550.00 |
| 24/05/2024 | West-Sure Group Pty Ltd | Cash Collection - Admin April 2024 | \$ 296.51 |
| 24/05/2024 | West-Sure Group Pty Ltd | Cash Collection - BPLC April 2024 | \$ 131.78 |
| 28/05/2024 | WH Location Services Pty Ltd | Carry out service scanning at 39 Lynton | \$ 3,767.50 |
| 10/05/2024 | Whealers Books Pty Ltd | Supply of library books | \$ 211.12 |
| 10/05/2024 | Winc Australia Pty Limited | Stationary Supplies for BPLC | \$ 168.30 |
| 10/05/2024 | Winc Australia Pty Limited | 50 x P5 Envelopes | \$ 88.55 |
| 24/05/2024 | Winc Australia Pty Limited | Stationary Supplies | \$ 1,767.67 |
| 28/05/2024 | Winc Australia Pty Limited | Stationary Supplies for BPLC | \$ 183.48 |
| 24/05/2024 | Woodlands Distributors & Agenc | Dog Bags Compostable | \$ 8,537.76 |
| 10/05/2024 | Work Health Professionals Pty | Serology screening hep A and B | \$ 745.80 |
| 24/05/2024 | Worldwide Online Printing Cann | Printing services Corflute | \$ 92.00 |
| 24/05/2024 | Worldwide Online Printing Cann | Printing services - Corflutes | \$ 88.00 |
| 24/05/2024 | Wow Wipes | Supply anti bacterial wipes for use in gym | \$ 2,530.00 |
| 10/05/2024 | Yellow Citrine Pty Ltd | Twilight young markers market - equipment | \$ 2,620.00 |

| | | | |
|--------------------|-------------------------|--|---------------------|
| 10/05/2024 | Yolande Gomez | Fitness instructor fee | \$ 710.00 |
| 28/05/2024 | Yolande Gomez | Fitness instructor fee | \$ 682.00 |
| 10/05/2024 | Zen Corporation Pty Ltd | printing services - BPLC | \$ 497.75 |
| 10/05/2024 | Zenien | Data security installation & consulting | \$ 4,445.65 |
| 10/05/2024 | Zenien | CCTV Screen for Admin Building | \$ 4,301.33 |
| 10/05/2024 | Zenien | Mobile CCTV at Hyde Park | \$ 1,782.00 |
| 10/05/2024 | Zenien | CCTV camera cleaning BPLC | \$ 1,144.00 |
| 24/05/2024 | Zenien | Additional CCTV camera required for De B | \$ 1,687.40 |
| 28/05/2024 | Zenien | Dual lens CCTV camera for Admin Building | \$ 2,307.69 |
| Grand Total | | | 8,068,989.92 |
| | | | |

| Creditors Report - Payments by Direct Debit | | | | |
|--|------------|------------------------|--|-------------|
| 06 April 2024 to 06 May 2024 | | | | |
| Credit Card Transactions for the Period - 06 April 2024 to 06 May 2024 | | | | |
| Card Holder | Date | Payee | Description | Amount |
| CEO | 20/04/2024 | WANEWSDTI | West Australian Newspaper - Monthly Subscription | \$ 83.60 |
| | 11/04/2024 | CPP Citipace | CEO Parking - Meeting with DPLH - 11 April 2024 | \$ 11.11 |
| | | | | |
| | | | | \$ 94.71 |
| Manager Marketing and Partnerships | | | | |
| | 11/04/2024 | CHATGPT SUBSCRIPTION | CHAT GPT trial | \$ 30.75 |
| | 11/04/2024 | INTNL TRANSACTION FEE | Chat GPT - int transaction fee | \$ 0.77 |
| | 15/04/2024 | INTNL TRANSACTION FEE | Survey tool - int transaction fee | \$ 1.66 |
| | 15/04/2024 | JOTFORM PTY LTD | Survey tool | \$ 66.39 |
| | 15/04/2024 | WEMBLEY POLICE STATION | Road Closure Application - ANZAC Day | \$ 90.20 |
| | 22/04/2024 | eBay O*08-11475-91712 | Entertainment for Shortcut Lane | \$ 26.95 |
| | 22/04/2024 | JB HI FI OSBORNE PAR | Shortcut Lane entertainment | \$ 37.94 |
| | 23/04/2024 | ASANA.COM | Marketing and Comms scheduling tool | \$ 951.92 |
| | 23/04/2024 | INTNL TRANSACTION FEE | Schedule tool - int transaction fee | \$ 23.80 |
| | 24/04/2024 | MAILCHIMP *MISC | Enewsletter platform | \$ 833.49 |
| | 26/04/2024 | FACEBK *98L6D48QL2 | Facebook advertising | \$ 2.96 |
| | 26/04/2024 | SHUTTERSTOCK IRELAND L | Stock photo subscription | \$ 99.00 |
| | 28/04/2024 | FACEBK *N7UMT34QL2 | Facebook advertising | \$ 5.83 |
| | 30/04/2024 | FACEBK *EVGD43CQL2 | Facebook advertising | \$ 5.83 |
| | 1/05/2024 | FACEBK* | Facebook advertising | \$ 345.90 |
| | 1/05/2024 | WEMBLEY POLICE STATION | Road Closure - Shortcut Lane | \$ 270.60 |
| | 2/05/2024 | Abacus Espresso | Award and Recognition | \$ 101.18 |
| | 2/05/2024 | Abacus Espresso | Award and Recognition program | \$ 50.59 |
| | 2/05/2024 | FACEBK *BFTFC3UPL2 | Facebook advertising | \$ 6.60 |
| | 3/05/2024 | GOOD GROCER L0030 | Catering for LG network event 2 | \$ 95.00 |
| | 3/05/2024 | GOOD GROCER L0030 | Catering for local government network meeting | \$ 95.00 |
| | 4/05/2024 | FACEBK *UKNS74GQL2 | Facebook advertising | \$ 5.14 |
| | | | | \$ 3,147.50 |
| Council Liaison Officer | | | | |
| | 16/04/2024 | SQ *BUNN MEE | Catering for Council Briefing 16 April 2024 | \$ 320.00 |
| | 30/04/2024 | DAN MURPHY'S 4256 | Drinks for Council | \$ 40.46 |
| | 30/04/2024 | HIGHGATE LOTTO NEWS | Stationery | \$ 9.99 |
| | 30/04/2024 | SQ *BUNN MEE | Catering for budget workshop 30 April 2024 | \$ 300.00 |

| <i>Card Holder</i> | <i>Date</i> | <i>Payee</i> | <i>Description</i> | <i>Amount</i> |
|-------------------------|-------------|------------------------|--|--------------------|
| | 1/05/2024 | METAL ARTWORK BADGES | Name badge for Cr Nicole Woolf | \$ 15.24 |
| | | | | \$ 685.69 |
| Branch Librarian | | | | |
| | 9/04/2024 | FUNKY BUNCHES | Displays and Promo: Display Shelf Flowers | \$ 65.00 |
| | 10/04/2024 | AMAZON AU RETAIL | Materials Purchased: Patron Requests | \$ 18.75 |
| | 11/04/2024 | AMAZON AU MARKETPLACE | Local History Centre: Wallpaper for Display Wall | \$ 76.45 |
| | 11/04/2024 | Booktopia Pty Ltd | Materials Purchased: Book Club Set | \$ 156.00 |
| | 16/04/2024 | MAT SUPPLIES | Local History Centre: Archival Boxes | \$ 395.31 |
| | 16/04/2024 | SLIMLINE WAREHOUSE | Displays and Promotions: iPad Stands | \$ 81.89 |
| | 1/05/2024 | FACEBK *MQYTC3CPF2 | Displays and Promotions: Marketing Campaign | \$ 28.85 |
| | 1/05/2024 | POST MOUNT HAWTHORN PO | HR Rewards and Recognition Budget | \$ 479.50 |
| | | | | \$ 1,301.75 |
| Manager ICT | | | | |
| | 7/04/2024 | NODEONE | Node1 Wireless Internet | \$ 109.00 |
| | 9/04/2024 | Microsoft G044027935 | Azure Subscription for Security | \$ 175.18 |
| | 18/04/2024 | GOOGLE*GOOGLE STORE | Google Ethernet Adapter | \$ 59.98 |
| | 19/04/2024 | ZOOM.US 888-799-9666 | Zoom License | \$ 374.98 |
| | 22/04/2024 | INTNL TRANSACTION FEE | Beatty Park Creche Booking System Int'l Fee | \$ 2.35 |
| | 22/04/2024 | SimplyBookME | Beatty Park Creche Booking System | \$ 94.18 |
| | 25/04/2024 | EasyPark | Event Parking | \$ 15.47 |
| | 28/04/2024 | BLUE SKYS APP | Zoom Timer | \$ 19.22 |
| | 28/04/2024 | INTNL TRANSACTION FEE | Zoom Timer Int'l Fee | \$ 0.48 |
| | 1/05/2024 | EasyPark | Event Parking | \$ 3.34 |
| | 1/05/2024 | NODE1 INTERNET | Node1 Wireless Internet | \$ 119.00 |
| | 2/05/2024 | ASSETSONAR.COM | AssetSonar License | \$ 634.29 |
| | 2/05/2024 | INTNL TRANSACTION FEE | AssetSonar License Int'l Fee | \$ 15.86 |
| | 3/05/2024 | Deputy | Deputy TimeSheet Software | \$ 165.00 |
| | 3/05/2024 | INTNL TRANSACTION FEE | Digital Signage Fees | \$ 9.84 |
| | 3/05/2024 | INTNL TRANSACTION FEE | SendGrid Int'l Fee | \$ 3.47 |
| | 3/05/2024 | TWILIO SENDGRID | SendGrid Mail | \$ 138.77 |
| | 3/05/2024 | YODECK.COM FLIPNODE | Digital Signage Platform | \$ 393.40 |
| | 5/04/2024 | INTNL TRANSACTION FEE | Contact Centre License Int'l Fee | \$ 33.59 |
| | 5/05/2024 | INTNL TRANSACTION FEE | Contact Centre License Int'l Fee | \$ 33.64 |
| | 5/04/2024 | INTNL TRANSACTION FEE | SendGrid License Int'l Fee | \$ 3.43 |
| | 5/04/2024 | Landis Technologies LL | Contact Centre License | \$ 1,343.72 |
| | 5/05/2024 | Landis Technologies LL | Contact Centre License | \$ 1,345.56 |

| <i>Card Holder</i> | <i>Date</i> | <i>Payee</i> | <i>Description</i> | <i>Amount</i> |
|---|-------------|-------------------------------|--|----------------------|
| | 5/04/2024 | TWILIO SENDGRID | SendGrid License | \$ 137.35 |
| | | | | \$ 5,231.10 |
| Procurement and Contracts Officer | | | | |
| | 8/04/2024 | TSUKEBA* ONLINE | Catering for Council Workshop | \$ 227.22 |
| | 15/04/2024 | Canva* 04122-9942306 | Canva subscription | \$ 164.99 |
| | 23/04/2024 | ASIC | ASIC search | \$ 10.00 |
| | 30/04/2024 | COMPANY DIRECTOR | Training for staff | \$ 550.00 |
| | 3/05/2024 | GOVERNANCE INSTITUTE | Training for staff | \$ 580.00 |
| | 5/04/2024 | WWW.THEELFORDHOTEL.COM | Deposit for Beaufort St Planning Framework consult | \$ 712.55 |
| | | | | \$ 2,244.76 |
| Total Corporate Credit Cards | | | | \$ 12,705.51 |
| Direct Debits | | | | |
| | 21/05/2024 | PB Leasing | | \$ 395.83 |
| | 1/05/2024 | HP Financial services Leasing | | \$ 20,621.70 |
| | | | Total Leasing | \$ 21,017.53 |
| Loan Repayments | | | | |
| | 1/05/2024 | WA Treasury | | \$ 60,916.88 |
| | | | Total Treasury Corporation | \$ 60,916.88 |
| Bank Fees and Charges | | | | |
| | 31/05/2024 | | | \$ 26,852.71 |
| | | | Bank fees | \$ 26,852.71 |
| Total Direct Debits including Credit Cards | | | | \$ 121,492.63 |

| | | | | |
|---------------------------------------|------------|---------------------|-------------------------------------|-----------|
| Creditors Report - Payments by Cheque | | | | |
| 01/05/2024 to 31/05/2024 | | | | |
| Creditor | Date | Payee | Description | Amount |
| 82771 | 17/05/2024 | Petty Cash - BPLC | Recoup petty cash BPLC 17 May 24 | \$ 231.80 |
| 82772 | 17/05/2024 | Petty Cash- Finance | Recoup petty cash Finance 17 May 24 | \$ 473.60 |
| 82773 | 27/05/2024 | Petty Cash - Depot | Recoup petty cash Depot 27 May 24 | \$ 194.90 |
| Total Net Cheque Payments | | | | \$ 900.30 |

**CITY OF VINCENT
FUEL CARDS REPORT
FOR THE MONTH OF 31 MAY 2024**

| Payee | Date | Type | Total Cost |
|---------------------------|------------|------|------------|
| AMPOL FOODARY CARINE | 17/05/2024 | Fuel | 73.42 |
| AMPOL FOODARY CARINE | 15/05/2024 | Fuel | 71.54 |
| AMPOL FOODARY CARINE | 3/05/2024 | Fuel | 60.78 |
| AMPOL FOODARY DOUBVIEW | 13/05/2024 | Fuel | 136.65 |
| AMPOL FOODARY EAST PERTH | 8/05/2024 | Fuel | 206.48 |
| AMPOL FOODARY EAST PERTH | 10/05/2024 | Fuel | 994.49 |
| AMPOL FOODARY EAST PERTH | 22/05/2024 | Fuel | 186.80 |
| AMPOL FOODARY EAST PERTH | 1/05/2024 | Fuel | 124.71 |
| AMPOL FOODARY EAST PERTH | 2/05/2024 | Fuel | 398.63 |
| AMPOL FOODARY EAST PERTH | 14/05/2024 | Fuel | 562.39 |
| AMPOL FOODARY EAST PERTH | 17/05/2024 | Fuel | 329.04 |
| AMPOL FOODARY EAST PERTH | 20/05/2024 | Fuel | 100.52 |
| AMPOL FOODARY EAST PERTH | 30/05/2024 | Fuel | 237.98 |
| AMPOL FOODARY EAST PERTH | 5/05/2024 | Fuel | 74.66 |
| AMPOL FOODARY EAST PERTH | 13/05/2024 | Fuel | 47.65 |
| AMPOL FOODARY EAST PERTH | 23/05/2024 | Fuel | 163.35 |
| AMPOL FOODARY EAST PERTH | 29/05/2024 | Fuel | 220.50 |
| AMPOL FOODARY EAST PERTH | 9/05/2024 | Fuel | 144.99 |
| AMPOL FOODARY EAST PERTH | 30/04/2024 | Fuel | 358.01 |
| AMPOL FOODARY EAST PERTH | 27/05/2024 | Fuel | 281.70 |
| AMPOL FOODARY EAST PERTH | 7/05/2024 | Fuel | 244.09 |
| AMPOL FOODARY EAST PERTH | 15/05/2024 | Fuel | 75.11 |
| AMPOL FOODARY EAST PERTH | 4/05/2024 | Fuel | 158.42 |
| AMPOL FOODARY EAST PERTH | 3/05/2024 | Fuel | 216.46 |
| AMPOL FOODARY EAST PERTH | 21/05/2024 | Fuel | 316.98 |
| AMPOL FOODARY EAST PERTH | 24/05/2024 | Fuel | 133.17 |
| AMPOL FOODARY EAST PERTH | 28/05/2024 | Fuel | 443.50 |
| AMPOL FOODARY EAST PERTH | 16/05/2024 | Fuel | 187.05 |
| AMPOL FOODARY EAST PERTH | 18/05/2024 | Fuel | 77.34 |
| AMPOL FOODARY ERSKINE | 19/05/2024 | Fuel | 106.52 |
| AMPOL FOODARY GLENDALOUGH | 8/05/2024 | Fuel | 375.46 |
| AMPOL FOODARY GLENDALOUGH | 10/05/2024 | Fuel | 400.06 |
| AMPOL FOODARY GLENDALOUGH | 22/05/2024 | Fuel | 599.83 |
| AMPOL FOODARY GLENDALOUGH | 1/05/2024 | Fuel | 699.79 |
| AMPOL FOODARY GLENDALOUGH | 6/05/2024 | Fuel | 348.33 |
| AMPOL FOODARY GLENDALOUGH | 2/05/2024 | Fuel | 458.66 |
| AMPOL FOODARY GLENDALOUGH | 14/05/2024 | Fuel | 564.37 |
| AMPOL FOODARY GLENDALOUGH | 17/05/2024 | Fuel | 394.92 |
| AMPOL FOODARY GLENDALOUGH | 30/05/2024 | Fuel | 259.08 |
| AMPOL FOODARY GLENDALOUGH | 13/05/2024 | Fuel | 335.68 |
| AMPOL FOODARY GLENDALOUGH | 29/05/2024 | Fuel | 371.83 |
| AMPOL FOODARY GLENDALOUGH | 9/05/2024 | Fuel | 267.07 |
| AMPOL FOODARY GLENDALOUGH | 30/04/2024 | Fuel | 441.65 |
| AMPOL FOODARY GLENDALOUGH | 27/05/2024 | Fuel | 166.08 |
| AMPOL FOODARY GLENDALOUGH | 7/05/2024 | Fuel | 66.51 |
| AMPOL FOODARY GLENDALOUGH | 15/05/2024 | Fuel | 450.95 |
| AMPOL FOODARY GLENDALOUGH | 3/05/2024 | Fuel | 566.92 |
| AMPOL FOODARY GLENDALOUGH | 24/05/2024 | Fuel | 660.59 |
| AMPOL FOODARY GLENDALOUGH | 28/05/2024 | Fuel | 331.08 |
| AMPOL FOODARY GLENDALOUGH | 11/05/2024 | Fuel | 142.82 |
| AMPOL FOODARY GREENFIELDS | 1/05/2024 | Fuel | 79.95 |
| AMPOL FOODARY GREENFIELDS | 5/05/2024 | Fuel | 45.86 |
| AMPOL FOODARY GREENFIELDS | 13/05/2024 | Fuel | 61.68 |
| AMPOL FOODARY GREENFIELDS | 23/05/2024 | Fuel | 75.44 |
| AMPOL FOODARY JOONDALUP | 10/05/2024 | Fuel | 110.90 |
| AMPOL FOODARY JOONDALUP | 17/05/2024 | Fuel | 116.54 |
| AMPOL FOODARY JOONDALUP | 3/05/2024 | Fuel | 112.13 |
| AMPOL FOODARY JOONDALUP | 24/05/2024 | Fuel | 117.73 |
| AMPOL FOODARY JOONDALUP | 16/05/2024 | Fuel | 132.35 |
| AMPOL FOODARY KINGSLEY | 26/05/2024 | Fuel | 104.18 |
| AMPOL FOODARY LEEDERVILLE | 8/05/2024 | Fuel | 587.83 |
| AMPOL FOODARY LEEDERVILLE | 10/05/2024 | Fuel | 721.88 |
| AMPOL FOODARY LEEDERVILLE | 22/05/2024 | Fuel | 732.11 |
| AMPOL FOODARY LEEDERVILLE | 1/05/2024 | Fuel | 260.84 |
| AMPOL FOODARY LEEDERVILLE | 6/05/2024 | Fuel | 607.78 |
| AMPOL FOODARY LEEDERVILLE | 26/05/2024 | Fuel | 89.37 |
| AMPOL FOODARY LEEDERVILLE | 2/05/2024 | Fuel | 543.52 |
| AMPOL FOODARY LEEDERVILLE | 14/05/2024 | Fuel | 466.86 |
| AMPOL FOODARY LEEDERVILLE | 17/05/2024 | Fuel | 489.89 |
| AMPOL FOODARY LEEDERVILLE | 20/05/2024 | Fuel | 661.43 |
| AMPOL FOODARY LEEDERVILLE | 30/05/2024 | Fuel | 507.88 |
| AMPOL FOODARY LEEDERVILLE | 13/05/2024 | Fuel | 275.49 |
| AMPOL FOODARY LEEDERVILLE | 19/05/2024 | Fuel | 57.62 |

| | | | |
|--|------------|------|-----------|
| AMPOL FOODARY LEEDERVILLE | 23/05/2024 | Fuel | 466.54 |
| AMPOL FOODARY LEEDERVILLE | 29/05/2024 | Fuel | 490.70 |
| AMPOL FOODARY LEEDERVILLE | 9/05/2024 | Fuel | 619.58 |
| AMPOL FOODARY LEEDERVILLE | 30/04/2024 | Fuel | 499.27 |
| AMPOL FOODARY LEEDERVILLE | 27/05/2024 | Fuel | 537.89 |
| AMPOL FOODARY LEEDERVILLE | 7/05/2024 | Fuel | 644.56 |
| AMPOL FOODARY LEEDERVILLE | 15/05/2024 | Fuel | 383.37 |
| AMPOL FOODARY LEEDERVILLE | 25/05/2024 | Fuel | 143.32 |
| AMPOL FOODARY LEEDERVILLE | 3/05/2024 | Fuel | 365.38 |
| AMPOL FOODARY LEEDERVILLE | 21/05/2024 | Fuel | 789.12 |
| AMPOL FOODARY LEEDERVILLE | 24/05/2024 | Fuel | 429.99 |
| AMPOL FOODARY LEEDERVILLE | 28/05/2024 | Fuel | 607.69 |
| AMPOL FOODARY LEEDERVILLE | 16/05/2024 | Fuel | 653.59 |
| AMPOL FOODARY MALAGA DRIVE S/STN | 4/05/2024 | Fuel | 111.84 |
| AMPOL FOODARY MALAGA DRIVE S/STN | 25/05/2024 | Fuel | 70.12 |
| AMPOL FOODARY MOUNT LAWLEY (INGLEWOOD) | 5/05/2024 | Fuel | 69.69 |
| AMPOL FOODARY SUBIACO | 26/05/2024 | Fuel | 102.12 |
| AMPOL FOODARY WESTMINSTER | 4/05/2024 | Fuel | 46.28 |
| AMPOL FOODARY WESTMINSTER | 25/05/2024 | Fuel | 44.72 |
| AMPOL FOODARY WESTMINSTER | 28/05/2024 | Fuel | 55.81 |
| EG AMPOL 94240 OSBORNE PARK | 22/05/2024 | Fuel | 189.05 |
| EG AMPOL 94240 OSBORNE PARK | 2/05/2024 | Fuel | 121.89 |
| EG AMPOL 94240 OSBORNE PARK | 17/05/2024 | Fuel | 130.90 |
| EG AMPOL 94240 OSBORNE PARK | 30/05/2024 | Fuel | 113.60 |
| EG AMPOL 94240 OSBORNE PARK | 13/05/2024 | Fuel | 119.64 |
| EG AMPOL 94243 GREENWOOD | 25/05/2024 | Fuel | 58.46 |
| AMPOL FOODARY KEWDALE S/STN | 1/05/2024 | Fuel | 137.71 |
| AMPOL FOODARY ASCOT | 2/05/2024 | Fuel | 70.45 |
| AMPOL FOODARY NORTHLANDS - BALCATT | 1/05/2024 | Fuel | 75.24 |
| AMPOL FOODARY NORTHLANDS - BALCATT | 14/05/2024 | Fuel | 52.09 |
| AMPOL FOODARY NORTHLANDS - BALCATT | 24/05/2024 | Fuel | 82.63 |
| AMPOL FOODARY NEDLANDS | 9/05/2024 | Fuel | 90.77 |
| AMPOL FOODARY BELMONT | 6/05/2024 | Fuel | 144.69 |
| AMPOL FOODARY MIDVALE | 18/05/2024 | Fuel | 141.85 |
| AMPOL FOODARY STRATTON | 26/05/2024 | Fuel | 140.32 |
| Grand Total | | | 30,394.74 |

11.3 INVESTMENT REPORT AS AT 31 MAY 2024

Attachments: 1. Investment Statistics as at 31 May 2024

RECOMMENDATION:

That Council **NOTES** the Investment Statistics for the month ended 31 May 2024 as detailed in Attachment 1.

PURPOSE OF REPORT:

To advise Council of the nature and value of the City's Investments as at 31 May 2024 and the interest amounts earned YTD.

DELEGATION:

Regulation 34 (4) of the Local Government (Financial Management) Regulations 1996 requires the local government to prepare a statement of financial activity each month, which is to be presented to Council within 2 months after the end of the relevant month.

BACKGROUND:

The City's surplus funds are invested in bank term deposits for various terms to facilitate maximum investment returns in accordance with the City's Investment Policy (No. 1.2.4).

Details of the investments are included in **Attachment 1** and outline the following information:

- Investment performance and policy compliance charts;
- Investment portfolio data;
- Investment interest earnings; and
- Current investment holdings.

DETAILS:**Summary of key investment decisions in this reporting period**

\$6.1m of investments matured and \$4m was invested in the month of May 2024.

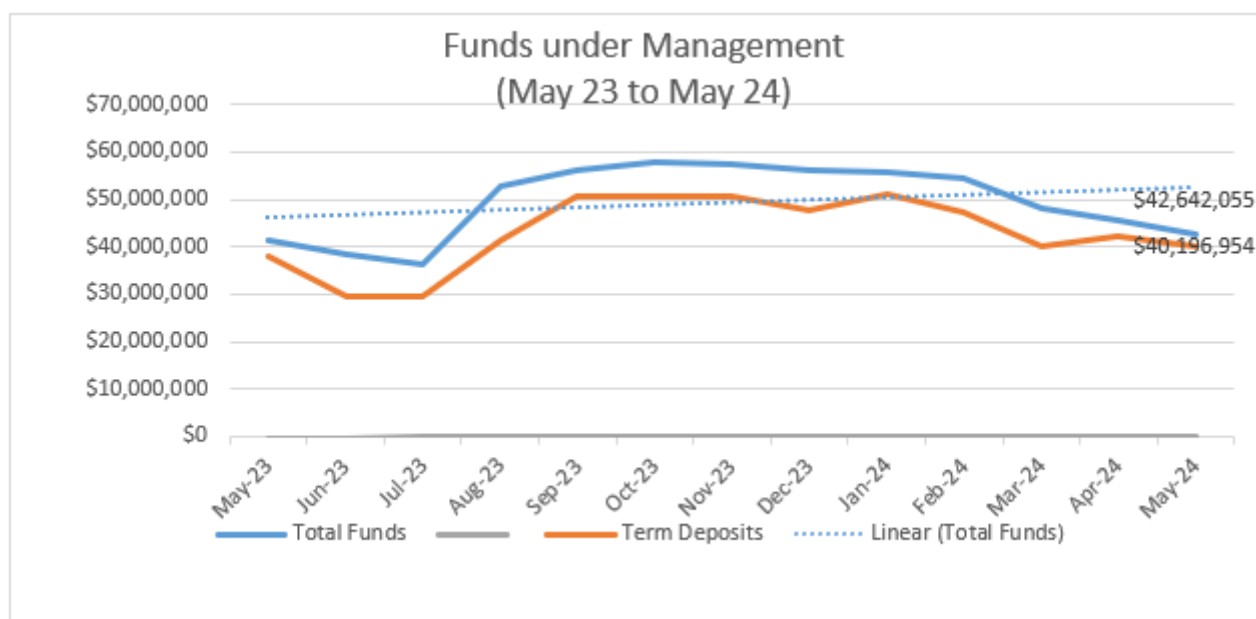
Investment Status

The City's investment portfolio is diversified across several accredited financial institutions.

As at 31 May 2024, the total funds held in the City's operating accounts (including on call) was \$42,642,055 compared to \$41,280,937 for the period ended 31 May 2023. All funds are interest bearing as at 31 May 2024.

The total term deposit investments for the period ended 31 May 2024 were \$40,196,954 compared to \$37,899,250 for the period ended 31 May 2023.

The following chart shows funds under management from May 2023 to May 2024:



Interest Status

Total accrued interest earned on investments as at 31 May 2024 is:

| Total Accrued Interest Earned on Investment | Budget Revised | Budget YTD | Actual YTD | % of YTD Budget | FY22/23 Actual |
|---|------------------|------------------|------------------|-----------------|------------------|
| Municipal | 850,000 | 771,248 | 1,318,554 | 170.96% | 827,395 |
| Reserve | 800,000 | 700,000 | 803,059 | 114.72% | 497,011 |
| Subtotal | 1,650,000 | 1,471,248 | 2,121,613 | 144.20% | 1,324,406 |
| Leederville Gardens Inc Surplus Trust* | \$0 | \$0 | 173,644 | N/A | 134,290 |
| Total | 1,650,000 | 1,471,248 | 2,295,257 | 156.01% | 1,458,696 |

*Interest estimates for Leederville Gardens Inc. Surplus Trust were not included in the 2023/24 Budget as actual interest earned is restricted.

The City has a weighted average interest rate of 5.14% for current investments compared to the Reserve Bank 90 day accepted bill rate for May 2024 of 4.36%.

Sustainable Investments

The City's investment policy requires that in the first instance, the City considers rate of return of the fund. All things being equal, the City then prioritises funds with no current record of funding fossil fuels. The City can increase the number of non-fossil fuel investments but will potentially result in a lower rate of return.

Administration utilises a platform called 'Yield Hub' to ascertain the level of exposure banks have in fossil fuel activities and to determine daily interest rates published by banks.

The investment guidelines which is the supplementary document to the Council Investment Policy sets the maximum exposure limits to financial institutions at 90% as reflected in the below table. The majority of financial institutions lie within A-2 and A-1+ categories.

| Short Term Rating (Standard & Poor's) or Equivalent | Direct Investments Maximum %with any one institution | | Maximum % of Total Portfolio | |
|---|--|------------------|------------------------------|------------------|
| | Guideline | Current position | Guideline | Current position |
| A1+ | 30% | 35.7% | 90% | 62.9% |
| A-1 | 25% | 0% | 90% | 0% |
| A-2 | 20% | 16.4% | 90% | 37.1% |

Administration will continuously explore options to ascertain if a balanced investment strategy can be developed where investments in divested banks can be increased with a minimal opportunity cost of loss in interest rate returns for instances when banks not divested in fossil fuel activities offer a higher rate of return.

CONSULTATION/ADVERTISING:

Nil

LEGAL/POLICY:

Section 19(2)(b) of the *Local Government (Financial Management) Regulations 1996* requires that a local government establish and document procedures to enable the identification of the nature and location of all investments.

RISK MANAGEMENT IMPLICATIONS

Low: Administration has developed effective controls to ensure funds are invested in accordance with the City's Investment Policy. This report enhances transparency and accountability for the City's investments.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's *Strategic Community Plan 2023-2032*:

Innovative and Accountable

Our resources and assets are planned and managed in an efficient and sustainable manner.

Our community is aware of what we are doing and how we are meeting our goals.

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

This does not contribute to any specific sustainability outcomes of the *City's Sustainable Environment Strategy 2019-2024*, however focussing on non-fossil fuel investments contributes to a Sustainable Environment.

This does not contribute to any specific sustainability outcomes of the *City's Sustainable Environment*

PUBLIC HEALTH IMPLICATIONS:

This does not contribute to any public health outcomes of the City's Public Health Plan 2020-2025.

FINANCIAL/BUDGET IMPLICATIONS:

The financial implications of this report are as noted in the details section of the report. Administration is satisfied that appropriate and responsible measures are in place to protect the City's financial assets.

**CITY OF VINCENT
CURRENT INVESTMENT HOLDING
AS AT 31 MAY 2024**

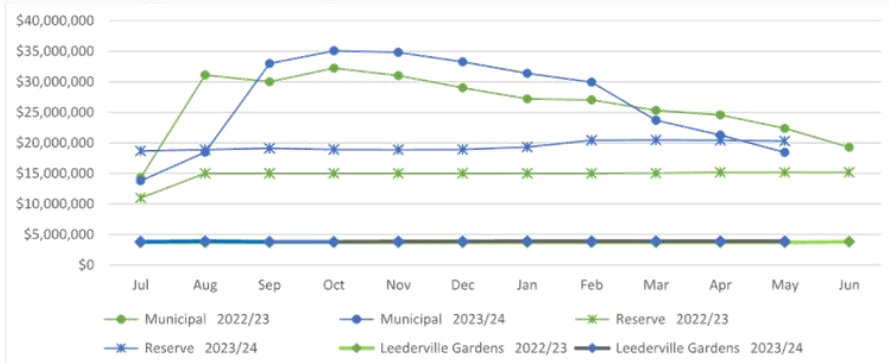
| Funds | Institution | Investment Date | Maturity Date | Interest Rate | Principal \$ |
|---------------------------------------|--------------------------------|------------------------|----------------------|----------------------|---------------------|
| <u>OPERATING ACCOUNTS</u> | | | | | |
| Municipal | Commonwealth Bank of Australia | Ongoing | | 4.10% | 1,152,255 |
| Municipal | Commonwealth Bank of Australia | Ongoing | | 4.35% | 803,461 |
| Reserve | Commonwealth Bank of Australia | Ongoing | | 4.10% | 489,386 |
| Total Operating Funds | | | | | 2,445,102 |
| <u>TERM DEPOSITS</u> | | | | | |
| Leederville Gardens Inc Surplus Trust | Commonwealth Bank of Australia | 30/06/2023 | 28/06/2024 | 5.32% | 2,058,536 |
| Leederville Gardens Inc Surplus Trust | AMP Bank | 19/12/2023 | 18/12/2024 | 5.25% | 888,691 |
| Leederville Gardens Inc Surplus Trust | AMP Bank | 24/01/2024 | 23/01/2025 | 4.95% | 949,727 |
| Municipal | Commonwealth Bank of Australia | 24/08/2023 | 6/06/2024 | 4.95% | 2,500,000 |
| Municipal | Bank of Queensland | 24/08/2023 | 19/06/2024 | 4.95% | 2,500,000 |
| Municipal | Bank of Queensland | 9/08/2023 | 8/07/2024 | 5.53% | 2,500,000 |
| Municipal | G&C Mutual | 9/05/2024 | 9/05/2025 | 4.99% | 3,000,000 |
| Municipal | Police and Nurses | 5/04/2024 | 4/10/2024 | 5.15% | 2,000,000 |
| Municipal | National Australia Bank | 1/11/2023 | 31/10/2024 | 5.50% | 1,000,000 |
| Municipal | Judo Bank | 23/01/2024 | 22/01/2025 | 5.10% | 3,000,000 |
| Reserve | Bank of Queensland | 30/04/2024 | 29/04/2025 | 5.10% | 2,000,000 |
| Reserve | National Australia Bank | 9/08/2023 | 8/08/2024 | 5.55% | 5,200,000 |
| Reserve | Judo Bank | 9/05/2024 | 9/05/2025 | 5.35% | 1,000,000 |
| Reserve | National Australia Bank | 5/04/2024 | 4/10/2024 | 5.15% | 3,000,000 |
| Reserve | Commonwealth Bank of Australia | 30/04/2024 | 29/04/2025 | 5.20% | 2,600,000 |
| Reserve | National Australia Bank | 24/08/2023 | 6/06/2024 | 5.12% | 1,000,000 |
| Reserve | National Australia Bank | 23/01/2024 | 22/01/2025 | 5.10% | 5,000,000 |
| Total Term Deposits | | | | | 40,196,954 |
| Total Funds available | | | | | 42,642,055 |

**CITY OF VINCENT
INVESTMENT PORTFOLIO
AS AT 31 MAY 2024**

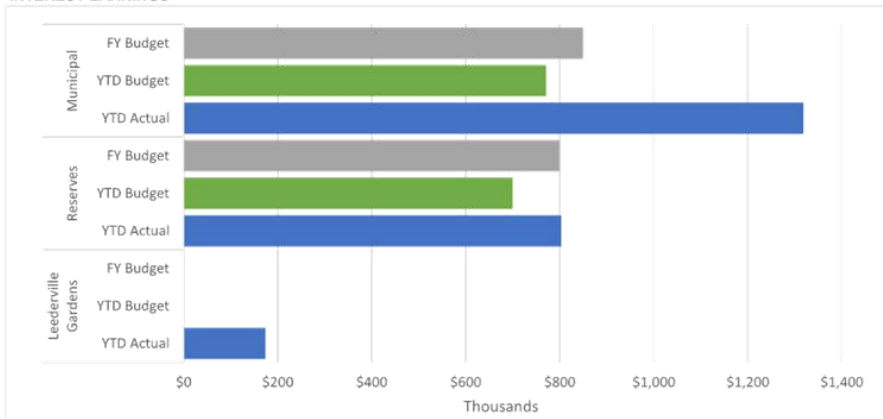
| | Municipal | Reserve | Leederville Gardens Inc Surplus Trust | Total | Total |
|---|-------------------|-------------------|---|-------------------|---------------|
| | \$ | \$ | \$ | \$ | % |
| BY INVESTMENT HOLDINGS | | | | | |
| Municipal Account | 1,152,255 | 489,386 | 0 | 1,641,641 | 3.8% |
| Online Saver | 803,461 | 0 | 0 | 803,461 | 1.9% |
| Term Deposits | 16,500,000 | 19,800,000 | 3,896,954 | 40,196,954 | 94.3% |
| | 18,455,716 | 20,289,386 | 3,896,954 | 42,642,056 | 100.0% |
| BY INSTITUTION | | | | | |
| Bank of Queensland | 5,000,000 | 2,000,000 | 0 | 7,000,000 | 16.4% |
| Commonwealth Bank of Australia | 7,455,716 | 5,689,386 | 2,058,536 | 15,203,638 | 35.7% |
| National Australia Bank | 3,000,000 | 8,600,000 | 0 | 11,600,000 | 27.2% |
| AMP Bank | 0 | 0 | 1,838,418 | 1,838,418 | 4.3% |
| Judo Bank | 2,000,000 | 3,000,000 | 0 | 5,000,000 | 11.7% |
| G&C Mutual | 0 | 1,000,000 | 0 | 1,000,000 | 2.4% |
| Police and Nurses | 1,000,000 | 0 | 0 | 1,000,000 | 2.4% |
| | 18,455,716 | 20,289,386 | 3,896,954 | 42,642,056 | 100.0% |
| BY CREDIT RATINGS (SHORT-TERM ISSUE) | | | | | |
| A-1+ | 10,455,716 | 14,289,386 | 2,058,536 | 26,803,638 | 62.9% |
| A-2 | 8,000,000 | 6,000,000 | 1,838,418 | 15,838,418 | 37.1% |
| | 18,455,716 | 20,289,386 | 3,896,954 | 42,642,056 | 100.0% |
| BY TERMS | | | | | |
| 0-30 days | 1,955,716 | 489,386 | 0 | 2,445,102 | 5.7% |
| 181-270 days | 2,000,000 | 3,000,000 | 0 | 5,000,000 | 11.7% |
| 271-365 days | 14,500,000 | 16,800,000 | 3,896,954 | 35,196,954 | 82.5% |
| > 1 year | 0 | 0 | 0 | 0 | 0.0% |
| | 18,455,716 | 20,289,386 | 3,896,954 | 42,642,056 | 100.0% |
| BY MATURITY | | | | | |
| 0-30 days | 6,955,716 | 1,489,386 | 2,058,536 | 10,503,638 | 24.6% |
| 31-90 days | 2,500,000 | 5,200,000 | 0 | 7,700,000 | 18.1% |
| 91-180 days | 3,000,000 | 3,000,000 | 0 | 6,000,000 | 14.1% |
| 181-270 days | 3,000,000 | 5,000,000 | 1,838,418 | 9,838,418 | 23.1% |
| 271-365 days | 3,000,000 | 5,600,000 | 0 | 8,600,000 | 20.2% |
| | 18,455,716 | 20,289,386 | 3,896,954 | 42,642,056 | 100.0% |
| BY FOSSIL FUEL EXPOSURE | | | | | |
| Fossil Fuel Investments | 10,455,716 | 14,289,386 | 3,896,954 | 28,642,056 | 67.2% |
| Non Fossil Fuel Investments | 8,000,000 | 6,000,000 | 0 | 14,000,000 | 32.8% |
| | 18,455,716 | 20,289,386 | 3,896,954 | 42,642,056 | 100.0% |

**CITY OF VINCENT
INVESTMENT PERFORMANCE
AS AT 31 MAY 2024**

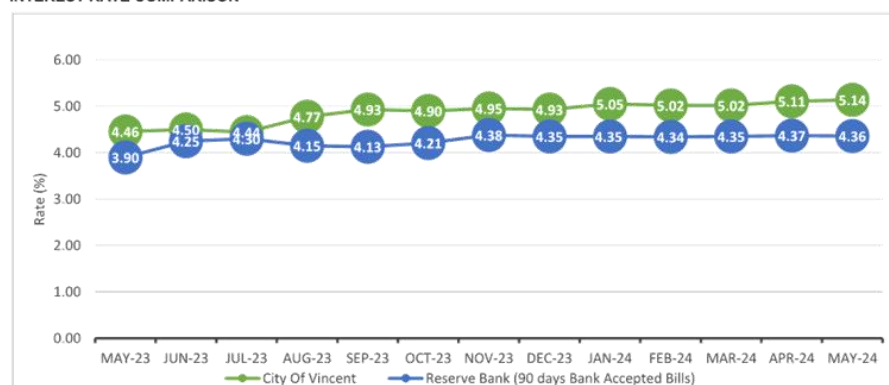
FUNDS INVESTED (TERM DEPOSITS ONLY)



INTEREST EARNINGS

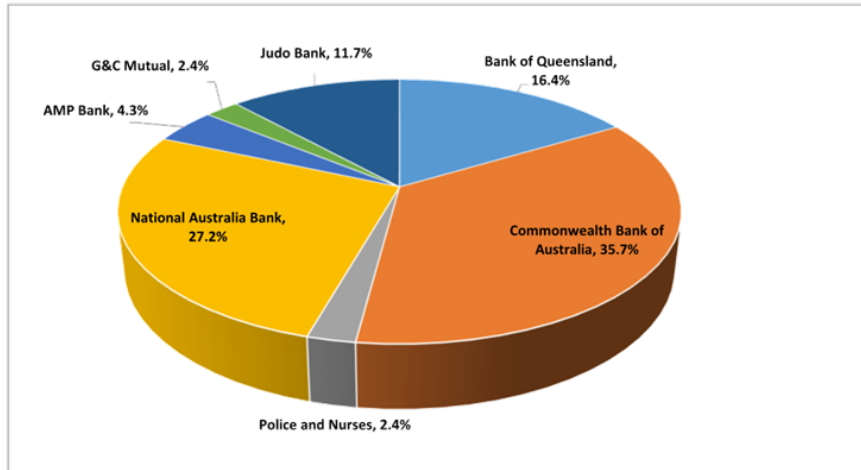


INTEREST RATE COMPARISON

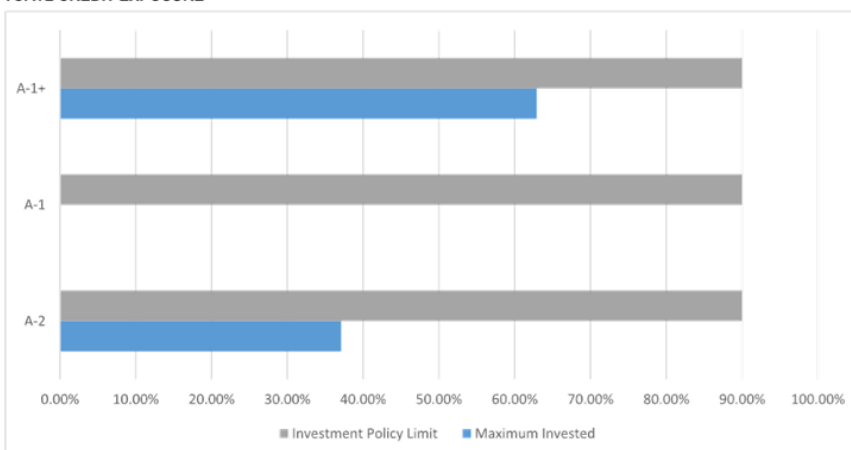


**CITY OF VINCENT
INVESTMENT POLICY COMPLIANCE
AS AT 31 MAY 2024**

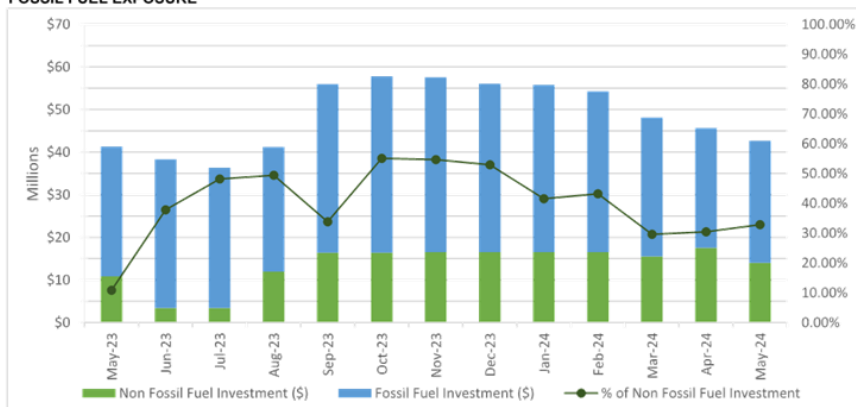
TOTAL PORTFOLIO EXPOSURE



TOATL CREDIT EXPOSURE



FOSSIL FUEL EXPOSURE



12 CHIEF EXECUTIVE OFFICER**12.1 REPORT AND MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING HELD ON 27 JUNE 2024**

- Attachments:**
- 1. Audit and Risk Committee Minutes - 27 June 2024**
 - 2. Attachment Item 5.1 OAG Planning Summary - Confidential**
 - 3. Attachment Item 5.5 - Audit Log - Confidential**

RECOMMENDATION:**That Council:**

- 1. RECEIVES the minutes of the Audit and Risk Committee Meeting of 27 June 2024, at Attachment 1 and Confidential Attachments at Attachment 2 and Attachment 3; and**
- 2. APPROVES the recommendations from the Audit Committee as follows:**
 - 2.1 DEFER consideration of the Integrity Framework until the Integrity, Fraud and Corruption Risk Assessment is discussed with the CEO. Updated Integrity Framework to be presented to the October meeting of the Audit and Risk Committee;**
 - 2.2 APPROVES progressing with the internal audit of the swimming pool inspection process;**
 - 2.3 REQUESTS Administration review Corporate Risk Register and identify three priority audits for the remainder of the internal audit program. Having regard to audits already completed and feedback of Elected Members on the Audit and Risk Committee, to be tabled at the October Audit and Risk Committee Meeting;**
 - 2.4. APPROVES the risk management actions for the high and extreme risks; and**
 - 2.5. APPROVES closure of action items noted within the City's Audit Log.**
- 3. NOTES**
 - 3.1 The Audit Planning summary for the 2023/2024 financial year;**
 - 3.2 The progress of the Fraud and Corruption Prevention Plan Actions;**
 - 3.3 The summary of the Internal Audit Program for years 1 and 2;**
 - 3.4 The alignment of Corporate Risks to risk appetite and tolerance ratings;**
 - 3.5 The Audit and Risk Committee Forward Agenda; and**
 - 3.6 The status of the City's Audit Log.**
- 4. RECEIVES**
 - 4.1 The Local Government 2022-23 Financial Audit and Information System Audit Results reports from the Officer of the Auditor General; and**
 - 4.2 The City's Corporate Risk Register at Attachment 1.**

PURPOSE OF REPORT:

To report to Council the proceedings of the Audit and Risk Committee (Committee) at its meeting held on 27 June 2024 in accordance with clause 2.21(1) of the City's Meeting Procedures Local Law 2008.

BACKGROUND:

The City's Audit and Risk Committee is a statutory committee of Council, established in accordance with Section 7.1A of the *Local Government Act 1995*. The role of the Audit and Risk Committee is to provide independent advice and assurance to Council over the City's risk management, internal controls, legislative compliance and financial management.

DETAILS:

The Audit and Risk Committee meets approximately every three months and comprises of three external independent members (one of which is the Audit and Risk Committee Chair) and four Elected Members

At its meeting on 27 June 2024, the Audit and Risk Committee considered seven items as follows:

- 5.1 OAG Entrance Meeting 2023/24 Audit
- 5.2 Progress Delivery of the Fraud and Corruption Prevention Plan Actions and Approval of Draft Integrity Framework
- 5.3 Internal Audit Program Outcomes and Proposed Year 3 Audits
- 5.4 Local Government 2022-23 Audit Results
- 5.5 Review of the City's Corporate Risk Register
- 5.6 Audit Committee - Forward Agenda 2024
- 5.7 Review of the City's Audit Log

A summary of each item is below:

5.1 - OAG Entrance Meeting 2023/24 Audit

Representatives from OAG attended to present and answer questions on the audit planning summary for the 2023/24 financial year.

5.2 - Progress Delivery of the Fraud and Corruption Prevention Plan Actions and Approval of Draft Integrity Framework

This report was to track progress on the Fraud and Corruption Prevention Plan Actions and to seek approval of the Draft Integrity Framework, which was one of the actions identified in the Plan. The draft Integrity Framework was based on resources provided by the Public Sector Commissioner and is necessary to ensure the City has appropriate systems and procedures in relation to internal control as prescribed by Regulation 5 of the *Local government (Financial Management) Regulations 1996*.

5.3 - Internal Audit Program Outcomes and Proposed Year 3 Audits

This report was to present a summary of the Internal Audit Program Outcomes for years 1 and 2 and consider the proposed year 3 audits.

5.4 - Local Government 2022-23 Audit Results

This report was to provide an update on an external or performance audits of emerging issues, as provided in the Committee Terms of Reference.

5.5 Review of the City's Corporate Risk Register

The report presents the City's Corporate Risk Register (Register), proposed risk management actions for high and extreme risks and alignment of Corporate Risks to Risk Appetite and Tolerance Statements.

5.6 Audit Committee – Forward Agenda 2024

The Audit and Risk Committee Forward Agenda (Agenda) is a 'live' document developed in consultation with Committee Members. The Agenda identifies key issues, performance, monitoring and/or reporting requirements scheduled for presentation to the Committee throughout the year.

5.7 - Review of the City's Audit Log

The report provides an update on the status of all outstanding items in the City's Audit Log. The Audit Log tracks all open audit items from audits and reviews, until closure, and provides a summary of the progress made against the management actions.

There are 6 items recommended for closure and 13 remaining actions logged.

There are no overdue actions.

CONSULTATION/ADVERTISING:

Nil.

LEGAL/POLICY:

Clause 2.21 of the City's Meeting Procedures Local Law 2008 states that the reports and minutes of a Committee meeting are to be provided to Council.

The Audit and Risk Committee Terms of Reference govern the functions, powers and membership of the Audit and Risk Committee.

RISK MANAGEMENT IMPLICATIONS:

Low: It is low risk for Council to consider the report and minutes of the Audit and Risk Committee meeting on 27 June 2024. The role of the Audit and Risk Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its terms of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's *Strategic Community Plan 2018-2028*:

Innovative and Accountable

Our resources and assets are planned and managed in an efficient and sustainable manner.

We are open and accountable to an engaged community.

FINANCIAL/BUDGET IMPLICATIONS:

Nil.



CITY OF VINCENT

MINUTES

Audit and Risk Committee

27 June 2024

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Table of Contents

| | | |
|----------|---|------------|
| 1 | Introduction and Welcome | 3 |
| 2 | Apologies / Members on Approved Leave of Absence | 3 |
| 3 | Declarations of Interest | 3 |
| 4 | Confirmation of Minutes | 4 |
| 5 | Business Arising | 5 |
| 5.1 | OAG Entrance Meeting 2023/24 Audit | 5 |
| 5.2 | Progress delivery of the Fraud and Corruption Prevention Plan Actions and approval of draft Integrity Framework | 6 |
| 5.3 | Internal Audit Program Outcomes and Proposed Year 3 Audits | 48 |
| 5.4 | Local Government 2022-23 Audit Results | 78 |
| 5.5 | Review of the City's Corporate Risk Register | 157 |
| 5.6 | Audit Committee - Forward Agenda 2024 | 188 |
| 5.7 | Review of the City's Audit Log | 190 |
| 6 | General Business | 191 |
| 7 | Next Meeting | 192 |
| 8 | Closure | 192 |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

**MINUTES OF CITY OF VINCENT
AUDIT AND RISK COMMITTEE
HELD AS E-MEETING AND ADMINISTRATION AND CIVIC CENTRE
244 VINCENT STREET, LEEDERVILLE
ON THURSDAY, 27 JUNE 2024 AT 4.15PM**

| | | |
|-----------------------|--|--|
| PRESENT: | Mr George Araj Mr Conley Manifis Mayor Alison Xamon Cr Alex Castle Cr Jonathan Hallett | Independent External Member (Chair) Independent External Member Presiding Member North Ward South Ward |
| IN ATTENDANCE: | Peter Varris Rhys Taylor Main Bhuiyan Joslin Colli Peter Ferguson Emma Simmons Punitha Perumal David Kilgren Wendy Barnard | A/Chief Executive Officer (joined at 4.27pm during Item 5.1) Chief Financial Officer A/Manager Financial Services Chief Audit Executive Executive Manager Information and Communication Technology Senior Governance Project Officer OAG, Director Financial Audit (Item 5.1 only) OAG Audit Manager (Item 5.1 only) Council Liaison Officer |

1 INTRODUCTION AND WELCOME

The Presiding Member, Mr George Araj, declared the meeting open at 4.17pm and read the following Acknowledgement of Country statement:

"The City of Vincent would like to acknowledge the Traditional Owners of the land, the Whadjuk people of the Noongar nation and pay our respects to Elders past, present and emerging".

2 APOLOGIES / MEMBERS ON APPROVED LEAVE OF ABSENCE

Chief Executive Officer David MacLennan on leave from 17 June 2024 to 05 July 2024.

Mr Baptiste Isambert is an apology for this meeting.

Cr Ron Alexander is an apology for this meeting.

3 DECLARATIONS OF INTEREST

Conley Manifis declared an impartiality interest. The extent of his interest is that his company is contracted by the Office of the Auditor General to complete external audits.

AUDIT AND RISK COMMITTEE MINUTES**27 JUNE 2024****4 CONFIRMATION OF MINUTES****COMMITTEE DECISION****Moved:** Mayor Xamon, **Seconded:** Cr Hallett

That the minutes of the Audit and Risk Committee held on 29 February 2024 be confirmed.

CARRIED (5-0)**For:** Mr Manifis, Mr Araj, Cr Castle, Cr Hallett and Mayor Xamon**Against:** Nil**(Cr Alexander was an apology for the Meeting.)****(Mr Isambert was an apology for the Meeting.)**

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

5 BUSINESS ARISING**5.1 OAG ENTRANCE MEETING 2023/24 AUDIT**

Attachments: 1. Planning Summary - 30 June 2024 - Confidential

RECOMMENDATION:

That the Audit and Risk Committee recommends to Council that it NOTES the audit planning summary for the 2023/2024 financial year.

COMMITTEE DECISION ITEM 5.1**Moved:** Mr Manifis, **Seconded:** Mayor Xamon

That the recommendation be adopted.

CARRIED (5-0)**For:** Mr Araj, Mr Manifis, Cr Castle, Cr Hallett and Mayor Xamon**Against:** Nil**(Cr Alexander was an apology for the Meeting.)****(Mr Isambert was an apology for the Meeting.)**

At 4.38pm the OAG representatives left the meeting and did not return.

AUDIT AND RISK COMMITTEE MINUTES27 JUNE 2024

5.2 PROGRESS DELIVERY OF THE FRAUD AND CORRUPTION PREVENTION PLAN ACTIONS AND APPROVAL OF DRAFT INTEGRITY FRAMEWORK

Attachments: 1. Fraud and Corruption Prevention Plan
2. Draft Integrity Framework

RECOMMENDATION:

That the Audit and Risk Committee recommends to Council that it:

1. NOTES the progress of Fraud and Corruption Prevention Plan Actions as detailed within this report, and
2. APPROVES the Integrity Framework at Attachment 2.

Moved: Cr Hallett, Seconded: Mr Manifis

That the recommendation be adopted.

AMENDMENT

Moved: Mr Manifis, Seconded: Cr Hallett

That the recommendation be amended as follows:

1. NOTES the progress of Fraud and Corruption Prevention Plan Actions as detailed within this report, and
2. ~~APPROVES the Integrity Framework at Attachment 2.~~
2. DEFER consideration of the Integrity Framework until the Integrity, Fraud and Corruption Risk Assessment is discussed with the CEO. Updated Integrity Framework to be presented to the October meeting of the Audit and Risk Committee.

AMENDMENT CARRIED (5-0)

For: Mr Araj, Mr Manifis, Cr Castle, Cr Hallett and Mayor Xamon

Against: Nil

(Cr Alexander was an apology for the Meeting.)

(Mr Isambert was an apology for the Meeting.)

COMMITTEE DECISION ITEM 5.2

That the Audit and Risk Committee recommends to Council that it:

1. NOTES the progress of Fraud and Corruption Prevention Plan Actions as detailed within this report, and
2. DEFER consideration of the Integrity Framework until the Integrity, Fraud and Corruption Risk Assessment is discussed with the CEO. Updated Integrity Framework to be presented to the October meeting of the Audit and Risk Committee.

CARRIED (5-0)

For: Mr Araj, Mr Manifis, Cr Castle, Cr Hallett and Mayor Xamon

Against: Nil

(Cr Alexander was an apology for the Meeting.)

(Mr Isambert was an apology for the Meeting.)

Fraud and Corruption Prevention Plan



Contents

| | |
|--|----|
| Executive Summary | 3 |
| Section 1 - Background | 4 |
| 1.1 Purpose | 4 |
| 1.2 Communication | 4 |
| 1.3 Zero Tolerance to Fraud and Corruption | 4 |
| 1.4 Definitions | 5 |
| 1.5 Objective | 7 |
| 1.6 Scope | 7 |
| Section 2 - Context | 8 |
| 2.1 Corporate Framework | 8 |
| 2.2 Legislative Framework | 8 |
| 2.3 Australian Standards | 10 |
| 2.4 Roles and Responsibilities | 10 |
| Section 3 - Planning and Resourcing | 12 |
| 3.1 Program for fraud and corruption control planning and review | 12 |
| 3.2 Fraud control responsibility and resources | 13 |
| 3.3 External assistance | 13 |
| Section 4 - Prevention | 14 |
| 4.1 Implementing and maintaining an integrity framework | 14 |
| 4.2 Commitment to controlling the risk of fraud and corruption | 14 |
| 4.3 Maintaining strong internal control systems and internal control culture | 15 |
| 4.4 Fraud and corruption risk assessment | 15 |
| 4.5 Communication and awareness of fraud and corruption | 16 |
| 4.6 Employment screening | 16 |
| 4.7 Dealing with annual leave and job rotation | 17 |
| 4.8 Supplier vetting | 17 |
| Section 5 - Detection | 18 |
| 5.1 Fraud and corruption detection program | 18 |
| 5.2 External auditor's role in the detection of fraud | 19 |
| 5.3 Mechanisms for reporting suspected fraud and corruption incidents | 19 |
| 5.4 Whistle blowers | 19 |
| Section 6 - Response | 20 |
| 6.1 Procedures of the investigation of detected or suspected incidents | 20 |
| 6.2 Internal reporting | 20 |
| 6.3 Disciplinary procedures | 20 |

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Fraud and Corruption Prevention Plan



| | | |
|-----|--|----|
| 6.4 | External reporting | 21 |
| 6.5 | Civil proceeding to recover the proceeds of fraud and corruption | 22 |
| 6.6 | Internal control review following discovery of fraud | 22 |
| 6.7 | Maintaining and monitoring adequacy of insurance..... | 22 |

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

002/102581

2

Fraud and Corruption Prevention Plan



Executive Summary

The City of Vincent (**City**) is committed to the prevention, deterrence, monitoring, investigation and reporting of all forms of fraud and corruption. Fraud and corruption is damaging to an organisation as it may cause financial loss, loss of public confidence (either perceived or real), reputational damage and adverse publicity.

Local governments are the custodians of significant public funds and assets. Therefore it is important that the community has assurance that these are adequately protected from fraud and corruption.

Fraud and corruption prevention forms part of the City's Risk Management Framework. It is a risk that the City actively seeks to identify and limit its exposure to, by reducing the potential opportunity (risk likelihood) for fraud and corruption to occur.

The purpose of this Plan is to clearly document the City's approach to the prevention of fraud and corruption at both strategic and operational levels. It is to be read in conjunction with the City's [Risk Management Policy](#) and relevant legislation.



Adapted from Office of Auditor General for Western Australia, Report 5: 2019-20, *Fraud Prevention in Local Government*

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

3

Fraud and Corruption Prevention Plan



Section 1 - Background

1.1 Purpose

This Plan supports the City's Fraud and Corruption Prevention Policy to provide a structured framework and approach to fraud and corruption prevention, detection, monitoring and reporting.

This Plan aligns with the Australian Standards for Fraud and Corruption Control (AS8001-2008) and has been endorsed by the Executive Management Committee.

The Plan will be reviewed by the Audit Committee annually.

1.2 Communication

This Plan is communicated to all staff via annual training and is available on the City's internal Vitrinet site. All new staff are also made aware of the Plan as part of their induction.

1.3 Zero Tolerance to Fraud and Corruption

The City has zero tolerance for corrupt conduct or fraudulent activities. The City is committed to preventing, deterring, detecting and investigating fraudulent and corrupt behaviour in the delivery of City services. Elected Members and Administration must not engage in practices that may constitute fraud or corruption.

The desired outcome of this commitment is the elimination of fraud and corruption throughout City operations both internally and externally. The City may prosecute people identified as committing fraud or undertaking corrupt behaviour. Employees may also face disciplinary action under the City's Code of Conduct, and restitution of money or property lost through fraudulent activity will be pursued through legislative means.

Fraudulent and corrupt activities may also be required to be referred to external agencies or may be referred at the discretion of the Council or CEO. These agencies include but are not limited to –

- WA Police
- Crime and Corruption Commission
- Public Sector Commission
- Local Government Standards Panel.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

4

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Fraud and Corruption Prevention Plan



1.4 Definitions

Fraud is defined by Australian Standard AS8001-2008 as –

Dishonest activity causing actual or potential financial loss to any person or entity including theft of monies or other property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity.

Fraud can take many forms including –

- the misappropriation of assets;
- the manipulation of financial reporting (either internal or external to the organisation);
- corruption involving abuse of position for personal gain.

Corruption is defined by Australian Standard AS8001-2008 as –

Corruption is dishonest activity in which an employee or contractor of the entity acts contrary to the interests of the entity and abuses their position of trust in order to achieve some personal gain or advantage for themselves or for another person or organisation. The concept of 'corruption' can also involve corrupt conduct by the entity, or a person purporting to act on behalf of and in the interests of the entity, in order to secure some form of improper advantage for the entity.

Corrupt conduct tends to show a deliberate intent for an improper purpose and motivation and may involve misconduct such as: the deliberate failure to perform the functions of office properly; the exercise of a power or duty for an improper purpose; or dishonesty. Some examples of corrupt or criminal conduct which could be serious misconduct include –

- abuse of public office;
- blackmail;
- bribery, including bribery in relation to an election;
- deliberately releasing confidential information;
- extortion;
- obtaining or offering a secret commission;
- fraud or stealing;
- forgery;
- perverting the course of justice;
- an offence relating to an electoral donation;
- falsification of records.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

5

Fraud and Corruption Prevention Plan



ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

6

Fraud and Corruption Prevention Plan



1.5 Objective

The City is committed to meeting its legislative obligations under the *Local Government Act 1995* including ensuring that resources are maintained in a responsible and accountable manner.

The City's commitment to fraud control will be met by ensuring an environment in which fraudulent or corrupt conduct is discouraged, and conflicts of interest are avoided.

This commitment is reflected in the City's [Governance Framework](#), which has the following five principles:

1. Culture and Vision
2. Roles and Responsibilities
3. Decision Making and Management
4. Commitment to Sustainability
5. Accountability

1.6 Scope

This Plan applies to all Elected Members, employees, contractors and volunteers.

Elected Members must also adhere to the standards mandated by the *Local Government Act 1995*.

Further guidance on the City's responsibilities are detailed in the:

- Department of Local Government, Sport and Cultural Industries, *Fraud & Corruption Control Framework*, July 2015
- Office of Auditor General for Western Australia –
 - Report 24: 2018-2019, *Verifying Employee Identity and Credentials*
 - Report 5: 2019-2020, *Fraud Prevention in Local Government*
- Australian Standard AS 8001-2008

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

002/102581

7

Fraud and Corruption Prevention Plan



Section 2 - Context

2.1 Corporate Framework

This Plan supports the objectives in the City's Strategic Community Plan and Corporate Business Plan, both of which directly inform the City's budgets, strategies, policies and service delivery.

2.2 Legislative Framework

The *Local Government Act 1995 (LG Act)* requires local governments to develop and maintain adequate internal control systems. Local governments are also required to establish a Code of Conduct for employees, contractors and Council and have an Audit Committee.

The *Public Interest Disclosure Act 2003 (PID Act)* requires the local government to establish written procedures for handling of any protected disclosures.

The diagram below shows the interdependency of this Plan with complimentary programs and processes.



ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

8

Fraud and Corruption Prevention Plan



Local Government (Financial Management) Regulations 1996, Regulation 5

- (1) Efficient systems and procedures are to be established by the CEO of a local government –
- (a) for the proper collection of all money owing to the local government; and
 - (b) for the safe custody and security of all money collected or held by the local government; and
 - (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and
 - (d) to ensure proper accounting for municipal or trust –
 - (i) revenue received or receivable; and
 - (ii) expenses paid or payable; and
 - (iii) assets and liabilities; and
 - (e) to ensure proper authorisation for the incurring of liabilities and the making of payments; and
 - (f) for the maintenance of payroll, stock control and costing records; and
 - (g) to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.
- (2) The CEO is to –
- (a) ensure that the resources of the local government are effectively and efficiently managed; and
 - (b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
 - (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

00000000

20

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Fraud and Corruption Prevention Plan



Local Government (Audit) Regulations 1996 Regulation 17 (1):

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

2.3 Australian Standards

Although not obligatory, Australian Standard for Fraud and Corruption Control (AS8001-2008) provide important guidance.

2.4 Roles and Responsibilities

Audit Committee

In relation to fraud control, the Audit Committee's responsibilities include –

- reviewing risk management frameworks and associated procedures for the effective identification and management of fraud risks;
- providing assurance that the City has appropriate processes and systems in place to prevent, detect and effectively respond to fraud-related information; and
- providing leadership in preventing fraud and corruption.

Chief Executive Officer (CEO)

The CEO applies the City's resources to fraud prevention and ensures the implementation of adequate controls for managing fraud and corruption risks within the City.

The CEO, under the *Corruption, Crime and Misconduct Act 2003* must notify the Corruption and Crime Commission or the Public Sector Commission if misconduct is suspected.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

18

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Fraud and Corruption Prevention Plan



Executive Management Committee (EMC)

The Executive Management Committee is responsible for implementing this Plan. In particular, the EMC must –

- provide leadership, guidance, training and support to employees in preventing fraud and corruption;
- identify high fraud risk areas;
- participate in fraud and corruption risk assessment reviews;
- monitor the continued operation of controls;
- report suspected fraud and corruption promptly, maintaining confidentiality; and
- ensure the protection of complainants who report fraudulent and corrupt activities.

Chief Audit Executive (CAE)

The CAE (Executive Manager Corporate Strategy and Governance) is responsible for –

- coordinating the fraud and corruption risk assessment process;
- developing and maintaining this Plan, in consultation with key stakeholders;
- communicating the existence and importance of the Plan to all staff; and
- delivering and/or coordinating fraud and corruption training.

Executive Manager HR

The Executive Manager Human Resources is responsible for managing the grievance and discipline process.

Public Interest Disclosure (PID) Officer

The City's PID Officers (Executive Manager Corporate Strategy and Governance and Executive Manager Human Resources) investigate disclosures in accordance with the *Public Interest Disclosure Act 2003*.

All Employees

All employees have a responsibility to contribute to preventing fraud and corruption by following the Code of Conduct, complying with controls, policies and processes; resisting opportunities to engage in fraudulent or corrupt behaviour; and reporting suspected fraudulent or corrupt incidents or behaviour.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

11

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Fraud and Corruption Prevention Plan



Section 3 - Planning and Resourcing

Australian Standard 8001/2008 list the following for consideration in planning and resourcing –

- control planning,
- review of control plans,
- control resourcing,
- internal audit activity.

3.1 Program for fraud and corruption control planning and review

The LG Act requires that all local governments establish an Audit Committee. An Audit Committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal controls, risk management systems, legislative compliance, ethical accountability and the internal and external audit functions.

The Recommendation on p.7 of the WA Office of Auditor General's Report, Fraud Prevention in Local Government notes –

In line with better practice, all entities should ensure they implement a coordinated approach to manage their fraud risks. Entities should –

1. *assess fraud risks across their business*
2. *develop a Fraud and Corruption Control Plan and review it at least once every 2 years*
3. *develop and implement a periodic fraud awareness training program for all staff*
4. *ensure that all conflicts of interest are recorded, assessed and appropriate management plans are in place*
5. *have policies and procedures in place to verify the identity and integrity of employees and suppliers*
6. *document clear internal processes and systems to report any potential fraud, that include anonymous reporting*
7. *collect and analyse information received about potential fraud to identify any trends or emerging issues.*

This Plan is designed to achieve compliance with each of these recommendations.

The Plan operates in association with existing programs and initiatives throughout the City and forms an integral part of the overall risk management framework.

This Plan will be reviewed annually by the CAE with oversight from the Executive Management Committee. In reviewing the Plan the CAE shall give regard to the following –

- significant changes in business conditions
- strategies arising out of recently detected fraud or corruption control incidents
- results of fraud and corruption risk assessments completed
- changes in fraud and corruption control practices locally and internationally

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

12

Fraud and Corruption Prevention Plan



- resourcing requirements
- any identified changing nature of fraud and corruption within the sector.

The Plan will be presented to Audit Committee annually.

3.2 *Fraud control responsibility and resources*

The responsibility for implementation of this Plan is with the CAE. The CAE will report yearly to the Executive Management Committee, on the progress of delivery on the outcomes from this Plan.

The City is committed to allocating the required resources across the organisation to ensure appropriate controls in regards to fraud and corruption. In particular resources will be made available to –

- implement the Plan
- undertake fraud and corruption risk assessments
- deliver organisational training and awareness
- review incidents reports
- undertake investigations.

3.3 *External assistance*

Where required, external assistance will be engaged to support the delivery of any aspect of this Plan, including the delivery of training.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Fraud and Corruption Prevention Plan



Section 4 - Prevention

Australian Standard 8001/2008 list the following for consideration in planning and resourcing –

- implementing and maintaining an integrity framework
- senior management commitment
- line management accountability
- internal control
- assessing fraud and corruption risk
- communication and awareness
- employment screening
- supplier and customer vetting
- controlling the risk of corruption.

4.1 Implementing and maintaining an integrity framework

The City's Code of Conduct specifies the expected behaviour of employees and contractors, which includes reporting and preventing any fraud or corruption.

Recruitment materials will include information on values and conduct expectations

The City will provide a formal induction process for all new staff and contractors that includes a clear focus on integrity.

Managers will exercise and demonstrate high levels of integrity in the performance of their roles and functions and will remind employees of the importance of complying with the City's Code of Conduct.

Annual performance reviews will include a requirement for employees to review the City's Code of Conduct each year and to complete the online training programs for both Fraud Awareness and Accountable and Ethical Decision-making (AEDM).

4.2 Commitment to controlling the risk of fraud and corruption

Managers will not be complacent and will treat fraud and corruption risks as a serious threat to the City.

The Executive Management Committee and Audit Committee will regularly be briefed on the following:

- information on the program and robustness of the internal control environment in regards to preventing and detecting fraud
- the types of fraud and corruption common with the sector
- incidence of fraud and corruption generally in Australia
- information on the types of fraud and corruption that have been detected at the local government over the previous five years
- information of new or emerging trends in this area.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

14

Fraud and Corruption Prevention Plan



4.3 Maintaining strong internal control systems and internal control culture

The City has an existing culture of continuous improvement. The implementation of effective systems of internal control is an integral part of this program, particularly for activities assessed as having a high predisposition to the risk of fraud and corruption.

Well planned and documented internal controls will be a major defence for avoiding fraud and corruption. When undertaking projects or reviewing existing practices into the future consideration will be given to appropriate fraud and corruption controls in the development of outcomes.

Internal controls will be:

- Appropriately documented
- Accessible
- Reviewed and amended regularly
- Communicated effectively to all relevant employees
- Subject to review of adherence.

4.4 Fraud and corruption risk assessment

Risk assessments will be undertaken for all identified fraud and corruption risks in accordance with the City's Risk Management Policy.

As a minimum the following risks will be assessed –

- theft of cash
- theft/misuse of assets
- misuse of confidential corporate information
- conflict of Interest
- accounts payable
- payroll practices
- procurement
- IT and information security
- recruitment
- misuse of credit cards.

Additional risks will be identified through normal business unit operations and through the regular review of the risk register.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

002/100580

15

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Fraud and Corruption Prevention Plan



4.5 Communication and awareness of fraud and corruption

It is important that fraud and corruption is identified and reported at an early stage and that employees have understanding and confidence in the system.

Employees will be provided with the following –

- a dedicated page will be maintained on the City's Vintranet in regard to fraud and corruption, this will include links to all relevant documents in particular the process for reporting allegations and Public Interest Disclosures;
- fraud & corruption awareness training and AEDM training will be conducted annually, and learnings measured through staff assessment surveys;
- regular news feeds to remind staff of key integrity responsibilities including the process for reporting any instances of misconduct; and
- staff assessment surveys to measure staff confidence and attitudes about integrity, including confidence in speaking up about misconduct and integrity matters and identifying steps to address any findings

Our community will be provided with the integrity controls that have been implemented throughout the year. This will be published in each Annual Report.

4.6 Employment screening

Prior to appointment the following screening shall be undertaken with the express consent of the individual concerned, irrespective of whether they are internal or external applicants –

- verification of identity requiring at least two forms of identity (passport, birth certificate, drivers licence, rate certificate, at least one must include photo identification)
- Police criminal history check – relevant positions
- Working with Children check – relevant positions
- reference checks with two most recent employers
- consideration of any gaps on employment history and the reasons for the gaps
- verification of formal qualifications claimed – where relevant or required for position
- if necessary, residency or visa status.

The Recommendation on p.10 of the WA Office of Auditor General's Report, *Verifying Employee Identity and Credentials* notes –

Public sector entities should –

1. *have approved policies and procedures for verifying employee identity and credentials which cover –*
 - *using a 100-point identity check*
 - *criminal background checks, based on the risks associated with the position*
 - *periodic monitoring of existing employees*
2. *assess the positions which may require a criminal background or working with children check and ensure that these requirements are clearly documented in position description forms*

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

16

Fraud and Corruption Prevention Plan



3. *for high risk positions, or positions where there is an ongoing requirement to hold a licence or professional qualification, obtain regular declarations from employees that there is no significant change in their circumstances*
4. *ensure that sufficient documentary evidence is obtained prior to appointment which supports an employee's –*
 - *identification and right to work in Australia*
 - *professional qualifications and memberships*
 - *criminal background or capacity to work with children (where necessary)*
5. *perform appropriate referee checks for all potential employees and ensure that all employees' reference checks are retained in their employee or recruitment file*
6. *develop a procedure for monitoring the expiry dates of licences, certificates or working with children checks so that they can be followed up with the employee close to expiry date*
7. *perform periodic criminal background checks for positions which require it.*

4.7 Dealing with annual leave and job rotation

Directorates will consider job rotation for positions where there are multiple officers undertaking the same or similar functions and the position is deemed a high risk from a fraud or corruption perspective, local law enforcement, parking enforcement, planning officers, contract management, for example.

Excess annual leave will be monitored on a quarterly basis and reported to the Executive Management Committee.

4.8 Supplier vetting

The City will continue to undertake supplier vetting for new and ongoing suppliers in accordance with existing practices.

To avoid scams and incorrect payments, all suppliers are to have banking details verified upon initial entry of their details to the IT system and then periodically.

In accordance with the Procurement Policy, new suppliers with prospective business in excess of \$150,000, the minimum checks will include –

- search of Australian Securities & Investment Commission Company Register,
- Australian Business Register ABN verification,
- currency of insurances.

For new contracts exceeding, or potential to exceed \$500,000, the following additional checks should be considered –

- corporate scorecard check which looks at Bankruptcy search,
- assessment of credit rating,
- search of legal proceedings pending or judgements pending.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Fraud and Corruption Prevention Plan



Section 5 - Detection

Australian Standard 8001/2008 list the following for consideration in planning and resourcing –

- implementing a fraud and corruption detection program
- role of external auditor in detection of fraud
- avenues for reporting suspected incidents
- whistle-blower protection program.

5.1 Fraud and corruption detection program

As part of the development of the annual internal audit program the Audit Committee will consider opportunities to undertake pro-active fraud and corruption detecting activities that might include –

- (a) conducting unscheduled internal reviews and audits
- (b) post-transactional reviews – a review of transactions after they have been processed, with the aim of identifying or uncovering –
 - documentation that may be missing, altered, missing or falsified,
 - authorisations that may have been omitted or altered, or
 - inadequate documentary support.
- (c) Analysis of management accounting reports – using relatively straight forward techniques in analysing management accounting reports, trends can be examined and investigated which may be indicative of fraudulent or corrupt conduct.
- (d) Financial Management and Risk Reviews will include a review of –
 - IT and information security
 - grants and other payments
 - tendering processes, purchasing and contract management
 - services provided to the community
 - revenue collection
 - use of credit cards
 - travel allowance and other allowances
 - salaries
 - money, property and other physical assets.
- (e) internal audits.
- (f) annual reports to management, the Audit Committee and Council regarding the position of risk management, internal controls and legislative compliance.

In accordance with the LG Act, the CEO is required to –

- a) in accordance with the *Local Government (Financial Management) Regulations 1996* r.5, advise Council at least once every 3 years in respect to –
 - efficient systems and procedures
 - ensure efficient use of resources
 - appropriateness and effectiveness of systems

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

18

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Fraud and Corruption Prevention Plan



b) in accordance with the *Local Government (Audit) Regulations 1996* r.17, at least once every 3 years review –

- risk management
- internal controls, and
- legislative compliance.

5.2 External auditor's role in the detection of fraud

Consistent with recent changes to international and Australian auditing standards, the auditor's accountability for the detection of fraud will form part of any audit. These provisions will increase the likelihood of detecting material mis-statements or errors in the City's financial statements.

5.3 Mechanisms for reporting suspected fraud and corruption incidents

The City's Public Interest Disclosure Procedures (PID) [Information Guidelines](#) set out how employees can report suspicious or known illegal or unethical conduct.

Reports can be made anonymously. Anonymous reports will be examined and investigated on the available evidence.

All employees have the right to make a disclosure in accordance with the PID Act. This is encouraged where any person wishes to access the protections afforded by the PID Act.

5.4 Whistle blowers

Whistle-blowers, whether internal or external, may be an important component in the detection and exposure of fraud or corrupt behaviour.

They will be protected to the extent permitted by law. Protection may include but is not limited to –

- ensuring the person's safety
- protecting their confidentiality
- arranging any necessary physical or mental support
- referral to an external agency having greater resources for investigation.

A whistle-blower who has been involved in the reported misconduct may be provided with immunity or due consideration from City initiated disciplinary proceedings by agreement, however, the City has no power to provide immunity from criminal prosecution.

Where victimisation or reprisals are reported, a record of the report and the action taken must be placed on the file relating to the public interest disclosure. Steps taken to prevent acts of victimisation or reprisal should be recorded in a manner that they will be accessible for reference, should legal action be taken against the City.

However, vexatious or malicious complaint will not be tolerated, and an appropriate response may be made against the complainant.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

002/102581

19

Fraud and Corruption Prevention Plan



Section 6 - Response

Australian Standard 8001/2008 list the following for consideration in planning and resourcing –

- policies and procedures
- investigations
- internal reporting and escalation
- disciplinary procedures
- external reporting
- civil action for recovery of loss
- review of internal controls
- insurance.

6.1 *Procedures of the investigation of detected or suspected incidents*

The City's Public Interest Disclosure Information Guidelines set out –

- appropriate measures for the comprehensive investigation of such matters based on the principles of independence, objectivity and fair due process (rules of natural justice)
- systems for internal reporting of all detected incidents
- process for reporting the matters of suspected fraud and corruption to appropriate external enforcement agencies.

The Guidelines will be reviewed regularly to ensure that it continues to meet these objectives.

6.2 *Internal reporting*

The CAE is to ensure that all incidents reported and investigated are documented and registered on the appropriate confidential file.

The documentation placed on the file must include the following minimum information –

- date and time of report
- date and time the incident was detected
- how the incident came to the attention of management
- the nature of the incident
- value of loss (if any) to the entity
- action taken following discovery of the incident.

6.3 *Disciplinary procedures*

The City's disciplinary guidelines and procedures outline the potential disciplinary outcomes that apply in regards to the application of this Plan.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

20

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Fraud and Corruption Prevention Plan



6.4 External reporting

The City's Public Interest Disclosure Information Guidelines provide direction to reporting any suspected fraudulent or corrupt conduct to any external enforcement agencies including –

- Department of Local Government, Sport and Cultural Industries;
- Public Sector Commission;
- Police; or
- Crime & Corruption Commission.

Employees may report any reasonable suspicion of minor misconduct involving a public officer to the Public Sector Commission (**PSC**), in accordance with the *Corruption, Crime and Misconduct Act 2003*.

Employees should consider what behaviours and circumstances constitute minor misconduct and whether the person/s involved is a public officer.

There is a good chance that if the public officer/s involved could be the subject of a disciplinary investigation at the City, then it might be minor misconduct. If you suspect the behaviour is minor misconduct employees can report it to the PSC or the CAE.

Department of Local Government Sport and Cultural Industries

Gordon Stephenson House, 140 William Street, Perth WA 6000

GPO Box R1250, Perth WA 6844

Telephone: (08) 6551 8700

Fax: (08) 6552 1555

Free call (Country only): 1800 620 511

Email: info@dlgc.wa.gov.au

Website: www.dlgc.wa.gov.au

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

Public Sector Commission

Two office locations:

- Dumas House, 2 Havelock St, West Perth WA 6005
- Hale House, 1 Parliament Place, West Perth WA 6005

Locked Bag 3002, West Perth WA 6872

Phone: (08) 6552 8500

Fax: (08) 6552 8501

Email: admin@psc.wa.gov.au

Website: <https://publicsector.wa.gov.au>

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

002/102581

21

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Fraud and Corruption Prevention Plan



Corruption and Crime Commission

Level 5, 45 Francis Street, Northbridge WA 6003

PO Box 330, Northbridge Post Shop WA 6865

Phone: (08) 9215 4888

Fax: (08) 9215 4884

Toll-free: 1800 809 000

Email: info@ccc.wa.gov.au

Website: <https://www.ccc.wa.gov.au/>

Hearing impairment: If you are deaf, or have a hearing impairment or speech impairment, contact us through the National Relay Service:

TTY users phone 1800 555 677 then ask for 1800 809 000

Speak and Listen users phone 1800 555 727 then ask for 1800 809 000.

6.5 Civil proceeding to recover the proceeds of fraud and corruption

The City may seek recovery of any losses due to fraud or corruption where there is clear evidence of fraud and corruption and where the likely benefits of such recovery will exceed the funds and resources required to be invested in the recovery action.

6.6 Internal control review following discovery of fraud

Where fraud or corruption is detected the relevant Executive Manager will be responsible to assess the adequacy of the relevant internal control environment and provide a report to the Executive Management Committee on the improvements identified.

6.7 Maintaining and monitoring adequacy of insurance

The City will maintain a fidelity guarantee insurance policy that insures the risk of loss arising from internal fraudulent conduct. The level of the policy and other policies relevant to fraudulent or improper conduct will be reviewed annually by the Executive Management Committee.

| OFFICE USE ONLY | |
|--------------------|--|
| Approved by EMC | Date: 17/12/2021, Ref# D20/244570 |
| Reviewed / Amended | EMC - Date: 18/11/2021, Ref#: D21/213617 Presented to Audit Committee: 15/02/2022, Ref# D22/24825 Presented to Audit Committee: 29/06/2023, Ref# D23/56408 |
| Next review | Date 29/06/2024 |

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

22

Fraud and Corruption Prevention Plan



ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

23



Integrity Framework

2024

Acknowledgement The City of Vincent acknowledges that its Integrity Framework is based upon the Public Sector Commission's Integrity Framework resources and thanks the Public Sector Commission for its guidance in development of this document.

Contents

| | |
|---|----------|
| Contents | 0 |
| 1. Introduction | 1 |
| 1.1 Purpose of this Integrity Framework | 1 |
| 1.2 Definition of Fraud | 2 |
| 1.3 Definition of Corruption | 2 |
| 2. Integrity Model | 3 |
| 3. Plan & act to improve integrity | 4 |
| 3.1 Roles and responsibilities | 4 |
| 3.2 Legislation and regulations | 7 |
| 3.3 Risk analysis and planning for integrity | 8 |
| 3.4 Internal controls, audit and governance | 10 |
| 3.5 Fraud and corruption detection systems | 12 |
| 4. Model and embody a culture of integrity | 14 |
| 4.1 Values and standards | 14 |
| 5. Learn and develop integrity knowledge and skills | 14 |
| 5.1 Integrity education and capacity | 14 |
| 6. Be accountable for integrity | 15 |
| 6.1 Response to integrity breaches | 15 |
| 6.2 Self-analysis and review | 15 |
| 7. Oversight | 15 |

1.Introduction

The City has zero tolerance for corrupt conduct or fraudulent activities. The City is dedicated to fostering a culture of integrity and accountability and is committed to preventing, deterring, detecting and investigating fraudulent and corrupt behaviour in the delivery of City services.



The City's Integrity Framework (Framework) aligns with the WA Public Sector Commission's mandate to promote and maintain integrity, conduct and ethics.

1.1 Purpose of this Integrity Framework

The City's Framework aligns with the WA Public Sector Commission's mandate to promote and maintain integrity, conduct and ethics by bringing together the policies, procedures, tools and structures that shape the practices, management, and oversight of integrity at the City.

It serves as a comprehensive guide for Council Members, staff and our community providing:

- a clear framework for understanding and upholding integrity;
- a shared understanding of the City's commitment to ethical practices; and
- the tools and structures necessary for implementation and oversight with a consistent and ethical approach.

Draft Integrity Framework

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

1.2 Definition of Fraud

Fraud is defined by the Australian Standard AS 8001:2021 – Fraud & Corruption Control as:

Dishonest activity causing actual or potential gain or loss to any person or organisation including theft of moneys or other property by persons internal and/or external to the organisation and/or where deception is used at the time, immediately before or immediately following the activity.

1.3 Definition of Corruption

Corruption is defined by the Australian Standard AS 8001:2021 – Fraud & Corruption Control as:

Dishonest activity in which a person associated with an organisation (e.g. director, executive, manager, employee or contractor) acts contrary to the interest of the organisation and abuses their position of trust on order to achieve personal advantage or advantage for another person or organisation. This can also involve corrupt conduct by the organisation, or a person purporting to act on behalf of and in the interest of the organisation, in order to secure some form of improper advantage for the organisation either directly or indirectly.

Draft Integrity Framework

2. Integrity Model

The WA Public Sector Commission defines integrity as:

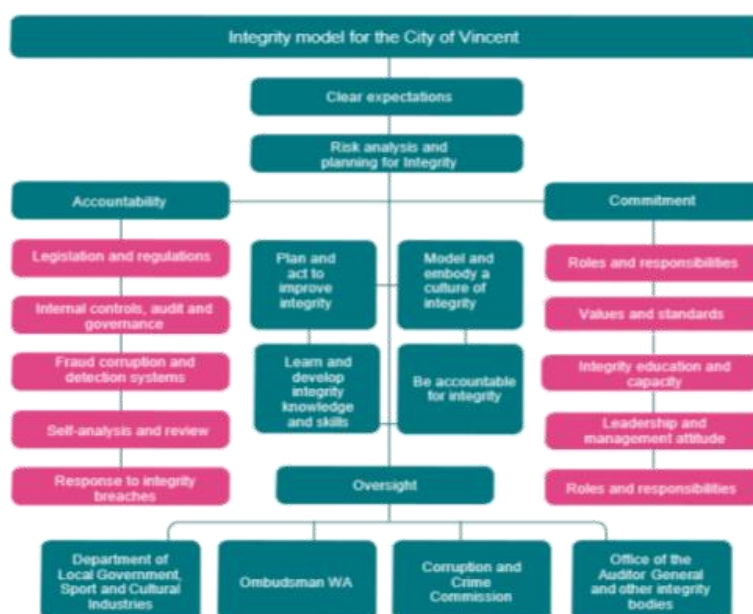
A non-negotiable to assure Western Australians that public authorities act in the interest of the community each and every day through the decisions we make and the actions we take.

Operating with integrity means using our powers responsibly for the purpose and in the manner for which they were intended. It means acting with honesty and transparency, making reasoned decisions without bias by following fair and objective processes.

It also means preventing and addressing improper conduct, disclosing facts without hiding or distorting them, and not allowing decisions or actions to be influenced by personal or private interests.

Earning and maintaining community trust is essential for us to deliver the services that families, individuals, businesses and industry need for them to prosper – and for the State to grow.

The City's Integrity Model reflects the integrity model in place for WA public authorities, and provides a visual structure to the City's integrated approach to the promotion of integrity:



Draft Integrity Framework

3. Plan & Act to Improve Integrity

The City's Integrity Framework includes areas with responsibilities for defining, supporting, controlling, and enforcing integrity across the organisation. These include core areas, such as the Council, Audit & Risk Committee and the Executive Management Committee or individuals responsible for implementing integrity policies and procedures.

3.1 Roles and responsibilities

Assigning clear responsibilities within the City's operations is necessary to ensure co-operation and to avoid overlaps and prevent fragmentation. Responsibilities include developing, implementing, monitoring, and evaluating integrity standards and tools, and are carried out by not only those areas within the organisation but outside the organisation.

The following table details the various bodies or positions within the City of Vincent that are key components of the City's integrity system:

| Body or position | Integrity Role |
|--------------------------|--|
| Council | <ul style="list-style-type: none"> Operate in accordance with the <i>Local Government Act 1995</i> and relevant legislation, including in relation to integrity and governance. Sets integrity expectations and embodies these through the City's: <ul style="list-style-type: none"> Code of Conduct for Council Members, Committee Members and Candidates. Risk Management Framework. Governance Framework. Council Policy Set and endorse delegations for specific functions to the Chief Executive Officer and relevant officers. Endorse the City's Annual Compliance Audit Return. Adopt the Terms of Reference of the City's Audit and Risk Committee. Appoint members to the Audit and Risk Committee. Receive and approve recommendations from the City's Audit and Risk Committee. |
| Audit and Risk Committee | <ul style="list-style-type: none"> Operate in accordance with the <i>Local Government Act 1995</i> and relevant legislation, including in relation to integrity and governance. Adhere to and demonstrate the highest level of commitment and conduct for integrity. Review risk management frameworks and associated procedures for the effective identification and management of fraud risks. Provide assurance that the City has appropriate processes and systems in place to prevent, detect and effectively respond to fraud-related information. |

Draft Integrity Framework

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Body or position | Integrity Role |
|---------------------------|--|
| | <ul style="list-style-type: none"> • Provide leadership in preventing fraud and corruption. |
| Council Members | <ul style="list-style-type: none"> • Operate in accordance with the <i>Local Government Act 1995</i> and relevant legislation, including in relation to integrity and governance. • Adhere to and demonstrate the highest level of commitment and conduct for integrity. • Model a culture of integrity through the active demonstration of the City's values and by communicating the importance of meeting integrity standards. • Participate in the Council's decision-making processes in an impartial and unbiased manner. • Manage, declare and record gifts and conflicts of interest. |
| All Employees | <ul style="list-style-type: none"> • Operate in accordance with the <i>Local Government Act 1995</i> and relevant legislation, including in relation to integrity and governance. • Adhere to and demonstrate the highest level of commitment and conduct for integrity. • Reflect the City's values and integrity standards. • Comply with policies, processes and systems developed for organisation integrity. • Apply appropriate practices for risk management, internal controls, and fraud and corruption prevention. • Report misconduct, corruption or fraud through established reporting mechanisms. • Participate in training and development opportunities to enhance integrity knowledge and capacity. • Manage, declare and record gifts and conflicts of interest. |
| Chief Executive Officer | <ul style="list-style-type: none"> • Apply the City's resources to fraud prevention and ensure the implementation of adequate controls for managing fraud and corruption risks within the City. • Drive a culture of integrity through the active demonstration of the City's values and by communicating the importance of meeting integrity standards. • Implement application of integrity policies and procedures for the City. • Report misconduct activities or suspected activities to external oversight bodies. |
| Executive Management Team | <ul style="list-style-type: none"> • Monitor and evaluate the effectiveness of this Framework. • Provide leadership, guidance, training and support to meet integrity standards. • Monitor and review the City's Corporate Risk register to identify fraud risk areas and the continued operation of controls. • Participate in integrity risk assessment reviews. • Report misconduct activities or suspected activities to external oversight bodies. • Ensure the protection of complainants who report fraudulent and corrupt activities. |

Draft Integrity Framework

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Body or position | Integrity Role |
|---|---|
| All managers | <ul style="list-style-type: none"> Promote integrity and prevent misconduct and corruption. Ensure internal controls, policies and procedures are operationalised. Reduce organisation vulnerability to fraud and corruption by identifying new or emerging fraud risks and ensuring that they are reported, assessed and managed in accordance with the Risk Management Framework. Model appropriate behaviours and standards. Manage, respond to and report integrity breaches or issues as they arise. |
| Executive Manager Corporate Strategy and Governance (Chief Audit Executive (CAE)) | <ul style="list-style-type: none"> Coordinate the biennial review of this Framework including maturity self-assessment and reporting. Implement core integrity instruments, processes and systems around governance, codes of conduct, delegations of authority, accountability and ethical decision-making. Maintain and report on legislative and regulatory compliance requirements. Facilitate ethical training and awareness. Maintain the City's Risk Management Framework including alignment assessment, review and reporting to reduce organisational vulnerability to fraud and corruption. Maintain public registers. Maintain the Delegations of Authority Manual. |
| Executive Manager Human Resources | <ul style="list-style-type: none"> Develop, review, and implement ethically guided procedures and systems relating to human resource practices including: <ul style="list-style-type: none"> recruitment and selection. performance review. workforce management. induction and training. complaints and grievances. Ensure employee induction covers integrity expectations. Facilitate ethical training and awareness. Develop, review, and implement the Employee Code of Conduct, ensuring the highest level of commitment to integrity and ethical conduct. Manage grievance and discipline processes. |
| Chief Financial Officer | <ul style="list-style-type: none"> Develop, review, and implement procedures and systems relating to purchasing and procurement; tendering and contracts; and utilisation of the City's finances ensuring the highest level of commitment to integrity and ethical conduct. Ensure compliance with legislative provisions, policies and procedures related to financial management and reporting, procurement, and financial audits. Ensure due diligence when engaging contractors and suppliers to deal with integrity matters to ensure they have the necessary qualifications, skills and/or experience (e.g. through reference and qualification checks). |
| Executive Manager Information and | <ul style="list-style-type: none"> Develop, review, and implement procedures and systems relating to ICT use and security. |

Draft Integrity Framework

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Body or position | Integrity Role |
|-------------------------------------|---|
| Communication Technology | <ul style="list-style-type: none"> • Manage appropriate security testing of ICT system and develop responses to identified security risks. • Ensure employees are appropriately educated in ICT use and security practices. |
| Public Interest Disclosure Officers | <ul style="list-style-type: none"> • Investigate disclosures in accordance with the <i>Public Interest Disclosure Act 2003</i>. |

3.2 Legislation and regulations

The *Local Government Act 1995* (Act) requires local governments to develop and maintain adequate internal control systems.

In accordance with the Act, the CEO:

- a) In accordance with the *Local Government (Financial Management) Regulations 1996* r.5, advise Council at least once every 3 years in respect to –
 - efficient systems and procedures
 - ensure efficient use of resources
 - appropriateness and effectiveness of systems
- b) In accordance with the *Local Government (Audit) Regulations 1996* r.17, at least once every 3 years review –
 - risk management
 - internal controls, and
 - legislative compliance.

Local governments are also required to establish a Code of Conduct for employees, contractors and Council and establish an Audit & Risk Committee.

The *Public Interest Disclosure Act 2003* (PID Act) requires the local government to establish written procedures for handling of any protected disclosures.

The City also has obligations under State legislation to report matters related to integrity including, but not limited to:

- *Corruption, Crime and Misconduct Act 2003*.
- *Financial Management Act 2006*.
- *State Records Act 2000*.

Draft Integrity Framework

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

3.3 Risk analysis and planning for integrity

The City has developed a comprehensive Risk Management Framework providing guidance to the organisation on risk identification, analysis, risk management procedure and responsibility.

Risk Appetite and Tolerance Statements

The City's Risk Appetite and Tolerance Statements (Statements) are crucial Risk Framework components that sit near the top of the Risk Management hierarchy.

The Statements affirm that the City place high importance on its values and a culture of integrity in conduct, performance excellence, innovation, equality and diversity, dignity and respect, collegiality, and cultural sensitivity.

The City has a **low risk appetite** for behaviour or conduct which does not meet these standards.

The City has **no appetite** for conduct that is unlawful, unethical, or otherwise breaches the Code of Conduct or reflects misconduct or serious misconduct.

The City has **no tolerance** for bribery or fraud.

Risk Management Policy

The City's Risk Management Policy sets the tone for the City's risk management approach and establishes the risk management responsibilities of Council, the Audit & Risk Committee, City employees, contractors and other relevant parties as required.

Risk Management Procedure

The City's Risk Management Procedure supports the Policy by defining the systems and processes in place to facilitate good practice risk management and further defines the roles and responsibilities of risk identification, analysis, evaluation, controls, and treatment.

Corporate Risk Register

The City's corporate risks are listed in the Corporate Risks Register (Register). Risks are listed across seven risk categories including governance, misconduct, and fraud. The Register includes risk assessment, existing controls, residual risk ratings, control ratings, risk management actions, forecast risk analysis (post treatment) and alignment to the City's Risk Appetite and Tolerance Statements.

The Register is a working document used to monitor and track risk management activities and ensure that they align with the established Risk Framework.

Draft Integrity Framework

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

The Corruption and Crime Commission have identified the following fraud and corruption risks in Local Government



Fraud & Corruption Risks In Local Government

| FRAUD | CORRUPTION | OTHER |
|---|---|--|
| Procurement fraud Collusive tendering, favouritism in contract awards, inflated invoices/price gouging for goods and services | Bribery/Kickbacks Accepting payments/commissions/gifts or hospitality for preferential treatment: licensing, contracts, marketing opportunities | Data and Information Manipulation of data/statistics to secure funding, falsely claim achievements, obscure detriments |
| Payroll fraud Ghost employees, false overtime claims, unauthorised salary increases/payments | Conflict of Interest Using position to benefit themselves or family financially, owning businesses or partnering with private companies | Insider Trading Commercially sensitive or privileged information is used for benefit (e.g., shares) |
| Grant fraud Misuse of funds for personal gain | Extortion Demanding payments from businesses in exchange for permits, licences or favour | Misuse of Assets Using government owned assets for personal interests (e.g., work vehicles, equipment or technology) |
| Financial Fraud Embezzlement, false invoicing, skimming | Nepotism or Cronyism Hiring, promoting, rewarding individuals based on relationships not merit | |

Draft Integrity Framework

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

3.4 Internal controls, audit and governance

The City undertakes activities and implements internal controls to minimise its integrity risks including the following:

Governance Framework

The City's Governance Framework highlights the City's commitment to providing good governance by defining systems, policies, processes and a methodology for ensuring accountability, probity and openness in the conduct of City business.

The framework describes the principles and key roles that guide Council in its decision-making and demonstrates to the community the processes which the City uses to achieve its strategic priorities and undertake its service delivery.

It also details how the community is involved in the City's affairs and decision-making processes.

Policy Development and Review

The City's Policy Development & Review Policy (Policy) provides guidance on the development and review of the City's strategies, policies and action plans (policy documents) to achieve transparent and consistent decision making which aligns with the City's objectives, strategic priorities and legislative requirements.

The Policy and supporting Policy Document Register and Review Plan ensures that Policy Documents remain current by facilitating their systematic review.

Publication of Registers

In the interest of openness and transparency, the following registers are made available on the City's [website](#).

- Register of Common Seal Usage
- Register of Complaints referred to under Section 5.121 of the *Local Government Act 1995*
- Contracts Register
- Council Member Contact with Developers Register
- Register of Freedom of Information (FOI) Requests
- Register of Gifts
- Council Member Sitting Fees, Allowances and Meeting Attendances
- Council Members Professional Development - Reporting Period - 2023/24
- Register of Interests Disclosed at Council Meetings
- Lease Register
- Tender Register
- Primary Returns Reporting
- Annual Returns Reporting
- Community Funding Grant Registers

Draft Integrity Framework

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Financial and Procurement Controls

The following Financial Management and Procurement controls are in place:

- Annual Budget including detailed estimates of revenue and expenditure for the upcoming financial year.
- Regular reviews of budget performance against actual results are conducted to ensure financial targets are met.
- Segregation of duties to ensure that payment authorisation, processing and review is conducted by independent staff members.
- Independent maintenance of supplier masterfile.
- Mandatory training by all employees with authority to raise requisitions or approve purchase orders.
- Regular internal audits for both procurement and contract management to ensure compliance with procurement and contract management frameworks; threshold requirements; exemption requirements; split purchase orders; and targeted threshold audits.
- Documented procedures and/or guidelines for grant acquittals, credit card acquittals, asset management, inventory and stock management, revenue recognition, accounts receivable, accounts payable, end of period roll over, bank reconciliations, trust and bonds, month end and year end processes, budget processes.
- Comprehensive Purchasing policy and procurement framework ensure transparency, fairness, and value for money in the acquisition of goods and services.

Human Resource Management Controls

The following Human Resource Management Controls are in place;

- Employment screening including national police clearance certificate and/or working with children checks for relevant positions.
- Comprehensive induction process which includes training of accountable and ethical decision making.
- Approval of secondary employment is required.
- Probing for moral judgement capacities at interview by asking questions around ethical predicaments for positions of trust (i.e. Finance, HR, Customer Service, ICT, Public Health and Built Environment, Ranger Services, Coordinators, Management and Executives).
- Reference checks of applicants and a level of questioning based on the skills, knowledge and experience required for the position.
- Qualification checks and presentation of original documentation.
- The City's annual performance review process is also a mechanism for employees and supervisors to reinforce integrity standards; raise any integrity issues; or identify any training and development needs.

Information Management Controls

The following Information Management Controls are in place:

- The City's Recordkeeping Plan outlines the management of State records to fulfill obligations under the *State Records Act 2000*.
- The Code of Conduct for Council Members, Committee Members, and Candidates, as well as the Code of Conduct for Employees, includes provisions related to the use of information.
- Access to corporate records by employees and contractors is regulated according to designated access and security classifications set by the Coordinator of Information and the City's Policy and Procedure Manual.

Draft Integrity Framework

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

- Public access to the City's records is in accordance with the *Freedom of Information Act 1992* or other applicable laws.
- Council Members and committee members access the City's records through the Chief Executive Officer, in compliance with Section 5.92 of the *Local Government Act 1995*.
- The use of online services by Council Members, employees, and contractors is governed by the IT Acceptable Use Procedure and Remote Access Policy, which provide guidelines for acceptable business and personal use.
- The City liaises with the Ombudsman WA regarding effective complaint handling, investigations, and record keeping.

Audit & Risk Committee

The City's Audit & Risk Committee (Committee) provides advice and assists the Council to fulfil its governance and oversight responsibilities in relation to financial reporting, risk management, internal controls, legislative compliance, ethical accountability, and the internal and external audit functions.

The Committee comprises of four Council Members and three external independent members and is led by an independent Chairperson to align with the better practice principles for public sector entities.

Internal Audit Program

The City has an internal audit program which is developed using a risk-based approach. It is aimed at addressing the City's key high risks, which relate to non-compliance and fraud, corruption and misconduct. The purpose of this internal audit program is to test the effectiveness and adequacy of the City's controls, processes and practices aimed at managing these risks.

Audits are undertaken by an independent auditor and the outcome of each audit, along with proposed management actions, are presented to the Committee. Management actions are documented and tracked through the City's audit log which is presented to the Committee at each meeting.

3.5 Fraud and corruption detection systems

The City's [Fraud and Corruption Prevention Policy](#) sets out the City's approach to fraud and corruption prevention, detection, monitoring and reporting. The Policy documents the City's position of zero tolerance for fraud and corruption and reaffirms that the City will take all necessary steps to prevent fraud and corruption.

This Framework identifies the policies, procedures, tools, and structures that support the delivery of those Policy statements.

As part of the development of the internal audit plan the Audit & Risk Committee consider opportunities to undertake pro-active fraud and corruption detecting activities that might include –

- conducting unscheduled internal reviews and audits
- post-transactional reviews – a review of transactions after they have been processed, with the aim of identifying or uncovering –
 - documentation that may be missing, altered, missing or falsified,
 - authorisations that may have been omitted or altered, or
 - inadequate documentary support.

Draft Integrity Framework

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

- (c) Analysis of management accounting reports – using relatively straight forward techniques in analysing management accounting reports, trends can be examined and investigated which may be indicative of fraudulent or corrupt conduct.
- (d) Financial Management and Risk Reviews will include a review of –
 - IT and information security
 - grants and other payments
 - tendering processes, purchasing and contract management
 - services provided to the community
 - revenue collection
 - use of credit cards
 - travel allowance and other allowances
 - salaries
 - money, property and other physical assets.
- (e) internal audits.
- (f) regular reports to management, the Audit Committee and Council regarding the position of risk management, internal controls and legislative compliance.

Financial management detection systems include:

- Internal audit programs, undertaken by an independent auditor, to evaluate the effectiveness of internal controls, risk management, and governance processes.
- Annual financial audits conducted by the Office of the Auditor General to ensure compliance with accounting standards and legislation.
- Independent review of manual uploads and financial management system (i.e. processing journals, uploading fees and charges, changes to employee payments).
- Monthly reconciliation of financial modules to general ledger balances to ensure the accuracy and completeness of financial records.
- Annual budget process and mid-year review to critically review and examine forward budget projections.

Governance detection systems includes:

- Review of conflicts of interest and gift declarations.
- Review of registers to ensure compliance with legislative/policy requirements.
- Public Interest Disclosure Procedures (PID) Information Guidelines to guide employees, or members of the public, on reporting suspicious or known illegal or unethical conduct.
- Anonymous reporting avenues are provided for reporting suspicious or known illegal or unethical conduct.

Draft Integrity Framework

4. Model and embody a culture of integrity

The Strategic Community Plan is the Council's key strategic document. It describes the vision the City of Vincent will strive to achieve, where it will focus its efforts, and how it will measure progress.

4.1 Values and standards

- Insert City's Vision Quote

- Insert City's Values image

The values of engaging, accountability, and making a difference are deeply interconnected with organisation integrity. By actively listening, understanding, and communicating, the City demonstrates respect and transparency, which are vital for maintaining integrity.

Accountability ensures that actions are transparent and subject to scrutiny, building trust and showing ethical responsibility.

The [City of Vincent Code of Conduct](#) expresses the City's commitment to high standards of ethical and professional behavior and outlines the principles in which individual responsibilities are based.

The City provides a formal induction process for all new staff and contractors that includes a clear focus on integrity. Managers exercise and demonstrate high levels of integrity in the performance of their roles and functions and reinforce standards of ethical and professional behavior.

Values and standards are included through recruitment materials and on the City's website.

5. Learn and develop integrity knowledge and skills

5.1 Integrity education and capacity

The City maintains a dedicated Fraud and Corruption internal webpage for employees that highlights the key integrity responsibilities of public sector employees and details reminder of:

- the City's position in relation to the acceptance of gifts and benefits;
- how to identify, disclose and manage conflicts of interest;
- appropriate use of public resources;
- appropriate management of corporate information;
- personal behaviour; and
- how to report suspected unethical, fraudulent, dishonest, illegal, or corrupt behaviour.

Draft Integrity Framework

Key integrity responsibilities are also communicated by the CEO to all staff.

6. Be accountable for integrity

6.1 Response to integrity breaches

The City provides a dedicated [webpage](#) to assist our community, employees, contractors, and visitors in navigating the proper process for reporting integrity breaches and lodging complaints.

Where complaints against elected members, committee members or candidates are upheld they will be included in the City's Complaints Registers, available on the City's website. Complaints (upheld) and reporting to external oversight bodies will also be reported on in the City's Annual Report.

For certain types of conduct, the Chief Executive Officer has a statutory obligation to notify the Public Sector Commission and Department of Local Government, Sport and Cultural Industries (minor misconduct), Corruption and Crime Commission (serious misconduct) and Western Australia Police (criminal conduct).

6.2 Self-analysis and review

The City will review the framework on a biennial basis undertaking a maturity self-assessment in line with the [Public Sector Commission Integrity Framework Maturity Self-Assessment](#) to identify the strengths and weaknesses of its approach to integrity in relation to 4 levels of maturity – emerging, developing, embedded and excelling – and develop a plan to reach its desired levels.

7. Oversight

The Chief Executive Officer, with the support of the Executive Management Team, is responsible for oversight of the Integrity Framework.

In addition, the Audit and Risk Committee assists by providing independent oversight on the effectiveness of the City's risk management framework. As part of its oversight role the committee receives regular reporting on:

- development of the internal audit program with considerations to undertake pro-active fraud and corruption detecting activities.
- internal audit reports and recommendations and management actions.

Draft Integrity Framework

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| OFFICE USE ONLY | |
|---------------------|---|
| Responsible Officer | Executive Manager Corporate Strategy and Governance |
| Initial Adoption | DD/MM/YYYY CM reference:D22/186318 |
| Reviewed / Amended | DD/MM/YYYY |
| Next Review Date | MM/YYYY |

Draft Integrity Framework

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

5.3 INTERNAL AUDIT PROGRAM OUTCOMES AND PROPOSED YEAR 3 AUDITS

- Attachments:
1. Summary of the Internal Audit Program Outcomes (Y1 & Y2)
 2. Remaining Y2 & Y3 Audits (comment and recommendation)
 3. Internal Audit Program 2022/23 – 2024/25 (with tracked changes)
 4. Internal Audit Program 2022/23 – 2024/25 (clean)

RECOMMENDATION:

That the Audit and Risk Committee recommends to Council that it

1. NOTES the summary of the Internal Audit Program for years 1 and 2 Attachment 1; and
2. APPROVES the updated Internal Audit Program 2022/23 – 2024/25 at Attachment 4

Moved: Mr Manifis, Seconded: Cr Castle

That the recommendation be adopted.

AMENDMENT

Moved: Mayor Xamon, Seconded: Mr Manifis

That the recommendation be amended as follows:

1. NOTES the summary of the Internal Audit Program for years 1 and 2 Attachment 1; and
2. APPROVES progressing with the internal audit of the swimming pool inspection process; and updated Internal Audit Program 2022/23 – 2024/25 at Attachment 4
3. REQUESTS Administration review the Corporate Risk Register and identify three priority audits for the remainder of the internal audit program, having regard to audits already completed and feedback from Council Members representatives on the Audit and Risk Committee, to be tabled at the October Audit and Risk Committee Meeting.

CARRIED (5-0)

For: Mr Araj, Mr Manifis, Cr Castle, Cr Hallett and Mayor Xamon

Against: Nil

(Cr Alexander was an apology for the Meeting.)

(Mr Isambert was an apology for the Meeting.)

COMMITTEE DECISION ITEM 5.3

That the Audit and Risk Committee recommends to Council that it :

1. NOTES the summary of the Internal Audit Program for years 1 and 2 Attachment 1; and
2. APPROVES progressing with the internal audit of the swimming pool inspection process; and
3. REQUESTS Administration review Corporate Risk Register and identify three priority audits for the remainder of the internal audit program, having regard to audits already completed and feedback of Elected Members on the Audit and Risk Committee, to be tabled at the October Audit and Risk Committee Meeting.

Page 48

AUDIT AND RISK COMMITTEE MINUTES**27 JUNE 2024****CARRIED (5-0)**

For: Mr Araj, Mr Manifis, Cr Castle, Cr Hallett and Mayor Xamon

Against: Nil

(Cr Alexander was an apology for the Meeting.)

(Mr Isambert was an apology for the Meeting.)

NOTE: The A/CEO advised that Administration will report to Audit and Risk Committee on:

- The progress made in responding to previous findings from the Beatty Park project management audit;
- Project management maturity and working within the Framework, including the roles and responsibilities.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Internal Audits Program Outcomes

| Audit Item | Audit undertaken in relation to the following risks | Audit Finding | Risk Rating | Action Logged | Action Status |
|---|---|--|-------------|--|---------------|
| YEAR 1 – 2022/23 | | | | | |
| Audit 1 Beatty Park Infrastructure Renewals Project Completed – May 2023 | Lack of verification and controls Failure to ensure projects are delivered within scope and budget | Clarity of Project Scope, Budget and Reporting | High | No actions included. The following Management comments were provided and approved by the A&R Committee in June 2023: <i>The City has an adopted Project Management Framework which provides clear guidance on the steps for managing and delivering projects.</i> <i>The City has a project board who meet monthly to discuss and manage the City's projects.</i> <i>The concerns raised are considered to be addressed by the implementation of the PMF and introduction of the Project board to oversee management and delivery.</i> | |
| | | Procurement | High | No actions included. The following Management comments were provided and approved by the A&R Committee in June 2023 | |
| | | Project Planning | High | <i>The BPLC project and related procurement occurred prior to the development and implementation of the City's Contract Management Framework. The City's current Procurement and Contract Management Frameworks address all the recommendations noted above</i> | |
| | | Project meetings | Medium | No actions included. | |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Audit Item | Audit undertaken in relation to the following risks | Audit Finding | Risk Rating | Action Logged | Action Status |
|------------|---|---|-------------|--|-------------------|
| | | | | The following Management comments were provided and approved by the A&R Committee in June 2023 <i>The concerns raised are considered to be addressed by the implementation of the PMF, new business unit and introduction of the Project board to oversee management and delivery</i> | |
| | | Project Management Framework Improvements | Medium | EA:2023/08(1) Project on a Page | Completed 02/2024 |
| | | | | EA:2023/08(2) Project Prioritisation Calculator | Completed 12/2023 |
| | | | | EA:2023/08(3) Change Requests | Completed 02/2024 |
| | | Project Board Terms of Reference | Medium | EA:2023/08(4) Programs Register | Completed 12/2023 |
| | | | | EA:2023/07 Project Board | Completed 02/2024 |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Audit Item | Audit undertaken in relation to the following risks | Audit Finding | Risk Rating | Action Logged | Action Status |
|---|---|---|-------------|---|-------------------|
| Audit 2 Procurement and Contract Audits Completed – May 2023 | Lack of oversight/ review of expenditure on high value maintenance contractors Failure to detect and prevent occurrences of fraud, corruption, and non-compliance. | Procurement process compliance | High | EA:2023/01(1) Mandatory Procurement Training Recommendation | Completed 10/2023 |
| | | | | EA: 2023/01 (2) Quote and Tender Process Exemptions | Completed 06/2023 |
| | | | | EA:2023/01(3) Invoice Approval within Authority | Due 30/06/2024 |
| | | Delegated authority & User Access | High | EA:2023/02(1) Purchasing Limits delegation | Completed 12/2023 |
| | | | | EA:2023/02(2) Purchasing Limits Register Review | Completed 12/2023 |
| | | | | EA: 2023/02(3) Executive Approval of Limits | Completed 12/2023 |
| | | | | EA:2023/02(4) Purchasing delegation compared to finance system user access limits | Completed 12/2023 |
| | | Procurement monitoring | High | EA:2023/03(1) Purchase Order before Invoice report provided to Executive | Completed 10/2023 |
| | | | | EA:2023/03(2) Procurement Compliance KPI | Completed 12/2023 |
| | | | | EA:2023/03(3) Invoice splitting | Completed 12/2023 |
| | | Evaluation panels and conflicts of interest | Medium | EA:2023/04 Evaluation Panels & Conflict of Interests | Completed 06/2023 |
| | | Contract management process compliance | High | EA:2023/05(1) Contract Management System | Completed 10/2023 |
| | | | | EA:2023/05(2) Contract Management Compliance Audits | Completed 06/2023 |
| | | Internal Guidance update | Low | EA:2023/06(1) Contract management process compliance | Completed 08/2023 |
| | | | | EA:2023/06(2) Document reviewal dates | Completed 10/2023 |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Audit Item | Audit undertaken in relation to the following risks | Audit Finding | Risk Rating | Action Logged | Action Status |
|---|--|------------------------------|-------------|--|-------------------|
| Audit 3 Fleet, assets and CCTV management. Completed – August 2023 | Lack of verification and controls Misuse of fleet and resources, including ICT assets and buildings | Fleet Policy & Strategy | Medium | EA:2024/01 Fleet Policy & Strategy | Due 31/03/2024 |
| | | Pool Car Use | Low | EA 2024/02(1) Responsible Individual | Completed 02/2024 |
| | | | | EA 2024/02 (2) Formal process for allocating pool car keys | Completed 02/2024 |
| | | | | EA 2024/02 (3) ATO Compliant Logbooks | Completed 02/2024 |
| | | Private Usage of Vehicles | Low | EA: 2024/03 Restricted Private Use Forms | Due 31/03/2024 |
| | | Fleet Register | Medium | EA: 2024/04 Fleet Register | Completed 02/2024 |
| | | | | EA: 2024/04 (1) Fleet Register review | Completed 02/2024 |
| | | | | EA: 2024/04 (2) Fleet database | Completed 02/2024 |
| | | | | EA: 2024/04 (3) Implementing a fleet system | Completed 02/2024 |
| | | CCTV Internal Guidance | Medium | EA: 2024/05 (1) CCTV Internal Guidance – Internal Procedures | Due 31/12/2024 |
| | | | | EA: 2024/05 (2) CCTV Internal Guidance – Policy Review | Due 30/06/2024 |
| | | Employee Access to Buildings | Medium | EA: 2024/06 Terminated Employees Access to Buildings | Due 30/06/2024 |
| | | Key Register | Low | EA: 2024/07 Building Key Register | Due 30/06/2024 |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Audit Item | Audit undertaken in relation to the following risks | Audit Finding | Risk Rating | Action Logged | Action Status |
|--|--|---|-------------|---|-------------------|
| Audit 4 HR and Payroll Completed September 2023 | Outdated policies and processes including payroll – risk of failure to maintain staff health and wellbeing, and act in compliance with legislation and good governance | Manual Timesheet | Medium | Previously raised in the Regulation 5 and 17 review performed in 2021 EA: 2020/12 (8) | Completed 11/2023 |
| | | Review and Update of Guidance Documents | Medium | EA: 2024/08 Review and Update of Guidance Documents | Completed 12/2023 |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Audit Item | Audit undertaken in relation to the following risks | Audit Finding | Risk Rating | Action Logged | Action Status |
|--|--|--|-------------|---|----------------|
| YEAR 2 – 2023/24 | | | | | |
| Audit 1 Regulation 17 Review <i>Audit Regulations 1996.</i> | Review the appropriateness and effectiveness of the City's systems and procedures in relation to risk management, internal control, and legislative compliance | Business Continuity Plan and Disaster Recovery | High | <p>No actions included.</p> <p>The following Management comments were provided and approved by the A&R Committee in February 2024.</p> <p><i>The finding replicates that of the Financial Audit and Information System Audit recently undertaken by OAG.</i></p> <p><i>The Financial Audit and Information System Audit findings were presented to Council (through the Audit Committee in December 2023). The following action has been added to the Audit Log ref EA: 2023/09 (6) Business Continuity Plan – Testing.</i></p> <p><i>To improve business continuity plan testing, the City will:</i></p> <p><i>Review and endorse its corporate business continuity plan; ensure appropriate tests are conducted with relevant staff and stakeholders as per the plan; record and analyse test results; and make improvements to the plan.</i></p> | |
| | | Outdated Policy and Strategy Document | Low | EA: 2024/09 Outdated Policy and Strategy Documents | Ongoing |
| | | Fraud Reporting Processes | Low | EA: 2024/10 Fraud Reporting Processes | Due 30/06/2024 |
| | | Legislative Compliance Framework | Low | EA: 2024/11 Legislative Compliance Framework | Due 30/06/2024 |
| Audit 2 Regulation 5 Review | Review of the appropriateness and | Cash Receipts Evidencing of preparer and reviewer of cash | Medium | EA:2024/12 Cash Receipting Controls | Due 31/10/2024 |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Audit Item | Audit undertaken in relation to the following risks | Audit Finding | Risk Rating | Action Logged | Action Status |
|--|--|---|-------------|-------------------------------|----------------|
| <i>Financial Management Regulations 1996</i> | effectiveness of the financial management systems and procedures | counts at the beginning and end of day | | | |
| | | Credit Card Employee Confirmation on Credit Card Statements | Low | EA:2024/13 Credit Card Policy | Due 31/10/2024 |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Remaining Year 2 and Year 3 Audits from original IAP

| Audit Item | Risk causes identified in 2021 | Risk rating (inherent) | Audit Focus Area | Admin comment / recommendation |
|---|--|---|--|--|
| Remaining YEAR 2 – 2023/24 | | | | |
| Credit Card use - risk of failure to detect and prevent occurrences of fraud and corruption. | Lack of oversight in use/lack of checks | High risk - reputation, compliance, financial | Review relevant policies and processes | <p>Original comment – March 2021 High risk area needs separate review.</p> <p>Updated comment / recommendation The Office of the Auditor General (OAG) has responsibility for external audits for local government. Annual external audits relate to financial statements and information systems. The foundation of the current audit is in relation to process and procedure including fraud detection. Additional internal audits are not recommended for the Year 3 IAP.</p> |
| Business continuity and emergency planning – risk of lack of service continuity in business disruption or emergency (including ICT response) | Unclear roles and responsibilities, lack of documented processes | Medium risk – reputation, financial, people, safety, property | <p>Review BCP and emergency management plans, and communication to staff.</p> <p>Annual business continuity scenario / workshop.</p> | <p>Original comment – March 2021 Not previously reviewed independently.</p> <p>Need to test BCP which was developed in March 2020 and reviewed in March 2021.</p> <p>Updated comment / recommendation A review of the City's Business Continuity Plan Testing was undertaken by the OAG as part of the 2023 external audit. Management actions are underway and will be tracked and monitored through the City's Audit Action Log as ID EA2023/09(6) Business Continuity Plan Testing.</p> <p>Additional internal audits are not recommended for the Year 3 IAP.</p> |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Audit Item | Risk causes identified in 2021 | Risk rating (inherent) | Audit Focus Area | Admin comment / recommendation |
|---|--|--|---|---|
| Remaining YEAR 2 – 2023/24 | | | | |
| Project management – risk of failure to ensure projects are delivered within scope | Unclear framework and roles and responsibilities | Medium risk – reputation, financial, project | Review effectiveness and adequacy of current framework and how it aligns with current practices | <p>Original comment – March 2021 <i>Not previously reviewed independently. Significant changes implemented since 2019. Need to review effectiveness and adequacy.</i></p> <p>Updated comment / recommendation The project management framework and project prioritisation are in place. The maturity of framework implementation has improved with audit recommendations adopted. Ongoing staff training, monitoring, and reporting is in place including monthly reporting to Council.</p> <p>The likelihood of the ineffective management of projects resulting in financial losses and potentially poor project outcomes for the City, has reduced from 3 (possible) to 2 (unlikely) and the residual risk rating classified to low. This risk was removed from the Corporate Risk Register in February 2024.</p> <p>Implementation of the Framework is regularly reported to Council.</p> <p>This risk is residually rated as low. Inclusion should be prioritised accordingly.</p> |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Audit Item | Risk causes identified in 2021 | Risk rating (inherent) | Audit Focus Area | Admin comment / recommendation |
|--|--|---|--|--|
| Remaining YEAR 2 – 2023/24 | | | | |
| Audit Committee role and functions – risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements | Unclear roles and responsibilities and lack of knowledge across organisation | Medium risk – reputation, financial, people, compliance | <p>Review Audit Committee Terms of Reference and current practices and processes.</p> <p>Review OAG Better Practice Guide.</p> <p>Review induction materials and training for members.</p> | <p>Original comment – March 2021 <i>Audit Committee not previously reviewed independently.</i></p> <p><i>Significant changes made in 2020 – need to review adequacy and effectiveness of current practices.</i></p> <p>Updated comment / recommendation The Audit & Risk Committee Terms of Reference (ToR) were last reviewed and updated in December 2023.</p> <p>Duties and responsibilities have been categorised for clarification and detailed in Annexure 1 to facilitate delivery of the Committee objective and further align to the OAG Better Practice Guide</p> <p>The ToR are reviewed every two years to align with the appointment of new Committee members and induction training is undertaken incorporating:</p> <ul style="list-style-type: none"> • Why an Audit Committee is Important. • Governance and Assurance. • WA Local Government Audit Committee Requirements. • WA Office of the Auditor General Public Sector Audit Committees Better Practice Guide. • Audit Committee Essentials and Good Practice. <p>The risk of unclear roles and responsibilities is low. Internal audits are not recommended for the Year 3 IAP.</p> |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Audit Item | Risk causes identified in 2021 | Risk rating (inherent) | Audit Focus Area | Admin comment / recommendation |
|---|--|---|--|--|
| Remaining YEAR 2 – 2023/24 | | | | |
| Gifts and COI – risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements | Unclear gift provisions and lack of understanding by staff | High risk - reputation, compliance, financial | Review Governance Framework and COI requirements, including communication to all staff. Review induction and training material. Review COI and gift registers and record keeping | <p>Original comment – March 2021 Stanton's Audit Nov 2020 recommended that legislative compliance form part of internal audit. Noted governance framework created, need to check implementation.</p> <p>Updated comment / recommendation The foundation of the current OAG audit is in relation to processes and procedure of the City's fraud detection. Additional internal audits are not recommended for the Year 3 IAP.</p> |
| Detection and reporting of fraud and corruption, PID disclosures, whistleblowing and cyber security - risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements | Unclear roles and responsibilities and avenues for reporting | High risk - reputation, compliance, financial | Review Fraud Plan and Policy, Governance Framework and anonymous reporting system, and implementation / communication to organisation | <p>Original comment – March 2021 Stanton's Audit Nov 2020 noted that anonymous reporting system had been set up, needs to be tested.</p> <p>Updated comment / recommendation IAP Y2 Audit 1 was undertaken in relation to the appropriateness and effectiveness of the City's systems and procedures in relation to risk management, internal control, and legislative compliance. Management actions are underway and will be tracked and monitored through the City's Audit Action Log as: EA: 2024/10 Fraud Reporting Processes</p> |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Audit Item | Risk causes identified in 2021 | Risk rating (inherent) | Audit Focus Area | Admin comment / recommendation |
|--|---|--|---|---|
| Remaining YEAR 2 – 2023/24 | | | | |
| | | | | <p>Additionally, the foundation of the current OAG audit is in relation to processes and procedure of the City's fraud detection.</p> <p>Additional internal audits are not recommended for the Year 3 IAP.</p> |
| Swimming pool inspection process - risk of non-compliance with legislative requirements and damage to public health | <p>Documentation of processes.</p> <p>Clarity of delegations.</p> | Medium risk – reputation, compliance, financial, public safety | Random review of approval assessment process, including online processes and disclosure of COI. | <p>Original comment – March 2021 <i>Not previously reviewed independently.</i></p> <p>Updated comment / recommendation Administration is recommending that this form part of the Year 3 IAP</p> |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Audit Item | Risk causes identified | Risk rating (inherent) | Audit Focus Area | Admin comment / recommendation |
|--|--|---|--|---|
| YEAR 3 – 2023/24 | | | | |
| Risk management - Lack of robust (financial and non-financial) risk management. | Unclear roles and responsibilities and knowledge across organisation. Lack of ownership by managers / directors. | Low risk – property, reputation, compliance, financial | Review effectiveness and adequacy of Risk Management Policy and Procedure. Review reporting of risks through Corporate Risk Register. Review risk appetite and tolerance statements. | <p>Original comment – March 2021 Stanton's Audit Nov 2020 found that RMF well documented. Senior staff received training on applying Risk Management Policy and Procedure in December 2021. Need to assess adequacy and effectiveness of new RMF annually.</p> <p>Updated comment / recommendation IAP Y2 Audit 1 was undertaken in relation to the appropriateness and effectiveness of the City's systems and procedures in relation to risk management, internal control, and legislative compliance.</p> <p>Management actions are underway and will be tracked and monitored through the City's Audit Action Log as:</p> <ul style="list-style-type: none"> EA2023/09(6) Business Continuity Plan Testing. EA: 2024/09 Outdated Policy and Strategy Documents EA: 2024/10 Fraud Reporting Processes <p>Additional internal audits are not recommended for the Year 3 IAP.</p> |
| Documentation of processes – risk of lack of continuity of services and inconsistency in decision making / service delivery | Poor documentation of processes due to time / training / access | High risk - property, reputation, compliance, financial | Review Corporate Process Management Charter and documentation by teams. Review use of Promapp – including consistency and controls. | <p>Original comment – March 2021 Corporate process management charter and framework adopted and licence with ProMapp. Documentation of processes occurring by some teams (available to all teams). Testing of adequacy and effectiveness of documentation required.</p> |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Audit Item | Risk causes identified | Risk rating (inherent) | Audit Focus Area | Admin comment / recommendation |
|---|-----------------------------------|---|--|--|
| YEAR 3 – 2023/24 | | | | |
| | | | Review use of Content Manager. | <p>Updated comment / recommendation The foundation of the current OAG audit is in relation to the City's processes and procedures.</p> <p>Should the committee wish to include this Audit specific areas of concern within the business should be identified to narrow the scope.</p> |
| Legislative compliance and Council processes - risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements. | Unclear processes, lack of checks | Medium risk - reputation, compliance, financial | Review processes – compliance calendar, CAR, Council reporting, Governance Framework | <p>Original comment – March 2021 <i>The City now has a compliance calendar and dedicated communication channel for legislative changes / requirements. Stanton's Audit Nov 2020 recommended that legislative compliance form part of the internal audit plan. CAR also assists with legislative compliance (annual).</i></p> <p>Updated comment / recommendation IAP Y2 Audit 1 was undertaken in relation to the appropriateness and effectiveness of the City's systems and procedures in relation to risk management, internal control, and legislative compliance.</p> <p>Management actions are underway and will be tracked and monitored through the City's Audit Action Log as:</p> <ul style="list-style-type: none"> EA: 2024/11 Legislative Compliance Framework <p>Additional internal audits are not recommended for the Year 3 IAP.</p> |
| Records management - including FOI process – risk of non- | Unclear processes and | Medium risk - reputation, | Review use of document management system | Original comment – March 2021 |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Audit Item | Risk causes identified | Risk rating (inherent) | Audit Focus Area | Admin comment / recommendation |
|---|---|---|--|--|
| YEAR 3 – 2023/24 | | | | |
| compliance with governance and legislative requirements. | roles and responsibilities | compliance, financial | Review FOI process | <p><i>Stanton's Audit Nov 2020 recommended that a review of the useability of the Records Management System occur. Compliance testing of record keeping required.</i></p> <p>Updated comment / recommendation The City has a Recordkeeping Plan and Clear Policy and Procedures that sets out Roles and Responsibilities. These are available on the City's website and documented through Promapp. The risk of non-compliance with governance and legislative requirements is low. Internal audits are not recommended for the Year 3 IAP.</p> |
| Electoral Roll – risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements. | Lack of oversight / random checks of electoral roll | High risk - reputation, compliance, financial | Undertake random checks of electoral roll, identify patterns | <p>Original comment – March 2021 <i>Identified as risk area in City of Perth Inquiry. Random compliance testing will be conducted by Rates Team prior to 2021 election.</i></p> <p>Updated comment / recommendation The electoral roll is created 45 days prior to a local government election, the WAEC compiles the electoral roll. This involves gathering and verifying enrolment data from various sources, including:</p> <ul style="list-style-type: none"> • The State electoral roll maintained by the WAEC. • The City's owners and occupiers roll, which includes non-resident owners and occupiers of rateable property within the local government area. <p>The final electoral roll is prepared and certified by the Electoral Commissioner. This risk is owned by the WAEC. Internal audits are not recommended for the Year 3 IAP.</p> |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Audit Item | Risk causes identified | Risk rating (inherent) | Audit Focus Area | Admin comment / recommendation |
|--|------------------------------------|---|--|---|
| YEAR 3 – 2023/24 | | | | |
| Integrated planning and reporting framework (SCP, CBP, CWP, LTFF, budget) – risk of failure to make decisions and delivery projects and services in line with strategic priorities and legislation. | Unclear roles and responsibilities | Medium risk – reputation, compliance, financial | Review corporate calendar and IPRF process for compliance and best practice. | <p>Original comment – March 2021 Not previously reviewed independently.</p> <p>Updated comment / recommendation A clear IPRF process has been established through the development of SOAPS, POAPS and PROAPS that inform the (SCP, CBP, CWP, LTFF and budget).</p> <p>Roles and responsibilities are established through the organisation and delivery projects and services in line with strategic priorities and legislation are regularly reported to Council.</p> <p>The risk of unclear roles and responsibilities and failure to make decisions and deliver projects and services in line with strategic priorities and legislation is low. Internal audits are not recommended for the Year 3 IAP.</p> |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25



| | |
|---|---|
| Responsible directorate | Office of the CEO. |
| Responsible team | Corporate Strategy and Governance. |
| Responsible officer | Executive Manager, Corporate Strategy and Governance. |
| Affected teams | All |
| Legislation / local law requirements | Regulation 17 <i>Local Government (Audit) Regulations 1996</i> . Regulation 5 of the <i>Local Government (Financial Management) Regulations 1996</i> |
| Relevant delegations | Nil. |
| Related policy procedures and documents | Risk Management Policy and Procedure Corporate Risk Register |

PURPOSE

To set out the City of Vincent's internal audit program for the next three years, commencing in 2022/23.

The internal audit program takes a risk-based approach. It is aimed at addressing the City's key high risks, which relate to non-compliance and fraud, corruption and misconduct (see below). The purpose of this internal audit program is to test the effectiveness and adequacy of the City's controls, processes and practices aimed at managing these two high risks.

BACKGROUND

The internal audit program has been developed based on the following:

- City's key strategic risks as set out in the Corporate Risk Register
- Results and recommendations of the regulation 5 and regulation 17 audits completed by Stantons International in November 2020
- Office of the Auditor General's Financial and Information Systems Audit for 2019/20

The City's Corporate Risk register includes the following two high risks:

- Non-compliance with the City's legislative and governance obligations under the *Local Government Act 1995*; and
- Failure to ensure robust corporate governance, including preventing occurrences of fraud, corruption and misconduct.

Internal Audit Program D23/61195

1

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25



The actions identified in response to these risks are:

- Develop and implement an internal audit program to monitor compliance and performance.
- Undertake independent audits of high risk areas, including payments made and services delivered pursuant to high value / high risk contracts.
- Conduct regular internal audits on fraud and corruption.
- Conduct regular audits against findings by integrity bodies like CCC, PSC and OAG (for example, OAG performance audits).

The internal audit program includes the audit item (with the associated risks listed based on the critical success factor risk identification), the risk causes, the inherent risk rating, the risk categories and the associated audit actions required. The audit items have been prioritised based on the high risk areas and when an audit was last undertaken.

There are six internal audits proposed for each year.

IMPLEMENTATION OF PROGRAM AND REPORTING

The City will engage a suitable qualified auditor to undertake the audits set out in this program independently. The auditor will be appointed for a one year term, with two one year extensions, subject to the satisfactory completion of all the audits listed for the first year.

The audit plans for each specific audit will be prepared by the appointed internal auditor (party independent of the City) in consultation with the Executive Manager Corporate Strategy and Governance and the Audit Committee.

The appointed auditor will liaise only with the Executive Manager Corporate Strategy and Governance and the Audit Committee Chair, if required.

The outcomes of each audit will be reported to the City's Executive Management Committee and the Audit Committee.

Actions identified as a result of the audits will be added to the City's Audit Log and monitored until complete. It is intended that the findings of the audits will lead to improvements to the effectiveness of risk management, internal controls, legislative compliance and governance processes.

Internal Audit Program D23/61195

2

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



INTERNAL AUDIT PROGRAM 2022/23 – 2024/25



| Audit Item | Risk causes identified | Risk rating (inherent) | Audit Focus Area | Admin comment - March 2021 |
|--|---|---|--|---|
| YEAR 1 – 2022/23 | | | | |
| Beatty Park Infrastructure Renewals Project - project control oversight and management of variances | Project management has highlighted the importance of project control oversight, management of variances and the need for more rigor in change requests. | Please provide | Review of governance, expenditure and project management processes. | Council resolution 14/12/2021 |
| Tender contracts/contractors – risk of failure to detect and prevent overcharging, fraud and corruption | Lack of oversight/review of expenditure on high value maintenance contractors/contracts | Medium risk – reputation, compliance and finance | Review and assessment of items charged/invoiced to the City by contractors where that contractor was procured via a tender process. To include one or more of the City's general maintenance contractor/contracts. | Identified by Council as an area of risk, requires separate review |
| Fleet, assets and CCTV management – risk of misuse of fleet and resources, including ICT assets and buildings | Lack of verification and controls | High risk – property, reputation, financial, safety | Review relevant strategies, policies and processes – Asset Strategy and CCTV Policy | Not previously reviewed independently. Ageing assets pose significant risk to City. High risks relating to ICT systems. |
| HR policies and procedures , including payroll – risk of failure to maintain staff health and wellbeing, and act in compliance with legislation and good governance (moved from Year 2) | Outdated policies and processes | Low risk – reputation, compliance, financial | Review policies and procedures and communication to staff. Review payroll practices / compliance testing. | Policies updated in 2018 and in need of review. |

Internal Audit Program D23/61195

3



CITY OF VINCENT

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25

| |
|--|
| YEAR 2 – 2023/24 |
| Regulation 5 Review - Review of the appropriateness and effectiveness of the financial management systems and procedures in accordance with Regulation 5 of the <i>Local Government (Financial Management) Regulations 1996</i> |
| Regulation 17 Review - Review the appropriateness and effectiveness of the City’s systems and procedures in relation to risk management, internal control, and legislative compliance in accordance with Regulation 17 of the <i>Local Government (Audit) Regulations 1996</i> . Scope to include but no limited to: Gifts and COI; Detection and reporting of fraud and corruption, PID disclosures, whistleblowing, and cyber security. Risk management; Documentation of processes; and Legislative compliance and Council processes |
| Remaining Year 2 and Year 3 Audits are to be determined following establishment of the scope of Audits required for the Reg-17 review. |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25



| Audit Item | Risk causes identified | Risk rating (inherent) | Audit Focus Area | Admin comment |
|--|---|--|--|--|
| YEAR 3 – 2024/25 | | | | |
| Swimming pool inspection process - risk of non-compliance with legislative requirements and damage to public health | Documentation of processes. Clarity of delegations. | Medium risk – reputation, compliance, financial, public safety | Random review of approval assessment process, including online processes and disclosure of COI. | Not previously reviewed independently. |
| Documentation of processes – risk of lack of continuity of services and inconsistency in decision making / service delivery | Poor documentation of processes due to time / training / access | High risk - property, reputation, compliance, financial | Review Corporate Process Management Charter and documentation by teams. Review use of Promapp – including consistency and controls. Review use of Content Manager. | Corporate process management charter and framework adopted and licence with ProMapp. Documentation of processes occurring by some teams (available to all teams). Testing of adequacy and effectiveness of documentation required. Note: specific areas of concern within the business should be identified to narrow the scope. |
| Project management – risk of failure to ensure projects are delivered within scope | Unclear framework and roles and responsibilities | Medium risk – reputation, financial, project | Review effectiveness and adequacy of current framework and how it aligns with current practices | Not previously reviewed independently. Significant changes implemented since 2019. Need to review effectiveness and adequacy. |
| Implementation risk management actions – risk of failure to adequately implement RMAs exposes the City to unmitigated risks, ineffective risk management, lack of accountability and inaccurate risk reporting. | Longstanding corporate risks and ongoing RMAs | High risk - property, reputation, compliance, financial | Review effectiveness and adequacy of ongoing RMAs for medium, high, and extreme Corporate Risks | RMA implementation audits will enhance risk management, ensure accountability, and promote continuous improvement to the City's Risk Management Framework. |

Internal Audit Program D23/61195

5

INTERNAL AUDIT PROGRAM 2022/23 - 2024/25



| OFFICE USE ONLY | |
|---------------------|--|
| Approved by Council | DATE: 18/05/2021, REF# OMC ITEM |
| Reviewed / Amended | DATE: 07/09/2022, REF#: A&R Committee Item 5.2 OMC Item 12.4 04/05/2023 A&R Committee Item 5.3 OMC Item 12.4 29/06/2023 A&R Committee Item 6.1 OMC Item 12.2 |
| Next Review Date | DATE: 27/06/2024, |

Internal Audit Program D23/61195

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25



| | |
|---|---|
| Responsible directorate | Office of the CEO. |
| Responsible team | Corporate Strategy and Governance. |
| Responsible officer | Executive Manager, Corporate Strategy and Governance. |
| Affected teams | All |
| Legislation / local law requirements | Regulation 17 <i>Local Government (Audit) Regulations 1996</i> . Regulation 5 of the <i>Local Government (Financial Management) Regulations 1996</i> |
| Relevant delegations | Nil. |
| Related policy procedures and documents | Risk Management Policy and Procedure Corporate Risk Register |

PURPOSE

To set out the City of Vincent's internal audit program for the next three years, commencing in 2022/23.

The internal audit program takes a risk-based approach. It is aimed at addressing the City's key high risks, which relate to non-compliance and fraud, corruption and misconduct (see below). The purpose of this internal audit program is to test the effectiveness and adequacy of the City's controls, processes and practices aimed at managing these two high risks.

BACKGROUND

The internal audit program has been developed based on the following:

- City's key strategic risks as set out in the Corporate Risk Register
- Results and recommendations of the regulation 5 and regulation 17 audits completed by Stantons International in November 2020
- Office of the Auditor General's Financial and Information Systems Audit for 2019/20

The City's Corporate Risk register includes the following two high risks:

- Non-compliance with the City's legislative and governance obligations under the *Local Government Act 1995*; and
- Failure to ensure robust corporate governance, including preventing occurrences of fraud, corruption and misconduct.

Internal Audit Program D23/61195

1

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25



The actions identified in response to these risks are:

- Develop and implement an internal audit program to monitor compliance and performance.
- Undertake independent audits of high risk areas, including payments made and services delivered pursuant to high value / high risk contracts.
- Conduct regular internal audits on fraud and corruption.
- Conduct regular audits against findings by integrity bodies like CCC, PSC and OAG (for example, OAG performance audits).

The internal audit program includes the audit item (with the associated risks listed based on the critical success factor risk identification), the risk causes, the inherent risk rating, the risk categories and the associated audit actions required. The audit items have been prioritised based on the high risk areas and when an audit was last undertaken.

There are six internal audits proposed for each year.

IMPLEMENTATION OF PROGRAM AND REPORTING

The City will engage a suitable qualified auditor to undertake the audits set out in this program independently. The auditor will be appointed for a one year term, with two one year extensions, subject to the satisfactory completion of all the audits listed for the first year.

The audit plans for each specific audit will be prepared by the appointed internal auditor (party independent of the City) in consultation with the Executive Manager Corporate Strategy and Governance and the Audit Committee.

The appointed auditor will liaise only with the Executive Manager Corporate Strategy and Governance and the Audit Committee Chair, if required.

The outcomes of each audit will be reported to the City's Executive Management Committee and the Audit Committee.

Actions identified as a result of the audits will be added to the City's Audit Log and monitored until complete. It is intended that the findings of the audits will lead to improvements to the effectiveness of risk management, internal controls, legislative compliance and governance processes.

Internal Audit Program D23/61195

2

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25



| Audit Item | Risk causes identified | Risk rating (inherent) | Audit Focus Area | Admin comment - March 2021 |
|--|---|---|--|---|
| YEAR 1 – 2022/23 | | | | |
| Beatty Park Infrastructure Renewals Project - project control oversight and management of variances | Project management has highlighted the importance of project control oversight, management of variances and the need for more rigor in change requests. | Please provide | Review of governance, expenditure and project management processes. | Council resolution 14/12/2021 |
| Tender contracts/contractors – risk of failure to detect and prevent overcharging, fraud and corruption | Lack of oversight/review of expenditure on high value maintenance contractors/contracts | Medium risk – reputation, compliance and finance | Review and assessment of items charged/invoiced to the City by contractors where that contractor was procured via a tender process. To include one or more of the City's general maintenance contractor/contracts. | Identified by Council as an area of risk, requires separate review |
| Fleet, assets and CCTV management – risk of misuse of fleet and resources, including ICT assets and buildings | Lack of verification and controls | High risk – property, reputation, financial, safety | Review relevant strategies, policies and processes – Asset Strategy and CCTV Policy | Not previously reviewed independently. Ageing assets pose significant risk to City. High risks relating to ICT systems. |
| HR policies and procedures , including payroll – risk of failure to maintain staff health and wellbeing, and act in compliance with legislation and good governance (moved from Year 2) | Outdated policies and processes | Low risk – reputation, compliance, financial | Review policies and procedures and communication to staff. Review payroll practices / compliance testing. | Policies updated in 2018 and in need of review. |

Internal Audit Program D23/61195

3

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25



| YEAR 2 – 2023/24 |
|--|
| Regulation 5 Review - Review of the appropriateness and effectiveness of the financial management systems and procedures in accordance with Regulation 5 of the <i>Local Government (Financial Management) Regulations 1996</i> |
| Regulation 17 Review - Review the appropriateness and effectiveness of the City’s systems and procedures in relation to risk management, internal control, and legislative compliance in accordance with Regulation 17 of the <i>Local Government (Audit) Regulations 1996</i> . Scope to include but no limited to: Gifts and COI; Detection and reporting of fraud and corruption, PID disclosures, whistleblowing, and cyber security. Risk management; Documentation of processes; and Legislative compliance and Council processes |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25



| Audit Item | Risk causes identified | Risk rating (inherent) | Audit Focus Area | Admin comment |
|--|---|--|--|--|
| YEAR 3 – 2024/25 | | | | |
| Swimming pool inspection process - risk of non-compliance with legislative requirements and damage to public health | Documentation of processes. Clarity of delegations. | Medium risk – reputation, compliance, financial, public safety | Random review of approval assessment process, including online processes and disclosure of COI. | Not previously reviewed independently. |
| Documentation of processes – risk of lack of continuity of services and inconsistency in decision making / service delivery | Poor documentation of processes due to time / training / access | High risk - property, reputation, compliance, financial | Review Corporate Process Management Charter and documentation by teams. Review use of Promapp – including consistency and controls. Review use of Content Manager. | Corporate process management charter and framework adopted and licence with ProMapp. Documentation of processes occurring by some teams (available to all teams). Testing of adequacy and effectiveness of documentation required. Note: specific areas of concern within the business should be identified to narrow the scope. |
| Project management – risk of failure to ensure projects are delivered within scope | Unclear framework and roles and responsibilities | Medium risk – reputation, financial, project | Review effectiveness and adequacy of current framework and how it aligns with current practices | Not previously reviewed independently. Significant changes implemented since 2019. Need to review effectiveness and adequacy. |
| Implementation risk management actions – risk of failure to adequately implement RMAs exposes the City to unmitigated risks, ineffective risk management, lack of accountability and inaccurate risk reporting. | Longstanding corporate risks and ongoing RMAs | High risk - property, reputation, compliance, financial | Review effectiveness and adequacy of ongoing RMAs for medium, high, and extreme Corporate Risks | RMA implementation audits will enhance risk management, ensure accountability, and promote continuous improvement to the City's Risk Management Framework. |

Internal Audit Program D23/61195

5

INTERNAL AUDIT PROGRAM 2022/23 - 2024/25



| OFFICE USE ONLY | |
|---------------------|--|
| Approved by Council | DATE: 18/05/2021, REF# OMC ITEM |
| Reviewed / Amended | DATE: 07/09/2022, REF#: A&R Committee Item 5.2 OMC Item 12.4 04/05/2023 A&R Committee Item 5.3 OMC Item 12.4 29/06/2023 A&R Committee Item 6.1 OMC Item 12.2 |
| Next Review Date | DATE: 27/06/2024, |

Internal Audit Program D23/61195

6

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

5.4 LOCAL GOVERNMENT 2022-23 AUDIT RESULTS

- Attachments:
1. Local Government 2022-23 Financial Audit Results
 2. Local Government 2022-23 Information Systems Audit Results

RECOMMENDATION:

That the Audit and Risk Committee RECEIVES the Local Government 2022-23 Financial Audit and Information System Audit Results reports from the Officer of the Auditor General.

COMMITTEE DECISION ITEM 5.4

Moved: Mayor Xamon, Seconded: Mr Manifis

That the recommendation be adopted.

CARRIED (5-0)

For: Mr Araj, Mr Manifis, Cr Castle, Cr Hallett and Mayor Xamon

Against: Nil

(Cr Alexander was an apology for the Meeting.)

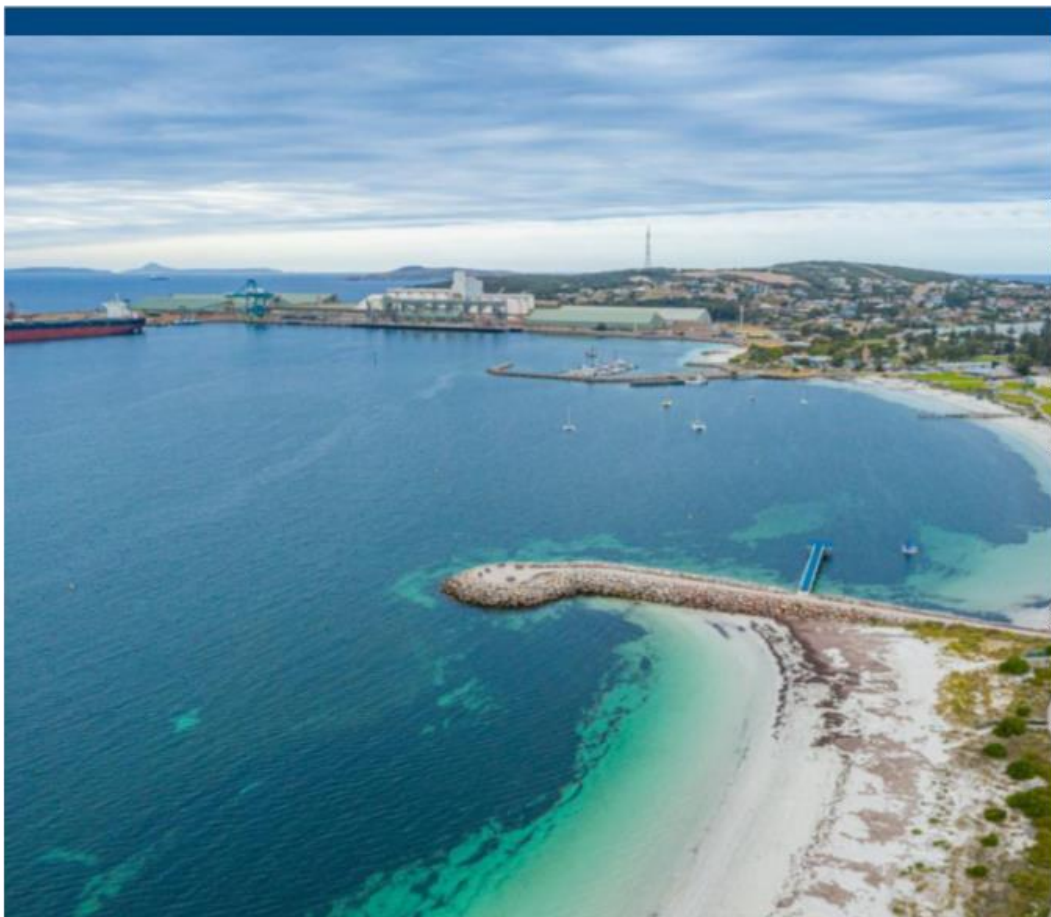
(Mr Isambert was an apology for the Meeting.)



Report 18: 2023-24 | 6 June 2024

FINANCIAL AUDIT RESULTS

Local Government 2022-23



AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

**Office of the Auditor General
for Western Australia****Audit team:**

Grant Robinson
Kellie Tonich
Dr Lisa Swann
Financial Audit teams
Information Systems Audit team

National Relay Service TTY: 133 677
(to assist people with hearing and voice impairment)

We can deliver this report in an alternative format for
those with visual impairment.

© 2024 Office of the Auditor General Western Australia.
All rights reserved. If acknowledged, this material may be
reproduced in whole or in part.

ISSN: 2200-1913 (print)
ISSN: 2200-1921 (online)

***The Office of the Auditor General acknowledges the traditional custodians throughout
Western Australia and their continuing connection to the land, waters and community. We
pay our respects to all members of the Aboriginal communities and their cultures, and to
Elders both past and present.***

Image credit: shutterstock.com/trabantos

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

**Local Government 2022-23 –
Financial Audit Results**

Report 18: 2023-24
6 June 2024

This page is intentionally left blank

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



THE PRESIDENT
LEGISLATIVE COUNCIL

THE SPEAKER
LEGISLATIVE ASSEMBLY

LOCAL GOVERNMENT 2022-23 – FINANCIAL AUDIT RESULTS

This report has been prepared for submission to Parliament under the provisions of section 24 of the *Auditor General Act 2006*.

The report summarises the final results of our annual audits of 137 of 147 local government entities for the year ended 30 June 2023 and the one remaining audit from 2021-22.

I wish to acknowledge the assistance provided by the councils, chief executive officers, finance officers and others, including my staff and contract audit firms, throughout the financial audit program and in finalising this report.

A handwritten signature in black ink, appearing to be 'C. Spencer'.

Caroline Spencer
Auditor General
6 June 2024

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Contents

| | |
|---|----|
| Auditor General's overview..... | 5 |
| 2022-23 at a glance..... | 6 |
| Recommendations..... | 8 |
| Review of the 2022-23 financial year..... | 10 |
| Introduction | 10 |
| Summary of audit opinions..... | 10 |
| Control weaknesses | 15 |
| Financial management controls..... | 15 |
| Information system controls..... | 18 |
| Continuous improvement opportunities | 18 |
| Appendix 1: Status and timeliness of audits | 22 |
| Appendix 2: Entities who received an extension from DLGSC to submit their financial report after the 30 September legislated deadline | 28 |
| Appendix 3: Outstanding audits at 31 March 2024 | 29 |
| Appendix 4: 2022-23 Disclaimers of opinion..... | 31 |
| Appendix 5: 2022-23 Qualified opinions | 32 |
| Appendix 6: Prior year qualifications removed in 2022-23..... | 34 |
| Appendix 7: Emphasis of matter paragraphs included in auditor reports..... | 36 |
| Appendix 8: Local government certifications issued | 39 |
| Appendix 9: Other opinions and certifications issued since 10 November 2023 | 42 |
| Appendix 10: Completion of 2021-22 local government entities | 43 |
| Appendix 11: Opinion and management letter definitions | 44 |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Auditor General's overview

This report summarises the results of 137 of 147 local government entities' annual audits for the year ended 30 June 2023, as well as one audit remaining from 2021-22. There are 10 entities' audits which were outstanding at 31 March 2024 and not included in this report. These entities have encountered various challenges in providing us with information to enable their audits to be finalised.



As I reflect on the 2022-23 audit season – our second year auditing the entire local government sector – we are starting to see the impact of the hard work put in by the sector and our stricter timing initiative. Previously, we have provided greater assistance to entities but at financial cost and later publication of financial reports. This year nearly 90% of audit opinions were signed by 31 December 2023 (compared to just 61% by the same time last year), without any significant change in audit outcomes. We are now in a better place to get a holistic and truer picture of the sector earlier than we did last year.

Pleasingly, we have seen an overall reduction in the number and significance of financial management control issues reported to entities. However, financial reporting, asset and procurement issues remain at relatively high levels. In addition, completeness and accuracy of asset registers and valuations continue to cause significant difficulties for entities.

In particular, valuations are too often accepted without review or question by entity management. We see huge movements in values that entities often cannot explain, suggesting that they have not engaged in any meaningful way with the valuation process and the judgements made for accounting purposes. This increases the risk of errors and generally requires additional audit work and cost. Significant changes in asset values should be adequately explained and supported by logic and evidence. Entities continue to request more guidance with the valuation process. The Department of Local Government, Sport and Cultural Industries (DLGSC) is undertaking a body of work to prepare a valuation guide for the sector. We are hoping the guide will help entities address the issues we continue to see around valuations, including seeking valuations that appropriately recognise restrictions on land use.

Unfortunately, information systems control issues continue to grow and remain unresolved from previous years. A full analysis of these results is contained within my *Local Government 2022-23 – Information Systems Audit Results* report¹.

Entities can improve the cost and timeliness of their audits by focussing on fixing issues, particularly those from prior years. Issues which continue year after year present a real financial management risk to entities. Assessing and following up on these issues also requires extra audit work, resulting in increased costs to entities.

I welcome DLGSC's support of the sector via initiatives such as the valuation guide and will continue to offer my Office's support and input where appropriate. I also encourage DLGSC and entities to consider the recommendations included in this report, and draw on our better practice guides, to improve timeliness and efficiency of financial reporting and auditing processes. I commend entities on their contribution to the significant progress made this year and I hope to keep up this momentum for the 2023-24 season.

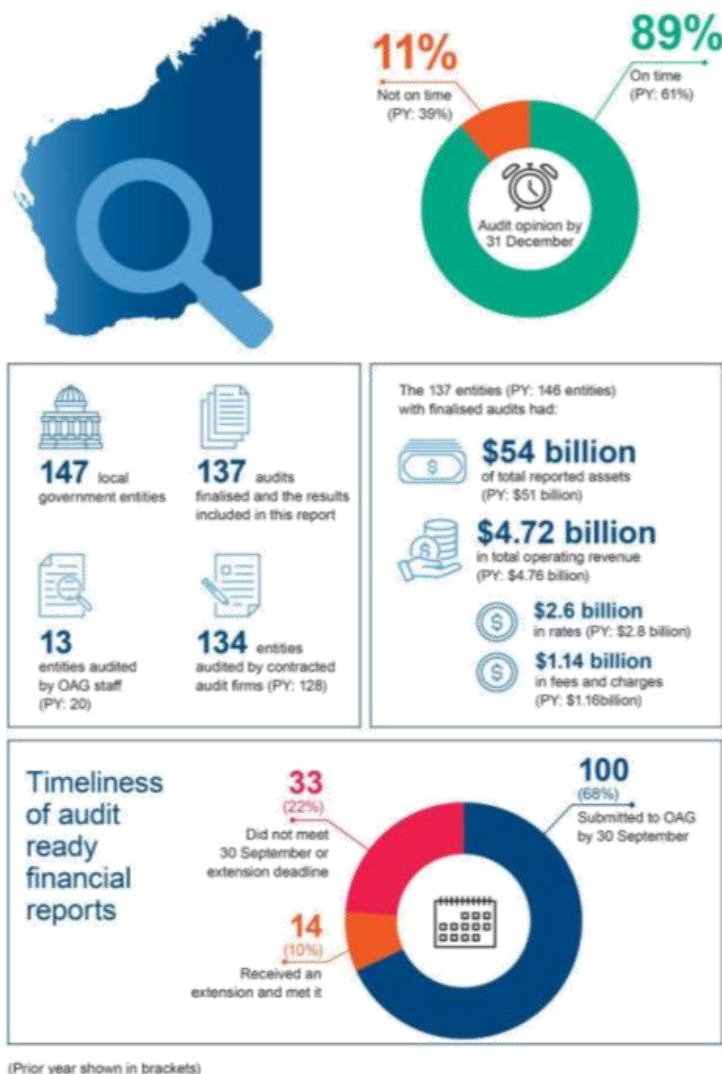
¹ Office of the Auditor General, *Local Government 2022-23 – Information Systems Audit Results*, OAG, 27 May 2024, accessed 31 May 2024.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

2022-23 at a glance

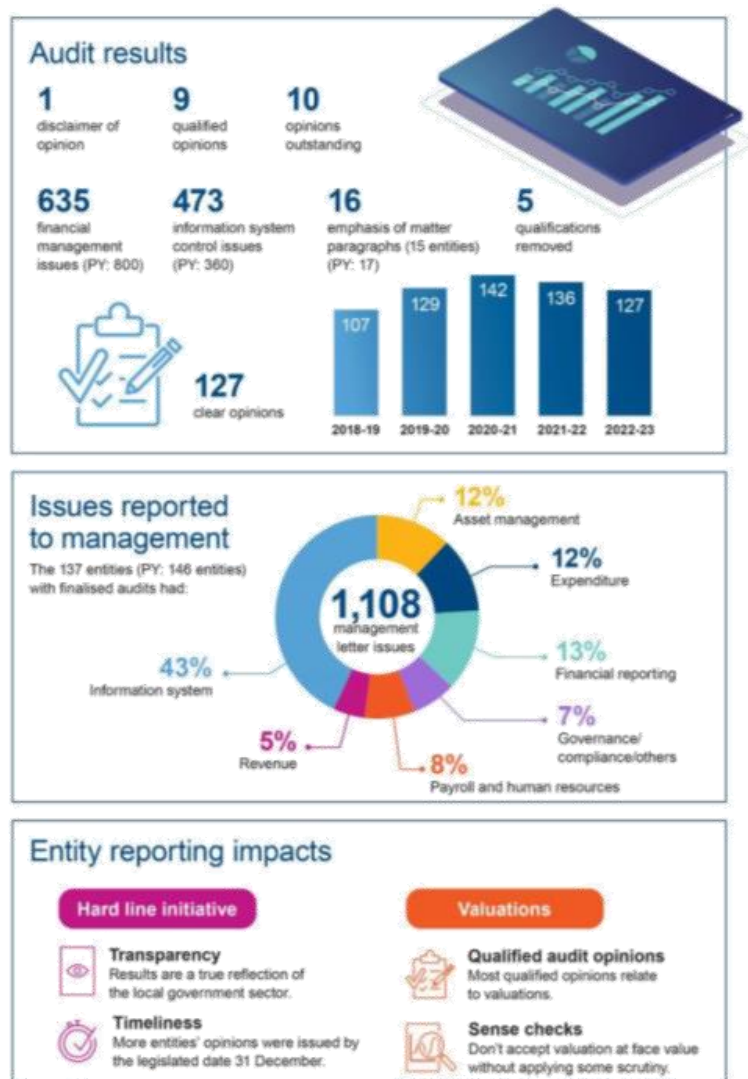
This report contains our findings from the annual financial audits of local government entities with a reporting date ending 30 June 2023. It includes the results for the 137 of 147 entities' audits that we completed by 31 March 2024 (Appendix 1), with the remaining 10 entities' results to be tabled in Parliament once their audits are completed.



6 | Western Australian Auditor General

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



Local Government 2022-23 – Financial Audit Results | 7

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Recommendations

To further improve financial reporting timeliness and reduce costs:

1. Entities should:
 - a. submit good quality, reviewed and CEO-signed financial reports for audit no later than 30 September. Supporting work papers and reconciliations should also be available by this date
 - b. communicate delays to financial report submission early to minimise disruptions and facilitate resource allocation. Flexibility may be required from entities when rescheduling their audit
 - c. engage early with valuers to develop a scope and plan for valuation. This is essential to ensure timely, compliant and sensible valuations. Entity information provided to valuers should be complete and accurate
 - d. alert OAG audit engagement leaders to new processes or systems, any issues encountered during the year, or any area of concern or technical accounting determinations
 - e. evaluate the significance of errors and decide if they need to be adjusted. Analyse the root cause for the errors.
2. DLGSC should:
 - a. provide entities with guidance on valuations. We understand DLGSC plan to have this available before 30 June 2024
 - b. help entities resolve the issues preventing them from submitting their financial report to audit by 30 September. It is critical that support is provided early before issues escalate
 - c. consider further opportunities to reduce financial report disclosure requirements, to provide further relief to entities, without compromising the needs of users of the financial report
 - d. provide guidance to entities on how to account for crossovers, turf, garden/trees and rehabilitation provisions. This will ensure a consistent approach.

DLGSC response:

- a. The DLGSC continues to actively develop a comprehensive guide to assist entities in revaluing assets in collaboration with sector bodies. This guide aims to enhance the consistency and reliability of asset valuations. It will encompass key topics such as valuation methodologies, scope of works and assumptions used in the valuation process as outlined and is scheduled for completion by 30 June 2024.
- b. The *Local Government Act 1995* (the Act) requires that by 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor the annual financial report and the accounts of the local government balanced up to the last day of the preceding financial year.

The Act allows extensions to be granted to local governments under section 6.4(3). However, any local governments seeking an extension must apply for it prior to the statutory deadline of 30 September.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

While each of the 27 applications was subsequently approved, the DLGSC met in some instances with local governments, who had sought multiple extensions over several years. The primary purpose of these meetings was to discuss the reasons for the multiple extensions, identify what actions that had been taken to resolve these reasons, and inquire whether there was any support that DLGSC could provide.

Support will continue to be provided to local governments when requested to guide them through the application process and legislative requirements.

The DLGSC also intends to work collaboratively with local government entities to document experiences from the migration of systems to identify best practices and potential pitfalls. These learnings will be shared to assist local governments forward plan and develop robust strategies for mitigating risks associated with unanticipated system errors. Proactively addressing potential issues can significantly reduce the likelihood of disruptions and strengthen overall data management capabilities, which enable local governments to present reliable financial information for audits.

- c. The DLGSC recognises the importance of this consideration and is committed to continuous review and monitoring for opportunities to streamline and simplify reporting processes. This approach ensures that the necessary information is captured efficiently, while minimising the effort required from entities and the auditor. By regularly evaluating and refining our reporting requirements, DLGSC aims to maintain a balance between thoroughness and ease of use.
- d. The DLGSC will look at adding guidance on accounting for crossovers, turf, garden/trees in the Guidelines for the Valuation of Non-Financial Assets currently under development. DLGSC will also review the current guidance material on rehabilitation and remediation provisions that are contained in the Model Financial Statements Guidance Material.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Review of the 2022-23 financial year

Introduction

Our annual financial audits focus on ensuring the accuracy of an entity's financial report. This report summarises the results of our audits.

The report also covers one disclaimer of opinion from 2021-22 (Appendix 10) and local government certifications (Appendix 8).

Summary of audit opinions

For the financial year ending 30 June 2023, we issued clear opinions for 122 entities by 31 December 2023 and an additional five by 31 March 2024, one audit opinion was disclaimed and nine audit opinions were qualified. We included 16 emphasis of matter paragraphs in the auditor's reports of 15 entities. The numbers and types of opinions issued were similar to the 2021-22 financial year in which there were 136 clear opinions, 1 disclaimed opinion, 10 qualifications and 17 matters emphasised in the auditor's reports.

Care should be taken if comparing qualifications issued between local government entities and State government entities. For local government entities, we issue an opinion on the financial report only whereas in State government entities, we issue an opinion on the financial report, controls and key performance indicators.

One disclaimed opinion for 2022-23

Issuing a disclaimer of opinion is the most serious audit outcome. Of this year's finalised audits, we issued only one disclaimer of opinion (Appendix 4). A disclaimer of opinion is issued when there is insufficient evidence to form an opinion and the effect is pervasive through the financial report.

The entity changed finance systems during the year. A change in finance system is a big undertaking but a reasonably common occurrence. It can have many benefits in the form of improved automation and streamlining of accounting transactions and financial reporting. Due to a mix of resourcing challenges, this entity's changeover and go live was problematic. As a result, we encountered the following challenges:

- We were unable to get underlying information or reconciliations that agreed to the trial balance. Evidence for samples selected for testing were generally unable to be provided, and for all general journals posted, no description or purpose was specified. This is a major fraud risk.
- A fixed asset register was not maintained during the year. This meant various processes and control activities (reconciliations, additions etc.) had not been occurring during the year. A separate process was undertaken post year-end to incorporate all fixed asset movements.

In addition to the finance system items above, we also noted errors in the infrastructure valuation report around missing assets and the valuer's unit rates. Ultimately, we were unable to get enough information to be able to confidently close out these matters.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Nine qualified opinions

In 2022-23, nine entities received qualified opinions (Appendix 5). This is largely consistent with 2021-22 where we qualified the audit opinions of 10 entities.

All nine qualifications related to fixed assets and infrastructure, and their associated balances. Largely, entities had not revalued these assets with sufficient regularity (some had not been revalued since 2017-18) as required by regulations². As a result, we were unable to ascertain their value with confidence.

Additional work is required in the year following a qualification to determine if the qualification needs to remain or if it can be removed. In the majority of instances, the qualification could be resolved by simply revaluing the items.

Emphasis of matter paragraphs

In 2022-23, 16 emphasis of matter (EoM) paragraphs have been included in 15 entity auditor's reports which is reasonably consistent with the 17 EoM paragraphs included in 17 reports in 2021-22. We anticipate this number to increase as the outstanding audits are finalised. This year EoM paragraphs directed the reader's attention to:

- restatements of comparative figures or balances largely related to property and infrastructure assets (2022-23: 11 entities) (2021-22: 14 entities)
- events occurring after balance date (2022-23: 3 entities)
- the basis of accounting used by the entity (2022-23: 1 entity) (2021-22: 3 entities)
- State Administrative Appeal determination pending (2022-23: 1 entity).

A full description of these matters is in Appendix 7.

Significant improvement in timely reporting

We aim to finalise all audits early enough for entities to meet their legislated timeframes for adopting their annual reports. Appendix 1 outlines the date we issued each entity's 2022-23 auditor's report and our assessment of the status of their audit readiness.

The hard line initiative and the way it was supported by the sector were major factors in issuing nearly 90% of entities' audit opinions prior to 31 December 2023 (61% in 2021-22). Entities have worked hard to prepare for their audits and provide information promptly. We have seen more timely reporting by the majority of entities and will continue to build on this momentum next year.

For some audits, our teams did not set clear enough deadlines or waited too long for entities to provide information. This was a missed opportunity for timely reporting and something for our Office to work on with those entities for next year.

The two case studies below illustrate the different outcomes achieved this reporting cycle depending on whether the approach was adopted.

² Section 17A(4)(b) of the Local Government (Financial Management) Regulations 1996.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Case study 1: Entity early application of the hard line initiative

An entity failed to get a complete valuation for assets due for revaluation in 2022-23. The entity was confident a valuation had been undertaken (though never reported in the financial report) sometime during the five preceding years. The entity was not able to locate any historical valuation records other than the 2017-18 valuation.

Rather than continuing to search for the valuation we worked with the entity to close the matter out as is and report the shortcoming in the auditor report. This did result in a qualification of the entity's audit opinion around these assets; however, they were able to finalise their financial report and receive their audit opinion in a timely manner.

It also allowed the entity to move on with the year and focus on the future to rectify this aspect. The annual electors meeting was held early in the 2024 calendar year.

Case study 2: Entities failure to apply hard line initiative early

Several entities were unable to locate sufficient records to resolve audit queries. These entities did not close out the matter with the information at hand and took an extended period of time to try find the information. For some entities, they are still lacking the required information.

Audit costs accumulate while entities try to resurrect workings, search for missing information and back date revaluations. This approach is risky as missing information and back dated valuations may not materialise. Elected members and ratepayers are left wondering when they will get to see the financial report and whether they should be concerned about the state of financial management and reporting in the entity.

Our hard line initiative is focused on improving the quality and timeliness of financial reports and associated workings provided for audit. It facilitates transparent and timely financial reporting from entities to ratepayers and other users. The Auditor General wrote to entities in early September 2023 outlining the details. As part of the approach, we will no longer wait until the entity is ready if key information and people are not reasonably available within the agreed schedule. Instead, we will issue our audit opinion on the information available, even if this results in a qualified audit opinion.

Qualified audit opinions relate to a discrete area of the financial report, meaning all other information is clear and available for users to rely on. If, due to the state of the financial records, the legislated reporting timeframe (six months after the year-end) cannot be met, then it's appropriate to convey that status in our audit report rather than waiting for further information and causing unreasonable delays to finalising our audit report.

Entities are able to apply to DLGSC prior to the submission deadline of 30 September to seek an extension. DLGSC granted 27 extensions in 2023 (Appendix 2) compared with 13 in 2022. Extensions impact the timeliness of reporting. There can be legitimate reasons for one-off extensions, however, repeat requests are generally symptomatic of other underlying problems where early intervention is critical to prevent these from escalating.

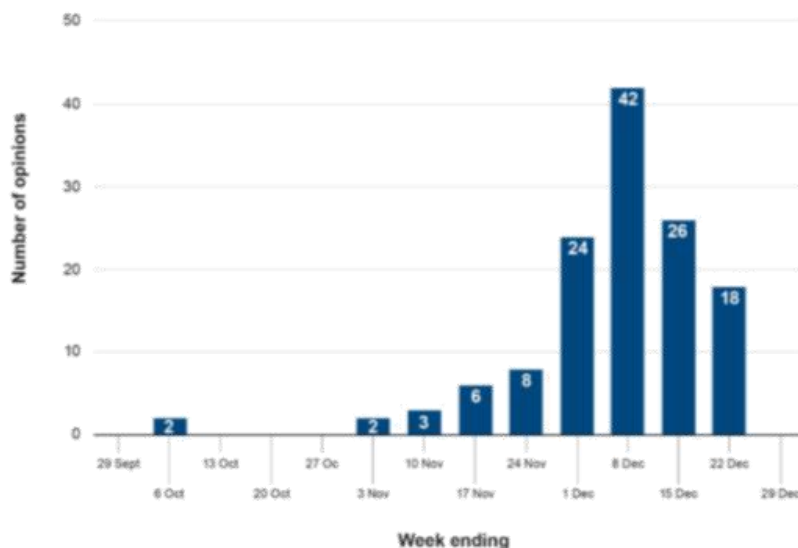
Delays in submitting financial reports creates a bottleneck of audit work and opinion issuing in December and delays our other audit work. Entities need to ensure they advise us early if they are seeking extensions so we can work with them to minimise any adverse impact on scheduling their year-end audit.

12 | Western Australian Auditor General

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Figure 1 illustrates the time pressure point for finalising audits and how critical it is to meet agreed timelines. We need to work with the sector to bring work forward, wherever possible, to reduce the peak in workload.



Source: OAG

Figure 1: Opinions issued per week 2023

Early feedback from entities shows a marked improvement in satisfaction with our work in 2023 compared with prior years. This reflects the effectiveness of our hard line initiative and a commitment from entities and audit teams to communicate and work together to achieve better outcomes for the sector. Survey results are reported in our annual report.

Audits finalised after 31 December 2023 and those that are still in progress

Audits that were not finalised prior to 31 December 2023 encountered numerous challenges. Some entities and audit teams were able to persevere through the difficulties, including issuing one disclaimer opinion, and were able to finalise their audits prior to 31 March 2024. The audits of 10 entities remain incomplete at 31 March 2024 (Appendix 3).

Generally, audits in progress share some of the following themes:

- **Data integrity:** information to support the trial balance and financial report disclosures was not readily available. We encourage entities to review our better practice guides³ to better understand audit information requirements.
- **Key staff availability:** positions were vacated during the audit or have been vacant for some time. When key staff resign prior to or during the audit process, often no one is left at the entity who can assist with audit queries or provide the necessary information.

³ Office of the Auditor General, *Audit Readiness – Better Practice Guide*, OAG, 30 June 2023 and Office of the Auditor General, *Western Australian Public Sector Financial Statements – Better Practice Guide*, OAG, 14 June 2021.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

- **Difficulty closing out technical reporting matters:** some entities lacked the expertise required to adequately manage complex financial reporting. Technical matters surrounding assets and other topics were left to the audit teams to try to resolve.
- **Incomplete valuations:** valuations are not readily available or we have concerns with their accuracy and/or completeness.

For those audits still in progress, we expect to issue further disclaimed or qualified opinions, or opinions that include an EoM paragraph. We also expect the number of financial control findings to increase.

Best practice entities

This is the second year we have rated entities on their financial reporting practices. The quality of financial reporting is measured against the following criteria:

- timeliness of CEO-certified financial report
- quality of financial report (financial statements and notes)
- quality of working papers that support the financial report
- management resolution of accounting matters
- key staff availability during the audit
- number and significance of management letter findings
- clear opinion.

We congratulate the entities we rated as the top 20 achievers for 2022-23.

| Best practice top 20 entities | |
|---|----------------------------------|
| • City of Albany | • Shire of Esperance |
| • Shire of Beverley | • Shire of Irwin |
| • Shire of Boddington | • Shire of Jerramungup |
| • Shire of Brookton | • Shire of Merredin |
| • Shire of Cocos (Keeling) Islands | • Shire of Mingenew |
| • Shire of Cue | • Shire of Perenjori |
| • Shire of Dardanup | • City of Rockingham |
| • Shire of Denmark | • Shire of Serpentine-Jarrahdale |
| • Shire of Dumbleyung | • Shire of Three Springs |
| • Eastern Metropolitan Regional Council | • Shire of Waroona |

Source: OAG

Table 1: Best practice entities for 2022-23

Certifications

During 2023, we worked with the relevant Australian Government department⁴ to clarify the requirements to provide opinions on Roads to Recovery and Local Roads and Community Infrastructure Program certifications. As a result, we have been able to contain our certification workload to 55 this year. A full listing of certifications we have issued is in Appendix 8.

⁴ Department of Infrastructure, Transport, Regional Development, Communications and Arts.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Control weaknesses

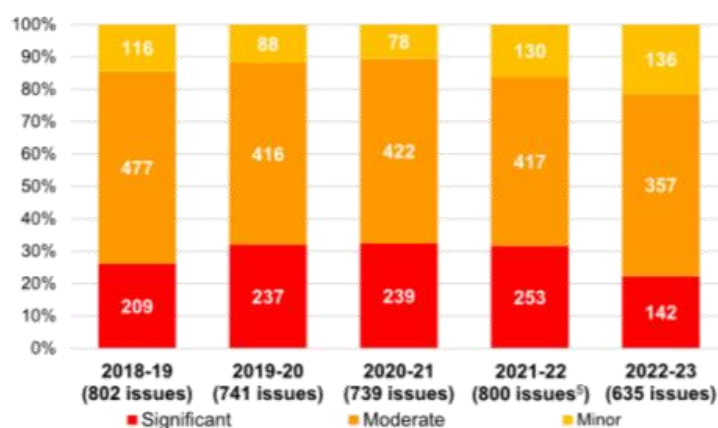
Control environment

We reported a total of 1,108 control findings in 2022-23 which is largely consistent with the prior year (1,160 control findings). These are made up of 635 financial management issues (2021-22: 800⁵) and 473 information system (IS) control issues (2021-22: 360).

An entity's control environment includes the governance and management functions and the attitudes, awareness and day-to-day actions that contribute to sound internal control practices of importance to the entity. A control environment with adequate systems, processes and people reduces the risk of error and fraud, and provides assurance to management, those charged with governance and auditors that financial reports are materially correct. We assess each entity's control environment during our risk assessment procedures. We report details of weaknesses in the environment to entities. The main themes of these weaknesses are discussed in further detail below. We expanded on the IS control findings in a separate report to Parliament⁶.

Financial management controls

We alerted 123 entities to 635 financial management control weaknesses across our three risk categories (Figure 2) compared with 800 weakness reported to 137 entities in 2022. The total number of findings is tracking significantly lower than in recent years. These numbers will increase once the 10 outstanding entities are finalised, however we don't expect the increase to be greater than that reported in 2021-22. Most pleasing, however, is the substantial reduction in the number of significant findings which reflects the focus by entities on resolving these high priority issues, although more work remains to address unresolved issues. Definitions of our finding risk ratings can be found at Appendix 11.



Source: OAG

Figure 2: Proportion of control weaknesses reported to management in each risk category and comparative ratings of the control weaknesses

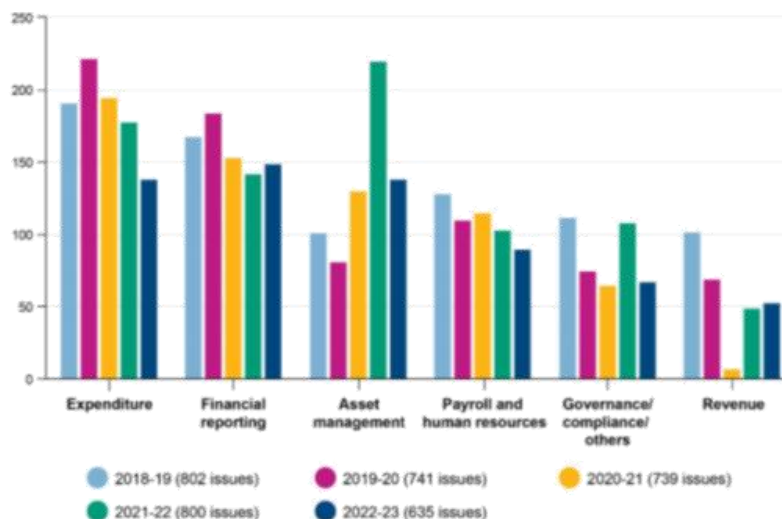
⁵ 2021-22 numbers have been restated from our Local Government 2021-22 - Financial Audit Results report. Total issues reported was 880, it should have been 800.

⁶ Office of the Auditor General, [Local Government 2022-23 - Information Systems Audit Results](#), OAG, 27 May 2024, accessed 31 May 2024.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

As can be seen in Figure 3, expenditure remains a key area of concern, along with financial reporting. In the last two years, asset management issues have increased significantly which coincides with a period where many entities were required to revalue their assets.



Source: OAG

Note: 2021-22 numbers have been restated from our Local Government 2021-22 - Financial Audit Results report. Total issues reported was 880, it should have been 800.

Figure 3: Financial management control issues reported to entities

Expenditure

We reported 138 expenditure weaknesses to 71 entities in 2022-23, compared with 178 issues to 96 entities in 2022. Thirty-six were unresolved from the prior year and 21 of these were rated as significant.

As was the case in the previous year we found instances of purchase orders raised after the invoice date and entities not seeking enough quotes. Seeking an appropriate number of quotes is an important control in ensuring value for money. Purchases made without authorised purchase orders increase the risk of unauthorised spending.

Management of the supplier master file also remained an area of weakness. Entities continue to make changes to the supplier master file without being able to evidence that they were appropriately approved. Unverified changes to the supplier master file may result in errors and there is also an increased risk of fictitious suppliers being established and funds being inappropriately disbursed.

Poor procurement practices increase the risk of fraud. It also increases the risk that entities may not be obtaining the best value for money. Entities need fit for purpose controls and processes that operate effectively to help mitigate against procurement risks.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Financial reporting

We raised 149 issues at entities relating to their financial reporting procedures, while in 2022 this number was 142. We found numerous issues with the financial report compilation process. Entities often provided poor working papers, did not prepare reconciliations and/or adequately consider technical accounting matters. There were often gaps in staff availability or the experience needed to carry out the financial reporting role. Management need to resolve these issues as a priority as they cause delays to the audit, increase audit costs and place undue pressure on entity staff and audit teams.

The financial report submitted to audit should be of a high quality with limited, if any, adjustments required. It should be supported by reconciliations and working papers of an equally high quality. Entities should document the procedures for producing the financial report to ensure business continuity in the event of staff changes. The financial report should be reviewed by the CEO and audit committee to ensure its quality. Following this, the CEO should sign the financial report and submit it for audit. Further guidance for entities is available in our better practice guides accessible on our website⁷.

Asset management

We identified 138 findings at 77 entities compared with 220 findings at 140 entities in 2022. Thirty-three findings were prior year findings which have not been resolved. Most findings related to entities not revaluing their assets with sufficient regularity. Without regular revaluation of land, building and infrastructure assets, there is a risk that the fair value of these assets may not have been adequately determined. This is not compliant with AASB 13 *Fair Value Measurement*, as well as regulation 17(A) of the Local Government (Financial Management) Regulations 1996 and could lead to asset values in financial reports being inaccurately stated.

Entities reasons for not revaluing assets include:

- incomplete data to provide to valuers
- omissions or oversights of assets requiring valuations
- left it too late to engage a valuation consultant
- staff changes at the entity.

Robust asset management processes ensure asset data is complete and accurate, and that valuations are conducted with sufficient regularity in accordance with legislative requirements.

Findings unresolved from prior year

For 2022-23, 214 financial management control findings raised across 82 entities remain unresolved. This represents 34% of all current year findings. Of concern is that 31% (67) of these issues are significant, requiring urgent action.

The carry over findings mainly relate to assets, expenditure and financial reporting. Common themes were:

- outstanding asset and infrastructure valuations
- reconciliations were not performed regularly for assets, bank and other balance sheet items. We found reconciliations were not prepared or reviewed in a timely manner. Specifically, bank reconciliations had long outstanding items. Reconciliations, when completed appropriately, enhance the completeness and accuracy of financial data within the general ledger from which financial reports are derived. Without regular

⁷ Office of the Auditor General, *Audit Readiness – Better Practice Guide*, OAG, 30 June 2023 and Office of the Auditor General, *Western Australian Public Sector Financial Statements – Better Practice Guide*, OAG, 14 June 2021.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

reconciliation there is an increased risk for fraud or errors going undetected and diminishes the value of reconciliations as regular in-year monitoring controls. This could result in significant variances at year end and adversely impact on the audit opinion

- poor procurement practices. We observed an inadequate number of quotes obtained, raising of purchase orders after invoice date and unverified changes to supplier information.

It's unfortunate that these issues remain outstanding. Issues add to audit time and costs. Entities need to prioritise fixing these issues.

Information system controls

We reported 473 information system control weaknesses to 76 entities. Compared with 360 issues at 61 entities in 2021-22. Disappointingly, almost half of these issues were raised last year and remain unresolved. Information system controls is an area of low maturity for the sector, although engagement with us on this issue is generally high. Many entities are working hard to address exposure risks we have identified.

Computer controls included in information systems form part of the entity's control environment. The auditing standards require us to assess each entity's control environment inclusive of computer controls as part of risk assessment procedures. Local government entities are reliant on information systems to deliver a wide range of services. These are essential to processing and storing data and producing financial reports. We assess the general computer controls to determine if entities' computer controls effectively support preparation of financial reports, delivery of key services, and the confidentiality, integrity and availability of information systems.

Further details on this work are included in the *Local Government 2022-23 - Information Systems Audit Results* report⁹.

Continuous improvement opportunities

Reducing the information included in the financial report will help improve audit costs and timeliness. Entities also need guidance to ensure sector consistency and to help with areas where they are consistently making errors. Usually, these areas are technically challenging or require significant judgement. DLGSC has provided some valuation relief and plan to provide guidance on valuations. DLGSC should consider further guidance on accounting for crossovers and rehabilitation provisions. The major areas for improvement are discussed in further detail below.

Valuation of assets

To reduce costs to entities without unduly compromising the quality of financial reporting, DLGSC made a number of significant changes in reporting requirements. For instance, it reduced the fair value requirements for assets. From 2023-24, entities are only required to revalue land, buildings and infrastructure assets every five years instead of every year that indicators suggest values have changed significantly. Non-valuation years no longer require a fair value assessment. An entity can, however, elect to revalue earlier than five years.

Pleasingly, DLGSC is in the process of developing a guide to assist entities when revaluing assets and improve consistency and reliability of valuations across the sector. We understand the guide will cover topics such as valuation methodologies, scope of works and assumptions used in the valuation process. The valuation guide is expected to be finalised before 30 June 2024.

⁹ Office of the Auditor General, *Local Government 2022-23 - Information Systems Audit Results*, OAG, 27 May 2024, accessed 31 May 2024.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

We expect the guide will help entities address the issues we continue to see around valuations, including seeking valuations that appropriately recognise restrictions on land use. There are perennial issues with the completeness and accuracy of fixed asset registers, incomplete or inappropriate valuations, and poor records generally. Too often valuations are accepted without review or question by entity management. We see huge movements in values that entities often cannot explain, suggesting that they have not engaged in any meaningful way with the valuation process and the judgements made for accounting purposes. This increases the risk for errors and generally requires additional audit work. Entities need to conduct a sense check of valuation results. Significant changes in values should be adequately explained and supported by evidence and logic. For some entities, we requested additional financial report disclosures to highlight factors driving significant revaluation movements.

Entities need to prepare early for their valuations as it is a lengthy exercise and there is a limited pool of qualified independent valuers. Some entities have struggled to find valuers in time for valuations to be included in their financial reports. Valuers need complete and accurate entity data to do their job. Entities need to provide adequate scoping and instructions to their valuers as not all valuations are the same. For example, using the cost approach will garner different results to a valuation performed in accordance with the market approach outlined in AASB 13 *Fair Value Measurement*. Importantly, DLGSC's advice is that land should be valued using the market approach and if the land has any public sector restrictions (including current use for community purposes), the restrictions must be considered when valuing the land.

Recognition of assets

Entities are not consistent in how they account for crossovers. Crossovers are the section of a driveway which starts at the property line and extends to the road. Some entities recognise crossovers as an asset and others do not. Where they are recognised as assets, they are included as an infrastructure asset and revalued every five years.

The reason some entities haven't recognised crossovers as assets is because costs to maintain the crossovers are generally borne by the various property owners, which indicates the property owners benefit from the asset and bear the costs of maintenance. The counter argument to this is that entities can pass the costs on to a property owner, which indicates entity control. Given the inconsistency among entities on accounting for crossovers, we believe this is an area that requires DLGSC guidance. In the meantime, we have continued to accept whatever the entities' current treatment in their financial reports.

Another area of divergent practice, where there is no clearly right or wrong accounting treatment, is in the recognition of turf and shrubbery. Where an entity has valued or revalued its turf, we have sought to understand the reasons for the valuation including the differing nature and purpose of the turf used by the entity. For example, a golf course or playing field turf is usually recognised as an asset. Turf within nature reserves, general shrubbery and garden items have generally been expensed. Where maintained turf and similar assets have been recognised as an asset, we inquire to see if they have been supported by maintenance expenditure in asset management plans.

There is a cost associated with measuring, recording and revaluing these assets, so entities must ensure that the accounting policy adopted is appropriate, with due regard to the cost and benefit in the circumstances of the accounting method adopted. Careful consideration should be given to the reliability of the value adopted and whether the asset could or would be replaced on a like-for-like basis if damaged or destroyed.

The sector could benefit from clear guidance from DLGSC on accounting for these items. Consultation with sector stakeholders to understand the key drivers of the variation in treatment and the implications of mandating or requiring a particular treatment would help buy in and ensure consistency and usefulness of financial reporting across the sector.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Rehabilitation provisions

Sometimes assets come with make good or remediation obligations. In the LG sector this generally relates to the financial responsibility to rehabilitate waste sites or landfills. Obligations can arise from a legal requirement or from what is known as a constructive obligation. These obligations can be confusing because not all landfills or waste sites have the same requirements for rehabilitation.

Entities need to review their landfill licences to determine if they have a legal obligation to restore or rehabilitate waste sites. A constructive obligation arises when an entity promises to make good the site and has by its actions indicated that it will follow through on that intent.

It's critical that entities understand the nature of their legal or constructive obligations associated with this type of work as this will drive the accounting and ongoing measurement. If an obligation is present, a provision should be recognised and the equivalent amount forms part of the cost of the asset, usually a waste management/landfill facility (infrastructure) which is required to be revalued.

Entities have found accounting for rehabilitation provisions confusing. Some entities also lack the technical accounting capability to calculate and account for their rehabilitation provisions. In the absence of guidance from DLGSC on the recognition and ongoing measurement of rehabilitation provisions, we are often required to provide significant guidance to entities who simply do not understand the technical accounting aspects.

Guidance from DLGSC would aid consistency and help entities who are finding this area challenging.

Differential reporting and reduced disclosure requirements

This year DLGSC simplified financial reporting requirements. This is consistent with what our Office has been advocating for and reporting on for some time. It is also consistent with the recommendations of the *Select Committee into Local Government Final Report - Inquiry into Local Government* tabled in September 2020.

Smaller entities are no longer required to comply with various disclosure requirements. DLGSC published two sets of model financial reports, one for larger and another for smaller entities. DLGSC updates its model financial reports annually for currency.

DLGSC also removed the requirements for all entities to report information in their financial reports on fees and charges, discounts and some other items. A list of amendments is available on the DLGSC website⁹. They also moved some financial report disclosure requirements to annual report only disclosures, so they do not need to be audited. All were important contributions to reduce the financial reporting burden which should result in reduced audit costs and more timely reporting.

Adjusted and unadjusted audit errors

We noted that there were no errors in the financial reports at 33 entities. This is generally consistent with the prior year where 34 entities noted no errors. For the other 104 entities, we identified 360 errors, 263 of which entities corrected (adjusted) in the final financial report and 97 which remained uncorrected (Table 2). We do expect the numbers of errors to increase once the remaining audits are finalised.

⁹ Department of Local Government, Sport and Cultural Industries, [Local Government Regulations Amendment Regulations 2023](#), DLGSC website, 13 July 2023.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Year | Number of entities with adjusted errors | Number of adjusted audit errors | Nominal value of errors adjusted during the audit | Number of entities with unadjusted errors | Number of unadjusted audit errors | Nominal value of unadjusted errors |
|---------|---|---------------------------------|---|---|-----------------------------------|------------------------------------|
| 2022-23 | 93 | 263 | \$989,226,390 | 55 | 97 | \$67,885,344 |
| 2021-22 | 91 | 335 | \$1,613,529,048 | 58 | 132 | \$50,668,884 |

Source: OAG

Table 2: Adjusted and unadjusted errors for entities

We identify errors based on evidence found during our audit. Material errors require correction to (in most cases) avoid qualification; for smaller errors entities can choose whether or not to adjust.

We inform management and those charged with governance, of all errors other than those that are clearly trivial. By hearing about them, the entity can identify potential risk areas or other matters impacting their financial reporting. Entities should consider carefully whether they make adjustments for errors that are not material. Smaller errors have no real impact on the financial but require time to process and validate. All errors, but particularly those which are adjusted by the entity increase the time and cost of financial reporting and of the audit. At one entity we noted 19 errors, it adjusted 17 of these, yet just 3 were material. Entities need to get the balance right in terms of the overall objective of the financial report.

The role of outsourcing in financial reporting

One hundred and one entities prepared their own financial report, the remainder outsourced the function to accounting firms. Outsourcing can be a good option, as it allows entities to tap into a specialist skill set and helps overcome their resource constraints.

However, some aspects of financial reporting cannot be outsourced. Communication and management judgements should not be outsourced. Our teams are often left to conduct the audit with the assistance of the outsourced financial report provider with minimal entity involvement. Financial reports are often not reviewed by management until the audit is almost concluded or a problem arises.

The key to a successful outsourcing arrangement is a strong management presence to connect the service providers, audit teams, operations and council. Early engagement, planning and close contract management are vital. Effective oversight ensures a smoother process with no surprises. It also contributes to lower audit costs and more timely reporting.

The role of outsourcing in delivering OAG audits

Similarly, we outsourced the financial audit work of 134 local government entities (91%), which is an increase on previous years. The ratio of audits outsourced will fluctuate depending on our internal resourcing capacity. In addition to competitive labour market conditions constraining our ability to recruit and retain sufficient staff at key levels, the recent increase in outsourcing is due in part to the scheduled implementation of our new audit tool and methodology, for which our staff are undertaking significant additional training. We plan to progressively increase the number of audits delivered in-house over coming years to our target level of 20%.




The outsourcing of public sector audits is a common practice across jurisdictions to meet periods of peak demand and provide access to specialist skills, and we value the opportunity to benchmark our own audit quality and efficiency. We maintain oversight of our contract audit firms' audit planning, finalisation and key audit judgements, and engage with entities throughout the process, including attending key meetings. We sign all audit opinions, prepare whole of sector reporting and also support capability development across the sector.




Local Government 2022-23 – Financial Audit Results | 21

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024





























Appendix 1: Status and timeliness of audits

| Type of audit opinion | |
|---|---|
| Clear (unmodified) |  |
| Clear opinion with emphasis of matter or matter of significance paragraph |  |
| Qualified or a disclaimer of opinion |  |

| Financial report timeliness – audit ready submissions* | |
|---|---|
| Received financial report by statutory deadline of 30 September 2023 and assessed audit ready |  |
| Received an extension from DLGSC to the statutory deadline and met this extension with audit ready financial report |  |
| Extension or statutory deadline was not met with audit ready financial report |  |

* Financial report initially provided may not be of a quality that is audit ready. The icon in the table below reflects the date we assessed the financial report as audit ready. Many entities' first version of financial report provided to us was audit ready.

Entities listed in alphabetical order with opinion type, opinion date and audit ready financial report submission status.

| | Entity | Type of opinion | Opinion issued | Audit ready submissions of FR* |
|----|---------------------------------|---|----------------|---|
| 1 | Bunbury-Harvey Regional Council |  | 24/11/2023 |  |
| 2 | City of Albany |  | 06/12/2023 |  |
| 3 | City of Armadale |  | 20/12/2023 |  |
| 4 | City of Bayswater |  | 20/12/2023 |  |
| 5 | City of Belmont |  | 28/11/2023 |  |
| 6 | City of Bunbury |  | 29/11/2023 |  |
| 7 | City of Busselton |  | 01/11/2023 |  |
| 8 | City of Canning |  | 07/12/2023 |  |
| 9 | City of Cockburn |  | 08/12/2023 |  |
| 10 | City of Fremantle |  | 12/12/2023 |  |
| 11 | City of Gosnells |  | 13/12/2023 |  |
| 12 | City of Greater Geraldton |  | 15/12/2023 |  |
| 13 | City of Joondalup |  | 01/12/2023 |  |
| 14 | City of Kalamunda |  | 01/12/2023 |  |

22 | Western Australian Auditor General

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| | Entity | Type of opinion | Opinion issued | Audit ready submissions of FR* |
|----|---------------------------------------|-----------------|----------------|--------------------------------|
| 15 | City of Kalgoorlie-Boulder | ✓ | 28/11/2023 | 🟢 |
| 16 | City of Kwinana | ✓ | 06/12/2023 | 🟢 |
| 17 | City of Mandurah | ✓ | 20/12/2023 | 🟢 |
| 18 | City of Melville | ✓ | 21/12/2023 | 🟢 |
| 19 | City of Nedlands | ✗ | 01/03/2024 | 🔴 |
| 20 | City of Perth | ✓ | 29/11/2023 | 🟢 |
| 21 | City of Rockingham | ✓ | 08/11/2023 | 🟢 |
| 22 | City of South Perth | ✓ | 28/11/2023 | 🟢 |
| 23 | City of Stirling | ✓ | 15/12/2023 | 🟢 |
| 24 | City of Subiaco | ✓ | 01/12/2023 | 🟢 |
| 25 | City of Swan | ✓ | 22/11/2023 | 🟢 |
| 26 | City of Vincent | ✓ | 08/12/2023 | 🟢 |
| 27 | City of Wanneroo | ✓ | 30/11/2023 | 🟢 |
| 28 | Eastern Metropolitan Regional Council | ✓ | 06/10/2023 | 🟢 |
| 29 | Mindarie Regional Council | ✓ | 15/11/2023 | 🔴 |
| 30 | Murchison Regional Vermin Council | ✓ | 21/12/2023 | 🟢 |
| 31 | Rivers Regional Council | ✓ | 07/12/2023 | 🟢 |
| 32 | Shire of Ashburton | ✓ | 21/12/2023 | 🟢 |
| 33 | Shire of Augusta-Margaret River | ✓ | 21/11/2023 | 🟢 |
| 34 | Shire of Beverley | ✓ | 01/11/2023 | 🟢 |
| 35 | Shire of Boddington | ✓ | 01/12/2023 | 🟢 |
| 36 | Shire of Bridgetown-Greenbushes | ✓ | 08/12/2023 | 🟢 |
| 37 | Shire of Brookton | ✓ | 20/12/2023 | 🟢 |
| 38 | Shire of Broome | ✓ | 15/12/2023 | 🔴 |
| 39 | Shire of Broomehill-Tambellup | ✓ | 14/12/2023 | 🟢 |
| 40 | Shire of Bruce Rock | ✓ | 07/12/2023 | 🟢 |
| 41 | Shire of Capel | ✓ | 15/12/2023 | 🟢 |
| 42 | Shire of Carnamah | ✓ | 08/12/2023 | 🔴 |

Local Government 2022-23 – Financial Audit Results | 23

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| | Entity | Type of opinion | Opinion issued | Audit ready submissions of FR* |
|----|----------------------------------|-----------------|----------------|--------------------------------|
| 43 | Shire of Carnarvon | ✓ | 19/12/2023 | 🟢 |
| 44 | Shire of Chapman Valley | ✓ | 19/02/2024 | 🔴 |
| 45 | Shire of Chittering | ✓ | 07/12/2023 | 🟢 |
| 46 | Shire of Christmas Island | ✓ | 07/12/2023 | 🟢 |
| 47 | Shire of Cocos (Keeling) Islands | ✓ | 08/12/2023 | 🟢 |
| 48 | Shire of Collie | ✓ | 08/12/2023 | 🟢 |
| 49 | Shire of Coolgardie | 🔴 | 05/12/2023 | 🔴 |
| 50 | Shire of Coorow | ✓ | 07/12/2023 | 🟢 |
| 51 | Shire of Corrigin | ✓ | 08/12/2023 | 🔴 |
| 52 | Shire of Cranbrook | ✓ | 06/12/2023 | 🟢 |
| 53 | Shire of Cuballing | ✓ | 08/12/2023 | 🟢 |
| 54 | Shire of Cue | ✓ | 28/11/2023 | 🟢 |
| 55 | Shire of Cunderdin | ✓ | 24/11/2023 | 🟢 |
| 56 | Shire of Dalwallinu | ✓ | 04/12/2023 | 🟢 |
| 57 | Shire of Dandaragan | ✓ | 15/12/2023 | 🔴 |
| 58 | Shire of Dardanup | 🔴 | 22/11/2023 | 🟢 |
| 59 | Shire of Denmark | ✓ | 28/11/2023 | 🟢 |
| 60 | Shire of Derby-West Kimberley | ✓ | 18/12/2023 | 🔴 |
| 61 | Shire of Donnybrook-Balingup | ✓ | 11/12/2023 | 🟢 |
| 62 | Shire of Dowerin | ✓ | 29/11/2023 | 🟢 |
| 63 | Shire of Dumbleyung | ✓ | 09/11/2023 | 🟢 |
| 64 | Shire of Dundas | ✓ | 19/12/2023 | 🟢 |
| 65 | Shire of East Pilbara | ✓ | 11/03/2024 | 🟢 |
| 66 | Shire of Esperance | ✓ | 15/11/2023 | 🟢 |
| 67 | Shire of Exmouth | ✓ | 06/12/2023 | 🔴 |
| 68 | Shire of Gingin | ✓ | 05/12/2023 | 🟢 |
| 69 | Shire of Gnowangerup | ✓ | 19/12/2023 | 🔴 |
| 70 | Shire of Goomalling | ✗ | 07/12/2023 | 🟢 |
| 71 | Shire of Harvey | ✓ | 08/12/2023 | 🟢 |

24 | Western Australian Auditor General

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| | Entity | Type of opinion | Opinion issued | Audit ready submissions of FR* |
|-----|-------------------------|-----------------|----------------|--------------------------------|
| 72 | Shire of Irwin | ✓ | 30/11/2023 | 🟢 |
| 73 | Shire of Jerramungup | ✓ | 05/12/2023 | 🟢 |
| 74 | Shire of Katanning | ✗ | 13/12/2023 | 🔴 |
| 75 | Shire of Kellerberrin | ✓ | 02/12/2023 | 🟢 |
| 76 | Shire of Kent | ✗ | 20/12/2023 | 🔴 |
| 77 | Shire of Kojonup | ✓ | 17/01/2024 | 🔴 |
| 78 | Shire of Kondinin | ✓ | 18/12/2023 | 🟢 |
| 79 | Shire of Koorda | ✓ | 13/12/2023 | 🟢 |
| 80 | Shire of Kulin | ✓ | 30/11/2023 | 🟡 |
| 81 | Shire of Lake Grace | ✓ | 05/12/2023 | 🟢 |
| 82 | Shire of Laverton | ✓ | 15/12/2023 | 🟢 |
| 83 | Shire of Leonora | ✓ | 05/12/2023 | 🟢 |
| 84 | Shire of Manjimup | ✓ | 29/11/2023 | 🟢 |
| 85 | Shire of Meekatharra | ✓ | 05/12/2023 | 🟢 |
| 86 | Shire of Menzies | ✓ | 11/12/2023 | 🟢 |
| 87 | Shire of Merredin | ✓ | 16/11/2023 | 🟢 |
| 88 | Shire of Mingenew | ✓ | 01/12/2023 | 🟢 |
| 89 | Shire of Moora | ✓ | 27/02/2024 | 🔴 |
| 90 | Shire of Morawa | ✓ | 05/12/2023 | 🟢 |
| 91 | Shire of Mount Magnet | ✗ | 12/12/2023 | 🟢 |
| 92 | Shire of Mount Marshall | ✓ | 06/12/2023 | 🟢 |
| 93 | Shire of Mukinbudin | ✓ | 18/12/2023 | 🟡 |
| 94 | Shire of Mundaring | ✓ | 12/12/2023 | 🟢 |
| 95 | Shire of Murchison | ✓ | 05/12/2023 | 🟡 |
| 96 | Shire of Murray | ✓ | 27/11/2023 | 🟢 |
| 97 | Shire of Nannup | ✗ | 12/12/2023 | 🟢 |
| 98 | Shire of Narembeen | ✓ | 05/12/2023 | 🟢 |
| 99 | Shire of Narrogin | ✓ | 08/12/2023 | 🔴 |
| 100 | Shire of Northam | ✓ | 14/12/2023 | 🟢 |

Local Government 2022-23 – Financial Audit Results | 25

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| | Entity | Type of opinion | Opinion issued | Audit ready submissions of FR* |
|-----|---------------------------------|-----------------|----------------|--------------------------------|
| 101 | Shire of Northampton | ✓ | 08/12/2023 | 🟢 |
| 102 | Shire of Nungarin | ✓ | 12/12/2023 | 🟢 |
| 103 | Shire of Peppermint Grove | ✓ | 06/12/2023 | 🔴 |
| 104 | Shire of Perenjori | ✓ | 08/12/2023 | 🟢 |
| 105 | Shire of Pingelly | ✓ | 01/12/2023 | 🟢 |
| 106 | Shire of Quairading | ✓ | 13/12/2023 | 🟢 |
| 107 | Shire of Ravensthorpe | ✓ | 07/12/2023 | 🟢 |
| 108 | Shire of Sandstone | ✓ | 16/11/2023 | 🟢 |
| 109 | Shire of Serpentine-Jarrahdale | ✓ | 22/11/2023 | 🟢 |
| 110 | Shire of Shark Bay | ✓ | 15/12/2023 | 🔴 |
| 111 | Shire of Tammin | ✓ | 20/11/2023 | 🔴 |
| 112 | Shire of Three Springs | ✓ | 21/11/2023 | 🟢 |
| 113 | Shire of Trayning | ✓ | 07/12/2023 | 🟢 |
| 114 | Shire of Upper Gascoyne | ✓ | 08/11/2023 | 🟢 |
| 115 | Shire of Victoria Plains | ✓ | 27/11/2023 | 🟢 |
| 116 | Shire of Wagin | ✓ | 29/11/2023 | 🔴 |
| 117 | Shire of Wandering | ✓ | 04/12/2023 | 🟢 |
| 118 | Shire of Waroona | ✓ | 17/11/2023 | 🟢 |
| 119 | Shire of West Arthur | ✓ | 07/12/2023 | 🟢 |
| 120 | Shire of Westonia | ✗ | 18/12/2023 | 🟢 |
| 121 | Shire of Wickepin | ✗ | 08/12/2023 | 🟢 |
| 122 | Shire of Williams | ✓ | 06/12/2023 | 🔴 |
| 123 | Shire of Wiluna | ✗ | 21/12/2023 | 🔴 |
| 124 | Shire of Wongan-Ballidu | ✓ | 13/12/2023 | 🟢 |
| 125 | Shire of Woodanilling | ✗ | 20/12/2023 | 🟢 |
| 126 | Shire of Wyalkatchem | ✓ | 30/11/2023 | 🔴 |
| 127 | Shire of Wyndham-East Kimberley | ✓ | 13/12/2023 | 🔴 |
| 128 | Shire of Yilgarn | ✓ | 01/12/2023 | 🟢 |
| 129 | Shire of York | ✓ | 15/03/2024 | 🔴 |

26 | Western Australian Auditor General

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| | Entity | Type of opinion | Opinion issued | Audit ready submissions of FR* |
|-----|---------------------------------------|-----------------|----------------|--------------------------------|
| 130 | Tamala Park Regional Council | ✓ | 05/10/2023 | 🟢 |
| 131 | Town of Bassendean | ✓ | 11/12/2023 | 🔴 |
| 132 | Town of Cambridge | ✓ | 15/12/2023 | 🔴 |
| 133 | Town of Claremont | ✓ | 05/12/2023 | 🟢 |
| 134 | Town of Cottesloe | ✓ | 06/12/2023 | 🟢 |
| 135 | Town of East Fremantle | 🔴 | 11/12/2023 | 🟢 |
| 136 | Town of Mosman Park | ✓ | 18/12/2023 | 🟢 |
| 137 | Western Metropolitan Regional Council | ✓ | 15/11/2023 | 🟢 |

Source: OAG

Appendix 2: Entities who received an extension from DLGSC to submit their financial report after the 30 September legislated deadline

| Entity | Extension date |
|---------------------------------|------------------|
| City of Armadale | 31 October 2023 |
| City of Karratha | 30 November 2023 |
| City of Melville | 31 December 2023 |
| City of Nedlands | 16 October 2023 |
| Shire of Boyup Brook | 16 October 2023 |
| Shire of Bridgetown-Greenbushes | 13 October 2023 |
| Shire of Chapman Valley | 30 November 2023 |
| Shire of Dandaragan | 31 October 2023 |
| Shire of Derby-West Kimberley | 30 November 2023 |
| Shire of Halls Creek | 31 October 2023 |
| | 30 November 2023 |
| Shire of Katanning | 31 October 2023 |
| Shire of Kojonup | 30 October 2023 |
| Shire of Kulin | 31 October 2023 |
| Shire of Moora | 30 November 2023 |
| | 15 December 2023 |
| Shire of Mukinbudin | 31 October 2023 |
| Shire of Murchison | 9 October 2023 |
| Shire of Ngaanyatjaraku | 31 October 2023 |
| Shire of Plantagenet | 31 October 2023 |
| Shire of Shark Bay | 20 October 2023 |
| Shire of Toodyay | 31 October 2023 |
| Shire of Wiluna | 31 October 2023 |
| Shire of Wyndham-East Kimberley | 31 October 2023 |
| Shire of Yalgoo | 30 November 2023 |
| Shire of York | 13 October 2023 |
| Town of Bassendean | 31 October 2023 |
| Town of Cambridge | 3 November 2023 |
| Town of Victoria Park | 16 October 2023 |

Source: DLGSC

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Appendix 3: Outstanding audits at 31 March 2024¹⁰

| Entity | Balance date | Reason for delay |
|-------------------------|--------------|--|
| City of Karratha | 30 June 2023 | Key entity staff turnover delayed the start of the audit until October 2023. This was further delayed until January 2024, with audit finalisation to occur by the end of February 2024. By mid-February 2024 the City was still not able to provide all the required information to conduct the audit. Resolution of some prior year matters also contributed to delays. The audit recommenced in mid-March 2024 and should be finalised no later than May 2024. |
| Resource Recovery Group | 30 June 2023 | In November 2023, Member Council resolutions impacted the going concern assessment for the Resource Recovery Group. This was completed in February 2024, and we finalised our review of this assessment in April 2024. Our assessment did not start in February as our auditor's had other scheduled work. We prioritised other work as it was on schedule and pre-booked. We anticipate the audit to be finalised no later than May 2024. |
| Shire of Boyup Brook | 30 June 2023 | The independent valuation was delayed due to the availability of consultants which held up the finalisation of the financial statements and the completion of the audit. Complete documents were provided to the audit team in March 2024, and we expect to have the audit finalised no later than May 2024. |
| Shire of Halls Creek | 30 June 2023 | The Shire requested two extensions from DLGSC. In January 2024, they sought to pause the audit to complete their financial statements and other inquiries following the departure of their Chief Executive Officer (CEO). In March 2024 it was mutually agreed to conclude the audit based on available information and we expect this to be finalised no later than May 2024. |
| Shire of Ngaanyatjaraku | 30 June 2023 | The independent valuation was delayed which held up the finalisation of the financial statements and the completion of the audit. These reports have now been received and we expect the audit to be finalised no later than May 2024. |
| Shire of Plantagenet | 30 June 2023 | The resignation of the Shire's Deputy Chief Executive Officer (DCEO) and accountant prior to the commencement of the scheduled audit fieldwork in November 2023 led to considerable delays. The Shire's revaluation report was not concluded until the end of February 2024. We now expect this audit to be finalised no later than May 2024. |
| Shire of Toodyay | 30 June 2023 | The financial report was not available to audit until December 2023. The audit commenced in late February 2024, however not all the information required for audit purposes was ready at this time. The resignation of the Shire's CEO caused more delays during fieldwork and there were further delays in responding to audit queries. The audit had to be paused and then recommenced in March 2024 and we expect it to be finalised no later than May 2024. |

¹⁰ Date of report cut-off.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Entity | Balance date | Reason for delay |
|------------------------------|-------------------------------|---|
| Shire of Yalgoo | 30 June 2022 and 30 June 2023 | The 2021-22 audit remains outstanding. The audit team did not receive information in a timely manner. This delayed the audit process significantly. Also, there were errors in the valuation of buildings and infrastructure which required additional time for the Shire to resolve. We expect the 2021-22 audit to be finalised no later than May 2024. The 2022-23 audit cannot commence until the 2021-22 is complete. We are negotiating a timeframe for this audit. |
| Town of Port Hedland | 30 June 2023 | The Town transitioned its accounting system on 1 November 2022. Some processes and control activities, including key reconciliations, did not occur due to configuration issues until November 2023. Subsequently in November 2023 it was mutually agreed to conclude the audit based on the available information. Following on from this the Town has been resolving valuation issues and there has not been a robust assessment of the fair value of its investment property as at 30 June 2023. We expect this audit to be finalised no later than May 2024. |
| Town of Victoria Park | 30 June 2023 | There were issues with the valuation of assets which the Town needed additional time to resolve. The Town and our team had to work through a prior period error which also delayed the audit. The Town finalised these issues in February 2024, regrettably we were unable to resolve them in a timely manner. This audit opinion was issued on 15 April 2024. |

Source: OAG

Appendix 4: 2022-23 Disclaimers of opinion

| Entity and opinion | Opinion issued |
|--|----------------|
| City of Nedlands – Disclaimer of opinion Financial report not supported with complete and accurate underlying records We were unable to obtain sufficient appropriate audit evidence regarding the financial report as a whole as the financial report was submitted for audit purposes without complete and accurate underlying records. We were unable to audit the financial report by alternative means. Consequently, we are unable to determine whether any adjustments were necessary to the financial report as a whole for the year ended 30 June 2023. | 1/03/2024 |

Source: OAG

Appendix 5: 2022-23 Qualified opinions

| Entity | Details of qualification |
|------------------------------|---|
| Shire of Goomalling | <p>Infrastructure</p> <p>Roads, drainage and footpaths infrastructure assets reported at the carrying values of \$40,811,937 (2022: \$38,834,816), \$2,153,484 (2022: \$2,194,288) and \$770,060 (2022: \$732,466) respectively in Note 8 (a) of the financial report as at 30 June 2023 were not revalued as required by Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 since 30 June 2015. Consequently, we were unable to determine the extent to which the carrying amounts of these classes of assets are misstated, as it was impracticable to do so. Additionally, we were unable to determine whether there may be any consequential impact on Revaluation Surplus as at 30 June 2023 and 30 June 2022, as well as Depreciation, Net Result for the Period and Retained surplus as at 30 June 2023.</p> |
| Shire of Katanning | <p>Infrastructure</p> <p>Infrastructure amounting to \$159,205,524 in the statement of financial position as at 30 June 2023 has not been revalued with sufficient regularity, as required by Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 since 2017-18. Consequently, we were unable to determine the extent to which the carrying amount of Infrastructure is misstated, as it was impracticable to do so. Additionally, I am unable to determine whether there may be any consequential impact on the Revaluation Surplus as at 30 June 2023.</p> <p>Buildings</p> <p>The buildings depreciation expense of \$1,016,090 reported in Note 7(a) of the financial report for year ended 30 June 2023 did not reflect the expected pattern of the future economic benefits of these assets. The Shire did not update rates of depreciation for the year ended 30 June 2023. If the Shire had updated the rates, buildings depreciation would have increased by \$1,259,134. Buildings and Retained Surplus at 30 June 2023 would have decreased by \$1,259,134 and the Net result for the period would have decreased by \$1,259,134.</p> |
| Shire of Kent | <p>Infrastructure</p> <p>Other Infrastructure reported at the carrying value of \$4,867,091 in Note 9(a) of the financial report as at 30 June 2023 has not been revalued as required by Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 since 2017-18. Consequently, we were unable to determine the extent to which the carrying amount of Other Infrastructure is misstated, as it was impracticable to do so. Additionally, we were unable to determine whether there may be any consequential impact on Revaluation Surplus as at 30 June 2023.</p> |
| Shire of Mount Magnet | <p>Infrastructure</p> <p>Other infrastructure asset classes of parks & gardens, aerodromes and other reported in Note 9(a) of the financial report at the carrying values of \$862,215, \$2,787,963 and \$4,584,744 respectively, as at 30 June 2023, have not been revalued with sufficient regularity, as required by Regulation 17A(4A)(b) of the Local Government (Financial Management) Regulations 1996, since 2017-18. Consequently, we were unable to determine the extent to which the carrying amounts of Other Infrastructure asset classes of parks & gardens, aerodromes and other are misstated, as it was impracticable to do so. Additionally, we are unable to determine whether there may be any consequential impact on Revaluation Surplus as at 30 June 2023.</p> |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Entity | Details of qualification |
|------------------------------|--|
| Shire of Nannup | <p>Infrastructure</p> <p>Infrastructure reported at the carrying values of \$100,957,611 and \$100,707,176 in the financial report as at 30 June 2023 and 30 June 2022 respectively have not been revalued with sufficient regularity, as required by Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996, since 2016-17. Consequently, We were unable to determine the extent to which the carrying amounts of Infrastructure are misstated, as it was impracticable to do so. Additionally, we were unable to determine whether there may be any consequential impact on Revaluation Surplus as at 30 June 2023 and 30 June 2022, as well as Depreciation, Net Result for the Period and Retained Surplus as at 30 June 2023.</p> <p>Land and Buildings</p> <p>Land and Buildings reported at the carrying values of \$1,615,000 and \$8,737,435 respectively in Note 8(a) of the financial report as at 30 June 2023 have not been revalued with sufficient regularity, as required by Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996, since 2017-18. Consequently, I was unable to determine the extent to which the carrying amounts of Land and Buildings are misstated, as it was impracticable to do so. Additionally, we were unable to determine whether there may be any consequential impact on Revaluation Surplus as at 30 June 2023.</p> |
| Shire of Westonia | <p>Infrastructure</p> <p>Infrastructure reported at the carrying value of \$43,562,879 in the financial report as at 30 June 2023 has not been revalued as required by Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 since 2017-18. Consequently, we were unable to determine the extent to which the carrying amount of Infrastructure is misstated, as it was impracticable to do so. Additionally, we were unable to determine whether there may be any consequential impact on Revaluation Surplus as at 30 June 2023.</p> |
| Shire of Wickiepin | <p>Infrastructure</p> <p>Infrastructure reported at the carrying value of \$92,213,435 in Note 7(a) of the financial report as at 30 June 2023 has not been revalued with sufficient regularity as required by Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 since 2017-18. Consequently, we were unable to determine the extent to which the carrying amount of Infrastructure is misstated, as it was impracticable to do so. Additionally, we were unable to determine whether there may be any consequential impact on the revaluation surplus as at 30 June 2023.</p> |
| Shire of Wiluna | <p>Airport and Other Infrastructure Assets</p> <p>We qualified the revaluations of the Shire's Airport and Other Infrastructure assets stated at \$5,353,146 and \$2,284,337 respectively in the prior year because they were not supported with appropriate and complete accounting records. The Shire has not made the appropriate corrections for these prior year figures in the current year. Consequently, the opinion on the current year financial report is modified because of the possible effect of this matter on the comparability of the current period's airport and Infrastructure figures in Note 9 (a) and the corresponding figures of the financial report.</p> |
| Shire of Woodanilling | <p>Building assets</p> <p>We qualified building assets stated at \$4,942,954 in the prior year because the Shire had not revalued its building assets with sufficient regularity or in accordance with Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996. The Shire has not made the appropriate corrections for this prior year figure in the current year. Consequently, the opinion on the current year financial report is modified because of the possible effect of this matter on the comparability of the current period's building asset figure in Note 9 and the corresponding figure of the financial report.</p> |

Source: OAG

Local Government 2022-23 – Financial Audit Results | 33

Appendix 6: Prior year qualifications removed in 2022-23

| Entity | Details of prior year qualification |
|------------------------------|--|
| City of Kalamunda | <p>Infrastructure Assets</p> <p>The City has not recognised 969 assets under Infrastructure assets (Drains) in the financial report at 30 June 2022. These assets have been included in the City's Asset Management System at nil values however, they were never recorded in the Fixed Assets Register and revalued to their fair value. As these assets have not been recognised in the financial report at fair value in accordance with Regulation 17A(2)(a) of the Local Government (Financial Management) Regulations 1996, we are unable to determine the extent to which Infrastructure - Drains balance reported in Note 9 of the financial report at \$123,730,140 as at 30 June 2022 (2021: \$124,550,736) is misstated, as it is impracticable to do so.</p> <p>Additionally, there is a consequential impact on Depreciation, Infrastructure, Revaluation Surplus and Retained Earnings.</p> |
| City of Mandurah | <p>Property, Plant and equipment and Infrastructure Assets</p> <p>As detailed in Notes 8 and 9 to the financial report, at 30 June 2022 the total carrying value of the City's property plant and equipment assets was \$272.2 million and infrastructure assets was \$761.9 million. For property, plant and equipment and infrastructure recorded at fair value, any movements are recognised in revaluation surplus, the balance of which was \$808.7 million at 30 June 2022. For the year ended 30 June 2022, the City recognised a depreciation expense of \$32.4 million and changes in the asset revaluation surplus of \$97.0 million in relation to these assets in the Statement of Comprehensive Income by Nature or Type.</p> <p>Management have indicated that there are gaps in their control processes and they are not confident with the overall completeness of their fixed asset register at 30 June 2022.</p> <p>Consequently, we were unable to obtain sufficient appropriate audit evidence that all property, plant and equipment and infrastructure had been recorded and valued nor could we confirm this by alternative means. We are therefore unable to determine whether any adjustments to property, plant and equipment, infrastructure, revaluation surplus, depreciation expense and changes in asset revaluation surplus were necessary.</p> |
| Shire of Boyup Brook | <p>Biological assets</p> <p>During 2020-21, we were unable to obtain sufficient appropriate audit evidence to verify the opening balance of biological assets nor were we able to confirm it by alternative means. Since the opening balance of biological assets for the year ended 30 June 2021 affects the determination of operations, we were unable to determine whether any adjustments to the Net result for the year ended 30 June 2021 was necessary. The opinion on the financial report for the period ended 30 June 2021 was modified accordingly.</p> <p>The opinion on the current year financial report is also modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding figures.</p> |
| Shire of Mount Magnet | <p>The Shire's operating grants, subsidies and contributions of \$2,650,673, Capital grants, subsidies and contributions of \$521,726 reported in Note 2 (a) and Contract Liabilities of \$110,545 reported within Note 12 of the financial report as at 30 June 2022 were not assessed in accordance with the requirements of AASB 15 <i>Revenue from Contracts with Customers</i> or AASB 1058 <i>Income of Not-for-Profit Entities</i>. We are unable to determine the extent to which these amounts are misstated. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.</p> |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Entity | Details of prior year qualification |
|--------------------|---|
| Shire of Sandstone | Road and footpaths infrastructure assets The opinion was qualified in the prior period because the Shire had not revalued its roads and footpaths infrastructure assets stated at \$37,755,629 and \$71,845 respectively with sufficient regularity or in accordance with <i>Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996</i> . The Shire was unable to make the appropriate corrections for these prior year figures in the current year. Consequently, the opinion on the current year financial report is modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding figures in Note 8 of the financial report. |

Source: OAG

Appendix 7: Emphasis of matter paragraphs included in auditor reports

| Entity | Description of emphasis of matter paragraphs | Brief explanation |
|-------------------|--|--|
| City of Busselton | Restatement of Comparative Balances We draw attention to Note 27 to the financial report which states that the amounts reported in the previously issued 30 June 2022 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter. | The restatement relates to two material adjustments to the prior year figures due to an error in recording of land and buildings. |
| City of Fremantle | Events Occurring After the End of the Reporting Period We draw attention to Note 24 to the financial report, which states that, following the end of the financial year ended 30 June 2023, the two remaining member council participants including the City have resolved to withdraw from Resource Recovery Group effective from 1 July 2025. The opinion is not modified in respect of this matter. | On 22 November 2023 the City resolved to withdraw from the Resource Recovery Group and all associated projects, effective 1 July 2025. |
| City of Kalamunda | Restatement of comparative balances We draw attention to Note 32 to the financial report, which states that the amounts reported in the previously issued 30 June 2022 financial report have been restated and disclosed as comparatives in the financial report. The opinion is not modified in respect of this matter. | A number of Infrastructure assets (Drains) were not recognised in the 2021-22 financial report. The City sought a valuation in 2023 and corrected and restated the prior year balances. |
| City of Kwinana | Restatement of comparative figures We draw attention to Note 31 to the financial report which states that the amounts reported in the previously issued 30 June 2022 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter. | The restatement relates to two material adjustments to the prior year figures due to an error in the recognition of intangible assets and previously unrecognised developer contributions. |
| City of Mandurah | Restatement of comparative balances We draw attention to Note 27 to the financial report, which states that amounts reported in the previously issued 30 June 2022 financial report have been restated and disclosed as comparatives. The opinion is not modified in respect to this matter. | Property, plant and equipment and infrastructure assets not previously recognised in the financial report have now been recognised. |
| City of Melville | Events Occurring After the End of the Reporting Period We draw attention to Note 21 to the financial report, which states that, following the end of the financial year ended 30 June 2023, the two remaining member council participants including the City have resolved to withdraw from Resource Recovery Group effective from 1 July 2025. The opinion is not modified in respect of this matter. | On 21 November 2023 the City resolved to withdraw from the Resource Recovery Group and all associated projects, effective 1 July 2025. |

36 | Western Australian Auditor General

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Entity | Description of emphasis of matter paragraphs | Brief explanation |
|-------------------------|--|--|
| | Restatement of comparative balances We draw attention to Note 17 to the financial report which states that the amounts reported in the previously issued 30 June 2022 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter. | An error was corrected for the infrastructure roads valuation. |
| City of Subiaco | Restatement of comparative balance We draw attention to Note 31 to the financial report which states that the amounts reported in the previously issued 30 June 2022 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter. | Two prior period errors were corrected. One was in relation to depreciation errors and the other related to an undervaluation of the Lords Recreation Centre. |
| Rivers Regional Council | Basis of accounting We draw attention to Note 1 of the financial report, which discloses that the Council has decided to wind up Rivers Regional Council. Consequently, the financial report has been prepared on a liquidation basis. The opinion is not modified in respect of this matter | The Council has decided to wind up Rivers Regional Council. Consequently, the financial report has been prepared on a liquidation basis as required under Accounting Standards. Accordingly, all assets and liabilities in the 2022-23 financial statements have been classified as current. |
| Shire of Ashburton | Restatement of Comparative balances We draw attention to Note 32 of the financial report which states that the amounts reported in the previously issued 30 June 2022 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter. | Roads that were not Shire assets were incorrectly recognised in the financial report. |
| Shire of Coolgardie | Restatement of Comparative balances We draw attention to Note 30 of the financial statements which states that the amounts reported in the previously issued 30 June 2022 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter. | Two prior period errors were corrected. One correction related to an error in the 2018 valuation of unsealed road infrastructure and the other related to incorrect accounting for a revaluation decrement for other infrastructure. |
| Shire of Dardanup | Restatement of comparative balances We draw attention to Note 31 to the financial report which states that the amounts reported in the previously issued 30 June 2022 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter. | An error was corrected for the prior year's infrastructure valuation. |

Local Government 2022-23 – Financial Audit Results | 37

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Entity | Description of emphasis of matter paragraphs | Brief explanation |
|------------------------|---|--|
| Shire of Kent | Restatement of comparative balances We draw attention to Note 28 of the financial report which states that the amounts reported in the previously issued 30 June 2022 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter. | An error in the 2018 unsealed road valuation was corrected. |
| Shire of Mount Magnet | Trade and Other Receivables We draw attention to Note 5 to the financial report which describes an amount of \$765,599 in the Shire's rates revenue and rates and statutory receivables that is subject to an upcoming State Administrative Tribunal determination. The opinion is not modified in respect of this matter. | Some of the Shire's reported rate revenue and receivables are subject to a State Administrative Tribunal Determination. The Shire recognised these amounts as they were confident at the time that the determination when made, would be made in the Shire's favour. |
| Shire of Nannup | Restatement of comparative balances We draw attention to Note 28 to the financial report which states that the amounts reported in the previously issued 30 June 2022 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter. | A grant was incorrectly recognised as income rather than a capital grant liability. This error was corrected. |
| Town of East Fremantle | Investment in associates We draw attention to Note 23 to the financial report, which states that, following the end of the financial year ended 30 June 2023, the two remaining member council participants have resolved to withdraw from Resource Recovery Group effective from 1 July 2025. The opinion is not modified in respect of this matter. | On 20 June 2023 the Town resolved to withdraw from the Resource Recovery Group (RRG) effective 1 July 2024 and subsequent to year end the remaining member council participants also resolved to withdraw from the RRG effective 1 July 2025. |

Source: OAG

Appendix 8: Local government certifications issued

Certifications issued for 2022-23

| Entity and opinion | Opinion issued |
|--|------------------|
| City of Busselton | |
| Local Roads and Community Infrastructure Program | 31 October 2023 |
| Roads to Recovery Funding | 31 October 2023 |
| Pensioner Deferments | 31 October 2023 |
| City of Gosnells | |
| Local Roads and Community Infrastructure Program | 20 November 2023 |
| Roads to Recovery Funding | 31 October 2023 |
| Pensioner Deferments | 10 November 2023 |
| City of Joondalup | |
| Pensioner Deferments | 31 October 2023 |
| City of Kalamunda | |
| Road to Recovery Funding | 27 October 2023 |
| Pensioner Deferments | 12 December 2023 |
| City of South Perth | |
| Local Roads and Community Infrastructure Program | 3 November 2023 |
| Roads to Recovery Funding | 31 October 2023 |
| Pensioner Deferments | 6 November 2023 |
| City of Vincent | |
| Pensioner Deferments | 16 November 2023 |
| Shire of Upper Gascoyne | |
| Local Roads and Community Infrastructure Program | 31 October 2023 |
| Roads to Recovery Funding | 31 October 2023 |
| Shire of York | |
| Pensioner Deferments | 19 December 2023 |

Source: OAG

Outstanding certifications issued from 2021-22

| Entity and opinion | Opinion issued |
|--|-------------------|
| City of Karratha | |
| Local Roads and Community Infrastructure Program | 14 August 2023 |
| City of Nedlands | |
| Local Roads and Community Infrastructure Program | 8 August 2023 |
| Roads to Recovery Funding | 30 October 2023 |
| Shire of Christmas Island | |
| Local Roads and Community Infrastructure Program | 4 July 2023 |
| Roads to Recovery Funding | 15 July 2023 |
| Shire of Collie | |
| Local Roads and Community Infrastructure Program | 19 September 2023 |
| Shire of Coorow | |
| Local Roads and Community Infrastructure Program | 15 December 2023 |
| Shire of Cuballing | |
| Local Roads and Community Infrastructure Program | 28 February 2024 |

Local Government 2022-23 – Financial Audit Results | 39

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Entity and opinion | Opinion issued |
|---|--------------------------------------|
| Roads to Recovery Funding | 5 July 2023 |
| Shire of Cue Local Roads and Community Infrastructure Program | 3 August 2023 |
| Shire of Dundas Local Roads and Community Infrastructure Program | 31 July 2023 |
| Shire of East Pilbara Local Roads and Community Infrastructure Program Roads to Recovery Funding | 30 October 2023 31 October 2023 |
| Shire of Goomalling Local Roads and Community Infrastructure Program | 18 December 2023 |
| Shire of Halls Creek Local Roads and Community Infrastructure Program | 22 March 2024 |
| Shire of Katanning Local Roads and Community Infrastructure Program | 1 March 2024 |
| Shire of Kojonup Local Roads and Community Infrastructure Program | 30 January 2024 |
| Shire of Kondinin Local Roads and Community Infrastructure Program | 10 November 2023 |
| Shire of Manjimup Local Roads and Community Infrastructure Program Roads to Recovery Funding | 2 November 2023 31 October 2023 |
| Shire of Moora Roads to Recovery Funding | 30 January 2024 |
| Shire of Mount Magnet Roads to Recovery Funding | 13 November 2023 |
| Shire of Murchison Local Roads and Community Infrastructure Program | 17 July 2023 |
| Shire of Nungarin Local Roads and Community Infrastructure Program | 29 January 2024 |
| Shire of Peppermint Grove Local Roads and Community Infrastructure Program Roads to Recovery Funding | 21 December 2023 21 December 2023 |
| Shire of Quairading Roads to Recovery Funding | 27 September 2023 |
| Shire of Sandstone Local Roads and Community Infrastructure Program | 15 March 2024 |
| Shire of Three Springs Local Roads and Community Infrastructure Program | 4 August 2023 |
| Shire of Trayning Local Roads and Community Infrastructure Program | 9 August 2023 |
| Shire of Wandering Local Roads and Community Infrastructure Program Roads to Recovery Funding | 21 September 2023 31 July 2023 |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

| Entity and opinion | Opinion issued |
|---|------------------------------------|
| Shire of Wickpin Local Roads and Community Infrastructure Program | 18 July 2023 |
| Shire of Wiluna Local Roads and Community Infrastructure Program Roads to Recovery Funding | 15 January 2024 15 January 2024 |
| Shire of Wyndham East Kimberley - Local Roads and Community Infrastructure Program Roads to Recovery Funding | 31 July 2023 9 October 2023 |
| Shire of York Pensioner Deferments | 30 October 2023 |
| Town of Cottesloe Local Roads and Community Infrastructure Program | 22 December 2023 |

Source: OAG

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Appendix 9: Other opinions and certifications issued since 10 November 2023

| Entity | Opinion issued |
|---|------------------|
| Albany Cemetery Board | 20 December 2023 |
| Animal Resources Authority | 21 December 2023 |
| Australian Pathway Education Group Pty Ltd | 20 November 2023 |
| Bunbury Cemetery Board | 21 December 2023 |
| Busselton Water Corporation | 16 November 2023 |
| ECU Holdings Pty Ltd | 21 December 2023 |
| Edith Cowan Accommodation Holdings Pty Ltd | 13 December 2023 |
| Electricity Networks Corporation – Report of Factual Findings | 11 December 2023 |
| Goldmaster Enterprises Pty Ltd | 5 December 2023 |
| Professional Standards Council | 13 November 2023 |
| Public Trustee | 8 December 2023 |

Source: OAG

| Certification name | Certification issued |
|---|----------------------|
| Indian Ocean Territories – Service Delivery Agreement | 18 December 2023 |
| Local Government Financial Assistance Act – DLG | 17 November 2023 |

Source: OAG

| Entity | Royalties for Regions approved projects | Certification issued |
|-----------------------------------|---|----------------------|
| Department of Premier and Cabinet | Remote Aboriginal Communities COVID-19 Emergency Relief Fund | 18 January 2024 |
| Department of Justice | Enhanced Driver Training and Education for Regional and Remote Communities | 19 March 2024 |
| Mental Health Commission | Mental Health Step Up/Step Down Facilities – Kalgoorlie/Goldfields | 15 February 2024 |
| WA Country Health | Kimberley Dialysis Unit Residential Aged and Dementia Care Investment Program Royal Flying Doctor Service – Asset Replacement | 12 March 2024 |

Source: OAG

Appendix 10: Completion of 2021-22 local government entities

| Entity and opinion | Opinion issued |
|--|------------------------|
| <p>Shire of Toodyay – Disclaimer of opinion</p> <p>Financial report not supported with complete and accurate underlying records</p> <p>We were unable to obtain sufficient appropriate audit evidence regarding the financial report as a whole, as the financial report was submitted for audit purposes without complete and accurate underlying records. We were unable to audit the financial report by alternative means. Consequently, we are unable to determine whether any adjustments were necessary to the financial report as a whole for the year ended 30 June 2022. The audit opinion on the annual financial report for the year ended 30 June 2021 was disclaimed for the same reasons.</p> | <p>27 October 2023</p> |

Source: OAG

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Appendix 11: Opinion and management letter definitions

In the auditor's report we include the audit opinion on the annual financial report and any other matters that, in our judgement, need to be highlighted. This year the Auditor General has issued the following types of opinions:

1. **clear opinion:** indicates satisfactory financial controls. The financial report is based on proper accounts, complies with relevant legislation and accounting standards, and fairly represents performance and financial position
2. **clear opinion with an emphasis of matter:** draws attention to a matter disclosed in the financial report to aid the readers understanding but does not result in a qualified opinion
3. **qualified opinion:** given when the audit identifies materially misleading information, inadequate controls or conflicts with the financial reporting frameworks.
4. **disclaimer of opinion:** the most serious audit outcome, issued when the auditor is unable to form an opinion due to insufficient evidence to form an opinion after all reasonable efforts.

We report weaknesses in the control environment to the CEO, mayor, president or chairperson and the Minister for Local Government. Findings will be rated as significant, moderate or minor. We also indicate if the finding has the potential to impact the audit opinion and if it relates to the prior year and remains unresolved. Both quantitative and qualitative aspects guide our ratings.

| Risk category | Audit impact | Management action required |
|---------------|---|---|
| Significant | Findings where there is potentially a significant risk to the entity should it not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion 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 opinion, it should be addressed promptly. | Priority or urgent action by management to correct the material misstatement in the financial report to avoid a qualified opinion or for control risks, implement a detailed action plan as soon as possible, within one to two months. |
| Moderate | Findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable. | Control weaknesses of sufficient concern to warrant action being taken as soon as practicable, within three to six months. If not addressed promptly, they may escalate to significant or high risk. |
| Minor | Those findings that are not of primary concern but still warrant action being taken. | Management to implement an action plan within six to 12 months to improve existing process or internal control. |

Source: OAG

We give management the opportunity to review our audit findings and provide comments prior to completion of the audit. Each control finding is documented in a management letter which identifies weakness, implications for the entity, risk category and a recommended improvement action.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Auditor General's 2023-24 reports

| Number | Title | Date tabled |
|--------|--|-------------------|
| 18 | Local Government 2022-23 – Financial Audit Results | 6 June 2024 |
| 17 | Local Government IT Disaster Recovery Planning | 31 May 2024 |
| 16 | Local Government 2022-23 – Information Systems Audit Results | 27 May 2024 |
| 15 | Government Campaign Advertising | 15 May 2024 |
| 14 | State Government 2022-23 – Information Systems Audit | 12 April 2024 |
| 13 | Provision of Supplementary Information to the Standing Committee on Estimates and Financial Operations – Opinions on Ministerial Notifications | 5 April 2024 |
| 12 | Digital Identity and Access Management – Better Practice Guide | 28 March 2024 |
| 11 | Funding for Community Sport and Recreation | 21 March 2024 |
| 10 | State Government 2022-23 – Financial Audit Results | 20 December 2023 |
| 9 | Implementation of the Essential Eight Cyber Security Controls | 6 December 2023 |
| 8 | Electricity Generation and Retail Corporation (Synergy) | 8 November 2023 |
| 7 | Management of the Road Trauma Trust Account | 17 October 2023 |
| 6 | 2023 Transparency Report: Major Projects | 2 October 2023 |
| 5 | Triple Zero | 22 September 2023 |
| 4 | Staff Exit Controls for Government Trading Enterprises | 13 September 2023 |
| 3 | Local Government 2021-22 – Financial Audit Results | 23 August 2023 |
| 2 | Electricity Generation and Retail Corporation (Synergy) | 9 August 2023 |
| 1 | Requisitioning of COVID-19 Hotels | 9 August 2023 |

**Office of the Auditor General
for Western Australia**

7th Floor Albert Facey House
469 Wellington Street, Perth

T: 08 6557 7500
E: info@audit.wa.gov.au

www.audit.wa.gov.au



@OAG_WA



Office of the Auditor General
for Western Australia



Report 16: 2023-24 | 27 May 2024

INFORMATION SYSTEMS AUDIT RESULTS

Local Government 2022-23



AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Office of the Auditor General
for Western Australia

Audit team:

Aloha Morrissey
Kamran Aslam
Paul Tilbrook
Information Systems Audit team

National Relay Service TTY: 133 677
(to assist people with hearing and voice impairment)

We can deliver this report in an alternative format for
those with visual impairment.

© 2024 Office of the Auditor General Western Australia.
All rights reserved. If acknowledged, this material may be
reproduced in whole or in part.

ISSN: 2200-1913 (print)
ISSN: 2200-1921 (online)

***The Office of the Auditor General acknowledges the traditional custodians throughout
Western Australia and their continuing connection to the land, waters and community. We
pay our respects to all members of the Aboriginal communities and their cultures, and to
Elders both past and present.***

Image credit: shutterstock.com/13_Phunkod

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

**Local Government 2022-23 –
Information Systems Audit Results**

Report 16: 2023-24
27 May 2024

This page is intentionally left blank

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



THE PRESIDENT
LEGISLATIVE COUNCIL

THE SPEAKER
LEGISLATIVE ASSEMBLY

LOCAL GOVERNMENT 2022-23 – INFORMATION SYSTEMS AUDIT RESULTS

This report has been prepared for submission to Parliament under the provisions of section 24 of the *Auditor General Act 2006*.

Our information systems audits focus on the computer environments of entities to determine if their general computer controls effectively support the confidentiality, integrity and availability of information systems and the information they hold.

This is our fifth report on the findings from our audits of local government entities' information technology general computer controls.

I wish to acknowledge the entities' staff for their cooperation with this audit.

A handwritten signature in black ink, appearing to read 'Caroline Spencer'.

Caroline Spencer
Auditor General
27 May 2024

Contents

| | |
|---|----|
| Auditor General's overview | 5 |
| 2022-23 at a glance | 6 |
| Introduction | 7 |
| Conclusion | 8 |
| What we found: General computer controls..... | 9 |
| What we found: Capability assessments | 10 |
| 1. Access management | 12 |
| 2. Endpoint security | 14 |
| 3. Human resource security | 15 |
| 4. Network security | 17 |
| 5. Information security framework | 18 |
| 6. Business continuity | 19 |
| 7. IT operations..... | 20 |
| 8. Physical security | 21 |
| 9. Change management | 22 |
| 10. Risk management..... | 23 |
| Recommendations..... | 24 |

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Auditor General's overview

This report summarises the results of the 2022-23 cycle of local government entities' information systems audits performed between April 2023 and March 2024. As these audits focus on areas that may affect the confidentiality, integrity and availability of the entities' information and systems, they are an essential part of our financial statement audits.



Our audit results show entities have improved the maturity of their control capability since our first information system audits in 2019-20, with the biggest improvements in risk and change management. However, significant improvements are still needed in all other areas.

Information and cyber security remains the highest concern due to the number of weaknesses we continue to identify in the five related categories (access management, endpoint security, human resource security, network security and information security framework). Entities need to better protect themselves against external and internal threats to reduce the risk of security breaches. Internal threats can be notably reduced through fit-for-purpose human resource controls such as screening, onboarding and offboarding procedures, and cyber security education programs.

This year, we reported 473 (58 significant, 328 moderate, 87 minor) issues to 76 entities. Concerningly, a large proportion (45%) of significant issues were unresolved findings from last year.

I encourage all entities to take note of the findings and recommendations in this report and implement fit-for-purpose solutions.

Local Government 2022-23 | 5

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

2022-23 at a glance

Auditing local government entities

(Prior year shown in brackets)

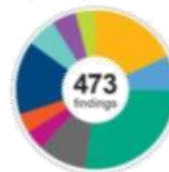


473 (PY: 324 at 53 entities)
general computer controls
findings at 76 entities



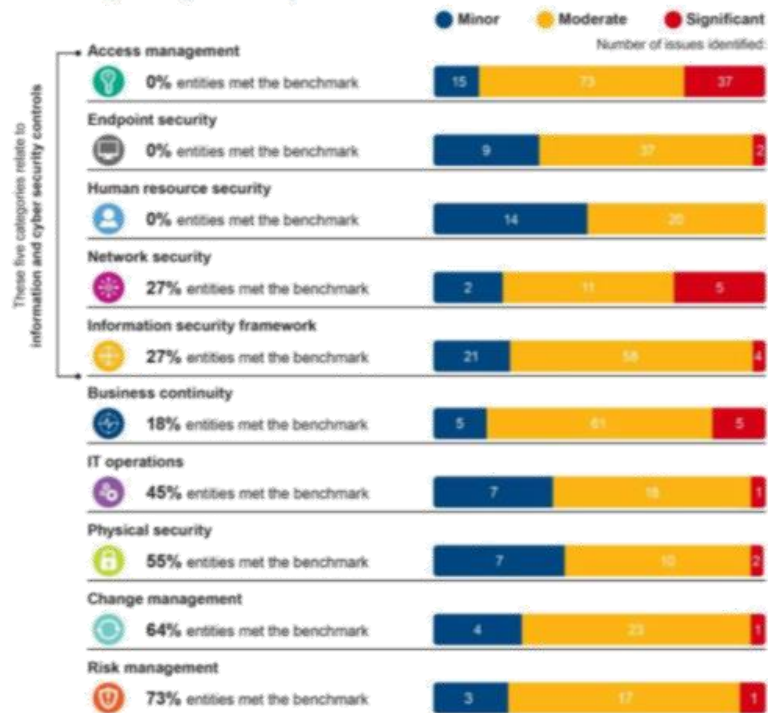
11 (PY: 12)
capability maturity
assessments

Key insights



45% of the significant
findings were unresolved
issues from prior year

Snapshot of general computer controls findings and capability maturity assessments



AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Introduction

This is our fifth report on the findings from our audits of local government entities' information technology general computer controls (GCC)¹. GCC audits are an essential part of our audits of local government entities' financial statements and are a requirement of the Australian auditing standards². Our GCC audits determine if entities' information technology and related internal controls effectively support the integrity, availability and confidentiality of the information and systems used to prepare the financial statements.

The entities vary in the nature and complexity of the information technology they use to process and maintain their financial information. However, the ever-changing internal and external threat environment exposes all entities to the risk of compromise. Appropriate controls help entities to protect their information and systems.

In 2022-23, we reported GCC findings to 76³ entities, compared to 53 entities last year⁴. Eleven of these entities were provided with capability maturity assessments. These assessments look at how well-developed and capable entities' established IT controls are. This report summarises the results of our GCC findings and capability maturity assessments.

Our GCC audits incorporate recognised industry better practices and consider various factors, such as:

- business objectives of the entity
- level of entity reliance on IT
- technological sophistication of entity computer systems
- significance of information managed by the entity.

Figure 1 shows the 10 categories covered in our GCC audits.

¹ Our 2018-19 GCC and capability maturity assessments were done to inform our approach to assessing the sector's capability. 2018-19 results are not comparable to subsequent years and are therefore not shown.

² Auditing and Assurance Standards Board, [Auditing Standard ASA 315 Identifying and Assessing the Risks of Material Misstatement](#), AUASB, February 2020.

³ Entities issued with GCC findings at 29 March 2024. Opinions of 10 local governments are not yet issued and their results are not included in this report. The entities are a mix of regional and metropolitan local governments.

⁴ The number of entities issued GCC findings increased as auditing standards now require more consideration of IT and cyber security controls.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



Source: OAG

Figure 1: General computer controls categories

Conclusion

In 2022-23, we reported 473 control weaknesses to 76 entities, compared to 324 weaknesses to 53 entities last year. The majority of these weaknesses were in categories that increase information and cyber security risks. Entities need to address these to protect their information and systems from security breaches.

While a number of entities addressed some prior year audit findings, most of the significant control weaknesses were not addressed. Entities should address these weaknesses as a priority and implement compensating⁵ controls while progressing long term plans, such as migration to new platforms. Unresolved weaknesses can seriously impact the overall integrity of entities' IT environments and operations.

Our capability maturity assessments at 11 entities show improvement since our first assessments in 2019-20, with more controls meeting the benchmark. The biggest improvements have been in the categories of risk and change management, but significant improvement is still needed in all other categories.

This year's assessments showed some improvement in one of the five categories related to information and cyber security (network security) but only three entities met the benchmark. Categories of highest concern were access management, endpoint security and human resource security with no entities meeting the benchmark.

There was no material change in four categories (information security framework, IT operations, change management and IT risk management) while business continuity and physical security declined slightly.

⁵ Stop gap measures to address vulnerabilities where primary controls cannot be implemented due to limitations.

AUDIT AND RISK COMMITTEE MINUTES

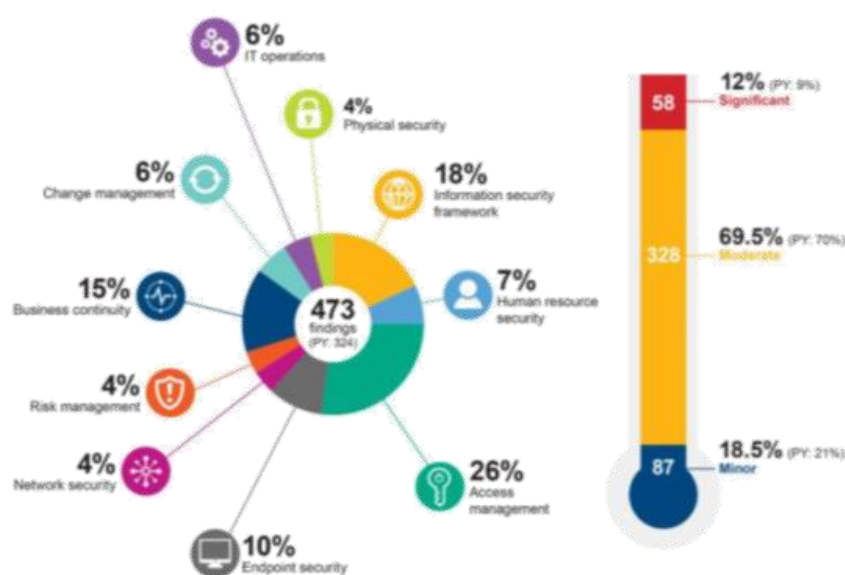
27 JUNE 2024

What we found: General computer controls

We reported 473 control weaknesses to 76 entities; 58 weaknesses were rated significant, 328 moderate and 87 minor. The increase in the number of entities issued GCC findings reflects changes in auditing standards⁶ that require higher consideration of IT and cyber security controls.

There was a 3% increase in the number of significant findings compared to last year (Figure 2), which is mainly due to more entities issued findings this year. Although the majority of control weaknesses were rated moderate, these weaknesses combined significantly increase an entity's overall exposure to cyber threats.

Case studies throughout this report highlight the importance of good controls.



Source: OAG

Figure 2: Ratings and distribution of GCC findings in each control category

⁶ Auditing and Assurance Standards Board, *The Consideration of Cyber Security Risks in an Audit of Financial Report*, AUASB, May 2021 and Auditing and Assurance Standards Board, *Auditing Standard ASA 315 Identifying and Assessing the Risks of Material Misstatement*, AUASB, February 2020.

What we found: Capability assessments

We performed capability maturity assessments at 11 entities compared with 12 last year. This involved assessing the capability maturity level across the 10 GCC categories using a 0-5 rating scale⁷ (Figure 3). To meet the benchmark, entities need to achieve a level 3 (Defined) rating or better.



Source: OAG

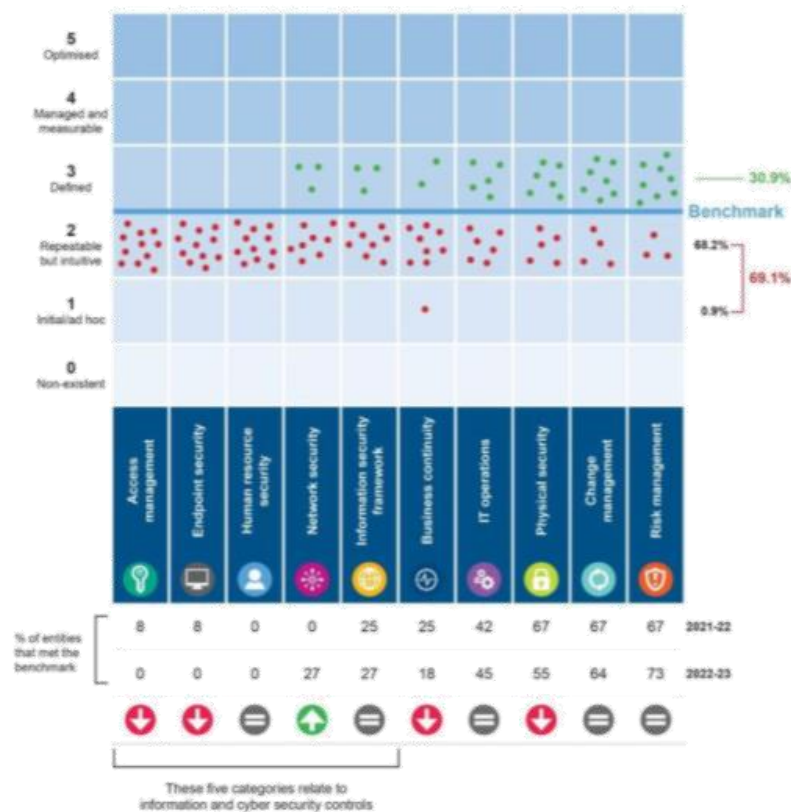
Figure 3: Capability maturity rating scale and criteria

⁷ The information within this maturity model assessment is derived from the criteria defined within the framework Control Objectives for Information Technologies 2019, released in 2018 by ISACA (an international professional association focused on IT governance).

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Figure 4 shows the results of our capability maturity assessments.



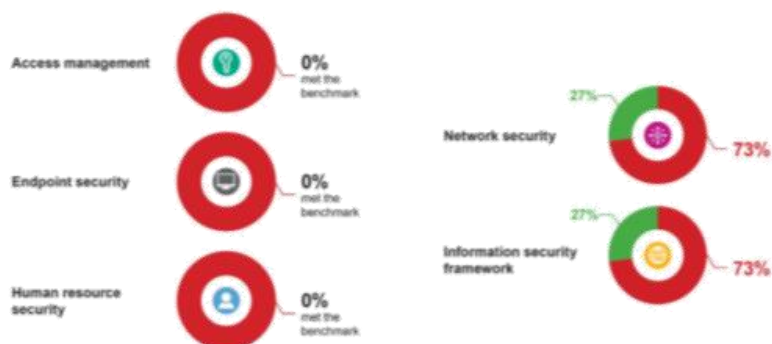
Source: OAG

Figure 4: Capability maturity assessment results

While there were improvements in network security this year, most entities were still not meeting the benchmark in the five information and cyber security categories (Figure 5). Entities must plan and implement fit-for-purpose controls to protect their operations and information from internal and external threats.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



Source: OAG

Figure 5: Percentage of entities that met/did not meet the benchmark in the five information and cyber security categories

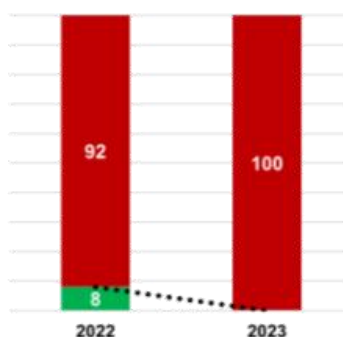
Entities continue to adopt digital technologies to improve engagement with their communities and deliver efficiencies in their service delivery. While there are many benefits to these digital technologies, there remains the ever-present and evolving nature of cyber security threats. Effective cyber security controls help entities manage risks, protect sensitive information and deliver services securely.

Entities are encouraged to implement the Australian Cyber Security Centre's mitigation strategies designed to protect against common cyber threats with a key focus on Essential Eight controls.

1. Access management

None of the 11 entities met the benchmark compared with one of 12 last year. This control category also had the highest number of significant GCC findings this year, mainly due to inappropriate or excessive administrative privileges within the finance systems. Poor access management controls increase the risk of security incidents, financial loss and reputational damage.

We assessed whether entities use the principle of least privilege to manage access, have strong authentication methods, monitor access and changes to data, and ensure key transactions cannot be performed end to end by the same individual (Figure 7).



Source: OAG

Figure 6: Percentage of entities that met/did not meet the benchmark

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

We have published a better practice guide⁸ to help entities improve access management and protect information assets from unauthorised access. We encourage all public sector entities to adopt the principles in the guide.



Source: OAG

Figure 7: Key access management controls

Common weaknesses included:

- **Administrator privileges were not well managed** – excessive numbers of individuals were given administrator privileges. Administrators did not have separate non-privileged accounts for day-to-day tasks and administrator activity was not logged and monitored. Highly privileged accounts must be well managed as they can change system configurations, access rights and data.
- **Access and activity were not logged and monitored** – application, database and network access and activity were not appropriately logged or monitored to detect malicious activity. Entities should use fit-for-purpose tools to correlate and monitor activity from different systems (e.g. network, applications and databases).
- **Multi-factor authentication (MFA) was not used or not applied to all accounts** – a lack of MFA can increase the likelihood of unauthorised access.
- **Access was not reviewed** – entities did not review accounts to ensure they are required and have least privileges assigned to perform their function. Without a review of accounts (application, network, database, remote access, generic, system and administrator) there is an increased risk of unauthorised access.
- **Access was not appropriately approved** – access to key systems should be appropriately approved to prevent inappropriate access being granted.

The following case studies illustrate a range of control weaknesses in access management.

⁸ Office of the Auditor General, *Digital Identity and Access Management – Better Practice Guide*, OAG, Perth, 28 March 2024.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Case study 1: Poor access controls increased the risk of fraud

At one entity, we found receipts had been deleted prior to end-of-day batch processing from the finance system. Poor access controls meant receipts could be deleted by any user without a trace to identify who deleted them. This could compromise the integrity of data and increases the likelihood of fraud.

Case study 2: Excessive superuser access

An entity had granted superuser access to almost all (24 out of 25) of its finance system users. This level of access allows users to inadvertently or maliciously change system configurations and potentially bypass system enforced expenditure authorisation and fraud prevention controls. This type of weakness increases the importance of manual controls as a last line of defence against error and fraud.

Case study 3: Excessive number of domain administrators

An entity granted the highest level of access rights (domain administrator) to 45 accounts, 40 of which also had database administrator rights to the finance and payroll system. Compromise of one account would give an attacker full access to the entity's systems. There is also a risk that unauthorised or unintentional changes of IT systems will occur.

Case study 4: Lack of MFA

An entity is more vulnerable to being compromised through password guessing and phishing attacks, as it does not use MFA and uses single-sign-on for access to its network and finance application. This means a threat actor would gain access to all systems if the entity is compromised. While staff security awareness training can help reduce some risks, entities should prioritise MFA.

2. Endpoint security

None of the 11 entities met the benchmark, compared with one of 12 last year.

Entities need to implement fit-for-purpose controls to protect endpoints (computers, servers, phones and network devices) from known threats (Figure 9).



Source: OAG

Figure 8: Percentage of entities that met/did not meet the benchmark

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



Source: OAG

Figure 9: Key endpoint security controls

Common weaknesses included:

- **Unauthorised applications are not prevented** – malicious applications could successfully compromise entities' systems and information.
- **Vulnerability management was ineffective** – systems that are not regularly scanned and patched to fix known vulnerabilities are more susceptible to compromise.
- **Unsupported systems** – key business systems and operating system software were no longer supported by vendors and were therefore not receiving updates designed to fix known vulnerabilities.

The following case study illustrates a common weakness in endpoint security.

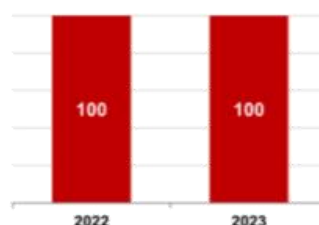
Case study 5: Ineffective application control

An entity only allowed applications and scripts to run from trusted locations. However, all staff could add applications and scripts to these locations to execute them. There is a higher likelihood of malware infections and compromise if unapproved applications are not blocked.

3. Human resource security

Similar to last year, none of the 11 entities met the benchmark in this category. Human resource security ensures employees, contractors and third-party vendors understand their responsibility to protect information during and after engagement.

Fit-for-purpose screening, onboarding and offboarding procedures, and cyber security education are key controls in this category (Figure 11).



Source: OAG

Figure 10: Percentage of entities that **did not** meet the benchmark

Local Government 2022-23 | 15

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



Figure 11: Key human resource security controls

Common weaknesses included:

- **Inadequate background screening** – without fit-for-purpose background screening processes, entities may engage unsuitable individuals (staff or contractors) to positions of trust, increasing insider threat risks.
- **Lack of security awareness training** – regular cyber security education creates a culture of awareness that helps prevent social engineering attacks such as phishing and business email compromise.
- **Exit procedures were not completed** – not completing exit procedures can contribute to unauthorised access to entities' premises, systems and information. This may also increase post-employment integrity risks such as the use or disclosure of confidential information.

The following case study illustrates weaknesses in human resource security.

Case study 6: Staff and contractors were not aware of their information security responsibilities

An audited entity did not require its staff and contractors to understand and acknowledge acceptable use of IT resources. Contractors were also not required to sign any confidentiality agreements. There is a higher likelihood that individuals may not understand their information security obligations resulting in data breaches.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

4. Network security

There was an improvement this year with three of the 11 entities meeting the benchmark, compared to none last year. The three entities improved their controls to manage and secure network infrastructure, segregated their network and had good monitoring.

Key controls to prevent and limit the extent of cyber attacks include securely configured network devices, network segregation, control over unauthorised connections and regular penetration testing to check that controls are operating as expected (Figure 13).



Source: OAG

Figure 12: Percentage of entities that met/did not meet the benchmark



Source: OAG

Figure 13: Key network security controls

Common weaknesses included:

- **A lack of controls to block unauthorised devices on the physical network** – unauthorised devices can spread malware or be used to eavesdrop on communications or access sensitive information.
- **Firewall configurations were not reviewed** – reviews help to identify and promptly correct exploitable configuration weaknesses. Firewalls are important security systems that control and protect networks against cyber intrusions.
- **Networks were not segregated** – segregation controls to prevent lateral movement between network segments have not been implemented. Without proper network segregation a cyber breach would be difficult to contain.

The following case study illustrates a common weakness in network security.

Local Government 2022-23 | 17

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

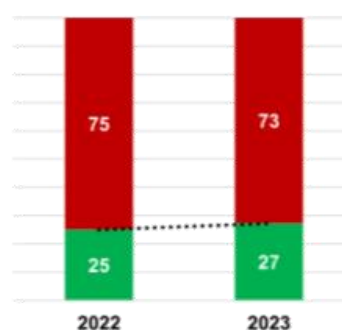
Case study 7: Publicly accessible network port allowed access

An entity did not prevent unauthorised devices from connecting to its physical network and had not segregated its network. We were able to connect a device to the entity's network, view all IT systems and infrastructure and access database, storage and CCTV servers. This entity is at high risk of compromise as unauthorised devices could be used to attack its systems or spread malware.

5. Information security framework

Three of the 11 entities met the benchmark compared with three of 12 last year. A structured approach ensures IT and security initiatives align with business objectives to protect systems and information against emerging threats.

We assessed whether entities had fit-for-purpose information and cyber security policies to govern and mitigate against current and emerging security risks (Figure 15).



Source: OAG

Figure 14: Percentage of entities that met/did not meet the benchmark



Source: OAG

Figure 15: Key information security framework controls

Common weaknesses included:

- **Information and cyber security policies did not exist or were outdated** – without fit-for-purpose policies, entities' information security objectives are less likely to be achieved.
- **Lack of IT strategy** – an IT strategy is crucial for informing decisions about technology and cyber security investments and implementation. The strategy should align technology and cyber security initiatives with business objectives.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

- **Data loss prevention controls were missing or inadequate** – the inadvertent or malicious leakage of information may go undetected and lead to reputational damage.

The following case study illustrates a common information security framework weakness.

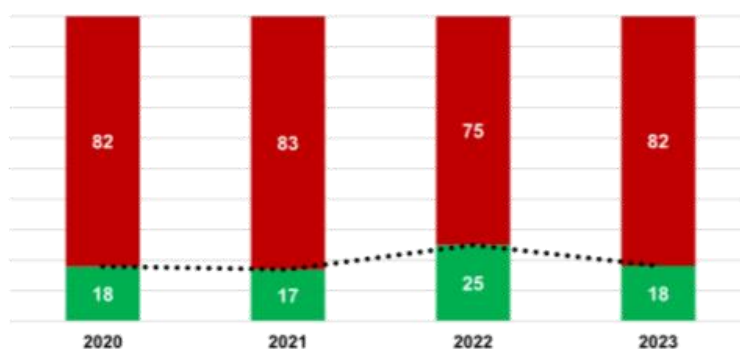
Case study 8: Assurance over cloud based services

An entity did not have a mechanism to know if its vendor's cloud security controls protected its information and systems. When key services are delivered through cloud systems, the cloud vendor must provide important security controls to protect the information and systems. Entities need adequate assurance and visibility that the vendor's controls operate effectively to deliver services in a secure manner.

Independent assurance reports such as a service organisation controls report (SOC2) provide insights into vendor management of cloud infrastructure and systems.

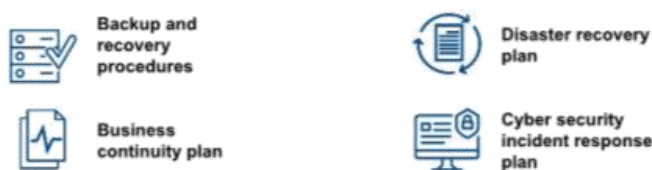
6. Business continuity

We saw a minor decline this year. Only two of the 11 entities met the benchmark in this category, compared with three out of 12 last year. Entities should have fit-for-purpose plans and procedures to guide their response to disruptive events (Figure 17). These should be based on a business impact assessment and agreed recovery objectives.



Source: OAG

Figure 16: Percentage of entities that met/did not meet the benchmark



Source: OAG

Figure 17: Key business continuity controls

AUDIT AND RISK COMMITTEE MINUTES

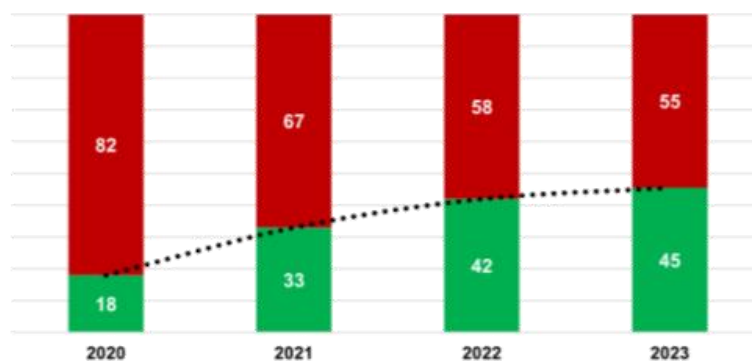
27 JUNE 2024

Common weaknesses included:

- **Missing or outdated continuity plans** – delivery of services to the community may experience prolonged outages if adequate continuity plans do not exist.
- **Plans were not tested** – continuity plans must be regularly tested to confirm they can meet recovery expectations.
- **Lack of backup restoration testing** – entities should regularly restore their backups to ensure complete systems can be recovered to a common point. Business-as-usual recovery of files is not sufficient.

7. IT operations

There was no material change in IT operations this year with five of the 11 entities meeting the benchmark. We assessed if the entities had fit-for-purpose service desk processes and appropriately managed IT vendors and IT assets (Figure 19).



Source: OAG

Figure 18: Percentage of entities that met/did not meet the benchmark



IT assets lifecycle
management



Supplier
performance management



Incident and problem
management

Source: OAG

Figure 19: Key IT operations controls

Common weaknesses included:

- **IT asset registers were poorly maintained and stocktakes not performed** – inadequate management of IT assets can result in loss or theft, leading to financial loss and reputational damage.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

- **Service level agreements were not in place or monitored** – a lack of or poorly monitored service level agreements could result in substandard services.

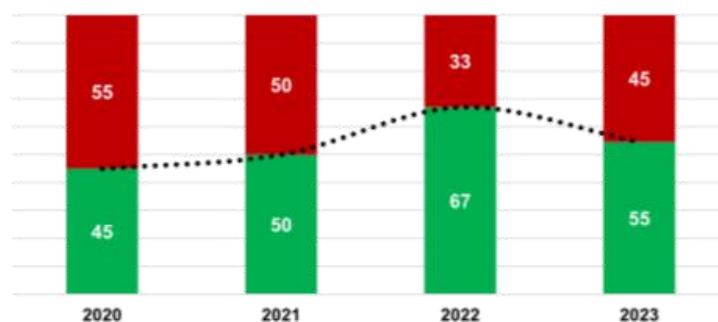
The following case study illustrates a common weakness in IT operations.

Case study 9: Supply chain risks

An entity's service agreement did not include information and cyber security requirements for the vendor to comply. Security expectations should be clearly documented in third-party agreements to reduce supply chain risk. Vendors may not adequately protect entity information and systems if requirements are not clearly documented in the service agreement. Threat actors will often target vendors to indirectly compromise entities, highlighting the importance of vendors' sound security practices.

8. Physical security

Physical security declined this year with only six of the 11 entities meeting the benchmark in this category, compared with eight of the 12 last year. The decline was due to a deterioration in server room access controls. We assessed if entities had controls to protect IT infrastructure from unauthorised access, deliberate damage and environmental hazards such as heat, fire and humidity (Figure 21).



Source: OAG

Figure 20: Percentage of entities that met/did not meet the benchmark



Source: OAG

Figure 21: Key physical security controls

Common weaknesses included:

- **Access to equipment enclosures/rooms was not controlled** – access to equipment enclosures should be authorised, recorded and reviewed to reduce malicious or

Local Government 2022-23 | 21

AUDIT AND RISK COMMITTEE MINUTES

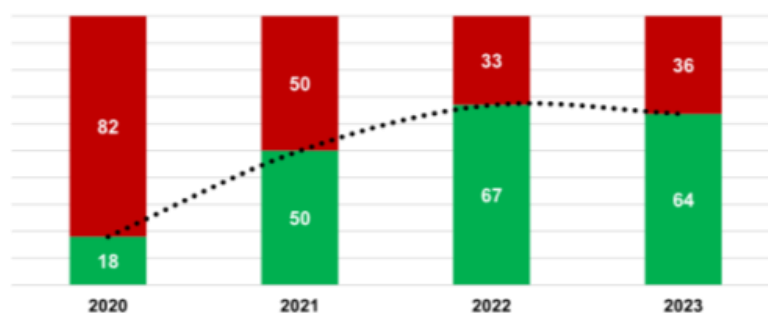
27 JUNE 2024

unintentional damage to IT equipment. Additional controls may include access alarms or CCTV.

- **Dedicated server rooms were not well maintained** – server rooms need to be clear of unwanted material and cabled tidily to reduce the likelihood of damage to infrastructure.

9. Change management

There was no material change this year. Seven of the 11 entities met the benchmark, compared with eight of the 12 last year. Well managed change control processes reduce the likelihood of disruptions (Figure 23).



Source: OAG

Figure 22: Percentage of entities that met/did not meet the benchmark



Source: OAG

Figure 23: Change management controls

A common weakness was:

- **Change management processes were not documented or not followed** – this increases the chance of errors or delays when implementing changes and the likelihood of disruptions and outages.

The following case study illustrates a common weakness in change management.

Case study 10: Changes were not appropriately assessed

At one entity, we found staff could approve their own change request. In some instances, the changes were poorly documented and lacked an impact and risk assessment. These

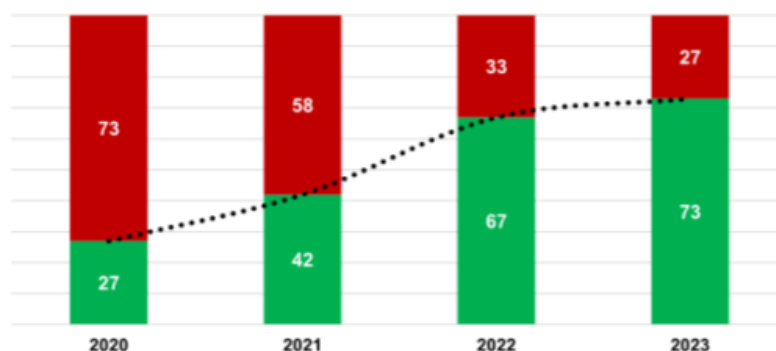
AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

weaknesses increase the likelihood that changes will adversely impact the entity's operations.

10. Risk management

There was no material change this year. Eight of the 11 entities met the benchmark, compared with eight of the 12 last year. A fit-for-purpose risk management process helps entities prioritise information and cyber security risks.



Source: OAG

Figure 24: Percentage of entities that met/did not meet the benchmark

We reviewed risk management policies and processes and if they considered key cyber risks, threats and vulnerabilities (Figure 25).



Source: OAG

Figure 25: Risk management controls

Common weaknesses included:

- **IT risk registers not in place or not maintained** – IT risks may not be effectively managed without adequate documentation.
- **IT risks not reviewed** – timely review of risks is important to ensure mitigation strategies are cost efficient and operate effectively.

Local Government 2022-23 | 23

Recommendations

1. Access management

To ensure only authorised individuals have access, entities should:

- a. implement effective access management processes
- b. regularly review active user accounts
- c. enforce strong passphrases/passwords and phishing-resistant multi-factor authentication
- d. limit and control administrator privileges
- e. implement automated access monitoring processes to detect malicious activity.

2. Endpoint security

Entities should:

- a. implement effective controls against malware
- b. promptly identify and address known vulnerabilities
- c. control installation of software on workstations, servers and mobile devices
- d. prevent unapproved applications and macros from executing
- e. enforce minimum baseline controls for personal or third-party devices connecting to their systems
- f. implement controls to prevent impersonations and detect/prevent phishing emails
- g. review and harden server and workstation configurations.

3. Human resources security

Entities should ensure that:

- a. pre-employment screening is conducted for key positions
- b. confidentiality/non-disclosure requirements are in place and understood by individuals
- c. termination procedures are in place and followed to ensure timely access cancellation and return of assets
- d. ongoing security awareness training programs are in place and completed by all staff.

4. Network security

Entities should:

- a. implement secure administration processes for network devices
- b. regularly review their network security controls through penetration tests
- c. segregate their network
- d. prevent unauthorised devices from connecting to their network

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

- e. adequately secure wireless networks.

5. Information security framework

Entities should:

- a. maintain clear information and cyber security policies and governance structures to oversee and direct IT operations and cyber security
- b. conduct regular assessments or gain comfort through assurance reports
- c. obtain and review service organisation controls (SOC2) report or equivalent when they use software-as-a-service (SaaS) application for key systems including payroll and finance
- d. classify information and implement data loss prevention controls.

6. Business continuity

Entities should maintain up-to-date business continuity, disaster recovery and incident response plans and regularly test them.

7. IT operations

Entities should:

- a. implement appropriate IT incident management processes
- b. regularly monitor supplier performance
- c. perform regular reviews of inventory assets
- d. have formal service level agreements with suppliers.

8. Physical security

Entities should:

- a. implement effective physical access controls to prevent unauthorised access
- b. maintain environmental controls to prevent damage to IT infrastructure arising from heat, moisture, fire and other hazards
- c. gain assurance that third-party providers manage their data centres appropriately.

9. Change management

Entities should:

- a. consistently apply change control processes when making changes to their IT systems
- b. assess and test changes before implementation to minimise errors
- c. maintain change control documentation
- d. implement controls to detect unauthorised changes.

10. Risk management

Entities should:

- a. understand their information assets and apply controls based on their value

Local Government 2022-23 | 25

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

- b. ensure IT, information and cyber security risks are identified, assessed and treated within appropriate timeframes
- c. provide executive oversight and remain vigilant against the risks of internal and external threats.

In accordance with section 7.12A of the *Local Government Act 1995*, local government entities should prepare a report on any matters identified as significant in the local government's audit report⁹. The report should be given to the Minister for Local Government within three months of the local government receiving the audit report and published on the local government's website.

⁹ An audit report includes the independent auditor's opinion and the auditor's management report (interim and final management letters) as described in regulation 10 of Local Government (Audit) Regulations 1996. Further information on what is an audit report is available on our website (<https://audit.wa.gov.au/resources/local-government/fags/fag-21828>).

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Auditor General's 2023-24 reports

| Number | Title | Date tabled |
|--------|--|-------------------|
| 16 | Local Government 2022-23 – Information Systems Audit Results | 27 May 2024 |
| 15 | State Government Advertising | 15 May 2024 |
| 14 | State Government 2022-23 – Information Systems Audit | 12 April 2024 |
| 13 | Provision of Supplementary Information to the Standing Committee on Estimates and Financial Operations – Opinions on Ministerial Notifications | 5 April 2024 |
| 12 | Digital Identity and Access Management – Better Practice Guide | 28 March 2024 |
| 11 | Funding for Community Sport and Recreation | 21 March 2024 |
| 10 | State Government 2022-23 – Financial Audit Results | 20 December 2023 |
| 9 | Implementation of the Essential Eight Cyber Security Controls | 6 December 2023 |
| 8 | Electricity Generation and Retail Corporation (Synergy) | 8 November 2023 |
| 7 | Management of the Road Trauma Trust Account | 17 October 2023 |
| 6 | 2023 Transparency Report: Major Projects | 2 October 2023 |
| 5 | Triple Zero | 22 September 2023 |
| 4 | Staff Exit Controls for Government Trading Enterprises | 13 September 2023 |
| 3 | Local Government 2021-22 – Financial Audit Results | 23 August 2023 |
| 2 | Electricity Generation and Retail Corporation (Synergy) | 9 August 2023 |
| 1 | Requisitioning of COVID-19 Hotels | 9 August 2023 |

**Office of the Auditor General
for Western Australia**

7th Floor Albert Facey House
469 Wellington Street, Perth

T: 08 6557 7500
E: info@audit.wa.gov.au

www.audit.wa.gov.au



@OAG_WA



Office of the Auditor General
for Western Australia

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

5.5 REVIEW OF THE CITY'S CORPORATE RISK REGISTER

- Attachments:
1. Corporate Risk Register 2023
 2. Risk Management Procedure
 3. Risk Appetite and Tolerance Statements
 4. Risk Rating Alignment to Appetite and Tolerance

RECOMMENDATION:

That the Audit and Risk Committee recommends to Council that it:

1. RECEIVES the City's Corporate Risk Register at Attachment 1; and
2. APPROVES the risk management actions for the high and extreme risks; and
3. NOTES alignment of Corporate Risks to risk appetite and tolerance ratings

COMMITTEE DECISION ITEM 5.5

Moved: Mayor Xamon, Seconded: Cr Castle

That the recommendation be adopted.

CARRIED (5-0)

For: Mr Araj, Mr Manifis, Cr Castle, Cr Hallett and Mayor Xamon

Against: Nil

(Cr Alexander was an apology for the Meeting.)

(Mr Isambert was an apology for the Meeting.)

NOTE: A/CEO agreed to provide a deep dive into Polyphagous Shot-Hole Borer risk at next Audit and Risk Committee meeting, including how the Framework criteria was used and how the rating was achieved. The report will also include what actions the City is taking, what the situation is at the moment, and how the situation is changing with time, including details on reassessment of the situation from the original position.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

[illegible]

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

[illegible]

27 JUNE 2024

Page 160

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

[illegible]

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



RISK MANAGEMENT PROCEDURE

| | |
|---|---|
| Responsible directorate | Office of the CEO. |
| Responsible team | Corporate Strategy and Governance. |
| Responsible officer | Executive Manager, Corporate Strategy and Governance. |
| Affected teams | All Staff. |
| Legislation / local law requirements | Regulation 17 <i>Local Government (Audit) Regulations 1996</i> . |
| Relevant delegations | Nil. |
| Related policy procedures and documents | This document supports the Risk Management Policy by further defining the systems and processes in place to facilitate good practice risk management. |

PURPOSE

To set out the framework within which the City of Vincent (**City**) will manage its strategic, operational and project risks.

BACKGROUND

The City has a [Risk Management Policy](#) (**Policy**) approved by Council (16 June 2020 Council Meeting). The Policy sets the tone for the City's risk management approach and establishes the risk management responsibilities of Council, the Audit Committee, City employees and contractors and other relevant parties as required.

This Procedure supports the Policy by defining the systems and processes in place to facilitate good practice risk management and the roles and responsibilities of City employees.

PROCEDURE

1. RISK MANAGEMENT APPROACH

The City's approach to risk management determines how the City will go about managing its risks.

The City's risk management approach aligns with the *AS31000:2018 Risk Management – Guidelines*.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

RISK MANAGEMENT PROCEDURE



2. OTHER RISK DOCUMENTS

Corporate Risk Register

The Corporate Risk Register (**Register**) lists the City's 'whole of organisation' strategic, operational and project risks. The risks are assessed without controls (*i.e. inherently*), with controls (*i.e. residually*) and following the proposed risk management actions (*i.e. post-treatment*).

The Register is divided into a list of residually-rated medium, high and extreme risks (which require reporting to the Executive Management Committee, Audit Committee and Council) and residually-rated low and medium risks for each service area. Timeframes and ownership for the implementation of the risk management actions are included.

Risk Appetite and Tolerance Statements

'Risk Appetite' sets out the risk type and levels that the City is looking to pursue to meet and optimise opportunities. 'Risk Tolerance' reflects how much risk the City is able to accept in the pursuit of its strategic, operational and project objectives.

Strategy House Service Area Risk Matrix

Each of the City's service areas has a risk matrix which sets out its strategic (where relevant), operational and project risks which are specifically considered, where appropriate, within the context of the specific Strategy House.

A number of documents and guidelines are also relevant to the City's risk management. These include:

- **Business continuity plan (BCP)** – This document describes how the City will respond to and function in the event of a business interruption event. It is a 'mitigative' control as it seeks to reduce the consequences of risks eventuating.
- **ICT disaster recovery plans** – these plans assist the City to recover from Information and Communication Technology (ICT) interruption events, from a routine, operational incident through to a large-scale ICT event. The plans will ultimately align with the City's BCP and, again, are 'mitigative' controls in seeking to reduce the consequence of a risk eventuating.
- **Event risk management plans** – These are formal plans to mitigate any foreseeable risks that may arise from place activation, and planning and delivering events.
- **Procurement risk assessments** – A systematic, documented assessment of risks associated with all significant purchases, as set out in the Procurement Plan. Procurement risk assessments are required for procurement of greater than \$50,000, and the level of detail required for the risk assessment will vary depending on the significance of the purchase. Note that although the \$50,000 mandatory threshold has been set by the City, the contract value of a procurement does not define its

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

RISK MANAGEMENT PROCEDURE



risk to the City so there is discretion – which should be exercised – in contract values below this figure.

3. RISK CATEGORIES

Strategic Risks

Strategic risks relate to the uncertainty of the City achieving its long-term, strategic objectives. They are usually owned and managed by Council and/or the Executive Management Committee. Strategic level risks may include risks associated with achieving the objectives of the Strategic Community Plan, Corporate Business Plan and the Long-Term Financial Plan.

Operational Risks

Operational risks relate to the uncertainty associated with developing or delivering the City's services, functions and other activities. These risks typically have day to day impacts on the organisation or more widely. These risks are owned and managed by the person who has responsibility for the activity, service or function to the level of their delegated authority or capability.

Project Risks

Project risks typically sit underneath operational risks and will be managed in accordance with the City's Project Management Framework and depending on their progress.

4. RISK MANAGEMENT PROCESS

Step 1 - Establishing the scope, context and criteria

Prior to commencing risk management, the context for the activity is clearly specified. This includes defining:

- the purpose of the risk exercise and the expected outcomes;
- the scope, boundaries, assumptions and interrelationships;
- the environment, objective, strategy, activity, process, function, project, product, service or asset under consideration; and
- the risk assessment methodologies or approach.

Once this is determined, the essential personnel who need to be involved in the assessment are identified.

Step 2 - Risk Assessment

A. Risk Identification

The context defined in the previous step is used as the starting point for identifying risks. A practical and effective approach to risk identification is to consider what is critical to the successful achievement of the

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

RISK MANAGEMENT PROCEDURE



objectives related to that particular context, and what are the potential opportunities or 'roadblocks' arising from areas of uncertainty (e.g. *assumptions, limitations, external factors, etc*). Included in this consideration are any internal or external events or situations which may give rise to a risk, and also any risks identified through internal or third-party audits, assessments and reviews. Typically, risks are worded either with the use of 'critical success factors' (CSFs) or through 'cause-event-consequence' (CEC) statements:

- 1) **CSFs** - When considering an activity, consider what is critical that you get right about the activity (e.g. *with City reporting, it may be timeliness and accuracy*), and word the risk based on this critical activity (e.g. *failure to ensure timely and accurate City reporting*);
- 2) **CECs** - Consider the event that you are most concerned about (e.g. *timely reporting*), the principal potential cause (e.g. *Inadequate reporting systems*) and the principal potential consequence (e.g. *sub-optimal decision making*). These can then be constructed into a statement (e.g. *Inadequate systems cause untimely reporting leading to suboptimal decision making*).

Both ways of phrasing risks are acceptable to the City. Each risk requires a risk owner who is responsible for managing the risk and is accountable for determining if the risk level can be accepted, reviewing the risk, monitoring the controls and risk treatments. High and extreme risks require the risk management action to be approved by Council, via the Audit Committee.

B. Risk analysis and evaluation

For each risk, possible causes of the risk eventuating are identified. Each risk may have one or more causal factors which can either directly or indirectly contribute to it occurring. Identifying the range of causes assists in understanding the risk, identifying the most appropriate controls, evaluating the adequacy of existing controls and designing effective risk treatments. This step also considers the potential consequences of the risk, including knock-on or cascading effects.

Comparing the level of risk with the contents of the risk assessment criteria determines the acceptability of the risk. Risk analysis is undertaken with varying degrees of detail, depending on the risk, the purpose of the analysis, and the information, data and resources available. Analysis is qualitative, semi-quantitative or quantitative, or a combination of these, depending on the circumstances. Such techniques are comprehensively considered in 'ISO 31010: Risk Assessment Techniques', a companion to AS ISO 31000:2018. Risk analysis and evaluation involves identifying and evaluating any existing controls and analysing the risk in terms of consequences and likelihood, taking into account the effectiveness of the controls (i.e. 'Residual Risk'). Understanding the following terms is key:

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

RISK MANAGEMENT PROCEDURE



- Controls - Controls are the measures that are currently in place (*i.e. at the time of the risk assessment*), that materially reduce the consequences and/or likelihood of the risk. Controls are tangible, auditable and documented. A 'Hierarchy of Control' is applied which ensures the most effective controls are considered first (*e.g. eliminate entirely, substitute it, isolate it and engineer it out prior to relying on administrative controls*). At the City, controls are considered to be either 'preventative' (*i.e. affecting likelihood*), 'mitigative' (*i.e. affecting consequence*) or both.
- Consequence - A risk that eventuates may impact the City to a greater or lesser extent across multiple areas. Consequences of the risk can be assessed across the relevant consequence categories, which are defined in the risk assessment criteria tables.
- Likelihood - This describes how likely it is that a risk will eventuate with the defined consequences. Likelihood can be assessed in terms of probability or frequency, depending on what is most appropriate for the risk under consideration. When you are rating the likelihood of residual risk, ask "*How likely is it for this risk to occur, given the existing controls, to the level of consequence identified?*"
- Level of Risk - The Level of Risk (LoR), or Risk Rating, is calculated by multiplying the consequence and likelihood ratings. For any risk, there may be a number of different consequence/ likelihood scenarios. Within each category there may be multiple scenarios ranging from 'minor but likely' to 'catastrophic but rare'. The City expects the most realistic worst-case scenario to be rated. In some instances, it may be appropriate to rate the same consequence category more than once. Where there are multiple ratings for a risk, the highest combination of consequence/likelihood is taken as the LoR. The LoR is then compared to the defined risk criteria to assist the risk owner in determining whether a risk requires further treatment. The City captures three different 'Levels of Risk' – Inherent risk (*i.e. before controls are applied*), Residual risk (*i.e. after controls are applied*) and 'Post-treatment' (*i.e. a prospective level of risk considering further treatments*).

Step 3 - Risk Treatment

Once a risk has been analysed and evaluated, the risk owner makes an informed decision to do one of the following:

- Accept the risk – the opportunity outweighs the risk, the existing controls meet the criteria specified in the Risk Assessment Criteria and the risk is within the defined tolerance and appetite of the City;
- Avoid the risk – do not carry on with the activity that is associated with the risk;
- Treat the risk – reduce the consequence, likelihood or both and/or improve the controls rating by strengthening existing controls or developing new controls so that the risk can be accepted. The treatment selection and implementation will typically be based on financial, technical and operational

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



RISK MANAGEMENT PROCEDURE

- viability and alignment to the City's values and objectives. Note: It is expected that any risks associated with health and safety are managed to a level which the City considers to be "as low as reasonably practicable" (ALARP).

Risk-based decisions are made in line with the criteria outlined in the risk assessment criteria tables.

Communication and consultation with external and internal stakeholders/interested parties is an essential and valuable part of the risk management process at the City. A collaborative approach is preferred as it provides the opportunity for different perspectives and expertise. The City has an expectation this will occur throughout the steps 1 to 3 documented. Communication and consultation should include, amongst others, staff of the City, Councillors, contractors, rate payers and residents. Some of this consultation and communication will be formalised through workshops and training and some – for example with ratepayers and residents – may be less formal. Risk management training will be provided to staff, commencing at induction. In addition, regular risk management awareness information will be communicated via the Vintranet.

Monitoring and Review and Recording & Reporting are considered integral parts of the planning, management and oversight activities of the City to ensure contemporary, relevant and evidential risk management. The Corporate Risk Register is updated as risks are identified and is reported to the Executive Management Committee monthly, and to the Audit Committee quarterly or more frequently as required.

Ad-hoc review of risks may also occur where:

- There is a change to the risk environment, for example, changes to legislation or to the SCP or the CBP;
- An internal audit or other review highlights a new or changed risk;
- A material risk treatment is implemented or a key control is considered no longer effective or adequate;
- Major changes are made to the organisation including change of key personnel; or
- The complaints or learnings in relation to processes indicate a new or changed risk to the City.

5. RISK MANAGEMENT CULTURE

A risk aware culture is essential to good risk management. The Policy and this Procedure will be communicated across the organisation and embedded into practices and processes rather than be viewed or practiced as a separate activity.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

RISK MANAGEMENT PROCEDURE



It's important that all staff support and encourage a positive risk management culture by:

- playing an active part, and not simply mandating production of reports;
- empowering employees to manage risks effectively;
- acknowledging, rewarding and publicising good risk management;
- having processes that promote learning from errors, rather than punishing;
- encouraging discussion and analysis of unexpected outcomes, both positive and negative; and
- not over-responding to problems by introducing restrictive, complicated or one-size-fits-all controls.

Council and the EMC have a key role in promoting risk by setting the tone from the top and in allocating sufficient resources for risk management activities.

6. RISK MANAGEMENT RESPONSIBILITIES

The City's Audit Committee is responsible for:

- Facilitating effective management of the City's risks through regular review and challenge of the City's Corporate Risk Register, and reporting the high and extreme risks to Council for approval of the proposed risk treatment.
- Considering the CEO's performance indicators in relation to the effectiveness of risk management and providing advice to Council on performance in this area.
- On an annual basis, providing a report to Council on the effectiveness of the City's risk management.

The Executive Management Committee is responsible for:

- On a monthly basis, reviewing and updating the Corporate Risk Register and confirming that risks are appropriately captured, rated and managed (or identifying exceptions where they exist).
- Presenting the Corporate Risk Register, including the proposed risk treatments for high and extreme risks, to the Audit Committee on a quarterly basis, or more frequently if required.
- Ensuring all staff are aware of their risk management responsibilities.

Each Executive Director is responsible for:

- Reviewing risks for their directorate to ensure risks are appropriately managed and included in the Corporate Risk Register as appropriate (medium, high and extreme risks to be included in Corporate Risk register).
- Approving the risk treatments for medium level risks.

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



RISK MANAGEMENT PROCEDURE

Each Manager is responsible for:

- Approving the risk treatment for low level risks.
- Providing updates on new and emerging risks (medium, high and extreme) and control effectiveness to the Governance team so they can be included in the Corporate Risk Register.
- Ensuring their Strategy House Risk Register is contemporary and comprehensive.
- Alerting the relevant Executive Director of changes to the risk environment including changes to control adequacy and effectiveness or increases or decreases to ratings of likelihood and consequence.

The Corporate Strategy and Governance team is responsible for:

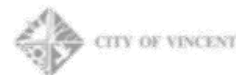
- Ensuring the City's Corporate Risk Register is reviewed monthly and presenting it to the Executive Management Committee.
- Presenting the Corporate Risk Register to the Audit Committee.
- Reviewing the Policy and Procedure annually to ensure they remain relevant and reflect the City's risk management approach.
- Organising annual training for all staff on risk management and communicating the Policy and Procedure to relevant staff.

A flow chart detailing responsibilities for risk management is attached at **Attachment 1**.

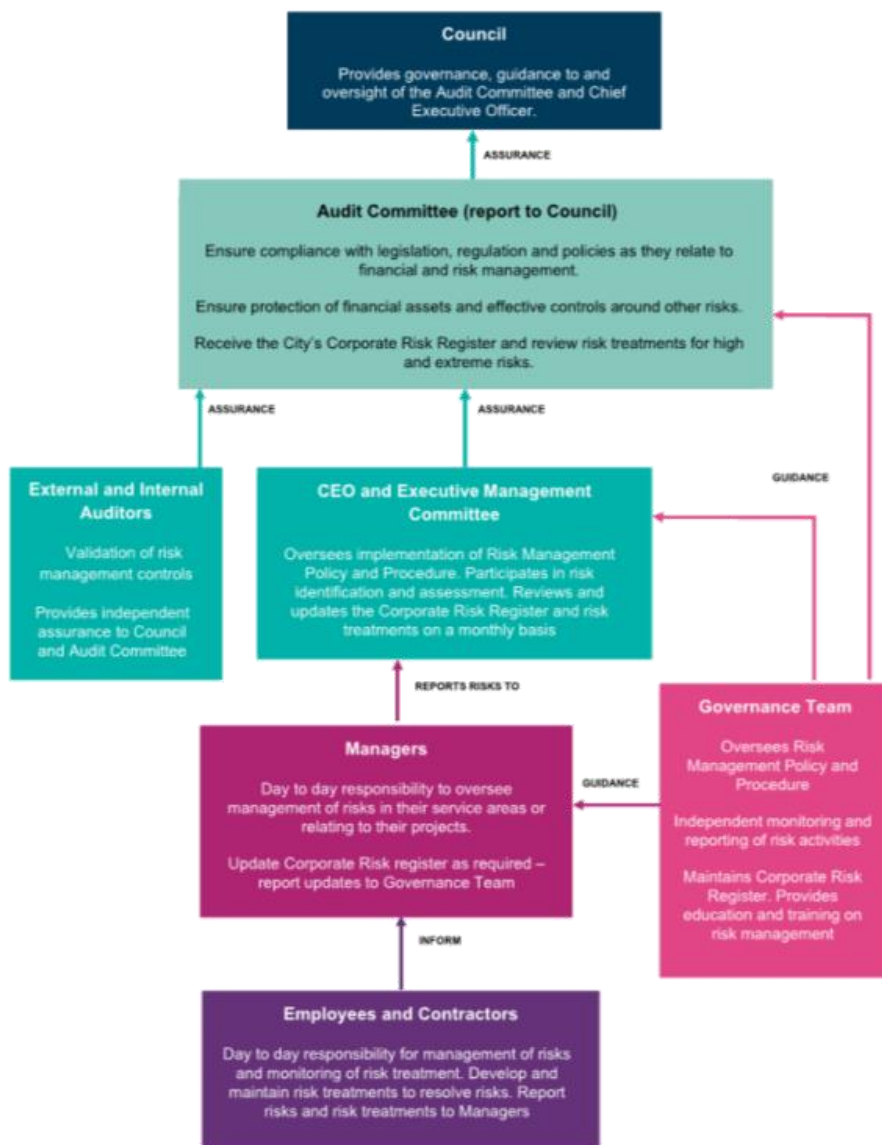
AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

RISK MANAGEMENT PROCEDURE



ATTACHMENT 1 – RISK RESPONSIBILITY



Page | 9

Reference: D20/240006

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

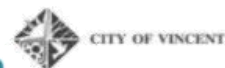
| OFFICE USE ONLY | |
|--|---|
| Approved by CEO and Noted by Audit Committee | DATE: 06/07/2021, REF# D21/116958 |
| Reviewed / Amended | DATE: <APPROVAL DATE>, REF#: <TRIM REF> |
| Next Review Date | DATE: <REVIEW DATE>. |

Risk Management Framework – SC2723 – D20/240006

10

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



RISK APPETITE & TOLERANCE STATEMENTS

| | |
|---|--|
| Legislation / local law requirements | Regulation 17 of the <i>Local Government (Audit) Regulations 1996</i> . |
| Relevant delegations | Nil. |
| Related policies, procedures and supporting documentation | Risk Management Policy – establishes the risk management responsibilities of Council and Administration and determines quantitative and qualitative assessment criteria. Risk Management Procedure – defines the systems and processes of the City's Risk Governance. |

INTRODUCTION

Risk appetite refers to the amount and type of risk that the City is willing to accept or retain in order to achieve its objectives. Risk tolerance, on the other hand, is the specific threshold or level of risk that the City considers acceptable.

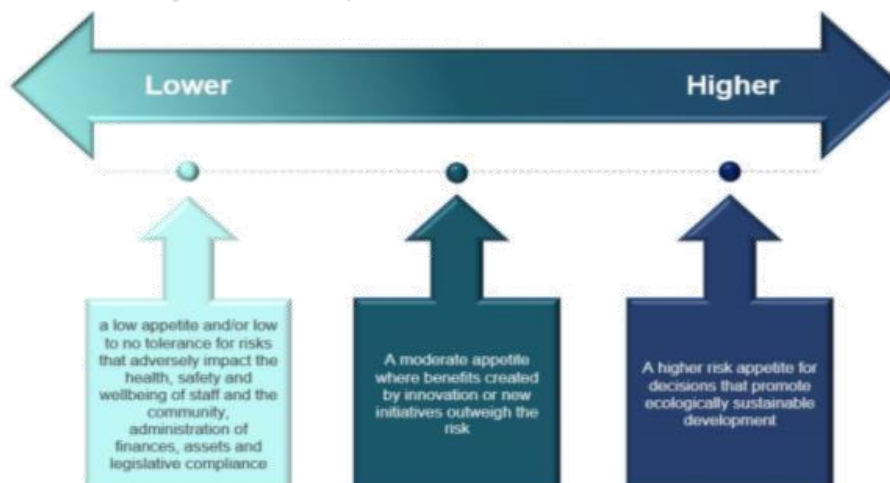
The following statements set boundaries for decision making, ensuring a balance between risk-taking and risk avoidance, and establishes the quantitative and qualitative criteria that determines, classifies, and manages the City's risks.

STATEMENT

The community want us to be a Council and an organisation that is clever, creative, and courageous willing to push the operational boundaries and willing to think and act as an enabler.

We put this into practice in our everyday work and decision making by understanding and managing the risks in being clever and creative but still taking action to meet our strategic goals.

The City seeks to minimise its exposure to key risks relating to people, financial operational and regulatory and compliance responsibilities, while still taking action. We will ensure appropriate measures to mitigate our risks are in place.



City of Vincent Risk Appetite and Tolerance Statements - 023/20561



RISK APPETITE & TOLERANCE STATEMENTS

Detailed Statements and Descriptors

| Risk Category | Risk Appetite / Tolerance Statement | Descriptor /clarification |
|--|---|--|
| Financial Sustainability | | |
| <i>Financially Volatile Decisions</i> | The City has a low appetite for risk in decision making that impacts financial volatility and sustainability | These are for those decisions not specifically considered below: Based on risk consequence criteria - Risk of loss more than \$100,000 (0.035% - 0.17% of operating budget) |
| <i>Decisions causing Budget Deficiency</i> | The City has a low tolerance for decisions or actions that result in material deficiency in achievement of budgeted: Surplus Balance sheet ratios Profit and loss ratios Rate of return on investments | Based on risk consequence criteria - Risk of loss or missing budget more than \$100,000 (0.035% - 0.17% of operating budget) |
| Financial Investment & Growth | | |
| <i>Sustainable financial investments</i> | The City has a moderate risk appetite for investments; investments must support strategic initiatives and financial sustainability. Investments must be aligned with the values and principles of the City. | Investments need to be in line with the City's Corporate Business Plan and Strategic Community Plan. |
| <i>Forwards, hedges, and derivatives</i> | The City has no tolerance for investments in forwards, hedges, and derivatives. | Organisations often use financial instruments to manage the risk in commodity and foreign currency. These can be very risky if not appropriately utilised; and the City has chosen not to use these instruments. |
| <i>Debt for growth</i> | The City has a moderate appetite to take on risk to fund growth. | This ties into the investment appetite; however specifically considers the use of debt funding. Based on the consequence table, a moderate risk would be in |

City of Vincent Risk Appetite and Tolerance Statements - 02/201561

RISK APPETITE & TOLERANCE STATEMENTS



| Risk Category | Risk Appetite / Tolerance Statement | Descriptor /clarification |
|--|---|--|
| | | the vicinity \$100,001 to \$250,000 (0.17% - 0.43% of operating budget). |
| <p><i>Specific ratios –</i></p> <p><i>No specific rating given as these are set parameters that the City has determined that it must operate within.</i></p> <p><i>Ratios (and thresholds) are determined by the State Government.</i></p> | <p>The City's debt to service ratio must always be above 5.</p> <p>Total Liabilities are never to exceed Total Assets</p> <p>Proposals supporting debt funding must be supported by a cash flow analysis that is financially sustainable</p> | <p>The debt to service ratio measures the City's ability to pay its debt. It is calculated by the annual operating surplus (before depreciation and interest), divided by the debt service cost, and is currently 5.092.</p> <p>Financial sustainability for debt funding will need to consider:</p> <p>Free cash flow for monthly, capital or balloon payments</p> <p>Interest cover – refer above for the level of financial risk acceptable</p> <p>Cost of not undertaking project – i.e., repairs and maintenance of the current solution</p> <p>Future cost of new project once implemented – i.e., for a community centre, insurance, licences etc</p> |
| Business collaboration | | |
| <p><i>Commercially viable collaboration</i></p> | <p>The City has a moderate risk appetite to being more commercially adept and to explore avenues to identify cost efficiency drivers, collaboration with business partners to deliver on objectives through commercially viable arrangements and partnerships.</p> | <p>Within the boundaries of the appetite stated above in respect to investments being within the City's Corporate plans and strategies, the City is willing to consider proposals to use partnerships and contracts to facilitate meeting the City's objectives, where consistent with legislative requirements (<i>Local Government Act 1995</i>). Suggestions would include using outside service providers to deliver current services provided by the City more efficiently, i.e., Waste Collection; or working collaboratively with an Arts organisation to set up a</p> |

City of Vincent Risk Appetite and Tolerance Statements - 023/205561



RISK APPETITE & TOLERANCE STATEMENTS

| Risk Category | Risk Appetite / Tolerance Statement | Descriptor /clarification |
|--|---|--|
| | | festival. Other projects may include working with developers. |
| <i>3rd party Partner (Contractor) failure</i> | The City has a low risk appetite for third party partner (contractors) failure. | The City utilises many outside organisations in delivering on its mandate. This low appetite means that even minor or insignificant breaches in contracts or delays in delivery of products and services will be taken seriously. Accordingly, third party risk must be considered before entering into any contract, including reputation of third party, financial viability, audit clauses etc. |
| Procurement | | |
| <i>Procurement failure</i> | The City has a low risk appetite for procurement failures that lead to poor value for money or financial loss, poor quality of service; incorrect or substandard products or delayed delivery; wastage of funds or services. | This ties into the above point; and thereby requires appropriate procedures in the procurement process to ensure the required outcomes for the City and appropriate enquiry and planning prior to purchases. Note, appropriate delegations must exist to support this. |
| | The City has zero tolerance for procurement decisions that endanger our staff and community. | Procurement decision making must consider the risk of injury or harm to the staff & community of Vincent. An example of this would be allowing the Beatty Park pool to use unregulated or unauthorised chemicals. |
| Asset & Environment management & sustainability | | |
| <i>Sustainable future for our community</i> | The City supports investments, activities and developments that result in a sustainable future for our community while meeting the current needs of our residents. | There is often a payoff. Proposals need to consider the risks and rewards based on the promises made to the community. This has been envisaged with the City's |

City of Vincent Risk Appetite and Tolerance Statements - 023/205561

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



RISK APPETITE & TOLERANCE STATEMENTS

| Risk Category | Risk Appetite / Tolerance Statement | Descriptor /clarification |
|--|--|---|
| | It recognises that this may at times involve accepting some degree of risk and is comfortable with this, subject to always ensuring that potential benefits and risks are fully understood before planning is approved and that appropriate measures to mitigate risk are established. | Project Management Framework implementation and future actions. |
| <i>Ecologically sustainable decisions</i> | The City has a high risk appetite for ecologically sustainable decisions and a high risk appetite for decisions that promote ecologically sustainable development. | Activities that favour environmentally conscious actions will more likely be approved than those that don't. |
| <i>Protecting and preserving the environment</i> | The City is committed to protecting and preserving the environment and has a low risk appetite for activities that would significantly degrade the environment | The City will act swiftly against actions that are detrimental to the environment. |
| <i>Resource wastage</i> | The City has a low risk appetite for irresponsible use of its resources. | |
| <i>Activities against ratepayer values & ethics</i> | The City has a very low risk appetite for investments and activities that do not align with the City's values. | The City has set its vision, purpose and guiding values based on the interpretation of those of the community it serves. When entering into new projects, investments and proposals, these values must be considered as one of the key consideration sets. |
| <i>Activities, structures, projects that present health risk for the community</i> | The City has a low risk appetite for activities, structures and projects that threaten the health of its community. | The City is committed to ensuring the health and wellbeing of its residents, this must be considered within the activities, projects, and new builds it approves or invests in. Activities that do not align with this will only be approved in exceptional circumstances. An example might be the approval of a Neo-Nazi festival to |

City of Vincent Risk Appetite and Tolerance Statements - 023/205561

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



RISK APPETITE & TOLERANCE STATEMENTS

| Risk Category | Risk Appetite / Tolerance Statement | Descriptor /clarification |
|--|---|--|
| | | occur within the City's park space. A multi residential building with no nearby open space may be another example. |
| Values and Behaviours | | |
| <i>Behaviour or conduct against City values</i> | The City is an equal opportunity employer that employs skilled and experienced employees in positions with clearly defined roles and responsibilities; it has a low risk appetite for actions and behaviours that threaten the people and organisational capacity. | This sets the City's view on the criticality of its employees and the City culture; accordingly, staff must be selected based on appropriate due diligence and fit for purpose considerations including against the City values. Behaviours and actions of current staff must be measured against their job performance criteria and against the values. |
| <i>Low individual and team performance</i> | The City places high importance on its values and a culture of integrity in conduct, performance excellence, innovation, equality and diversity, dignity and respect, collegiality, and cultural sensitivity. It has a low risk appetite for behaviour or conduct which does not meet these standards. | Refer above. |
| Human Resource | | |
| <i>Behaviour reducing cultural diversity & awareness</i> | The City has a low risk appetite for practices and behaviours that result in a workforce that is not diverse and culturally aware, be this through recruitment or day to day workplace activities. | Activities and actions to involve and include staff from diverse backgrounds considering culture, age, gender, experience sets etc. |
| <i>Harm of staff, clients, partners, or visitors</i> | The City has a very low risk appetite for risk in practices or behaviours that lead to the harm of staff, clients, partners, or visitors in its premises or when undertaking work related activities (within its control and responsibility). | The City's continued focus on OH&S matters, staff and contractor induction support this appetite. All new activities and projects should further consider the impact on the City's community. |

City of Vincent Risk Appetite and Tolerance Statements - 023/205561



RISK APPETITE & TOLERANCE STATEMENTS

| Risk Category | Risk Appetite / Tolerance Statement | Descriptor /clarification |
|---|---|--|
| <i>Breach of code of conduct, ethics, and Law</i> | The City has no appetite for conduct that is unlawful, unethical, or otherwise breaches the Code of Conduct or reflects misconduct / serious misconduct. | The City's continued program to educate employees on Code of Conduct, accountability and ethical decision making, performance management and misconduct support this appetite. |
| Health and Safety | | |
| <i>Inadequate & untimely reporting of breach & near-miss incidents</i> | The City has a low appetite for health and safety risk, and in particular a very low tolerance for inadequate or untimely remedy and reporting of breach incidents, or near misses. | The City's continued focus on OH&S matters, staff and contractor induction support this level of appetite and tolerance. |
| <i>Negligent & deliberate violations of health & safety requirements</i> | The City has no tolerance for negligent, deliberate, or purposeful violations of health and safety requirements. | |
| Business Service - The City acknowledges that in order to be innovative and nimble that some degree of risk taking is inevitable, however these risks must be considered in light of maintaining continuity of services to our stakeholders. | | |

City of Vincent Risk Appetite and Tolerance Statements - 023/205561



RISK APPETITE & TOLERANCE STATEMENTS

| Risk Category | Risk Appetite / Tolerance Statement | Descriptor /clarification |
|---|--|---|
| <i>Disruption to the operation of the business</i> | The City has a very low tolerance for risks that may result in disruption to the operation of the business. Including loss of statutory services, operational continuity, loss, or lack of documentation of corporate knowledge. These risks will be mitigated and controlled to where the cost of control is equal to the marginal cost of the risk. | Interruption to services has been included in the Consequence criteria. A very low tolerance would be considered where <i>"Failure of assets / disruption which results in inconvenience but no material service interruption (resolved within one day)."</i> So, where there is a disruption, for example the phone lines are down, then a solution needs to be found within one day. The cost of this control must also be considered in the action sought. |
| <i>Loss or lack of documentation of corporate knowledge</i> | The City has a very low risk tolerance for loss or lack of documentation of corporate knowledge. | In order for the City to continue to provide services to its stakeholders to the degree required, the City must continue to maintain adequate systems and processes that support maintenance of all corporate knowledge. |
| Governance - The City is committed to best practice governance and practices and behaviours that support ethical, consistent, and informed decision making, compliance with legislation, regulation, and internal and external reporting requirements. | | |
| <i>Breaches in regulations, professional standards, and ethics</i> | The City has a very low risk appetite for any breaches in regulations, professional standards, and ethics. | There is a low, but not zero appetite for breaches. An example would be the submission of a BAS late due to resource constraints within the City. See specific examples below |
| <i>Bribery or Fraud</i> | The City has no tolerance for bribery or fraud. | The City's Code of Conduct, Fraud and Corruption Prevention Plan, and Accountable and Ethical Decision Making Program, detail behaviour standards and handling of unethical fraudulent, dishonest, illegal, or corrupt behaviour. The City will investigate all allegations and take action to the full extent of its capacity. |

City of Vincent Risk Appetite and Tolerance Statements - 023/205561



RISK APPETITE & TOLERANCE STATEMENTS

| Risk Category | Risk Appetite / Tolerance Statement | Descriptor /clarification |
|---|---|---|
| <i>Less than better practice for Governance, Due diligence, Accountability and Sustainability</i> | The City has a low risk tolerance for less than better practice decision making for governance, due diligence, accountability, and sustainability, as measured by accepted industry standards and practices. | The City's Governance Framework (Framework) supports this tolerance level by defining the systems, policies, processes, and a methodology for ensuring accountability and openness in the conduct of City business. The Framework describes the principles and key roles that guide Council in its decision-making and demonstrates to the community the processes which the City uses to achieve its strategic priorities and undertake its service delivery. |
| <i>A breach in Delegated Authority</i> | The City has a very low risk tolerance for breach in delegated authority. | |
| <i>Poor Project or Change Management</i> | The City has low risk tolerance for incidents or impacts which are generated by poor project management or change management practices. | The risk consequence level will need to be considered. |
| Information & Systems management | | |
| <i>Information security preservation</i> | The City has a very low appetite for information security risk. | Information security is the preservation of the confidentiality, integrity, and availability of information: Confidentiality – information is disclosed only to authorised entities. Integrity – information has been created, amended, or deleted only by authorised individuals. Availability – systems and information are accessible and useable by authorised entities when required. |
| <i>Threats to personal information</i> | The City has no appetite for threats to breaches of personal information. | The City will: <ul style="list-style-type: none"> Only use personal information provided by an individual for the purposes for which it was collected and for any other authorised use. |

City of Vincent Risk Appetite and Tolerance Statements - 023/205561

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



RISK APPETITE & TOLERANCE STATEMENTS

| Risk Category | Risk Appetite / Tolerance Statement | Descriptor /clarification |
|---|---|--|
| | | <ul style="list-style-type: none"> Only disclose personal information to third parties (including other authorities) where authorised. Take all necessary measures to prevent unauthorised access or disclosure of personal information. |
| <i>Deliberate misuse of information</i> | The City has no appetite for the deliberate misuse of information. | The City's Code of Conduct and IT Acceptable Use Procedure detail behaviour standards and breach handling. |
| <i>Systems change and development</i> | The City has a moderate risk appetite for systems change and development where it is within approved strategy, budget, and security procedures. | Systems improvement through change and development comes with an inherent risk factor, accordingly there must be an acknowledgement that for changes to occur some risk must be taken, however appropriate controls and procedures should be in place to manage this risk. |
| Community Services The City seeks to create a connected community where the City's residents can interact with the built environment and nature to create a vibrant and inclusive place to live, work and play. The City recognises that its purpose is tied to the needs and expectations of its community and in particular the rate payers. In order to meet these needs a certain level of collaboration and co-operation with these stakeholders is beneficial and necessary. | | |
| <i>Community Engagement and Increased Participation</i> | The City has a high appetite for risks that will drive strong community engagement and increased participation. | The City wishes to match its community desire for high levels of engagement, and this is acknowledged to come with more risk. An example is the BMX track, which was highly desired by the community, but has associated risks. |
| <i>Constructive Community Consultation</i> | The City has a high risk appetite to engage in community consultation to deliver on our strategic objectives. This collaboration cannot be to the detriment of ensuring an efficient and effective decision-making process in the spirit | This point was important in driving the high engagement and participation in delivery of the City's objectives. But this should not be used as a lever to |

City of Vincent Risk Appetite and Tolerance Statements - 023/205561

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024



RISK APPETITE & TOLERANCE STATEMENTS

| Risk Category | Risk Appetite / Tolerance Statement | Descriptor /clarification |
|---|--|--|
| | of sustainability and achievement of objectives. (See sustainability above) | hinder progress or unnecessarily delay decision making. |
| <i>Activity risking long-term values or reputation of Council</i> | The City has zero risk appetite in any activity that will put its long-term values or reputation at risk. | |
| <i>Failure to meet customer commitments and/or provide appropriate advice and address regulatory concerns</i> | The City has a very low risk appetite for operational risks arising from failure to meet customer commitments and/or appropriateness of advice. | The City must provide appropriate advice to stakeholders and meet its commitments. The City will promptly take action to address ratepayer/customer complaints and regulatory concerns. |
| <i>Negotiate with Regulators, State & Federal Government Agencies</i> | The City has a high risk appetite to consult and negotiate with regulators, State & Federal Government Agencies to achieve the City's objectives. | |
| <i>Leasing of Community Facilities</i> | The City has a moderate risk appetite for financial loss in respect to the use of the City's community facilities provided the use is: <ul style="list-style-type: none"> in the community interest; and satisfies a recognised community purpose | This is to ensure we are considering the needs of our community together with the financial impacts of decision making. |

City of Vincent Risk Appetite and Tolerance Statements - 023/201561



RISK APPETITE & TOLERANCE STATEMENTS

| Strategic Risk Categories | |
|--|--|
| Finance, procurement & contracts | Risks relating to ensuring reliability and timeliness of financial and other information; as well as ensuring the financial sustainability and viability of the City. Risk of failures in the City's procurement and contract engagement and management processes resulting in business loss or disruption. |
| Asset Management & sustainability, environment management | Risks associated with investing in, developing and maintaining the City's infrastructure to ensure reliability and to meet its Vision and strategy. Risk of the City's current activities compromising the ability for the future residents meeting their needs. This refers to social and environmental needs. Consideration of both physical and investment actions. |
| OH&S, employment practices | Risks relating to strategies and systems to maintain a workforce and partnerships that are productive, safe, and diverse as well as an effective and accountable organisational environment. Risks include workforce capability and capacity, including staff, volunteers, contractors, and subcontractors. |
| Business service disruption: | Risks or events that could cause disruption to services or operations; and/or impair or enhance the delivery of the program or project on time and within budget, or the quality of its outcomes; events that could lead to damage to your reputation, assets or compromise the security of sensitive information. |
| Governance, misconduct & fraud: | Risks resulting in failure to meet regulatory, compliance and accountability requirements; inadequate or unclear definition of roles and responsibilities; lack of effective and transparent decision-making processes; inadequate control and procedural frameworks; the robustness of any third-party systems and processes. |
| Information & systems management: | Risks that jeopardise information being authentic, appropriately classified, properly secured, and managed in accordance with legislative and operating requirements. Technology solutions must support strong internal control processes and the development of robust system and process solutions for the management and protection of information assets; and align technology, systems, processes and culture with business strategy and goals. |
| Community services: | Risks or events that hinder the City's ability to meet the current and changing expectations of the ratepayers and community; including ratepayers'/customers' expectations of providing efficient, considerate, and cost-effective services; building positive and collaborative relationships and outcomes for the City. |

City of Vincent Risk Appetite and Tolerance Statements - 023/205561

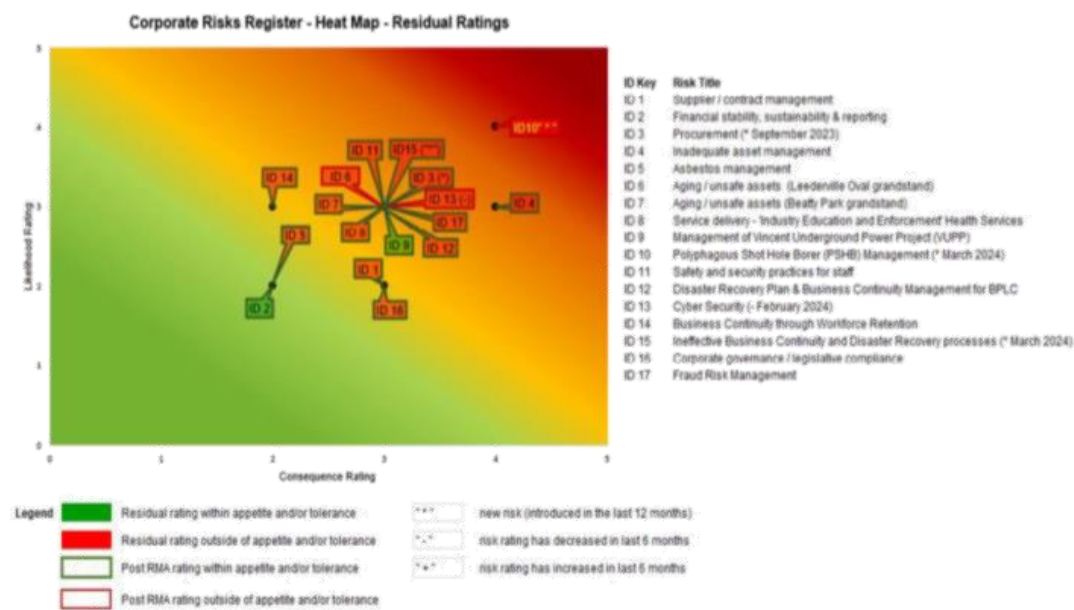
RISK APPETITE & TOLERANCE STATEMENTS



| OFFICE USE ONLY | |
|--------------------------|--|
| Responsible Officer | Executive Manager Corporate Strategy and Governance |
| Initial Council Adoption | 17/03/2020 |
| Previous Title | N/A |
| Reviewed / Amended | 12/12/2023 OMC Item 12.4 |
| Next Review Date | 12/2025 In accordance with clause 4 of the Risk Management Policy, Statements are to be review within three months of each ordinary local government election. |

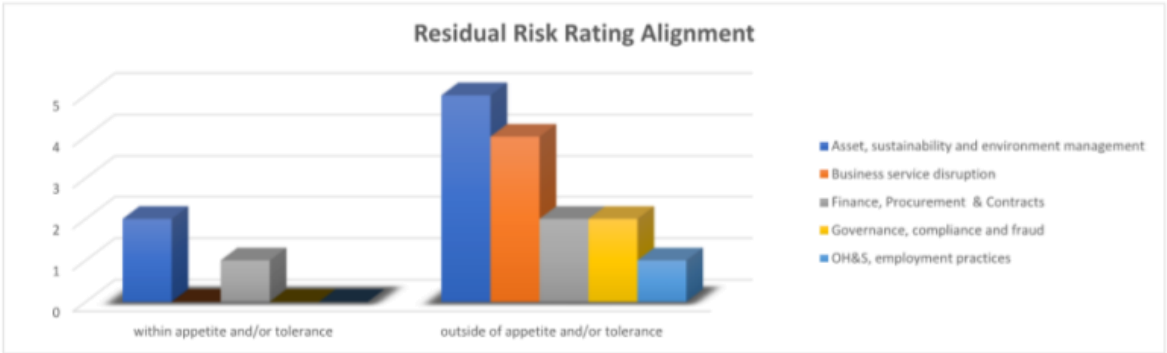
City of Vincent Risk Appetite and Tolerance Statements - 023/205561

Corporate Risk Rating Alignment to Appetite and Tolerance



Residual rating alignment is detailed below:

| Residual Rating Alignment | Asset, sustainability, and environment management | Business service disruption | Finance, Procurement & Contracts | Governance, compliance, and fraud | OH&S, employment practices | Grand Total |
|--------------------------------------|---|-----------------------------|----------------------------------|-----------------------------------|----------------------------|-------------|
| within appetite and/or tolerance | 2 | 0 | 1 | 0 | 0 | 3 |
| outside of appetite and/or tolerance | 5 | 4 | 2 | 2 | 1 | 14 |



AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

Post RMA alignment is detailed below:

| Post RMA Alignment | Asset, sustainability, and environment management | Business service disruption | Finance, Procurement & Contracts | Governance, compliance, and fraud | OH&S, employment practices | Grand Total |
|--------------------------------------|---|-----------------------------|----------------------------------|-----------------------------------|----------------------------|-------------|
| within appetite and/or tolerance | 5 | 3 | 3 | 2 | 1 | 14 |
| outside of appetite and/or tolerance | 2 | 1 | 0 | 0 | 0 | 3 |



AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

5.6 AUDIT COMMITTEE - FORWARD AGENDA 2024

Attachments: 1. Audit Committee Forward Agenda 2024

RECOMMENDATION:

That the Audit and Risk Committee recommends to Council that it NOTES the Audit and Risk Committee Forward Agenda at Attachment 1.

COMMITTEE DECISION ITEM 5.6Moved: Mayor Xamon, Seconded: Cr Hallett

That the recommendation be adopted.

CARRIED (5-0)

For: Mr Araj, Mr Manifis, Cr Castle, Cr Hallett and Mayor Xamon

Against: Nil

(Cr Alexander was an apology for the Meeting.)

(Mr Isambert was an apology for the Meeting.)

Audit Committee Forward Agenda 2024

| Standing Items | 29 February 2024 | March (no meeting scheduled) |
|--|---|--|
| <ul style="list-style-type: none">Review and update of Audit Committee Forward Agenda 2024Review status of pending action items from the last meetingReview audit log - internal & external audit recommendationsReview of the internal audit activities, progress against plan, and internal audit reports issued during the periodReview of the City's Corporate Risk RegisterReview the status of any fraud investigation reportsBriefing by CAE on performance audits or OAG reports carried out for the state government or other LGAs along with any action plans put in place by the City | <ul style="list-style-type: none">Consideration of Audit Committee Forward Agenda 2024Training and professional development session determined by Committee ChairBriefing by CEO on the City's Strategy, progress of key initiatives, and external events impacting the City (e.g., new regulation, macro-economic factors, etc.)Regulation 17 review report and recommendations (Year 2 Internal Audit Plan)Local Government Statutory Compliance Audit Return 2023 - Annual ReviewRefresher by CAE on Local Government Act 1995 and key legislation impacting the City <p>Note: Reports and recommendations to 19 March 2024 OMC</p> | |
| April (no meeting scheduled) | May (no meeting scheduled) | 27 June 2024 |
| | | <ul style="list-style-type: none">Meet privately with the external auditor (OAG) without management present to discuss any matters deemed appropriateEntry Meeting - OAGReview and recommend to Council the proposed annual Internal Audit Plan for Year 3.Meet privately (without management present) with the CAE to discuss any matters deemed appropriateBriefing by CEO on the City's Strategy, progress of key initiatives, and external events impacting the City (e.g., new regulation, macro-economic factors, etc.)Review and recommend to Council the approval of proposed Integrity Framework <p>Note: Reports and recommendations 23 July 2024</p> |
| July (no meeting scheduled) | August (no meeting scheduled) | September (no meeting scheduled) |
| | | |
| 10 October 2024 | 28 November 2024 | December (no meeting scheduled) |
| <ul style="list-style-type: none">Annual acknowledgement of the City's Code of conduct, evaluation of member independence & committee performanceReview of business risk reports issued by management including corresponding action plansReview adequacy of procedures for the confidential, anonymous submission by employees regarding possible fraud or irregularities <p>Note: Reports and recommendations to 19 November 2024</p> | <ul style="list-style-type: none">Exit Meeting - OAGAnnual financial report for year end 30 June 2024Meet privately (without management present) with the CAE to discuss any matters deemed appropriate. Meet privately with the internal audit service provider every six monthsBriefing by CEO on the City's Strategy, progress of key initiatives, and external events impacting the City (e.g., new regulation, macro-economic factors, etc.)Review risk management processes and activities (including Risk Mgmt. Policy and Appetite Statements) <p>Note: Reports and recommendations to 10 December 2024</p> | |

- CATEGORIES:
- 1. Committee Operations
 - 2. Financial Reporting & External Audit (OAG)
 - 3. Internal Audit Activities
 - 4. Risk Management & Internal Control
 - 5. Ethics and Compliance
 - 6. Other Matters

D23/2825

AUDIT AND RISK COMMITTEE MINUTES**27 JUNE 2024****5.7 REVIEW OF THE CITY'S AUDIT LOG****Attachments: 1. Audit Log - Confidential****RECOMMENDATION:****That the Audit and Risk Committee recommends to Council that it:**

- 1. NOTES the status of the City's Audit Log at Attachment 1;**
- 2. APPROVES closure of action items noted within this report and at Attachment 1.**

COMMITTEE DECISION ITEM 5.7**Moved: Mr Manifis, Seconded: Mayor Xamon****That the recommendation be adopted.****CARRIED (5-0)****For: Mr Araj, Mr Manifis, Cr Castle, Cr Hallett and Mayor Xamon****Against: Nil****(Cr Alexander was an apology for the Meeting.)****(Mr Isambert was an apology for the Meeting.)**

AUDIT AND RISK COMMITTEE MINUTES

27 JUNE 2024

6 GENERAL BUSINESS**November Audit and Risk Committee Meeting**

The CFO noted that the OAG audit will commence earlier this year with the report to be delivered by the end of November to enable the audited financials to be tabled at the 10 December 2024 Ordinary Council Meeting. The November Audit and Risk Committee meeting currently scheduled for 28th November 2024 may need to be rescheduled.

Briefing by CEO on the City's Strategy, progress of key initiatives, and external events impacting the City

A/CEO gave an overview of the City's Strategy, progress of key initiatives and external events impacting the City, as listed in the forward agenda.

The City has been building its capacity, competency and financial robustness to deliver on some of the long term commitments. Council adopted the Long Term Financial Plan in May 2024, this underpins the corporate planning and budget process. Council adopted the Annual Budget and Corporate Business Plan in June 2024.

The maturity of the budget and corporate business planning processes has increased, the organisation is responding with early engagement at staff level, the process is well identified, methodical, informed and coherent and that makes it easier to engage Council Members in the process of adopting those key documents.

The annual budget had a general rates increase of 4% which will yield \$44.4M. Anticipated reserves for June 2025 of \$25.5M, which is a significant improvement of the position in past years.

Strategic focus areas in the Corporate Business Plan are:

- Vincent Underground Power Project.
- The protection, restoration and promotion of tree canopy, particularly on private land.
- Progressing the relocation of the concrete batching plants to support the regeneration of North Claiesebrook.
- Leederville Oval renewal.
- East Perth Power Station, Leederville train station upgrade and particularly the Leederville car parks development.
- Development of the Enhanced Environment Strategy.
- Implementation of the Bike plan and network.
- Continuation of the Smoke Free Town Centre project.
- Continuation of the Public Health Plan, the next iteration.
- Preparation of Local Planning Scheme and Strategy, and in particular the town centre policy frameworks, which will inform future development in those areas.
- Continuing to deliver our Customer Improvement Project, which is a focus on customer service.

The Capital Works Program, which is \$20M, and consists of the following key large projects:

- Beatty Park Change Room project, which is a 2 year project.
- Litis Stadium Changeroom Upgrade, also a multi-year project.
- Robertson Park Development Plan (multi-year project).
- Banks Reserve Master Plan (multi-year project).
- Investigation into the Beaufort Street Nodes Project.

In addition the following broad capital investment is planned:

- \$2.3M for fleet and plant renewal.
- \$2.6M for city buildings renewal.

AUDIT AND RISK COMMITTEE MINUTES**27 JUNE 2024**

- \$2.5M in parks renewal, covering playground, irrigation and infrastructure, including green plant and polyphagous shot borer response.
- Engineering budget of \$5.39M for roads, footpaths, drainage, car parks and the bike network.

The delivery of capital works program has improved significantly in respect to scope, budget and timing. Having certainty in the planning of the capital works during the year to ensure that we meet expectations is much improved. Of particular interest, as of today 96.6% of capital works is either actual or committed and almost 70% actual expenditure on those works.

The City is trying to improve the asset management process, this is a work in progress and a focus.

Polyphagous Shot-Hole Borer is a risk, not only for the City but for all local governments generally in the metro area. The outcome could be that significant resources could be redirected to work on that issue.

An emerging issue is the Town Planning Reforms and the impact on development and height in the City. Advocacy through the Perth Inner City Group is being pushed, particularly looking to ensure that state infrastructure delivery and state infill targets are aligned.

7 NEXT MEETING

10 October 2024

8 CLOSURE

There being no further business the meeting closed at 5.48pm.

These Minutes were confirmed at the 10 October 2024 meeting of the Audit Committee as a true and accurate record of the Audit Committee meeting held on 27 June 2024

Signed: Mr George Araj

Dated: 10 October 2024

12.2 INFORMATION BULLETIN

- Attachments:**
1. **Confirmed Minutes of the Mindarie Regional Council Meeting held on 30 May 2024**
 2. **Unconfirmed Minutes of the Mindarie Regional Council Meeting held on 27 June 2024**
 3. **Minutes of the Catalina Regional Council meeting held on 20 June 2024**
 4. **Statistics for Development Services Applications as at the end of June 2024.**
 5. **Register of Legal Action and Prosecutions Monthly - Confidential**
 6. **Register of State Administrative Tribunal (SAT) Appeals - Progress Report as at 28 June 2024**
 7. **Register of Applications Referred to the Metro Inner-North Joint Development Assessment Panel (DAP) - Current**
 8. **Register of Applications Referred to the Design Review Panel (DRP) - Current**
 9. **Council Meeting Statistics**
 10. **Register of Petitions - Progress Report - July 2024**
 11. **Register of Notices of Motion - Progress Report - July 2024**
 12. **Register of Reports to be Actioned - Progress Report - July 2024**
 13. **Council Workshop Items since 29 May 2024**
 14. **Council Briefing Notes - 11 June 2024**

RECOMMENDATION:

That Council RECEIVES the Information Bulletin dated July 2024.



MINUTES

ORDINARY COUNCIL MEETING

TIME: 6.30 PM

30 MAY 2024
CITY OF STIRLING

*Constituent Members: Cities of Perth, Joondalup, Stirling, Vincent and Wanneroo
Towns of Cambridge and Victoria Park*



MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

**MINDARIE REGIONAL COUNCIL
NOTICE OF MEETING**

25 MAY 2024

Councillors of the Mindarie Regional Council are advised that an Ordinary Meeting of the Council will be held at the City of Stirling at 6.30 pm on 30 May 2024.

The agenda pertaining to the meeting follows.

Your attendance is respectfully requested.



**SCOTT CAIRNS
CHIEF EXECUTIVE OFFICER**

MINDARIE REGIONAL COUNCIL - MEMBERSHIP

| | |
|---|-----------------------|
| Cr P Miles (Paul) - Chair | City of Wanneroo |
| Cr S Proud, JP (Stephanie) - Deputy Chair | City of Stirling |
| Cr A Jacob, JP (Albert) | City of Joondalup |
| Cr C May (Christopher) | City of Joondalup |
| Cr L Gobbert, JP (Liam) | City of Perth |
| Cr A Creado (Andrea) | City of Stirling |
| Cr J Ferrante (Joe) | City of Stirling |
| Cr C Hatton (Chris) | City of Stirling |
| Cr A Castle (Alex) | City of Vincent |
| Cr J Wright (Jordan) | City of Wanneroo |
| Cr G Mack (Gary) | Town of Cambridge |
| Cr K Vernon (Karen) | Town of Victoria Park |

NB: Although some Councils have nominated alternate members, it is a requirement that a Council carries a specific resolution for each occasion that the alternate member is to act.

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

CONTENTS

| | | |
|------|---|-----|
| 1 | DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS | 4 |
| 2 | ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE | 4 |
| 3 | DECLARATION OF INTERESTS | 5 |
| 4 | PUBLIC QUESTION TIME | 5 |
| 5 | ANNOUNCEMENT BY THE PRESIDING PERSON | 5 |
| 6 | APPLICATION FOR LEAVE OF ABSENCE | 5 |
| 7 | PETITIONS/DEPUTATIONS/PRESENTATIONS | 5 |
| 8 | CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS | 5 |
| 8.1 | ORDINARY COUNCIL MEETING – 28 March 2024 | 5 |
| 9 | CHIEF EXECUTIVE OFFICER REPORTS | 6 |
| 9.1 | FINANCIAL STATEMENT FOR THE PERIODS ENDED 31 MARCH 2024 AND 30 APRIL 2024 | 6 |
| 9.2 | LIST OF ACCOUNTS PAID – FOR THE PERIODS ENDED 31 MARCH 2024 AND 30 APRIL 2024 | 39 |
| 9.3 | REVIEW OF COUNCIL POLICIES AND DELEGATIONS TO THE CHIEF EXECUTIVE OFFICER | 52 |
| 10 | MEMBERS INFORMATION BULLETIN – ISSUE NO. 83 | 189 |
| 11 | MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN | 189 |
| 12 | URGENT BUSINESS | 199 |
| 13 | QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN | 199 |
| 14 | MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC | |
| 14.1 | Environmental Monitoring Services – Tender Exempt Award Council Delegation Request | 200 |
| 14.2 | Tamala Park Critical Infrastructure Plan | 201 |
| 15 | NEXT MEETING | 201 |
| 16 | CLOSURE | 201 |

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chair declared the meeting open 6.30 pm.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

MRC COUNCILLORS

| | |
|---|-------------------|
| Cr P Miles (Paul) - Chair | City of Wanneroo |
| Cr S Proud, JP (Stephanie) Deputy Chair <i>arrived at 6.33 pm</i> | City of Stirling |
| Cr A Jacob, JP (Albert) | City of Joondalup |
| Cr C May (Christopher) <i>arrived 6.33pm</i> | City of Joondalup |
| Cr L Gobbert (Liam) | City of Perth |
| Cr A Creado (Andrea) (MS Teams) | City of Stirling |
| Cr M Dudek (Michael) | City of Stirling |
| Cr C Hatton (Chris) | City of Stirling |
| Cr A Castle (Alex) | City of Vincent |
| Cr J Wright (Jordan) | City of Wanneroo |

Apologies

| | |
|---------------------|-----------------------|
| Cr J Ferrante (Joe) | City of Stirling |
| Cr K Vernon (Karen) | Town of Victoria Park |
| Cr G Mack (Gary) | Town of Cambridge |

MRC Officers

Mr S Cairns (Chief Executive Officer)
Ms A Arapovic (Executive Manager Corporate Services)
Mr M Hattingh (Executive Manager Operations)
Ms D Turner (Projects and Procurement Manager)
Ms D Toward (Executive Assistant)

Approved leave of absence

Nil

MRC Observers

Ms M Mather

Member Council Observers

| | |
|-----------------|-------------------|
| Mr N Claassen | City of Joondalup |
| Mr M Pennington | City of Joondalup |
| Mr A Murphy | City of Stirling |
| Ms Y Plimbley | City of Stirling |
| Mr P Varris | City of Vincent |
| Mr A Griffiths | City of Vincent |
| Mr J Gault | City of Wanneroo |
| Mr K Hincks | Town of Cambridge |
| Mr J Wong | Town of Vic Park |

5

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

Crs Proud and May entered the Chambers at 6.33 pm

3 DECLARATION OF INTERESTS

Nil

4 PUBLIC QUESTION TIME

Nil

5 ANNOUNCEMENT BY THE PRESIDING PERSON

The Chair introduced and welcomed Darren Turner, Projects and Procurement Manager to the meeting.

6 APPLICATION FOR LEAVE OF ABSENCE

Nil

7 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

8 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

8.1 ORDINARY COUNCIL MEETING – 28 March 2024

The Minutes of the Ordinary Council Meeting held on 28 March 2024 have been printed and circulated to members of the Council.

RESPONSIBLE OFFICER RECOMMENDATION

That the Minutes of the Ordinary Meeting of Council held on 28 March 2024 be confirmed as a true record of the proceedings.

Moved Cr Hatton, seconded Cr Proud

RESOLVED

That the recommendation be adopted

(CARRIED UNANIMOUSLY 10/0)

For: Crs Castle, Creado, Dudek, Gobbert, Hatton, Jacob, May, Miles, Proud and Wright

Against: Nil

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

9 CHIEF EXECUTIVE OFFICER REPORTS

| | |
|-----------------------------|--|
| 9.1 | FINANCIAL STATEMENT FOR THE PERIODS ENDED 31 MARCH 2024 AND 30 APRIL 2024 |
| Reference: | GF-23-000000019 |
| Attachment(s): | Attachment No. 1 |
| Date: | 17 MAY 2024 |
| Responsible Officer: | Executive Manager Corporate Services |

SUMMARY

The purpose of this report is to provide Council with a set of financial reports in line with statutory requirements, which provides information on the financial performance of the Mindarie Regional Council (MRC).

BACKGROUND

Financial Management Regulations 34 of the Local Government (Financial Management) Regulations 1996 defines reporting requirements.

The financial statements presented for each month consist of:

- Statement by Comprehensive Income by Nature and Type
- Operating Income Statement by Program
- Statement of Financial Position
- Statement of Cashflows
- Statement of Financial Activity
- Statement of Reserves
- Statement of Investing Activity
- Cash and Cash Equivalents and Schedule of Investments
- Tonnage Report

DETAIL

The attached reports provide an overview of the MRC's financial performance for the periods ending 31 March 2024 and 30 April 2024, and have been prepared in accordance with the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 and the Australian Accounting Standards. The report fairly represents, in all material respects, the results of the MRC's operations for the months being reported.

The Financial Report for the periods ended 31 March 2024 and 30 April 2024 are attached at **Attachment No. 1** to this Item. The Schedule of Investments and Tonnage Report up to 30 April 2024 are also contained within the Attachment No.1.

7

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

Summary of results for the year to date period ended 30 April 2024

| | YTD Budget | YTD Actual | Variance |
|-------------------------------|-------------------|-------------------|------------------|
| | t | t | t |
| Tonnes – Members | 151,079 | 147,520 | (3559) |
| Tonnes – Others | 21,465 | 21,540 | 75 |
| TOTAL TONNES | 172,544 | 169,060 | (3,484) |
| | \$ | \$ | \$ |
| Revenue – Fees & Charges | 27,643,487 | 27,167,260 | (476,227) |
| Revenue – Other | 6,259,534 | 6,477,697 | 218,163 |
| TOTAL REVENUE | 33,903,021 | 33,644,957 | (258,064) |
| Expenses | (28,965,481) | (27,397,648) | 1,567,833 |
| Net profit | 4,937,540 | 6,247,309 | 1,309,769 |
| Net profit on sales of assets | 260,896 | 277,022 | 16,126 |
| NET SURPLUS | 5,198,437 | 6,524,331 | 1,325,895 |

Variances Year to Date

Mindarie Regional Council's financial result for the period ending 30 April 2024 reflects its performance from 1 July 2023 to 30 April 2024. Council's operations have been conducted in line with the adopted budget. At the OCM, on 23 March, Council approved a mid-year budget review and proposed budget adjustments; the revised budgets have been reflected in the financial statements. In line with materiality adopted by the Council, variances below \$50k do not attract comments.

MRC recorded a net profit of \$6.5m for the period ended 30 April 2024 against the revised budget of \$5.2m, resulting in a favourable variance of 26% or \$1.3m.

This overall positive position is a combination of many positive variances and \$549k of a negative variance of total user charges.

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

REVENUE

User Charges

Total Member user charges is \$549k lower than budgeted primarily due to 3,294t lower tonnages delivered by City of Wanneroo. City of Wanneroo advised that the forecast methods at the time of budget adoption overestimated tonnages for their council.

Interest Earnings

Interest earning is \$181k higher compared to budget. This continues to be a direct result of positive interest rate.

EXPENDITURE

Materials and Contracts

Materials and Contracts expenditure shows a positive variance of \$1.2m compared to the budget.

This variance is driven by a combination of several factors; lower than anticipated costs in DWER landfill levy (\$447k lower) being the major reason. DWER landfill levy is payable to the Department of Water and Environment Regulation and has a direct relationship to the tonnage disposed of. Another contributing factor to the above is a positive variance of \$430k in consultants' expenditure due to timing of expenses such as audit fees, waste audit the FOGO tender. The balance is made up of many small variances.

Utilities

Utilities recorded a positive variance of \$140k due to the fact that Synergy incorrectly recorded lower consumption and invoiced lower fees. The error is now expected to be rectified by June 2024.

Insurance

Insurance expenses performed \$140k better than revised budget year to date. This position is a result of lower property insurance and public liability insurance, \$53k and \$33k respectively and budgeted insurance excess not utilised to date.

Other expenses

Other expenses are \$151k lower than budgeted reflecting Elected Members expenses timing variance of \$95k.

STATEMENT OF FINANCIAL POSITION

At end of April 2024 the MRC's cash position is solid due to collection of fees and charges and positive earnings from the investments. Capital expenditure delivery and increases in the RBA cash rate have improved both the rate of investments and the amount reinvested.

Current Liabilities

Current Liabilities as of 30 April 2024 is \$2.3m lower compared to the previous month. Last month higher current liabilities was due to 3rd quarter waste levy payable to DWER. The levy has been paid.

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

Capital Expenditure

\$526k of capital expenditure incurred in April 2024 is associated mainly with landfill infrastructure work in capping and leachate.

Reserve Accounts

Increase in the reserve accounts for the period ended 30 April 2024 is \$2.7m. This reflects the proportionate transfers to reserves including interest earned on the investments.

STATUTORY IMPLICATIONS

Section 6.4 of the Local Government Act 1995 and regulation 34(1) of the Local Government (Financial Management) Regulations 1996.

VOTING REQUIREMENT

Simple Majority

RESPONSIBLE OFFICER RECOMMENDATION

That Council:

Receive the Financial Statements set out in Attachment No. 1 for the months ended 31 March 2024 and 30 April 2024.

Moved Cr Dudek, seconded Cr May

RESOLVED

That the recommendation be adopted

(CARRIED UNANIMOUSLY 10/0)

For: Crs Castle, Creado, Dudek, Gobbert, Hatton, Jacob, May, Miles, Proud and Wright
Against: Nil

10

Financial Reports for the period ended 31 March and 30 April 2024

Item
9.1

Attachment 1

Item
9.1



**Financial Report
for the period ending
31 March 2024**

Mindarie Regional Council

Authorised by: Adnana Arapovic
Executive Manager Corporate Services



Table of Contents

- 1.0 Financial Summary
- 2.0 Financial Statements
 - 2.1 Statement of Comprehensive Income by Nature and Type
 - 2.2 Statement of Comprehensive Income by Program
 - 2.3 Statement of Financial Position
 - 2.4 Statement of Cashflows
 - 2.5 Statement of Financial Activity
 - 2.6 Statement of Reserves
 - 2.7 Statement of Investing Activity
- 3.0 Cash and Cash Equivalents and Schedule of Investments
- 4.0 Tonnage Report



13

1.0 Financial Summary For the period 31 March 2024

| STATEMENT OF COMPREHENSIVE INCOME | | | | | | |
|-------------------------------------|----------------------|--------------------------------|----------------------|---------------------|-------------|--------|
| | Revised Budget | Revised Budget Year to Date | Actual Year to Date | Variance | Variance % | Status |
| Fees and Charges Revenue | \$ 33,101,627 | \$ 25,068,441 | \$ 24,548,417 | \$ (520,024) | (2%) | ↓ |
| Other Revenue | \$ 7,630,339 | \$ 5,678,638 | \$ 5,777,050 | \$ 98,412 | 2% | ↑ |
| Total Operating Revenue | \$ 40,731,966 | \$ 30,747,079 | \$ 30,325,467 | \$ (421,612) | (1%) | ↓ |
| Operating Expenditure | \$ 35,548,531 | \$ 25,669,295 | \$ 24,494,296 | \$ 1,174,999 | 5% | ↑ |
| Net profit | \$ 5,183,435 | \$ 5,077,784 | \$ 5,831,171 | \$ 753,387 | 15% | ↑ |
| Capital Grants and Subsidies | \$ 50,000 | - | - | - | - | → |
| Net profit/(loss) on sale of assets | 253,105 | \$ 287,684 | \$ 287,684 | - | - | → |
| Net Result | \$ 5,486,540 | \$ 5,365,468 | \$ 6,118,855 | \$ 753,387 | 14% | ↑ |

Year to Date Net Result Cumulative

Tonnage Cumulative

| STATEMENT OF FINANCIAL POSITION | | | |
|---------------------------------|-----------------------|-----------------------|-----------------------|
| | Revised Budget | Actual Year to Date | Actual 30 June 2023 |
| Current Assets | \$ 67,960,617 | \$ 77,036,305 | \$ 64,273,412 |
| Non Current Assets | \$ 104,333,324 | \$ 93,782,150 | \$ 100,324,693 |
| Total Assets | \$ 172,293,941 | \$ 170,818,455 | \$ 164,598,105 |
| Current Liabilities | \$ 4,380,288 | \$ 4,975,650 | \$ 5,528,381 |
| Non Current Liabilities | \$ 27,208,977 | \$ 27,009,138 | \$ 26,354,914 |
| Total Liabilities | \$ 31,589,265 | \$ 31,984,788 | \$ 31,883,295 |
| Equity | \$ 140,704,676 | \$ 138,833,667 | \$ 132,714,810 |

| CAPITAL EXPENDITURE | | | | |
|---------------------|----------------|---------------------|------------|-------------|
| | Revised Budget | Year to Date Actual | Variance % | Variance \$ |
| Capital Expenditure | 10,349,323 | 700,181 | 93.2% | 9,649,142 |



2.1 Statement of Comprehensive Income by nature and type
For the period ended 31 March 2024

| | Original Budget | Revised Budget | Year to Date | | | | Previous Actual YTD |
|--|-------------------|-------------------|-------------------|-------------------|------------------|-------------|---------------------|
| | 2023/24 \$ | 2023/24 \$ | Revised Budget \$ | Actual \$ | Variance \$ | Variance % | 31-Mar-23 \$ |
| REVENUE | | | | | | | |
| Member User Charges | | | | | | | |
| User Charges - City of Perth | 1,884,782 | 2,042,071 | 1,481,472 | 1,485,443 | 3,971 | 0% | 1,418,680 |
| User Charges - City of Wanneroo | 8,757,751 | 8,759,336 | 6,579,666 | 6,116,178 | (463,488) | (7%) | 5,858,173 |
| User Charges - City of Joondalup | 5,073,600 | 5,067,171 | 3,830,683 | 3,746,001 | (84,682) | (2%) | 3,589,074 |
| User Charges - City of Stirling | 7,974,008 | 8,370,577 | 6,274,192 | 6,285,901 | 11,709 | 0% | 5,880,458 |
| User Charges - Town of Cambridge | 787,616 | 885,766 | 648,184 | 669,133 | 20,949 | 3% | 645,087 |
| User Charges - City of Vincent | 830,500 | 828,739 | 622,029 | 642,182 | 20,153 | 3% | 591,850 |
| User Charges - Town of Victoria Park | 1,268,400 | 1,601,433 | 1,148,292 | 1,212,635 | 64,343 | 6% | 1,191,536 |
| Total Member User Charges | 26,576,657 | 27,555,093 | 20,584,518 | 20,157,473 | (427,045) | (2%) | 19,174,858 |
| Other User Charges | | | | | | | |
| User Charges - Casual Tipping Fees | 5,401,066 | 4,691,534 | 3,828,923 | 3,736,104 | (92,819) | (2%) | 5,935,745 |
| Total User Charges | 31,977,723 | 32,246,627 | 24,413,441 | 23,893,577 | (519,864) | (2%) | 25,110,603 |
| Other fees and charges | | | | | | | |
| Mattresses Charges | 55,000 | 55,000 | 55,000 | 78,788 | 23,788 | 43% | 84,136 |
| Gas Power Generation Sales | 800,000 | 800,000 | 600,000 | 576,052 | (23,948) | (4%) | 742,659 |
| Total Other Fees and Charges | 855,000 | 855,000 | 655,000 | 654,840 | (160) | (0%) | 826,795 |
| Total Fees and Charges | 32,832,723 | 33,101,627 | 25,068,441 | 24,548,417 | (520,024) | (2%) | 25,937,398 |
| Interest Earnings | 1,659,800 | 2,692,821 | 2,100,000 | 2,196,876 | 96,876 | 5% | 953,550 |
| Grants, Subsidies and Contributions | | | | | | | |
| Reimb. of Admin/Governance Expenses | 4,656,518 | 4,656,518 | 3,492,388 | 3,492,388 | - | - | 3,164,807 |
| Other Revenue | | | | | | | |
| Other Revenue | 95,000 | 281,000 | 86,250 | 87,786 | 1,536 | 2% | 148,556 |
| Total Other Revenue | 6,411,318 | 7,630,339 | 5,678,638 | 5,777,050 | 98,412 | 2% | 4,266,913 |
| Total Revenue | 39,244,041 | 40,731,966 | 30,747,079 | 30,325,467 | (421,612) | (1%) | 30,204,312 |
| EXPENSES | | | | | | | |
| Employee Costs | 5,536,680 | 5,536,680 | 4,083,482 | 4,066,825 | 16,657 | 0% | 3,219,569 |
| Materials and Contracts | 18,348,818 | 18,713,901 | 13,320,427 | 12,530,608 | 789,819 | 6% | 13,362,800 |
| Utilities | 718,250 | 800,450 | 551,737 | 432,387 | 119,350 | 22% | 500,396 |
| Depreciation | 5,896,783 | 6,340,025 | 4,718,221 | 4,741,035 | (22,814) | (0%) | 4,111,504 |
| Amortisation | 4,954,195 | 2,119,202 | 1,589,402 | 1,589,402 | - | - | 3,923,830 |
| Finance Costs | 1,097,123 | 1,097,123 | 825,001 | 822,060 | 2,941 | 0% | 810,096 |
| Insurances | 620,200 | 620,200 | 338,927 | 192,127 | 146,800 | 43% | 608,128 |
| Other Expenses | 320,950 | 320,950 | 242,098 | 119,852 | 122,246 | 50% | 181,005 |
| Total Expenses | 37,492,999 | 35,548,531 | 25,669,295 | 24,494,296 | 1,174,999 | 5% | 26,717,328 |
| Net profit from ordinary activities | 1,751,042 | 5,183,435 | 5,077,784 | 5,831,171 | 753,387 | 15% | 3,486,984 |
| Capital Grants, Subsidies and Contributions | | | | | | | |
| Capital Grants and Subsidies | 50,000 | 50,000 | - | - | - | - | - |
| Profit/(loss) from ordinary activities | 50,000 | 50,000 | - | - | - | - | - |
| Profit on Sale of Assets | 1,000 | 293,890 | 287,684 | 287,684 | - | 0% | - |
| Loss on Sale of Assets | (350,756) | (40,785) | - | - | - | - | - |
| Net result for the period | 1,451,286 | 5,486,540 | 5,365,468 | 6,118,855 | 753,387 | 14% | 3,486,984 |
| TOTAL COMPREHENSIVE INCOME | 1,451,286 | 5,486,540 | 5,365,468 | 6,118,855 | 753,387 | 14% | 3,486,984 |



15

2.2 Statement of Comprehensive Income by program
For the period ended 31 March 2024

| | Original Budget | Revised Budget | Revised Budget YTD | Actual YTD | Variance | Variance |
|---|---------------------|---------------------|--------------------------|---------------------|------------------|-------------|
| | \$ | | \$ | \$ | \$ | % |
| Revenue from Ordinary Activities | | | | | | |
| Community Amenities | 32,927,723 | 33,382,628 | 25,154,692 | 24,636,203 | (518,489) | (2%) |
| General Purpose Funding | 1,659,800 | 2,692,821 | 2,100,000 | 2,196,876 | 96,876 | 5% |
| Governance | 4,656,518 | 4,656,518 | 3,492,388 | 3,492,388 | - | - |
| | 39,244,041 | 40,731,966 | 30,747,079 | 30,325,467 | (421,612) | (1%) |
| Expenses from Ordinary Activities | | | | | | |
| Governance | (4,617,177) | (5,128,496) | (3,390,846) | (2,929,654) | 461,192 | 14% |
| Community Amenities | (31,779,699) | (29,322,912) | (21,453,448) | (20,742,582) | 710,866 | 3% |
| Total operating expenses | (36,396,876) | (34,451,408) | (24,844,294) | (23,672,236) | 1,172,058 | 5% |
| Finance costs | | | | | | |
| Governance | (328,288) | (328,288) | (248,379) | (245,439) | (2,940) | 1% |
| Community Amenities | (768,835) | (768,835) | (576,622) | (576,621) | (1) | 0.00 |
| Total Finance costs | (1,097,123) | (1,097,123) | (825,001) | (822,060) | (2,941) | 0.00 |
| Net result for the period | 1,750,042 | 5,183,434 | 5,077,784 | 5,831,171 | 753,387 | 15% |
| Non-operating grants | | | | | | |
| Community Amenities | 50,000 | 50,000 | - | - | - | - |
| Profit on sale of assets | | | | | | |
| Community Amenities | 1,000 | 293,890 | 287,684 | 287,684 | - | - |
| | 1,000 | 293,890 | 287,684 | 287,684 | - | - |
| Loss on sale of assets | | | | | | |
| Governance | (384) | - | - | - | - | - |
| Community Amenities | (350,372) | (40,785) | - | - | - | - |
| Total profit /(loss) on sale of assets | (349,756) | 253,105 | 287,684 | 287,684 | - | - |
| TOTAL COMPREHENSIVE INCOME | 1,451,286 | 5,486,540 | 5,365,468 | 6,118,855 | 753,387 | 14% |



2.3 Statement of Financial Position
As at 31 March 2024

| | Actual 31 March 2024 | Actual 30 June 2023 |
|--------------------------------------|---------------------------------|--------------------------------|
| CURRENT ASSETS | | |
| Cash and cash equivalents | 25,767,934 | 20,262,141 |
| Other Financial Assets | 47,795,403 | 40,495,910 |
| Debtors and other receivables | 3,452,397 | 2,273,228 |
| Inventories | 20,560 | 15,792 |
| Other Current Assets | 11 | 1,226,341 |
| TOTAL CURRENT ASSETS | 77,036,305 | 64,273,412 |
| NON-CURRENT ASSETS | | |
| Property, plant and equipment | 29,489,943 | 31,577,144 |
| Right of Use - Asset | 5,620,656 | 6,203,572 |
| Infrastructure | 47,126,184 | 49,828,762 |
| Excavation and Rehabilitation Asset | 11,542,132 | 12,715,215 |
| TOTAL NON-CURRENT ASSETS | 93,782,150 | 100,324,693 |
| TOTAL ASSETS | 170,818,455 | 164,598,105 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 4,053,769 | 4,144,896 |
| Employee related provisions | 756,865 | 754,925 |
| Right of Use - Liabilities | 165,016 | 628,560 |
| TOTAL CURRENT LIABILITIES | 4,975,650 | 5,528,381 |
| NON CURRENT LIABILITIES | | |
| Employee related provisions | 218,603 | 141,000 |
| Rehabilitation provision | 20,629,315 | 20,052,694 |
| Right of Use - Liabilities | 6,161,220 | 6,161,220 |
| TOTAL NON CURRENT LIABILITIES | 27,009,138 | 26,354,914 |
| TOTAL LIABILITIES | 31,984,788 | 31,883,295 |
| NET ASSETS | 138,833,667 | 132,714,810 |
| EQUITY | | |
| Retained Losses | (26,156,286) | (29,893,807) |
| Reserves Accounts | 21,874,705 | 19,493,371 |
| Revaluation Surplus | 54,029,522 | 54,029,520 |
| Council Contribution | 89,085,726 | 89,085,726 |
| TOTAL EQUITY | 138,833,667 | 132,714,810 |



2.4 Statement of Cash Flow
For the period ended 31 March 2024

| | Original Budget 2023/2024 | Revised Budget 2023/2024 | Actual YTD 31-Mar-23 | Actual 30-Jun-23 |
|--|---------------------------------|--------------------------------|-------------------------|---------------------|
| | \$ | | \$ | \$ |
| Cash flows from operating activities | | | | |
| Receipts | | | | |
| Contributions, re-imbursements and donations | 4,656,518 | 4,656,518 | 3,492,388 | 4,224,742 |
| Gas generation services | 800,000 | 800,000 | 576,052 | 816,100 |
| Fees and charges | 32,032,723 | 31,890,734 | 26,784,283 | 32,839,129 |
| Interest earnings | 1,659,800 | 2,630,059 | 2,300,282 | 939,304 |
| Other revenue | 95,000 | 281,551 | 87,786 | 271,044 |
| Grants & subsidies | - | (50,000) | - | - |
| GST received | - | - | 596,724 | 2,782,222 |
| | 39,244,041 | 40,208,862 | 33,837,515 | 41,872,541 |
| Payments | | | | |
| Employee costs | (5,102,945) | (5,229,813) | (3,652,198) | (4,776,643) |
| Materials and contracts | (18,348,818) | (19,922,787) | (13,641,618) | (17,328,430) |
| Utilities | (718,250) | (800,453) | (432,387) | (632,002) |
| Insurance | (620,200) | (640,612) | (192,127) | (684,880) |
| Other Expenditure | (320,950) | 12,220 | (119,852) | (798,699) |
| GST Paid | - | (883,908) | (3,008,862) | (2,785,569) |
| | (25,111,163) | (27,465,353) | (21,047,046) | (27,006,223) |
| Net cash provided by operating activities | 14,132,878 | 12,743,509 | 12,790,469 | 14,866,318 |
| Cash flows from investing activities | | | | |
| Grants and subsidies | 50,000 | - | 38,000 | - |
| Payments for purchases of property, plant and equipment and infrastructure | (10,052,000) | (13,433,214) | (700,181) | (107,549) |
| Investments in term deposits | (2,315,904) | - | (7,299,494) | (1,075,500) |
| Proceeds from Sale of assets | 576,000 | - | 1,199,361 | - |
| Net cash used in investing activities | (11,741,904) | (13,433,214) | (6,762,314) | (1,183,049) |
| Cash flows from financing activity | | | | |
| Lease payments | (559,266) | - | (522,362) | (566,483) |
| Net cash used in financing activities | (559,266) | - | (522,362) | (566,483) |
| Net increase in cash and cash equivalents | 1,831,708 | (689,705) | 5,505,793 | 13,116,786 |
| Cash and cash equivalents 30 June 2023 | 15,250,254 | 20,262,141 | 20,262,141 | 7,145,355 |
| Cash and cash equivalents 31 March 2024 | 17,258,130 | 19,572,436 | 25,767,934 | 20,262,141 |



2.5 Statement of Financial Activity For the period ended 31 March 2024

| Actual 30 June 2023 | | Original Budget 2023/2024 | Revised Budget 2023/2024 | Budget YTD 31-Mar-24 | Actual YTD 31-Mar-24 | Variance \$ | Variance (%) |
|------------------------|--|------------------------------|-----------------------------|-------------------------|-------------------------|--------------------|-----------------|
| | | \$ | | \$ | \$ | | \$ |
| | Revenue from operating activities | | | | | | |
| 4,224,742 | Contributions and reimbursements | 4,656,518 | 4,656,518 | 3,492,388 | 3,492,388 | - | - |
| 33,102,536 | Fees and charges | 32,832,723 | 33,101,627 | 25,068,441 | 24,548,417 | (520,024) | (2%) |
| 1,512,800 | Interest revenue | 1,659,800 | 2,692,821 | 2,100,000 | 2,196,876 | 96,876 | 5% |
| 271,044 | Other revenue | 95,000 | 281,000 | 86,250 | 87,786 | 1,536 | 2% |
| - | Profit on asset disposals | 1,000 | 293,890 | 287,684 | 287,684 | - | - |
| 39,111,122 | | 39,245,041 | 41,025,856 | 31,034,763 | 30,613,151 | (421,612) | (1%) |
| | Expenditure from operating activities | | | | | | |
| (4,707,843) | Employee costs | (5,536,680) | (5,536,680) | (4,083,482) | (4,066,825) | (16,657) | 0.00 |
| (17,508,295) | Materials and contracts | (18,348,818) | (18,713,901) | (13,320,427) | (12,530,608) | (789,819) | 6% |
| (632,002) | Utility charges | (718,250) | (800,450) | (551,737) | (432,387) | (119,350) | 22% |
| (7,606,255) | Depreciation & amortisation | (10,850,978) | (8,459,227) | (6,307,623) | (6,330,437) | 22,814 | (0.00) |
| (1,074,941) | Finance costs | (1,097,123) | (1,097,123) | (825,001) | (822,060) | (2,941) | 0.00 |
| (684,881) | Insurance | (620,200) | (620,200) | (338,927) | (192,127) | (146,800) | 43% |
| - | Loss on disposal of assets | (350,756) | (40,785) | - | - | - | - |
| (466,879) | Other expenditure | (320,950) | (320,950) | (242,098) | (119,852) | (122,246) | 50% |
| (32,681,096) | | (37,843,755) | (35,589,316) | (25,669,295) | (24,494,296) | (1,174,999) | 5% |
| | Add/less: Non - cash items | | | | | | |
| - | Profit on asset disposals | (1,000) | (293,890) | (287,684) | (287,684) | - | - |
| - | Loss on disposal of assets | 350,756 | 40,785 | - | - | - | - |
| 7,606,255 | Depreciation & amortisation | 10,850,978 | 8,459,227 | 6,307,623 | 6,330,437 | (22,814) | (0) |
| 60,245 | Employee benefit provisions | 542,735 | 542,735 | 395,243 | 450,408 | (55,165) | (14%) |
| 743,120 | Rehabilitation - unwinding of interest | 768,835 | 768,835 | 576,626 | 576,621 | 5 | 0 |
| - | Other Provisions | 3,620,993 | 3,620,993 | - | - | - | - |
| 8,409,620 | | 16,133,297 | 13,138,685 | 6,991,808 | 7,069,782 | (77,974) | (1%) |
| 14,839,646 | Amount attributable to operating activities | 17,534,583 | 18,575,225 | 12,357,276 | 13,188,637 | 831,361 | 7% |
| | Inflows from investing activities | | | | | | |
| - | Proceeds from disposal of assets | 576,000 | 1,306,972 | 545,000 | 1,199,361 | (654,361) | - |
| - | Capital Grants and Subsidies | 50,000 | 50,000 | 50,000 | 38,000 | 12,000 | - |
| - | | 626,000 | 1,356,972 | 545,000 | 1,199,361 | 654,361 | - |
| | Outflows from investing activities | | | | | | |
| (54,835) | Purchase of plant and equipment | (618,000) | (808,323) | (238,527) | (238,527) | - | - |
| (25,279) | Purchase of land and buildings | (310,000) | (310,000) | - | - | - | - |
| (17,101) | Purchase of computer equipment | (105,000) | (212,000) | (42,099) | (42,099) | - | - |
| (10,334) | Purchase and construction of infrastructure | (9,019,000) | (9,019,000) | (419,554) | (419,554) | - | - |
| (107,549) | | (10,052,000) | (10,349,323) | (700,180) | (700,180) | - | - |
| (107,549) | Amount attributable to investing activities | (9,426,000) | (8,992,351) | (155,180) | 499,181 | - | - |
| | Inflows from financing activity | | | | | | |
| 98,550 | Transfers from reserve accounts | 1,215,000 | 3,162,310 | 283,862 | 283,862 | - | - |
| - | Transfers from surplus | - | - | - | 416,318 | - | - |
| 98,550 | | 1,215,000 | 3,162,310 | 283,862 | 700,180 | - | - |
| | Outflows from financing activities | | | | | | |
| (566,483) | Payments for principal portion of lease liabilities | (293,526) | (293,526) | 220,145 | (463,544) | 683,688 | 311% |
| (824,831) | Transfers to reserve accounts | (2,493,835) | (6,133,337) | (4,600,003) | (3,413,767) | (1,186,236) | 26% |
| (1,391,314) | | (2,787,361) | (6,426,863) | (4,379,858) | (3,877,311) | (502,548) | 11% |
| (1,292,764) | Amount attributable to financing activities | (1,572,361) | (3,264,553) | (4,095,996) | (3,177,131) | 918,865 | (22%) |
| 27,195,812 | Operating Net Current Assets at the start of the financial year | 32,849,526 | 32,849,526 | 32,849,526 | 40,635,145 | (7,785,619) | (24%) |
| 14,839,646 | Amount attributable to operating activities | 17,534,583 | 18,575,225 | 12,357,276 | 13,188,637 | (831,361) | (7%) |
| (107,549) | Amount attributable to investing activities | (9,426,000) | (8,992,351) | (155,180) | 499,181 | (654,361) | 422% |
| (1,292,764) | Amount attributable to financing activities | (1,572,361) | (3,264,553) | (4,095,996) | (3,177,131) | (918,865) | 22% |
| 40,635,145 | Closing Net Current Assets | 39,385,748 | 39,167,847 | 40,955,626 | 51,145,832 | 10,190,206 | 25% |



2.5 Statement of Financial Activity (Continued)
Net current assets reconciled to Statement of Financial Activity
For the period ended 31 March 2024

| | Actual As at 31 March 2024 | Actual 30 June 2023 |
|---|-------------------------------|------------------------|
| CURRENT ASSETS | | |
| Cash and cash equivalents | 25,767,934 | 20,262,141 |
| Other Financial Assets | 47,795,404 | 40,495,910 |
| Debtors and other receivables | 3,452,397 | 2,273,228 |
| Inventories | 20,560 | 15,792 |
| Other Current Assets | 11 | 1,226,341 |
| TOTAL CURRENT ASSETS | 77,036,306 | 64,273,412 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 4,053,769 | 4,144,896 |
| Employee related provisions | 756,865 | 754,925 |
| Right of Use - Liabilities | 165,016 | 628,560 |
| TOTAL CURRENT LIABILITIES | 4,975,650 | 5,528,381 |
| Net Current assets | 72,060,656 | 58,745,031 |
| Add back Restricted Liabilities | | |
| Employee related provisions | 756,865 | 754,925 |
| Right of Use - Liabilities | 165,016 | 628,560 |
| E-Waste Infrastructure grants | 38,000 | - |
| Adjusted net current assets | 73,020,537 | 60,128,516 |
| Less : Net current financial assets that back reserves | | |
| Reserves Accounts | (21,874,705) | (19,493,371) |
| | 51,145,832 | 40,635,145 |



2.6 Statement of Reserves
For the period ended 31 March 2024

| Description | Actual As at 31 March 2024 |
|-----------------------------------|-------------------------------|
| | \$ |
| <u>Site Rehabilitation</u> | |
| Opening balance | 17,056,658 |
| Interest income | 689,908 |
| Transfer to reserves | 576,621 |
| Transfer from reserves | - |
| Closing Balance | 18,323,187 |
| <u>Capital Expenditure</u> | |
| Opening balance | 1,945,637 |
| Interest income | 85,392 |
| Transfer to reserves | 1,293,750 |
| Transfer from reserves | (283,862) |
| Closing Balance | 3,040,918 |
| <u>Carbon Abatement</u> | |
| Opening balance | 491,076 |
| Interest income | 19,525 |
| Transfer to reserves | - |
| Transfer from reserves | - |
| Closing Balance | 510,601 |
| RESERVES SUMMARY | |
| Opening Balance as at 1 July 2023 | 19,493,371 |
| Interest income | 794,825 |
| Transfer to reserves | 1,870,371 |
| Transfer from reserves | (283,862) |
| Closing Balance | 21,874,705 |



2.7 Statement of Investing Activity
For the period ended 31 March 2024

| | Original Budget 2023/24 | Revised Budget 2023/24 | Actual As at 31 March 2024 |
|--|-------------------------------|------------------------------|-------------------------------|
| LANDFILL INFRASTRUCTURE | | | |
| Stage2 - Phase2 capping work | 6,987,000 | 6,987,000 | 187,102 |
| Leachate Processing Infrastructure | 1,850,000 | 1,850,000 | 229,218 |
| | 8,837,000 | 8,837,000 | 416,319 |
| INFRASTRUCTURE TAMALA PARK | | | |
| RRF 2x new additional Monitoring Bores to be installed | 28,500 | 28,500 | - |
| 4x new Monitoring Bores Install - Marmion Ave | 10,000 | 55,000 | - |
| Facility Signage Upgrade | 18,000 | 14,000 | - |
| Transfer Station Line Marking | 15,500 | 18,000 | - |
| Modifications at Drop-off bays & Reticulation | 16,000 | 15,500 | - |
| Workshop Hotwash - Wash-downbay | - | 10,000 | 3,235 |
| 15Amp Power Supply Installation to Green Waste bunker | 25,000 | 16,000 | - |
| Transfer Station chain drop Access Control unit | 55,000 | 25,000 | - |
| Transfer Station extension | 14,000 | - | - |
| | 182,000 | 182,000 | 3,235 |
| BUILDING | | | |
| Recycling E-Waste Storage and Bulk Up Facility | 135,000 | 135,000 | - |
| Workshop building Roller doors and Rood upgrade for tyre | 25,000 | 25,000 | - |
| Weighbridge roof modification | 150,000 | 150,000 | - |
| | 310,000 | 310,000 | - |
| COMPUTING EQUIPMENT | | | |
| Replacement of Desktops/Laptops | 20,000 | 50,000 | 36,301 |
| CCTV install for Tip Face, Quarry and Transfer | 85,000 | 97,000 | 5,798 |
| Meeting Room Upgrade and Telephony System | - | 25,000 | - |
| Event Management System (Inex) Replacement | - | 10,000 | - |
| Wifi Access Point Replacements | - | 30,000 | - |
| | 105,000 | 212,000 | 42,099 |
| EQUIPMENT | | | |
| Odour monitoring units / control | 70,000 | 70,000 | - |
| Point to point Telemetry & Data System Installation | 16,500 | 16,500 | - |
| Workshop Hotwash Machine | 8,000 | 8,000 | - |
| 2x New Air well Leachate Extraction Pumps for Stage 2 | 8,500 | 8,500 | - |
| Generator & Compressor | 15,000 | 15,000 | - |
| | 118,000 | 118,000 | - |
| PLANT AND VEHICLES | | | |
| Replacement of vehicles | 80,000 | 232,323 | 232,695 |
| Replacement of Skid Steer Loader | 175,000 | 213,000 | 5,832 |
| New 16t Vibrating Roller at Tip face | 245,000 | 245,000 | - |
| | 500,000 | 690,323 | 238,527 |
| TOTAL CAPITAL EXPENDITURE | 10,052,000 | 10,349,323 | 700,180 |



22

3.0 Cash & Cash Equivalents and Schedule of Investments As at 31 March 2024

Institutions with Standard & Poors Rating AA- or better

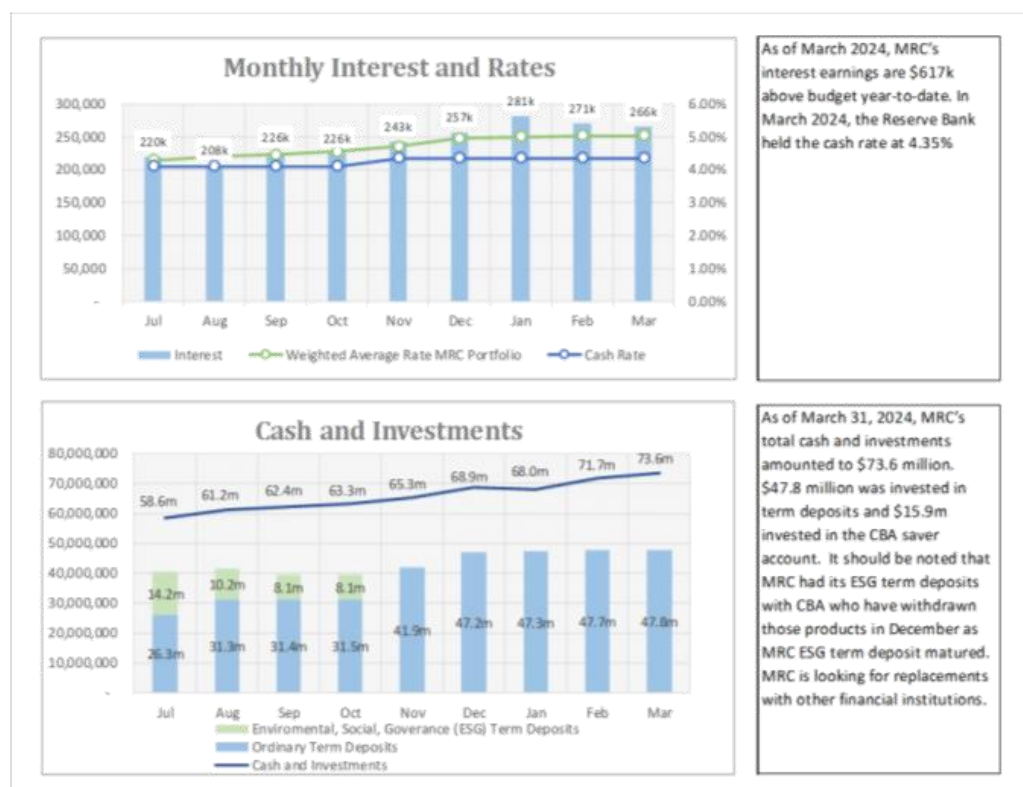
| Institution | S&P Rating | Achieved |
|-------------|------------|----------|
| CBA | AA- | ✓ |
| NAB | AA- | ✓ |
| ANZ | AA- | ✓ |

Where Tenor > 90 Days, maximum 50% held in one institution

Investments > 90 days tenor 100%

| Institution | Amount Held \$m | % of Total Funds | Maximum | Achieved |
|-------------|-----------------|------------------|---------|----------|
| CBA | \$ 15.30 | 32% | 50% | ✓ |
| NAB | \$ 21.93 | 46% | 50% | ✓ |
| ANZ | \$ 10.57 | 22% | 50% | ✓ |
| <90 Days | \$ - | | | |
| | \$ 47.80 | | | |

Where possible give preference to institutions that do not finance the fossil fuel industry and consider ethical, social and environmental aspects.



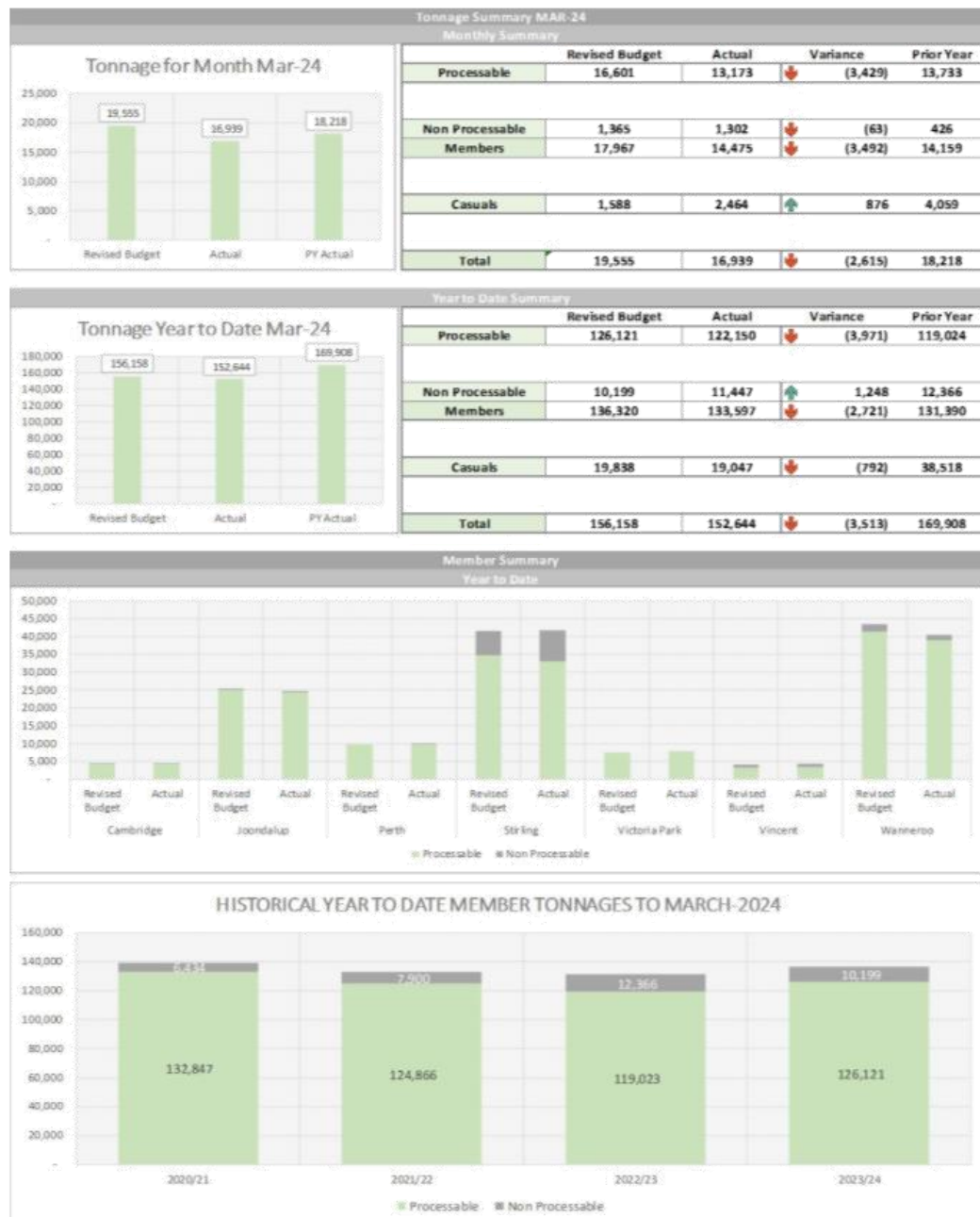


3.0 Cash & Cash Equivalents and Schedule of Investments
As at 31 March 2024 (Continued)

| SCHEDULE OF INVESTMENTS | | | | | | | |
|---|-----------------|--------------|-------------------|--------------------------------|---------------|-------------------|-------------------|
| Bank | Investment Date | Tenor (Days) | Investment Amt \$ | Interest Rate % | Maturity Date | Gross Interest \$ | Maturity Amt \$ |
| ORDINARY TERM DEPOSITS | | | | | | | |
| CBA 37309509 A | 15/11/2023 | 244 | 5,000,000 | 5.50% | 15/04/2024 | 183,836 | 5,183,836 |
| NAB 23-472-8432 | 15/12/2023 | 92 | 2,112,054 | 5.05% | 16/04/2024 | 26,884 | 2,138,938 |
| NAB 78-452-4637 | 18/09/2023 | 125 | 2,108,105 | 5.05% | 17/04/2024 | 36,459 | 2,144,564 |
| CBA 37309509 B | 21/12/2023 | 94 | 5,240,631 | 4.83% | 19/04/2024 | 65,188 | 5,305,819 |
| ANZ 9130-47954 | 15/08/2023 | 91 | 4,260,465 | 4.87% | 16/05/2024 | 51,729 | 4,312,194 |
| NAB 78-463-0288 | 15/01/2024 | 207 | 2,105,319 | 5.20% | 21/05/2024 | 62,087 | 2,167,406 |
| NAB 71-624-4449 | 14/12/2023 | 193 | 3,153,000 | 5.15% | 11/06/2024 | 85,861 | 3,238,861 |
| ANZ 9796-92171 | 16/01/2024 | 195 | 2,082,976 | 4.88% | 13/06/2024 | 54,306 | 2,137,282 |
| CBA 37309509 | 15/02/2024 | 120 | 5,060,459 | 4.77% | 19/07/2024 | 79,359 | 5,139,818 |
| ANZ 9797-07193 | 27/10/2023 | 182 | 2,110,333 | 4.88% | 1/08/2024 | 51,351 | 2,161,684 |
| NAB 10890228 | 1/12/2023 | 182 | 2,148,363 | 5.05% | 16/09/2024 | 54,098 | 2,202,460 |
| NAB 10890044 | 1/12/2023 | 155 | 5,000,000 | 5.05% | 21/08/2024 | 107,226 | 5,107,226 |
| NAB 21-233-4933 | 1/02/2024 | 182 | 2,132,690 | 5.10% | 23/08/2024 | 54,235 | 2,186,924 |
| NAB new | 23/02/2024 | 179 | 199,000 | 5.10% | 23/08/2024 | 4,977 | 203,977 |
| NAB 41-562-4966 | 26/02/2024 | 341 | 2,968,402 | 5.25% | 9/09/2024 | 145,594 | 3,113,996 |
| ANZ 9131-43719(reinveste | 4/10/2023 | 183 | 2,113,605 | 4.88% | 17/09/2024 | 51,713 | 2,165,319 |
| Total Term Deposits | | | 47,795,403 | 5.04% | | 1,114,901 | 48,910,304 |
| Cash & Cash Equivalents as of 29 February 2024 | | | | | | | |
| CBA Saver | | | 15,903,191 | Principal | | | |
| NAB Balance | | | 1,259 | NAB | 45.9% | 21,926,933 | |
| CBA Business | | | 9,860,420 | CBA | 32.0% | 15,301,090 | |
| ANZ Balance | | | 65 | ANZ | 22.1% | 10,567,380 | |
| Petty Cash | | | 1,500 | Invested | | 47,795,403 | |
| Floats | | | 1,500 | Principal plus interest | | | |
| | | | | NAB | 47.1% | 22,504,352 | |
| | | | | CBA | 32.7% | 15,629,473 | |
| | | | | ANZ | 22.5% | 10,776,479 | |
| | | | | Total | | 48,910,304 | |
| Total Cash & Cash Equivalents | | | 25,767,934 | | | | |
| Total | | | 73,563,337 | | | | |



4.0 Tonnage Report for the period ended 31 March 2024





**Financial Report
for the period ending
30 April 2024**

Mindarie Regional Council

Authorised by: Adnana Arapovic
Executive Manager Corporate Services



Table of Contents

- 1.0 Financial Summary
- 2.0 Financial Statements
 - 2.1 Statement of Comprehensive Income by Nature and Type
 - 2.2 Statement of Comprehensive Income by Program
 - 2.3 Statement of Financial Position
 - 2.4 Statement of Cashflows
 - 2.5 Statement of Financial Activity
 - 2.6 Statement of Reserves
 - 2.7 Statement of Investing Activity
- 3.0 Cash and Cash Equivalents and Schedule of Investments
- 4.0 Tonnage Report



1.0 Financial Summary For the period 30 April 2024

| STATEMENT OF COMPREHENSIVE INCOME | | | | | | |
|-------------------------------------|----------------------|--------------------------------|----------------------|---------------------|-------------|--------|
| | Revised Budget | Revised Budget Year to Date | Actual Year to Date | Variance | Variance % | Status |
| Fees and Charges Revenue | \$ 33,101,627 | \$ 27,643,487 | \$ 27,167,260 | \$ (476,227) | (2%) | ⬇️ |
| Other Revenue | \$ 7,630,339 | \$ 6,259,534 | \$ 6,477,697 | \$ 218,163 | 3% | ⬆️ |
| Total Operating Revenue | \$ 40,731,966 | \$ 33,903,021 | \$ 33,644,957 | \$ (258,064) | (1%) | ⬇️ |
| Operating Expenditure | \$ 35,548,531 | \$ 28,965,481 | \$ 27,397,648 | \$ 1,567,832 | 5% | ⬆️ |
| Net profit | \$ 5,183,435 | \$ 4,937,540 | \$ 6,247,309 | \$ 1,309,769 | 27% | ⬆️ |
| Capital Grants and Subsidies | \$ 50,000 | - | - | - | - | ⬇️ |
| Net profit/(loss) on sale of assets | 253,105 | \$ 260,896 | \$ 277,022 | 16,126 | 6% | ⬆️ |
| Net Result | \$ 5,486,540 | \$ 5,198,437 | \$ 6,524,331 | \$ 1,325,895 | 26% | ⬆️ |

Year to Date Net Result Cumulative

Tonnage Cumulative

| STATEMENT OF FINANCIAL POSITION | | | |
|---------------------------------|-----------------------|-----------------------|-----------------------|
| | Revised Budget | Actual Year to Date | Actual 30 June 2023 |
| Current Assets | \$ 67,960,617 | \$ 75,451,162 | \$ 64,273,412 |
| Non Current Assets | \$ 104,333,324 | \$ 93,541,159 | \$ 100,324,693 |
| Total Assets | \$ 172,293,941 | \$ 168,992,321 | \$ 164,598,105 |
| Current Liabilities | \$ 4,380,288 | \$ 2,672,119 | \$ 5,528,381 |
| Non Current Liabilities | \$ 27,208,977 | \$ 27,081,062 | \$ 26,354,914 |
| Total Liabilities | \$ 31,589,265 | \$ 29,753,181 | \$ 31,883,295 |
| Equity | \$ 140,704,676 | \$ 139,239,140 | \$ 132,714,810 |

| CAPITAL EXPENDITURE | | | | |
|---------------------|----------------|---------------------|-------------|------------|
| | Revised Budget | Year to Date Actual | Variance \$ | Variance % |
| Capital Expenditure | 10,349,323 | 1,225,965 | 9,123,358 | 88.2% |



2.1 Statement of Comprehensive Income by nature and type
For the period ended 30 April 2024

| | Original Budget | Revised Budget | Year to Date | | | | Previous Actual YTD |
|--|--------------------|-------------------|-------------------|-------------------|------------------|-------------|------------------------|
| | 2023/24 | 2023/24 | Revised Budget | Actual | Variance | Variance | 30-Apr-23 |
| REVENUE | \$ | \$ | \$ | \$ | \$ | % | \$ |
| Member User Charges | | | | | | | |
| User Charges - City of Perth | 1,884,782 | 2,042,071 | 1,658,159 | 1,645,575 | (12,584) | (1%) | 1,418,680 |
| User Charges - City of Wanneroo | 8,757,751 | 8,759,336 | 7,272,502 | 6,786,817 | (485,685) | (7%) | 5,858,173 |
| User Charges - City of Joondalup | 5,073,600 | 5,067,171 | 4,221,386 | 4,148,648 | (72,738) | (2%) | 3,589,074 |
| User Charges - City of Stirling | 7,974,008 | 8,370,577 | 6,958,133 | 6,885,400 | (72,733) | (1%) | 5,880,458 |
| User Charges - Town of Cambridge | 787,616 | 885,766 | 723,074 | 738,925 | 15,851 | 2% | 645,087 |
| User Charges - City of Vincent | 830,500 | 828,739 | 688,533 | 713,458 | 24,925 | 4% | 591,850 |
| User Charges - Town of Victoria Park | 1,268,400 | 1,601,433 | 1,291,110 | 1,345,094 | 53,984 | 4% | 1,191,536 |
| Total Member User Charges | 26,576,657 | 27,555,093 | 22,812,897 | 22,263,917 | (548,980) | (2%) | 19,174,858 |
| Other User Charges | | | | | | | |
| User Charges - Casual Tipping Fees | 5,401,066 | 4,691,534 | 4,160,590 | 4,198,131 | 37,541 | 1% | 5,935,745 |
| Total User Charges | 31,977,723 | 32,246,627 | 26,973,487 | 26,462,048 | (511,439) | (2%) | 25,110,603 |
| Other fees and charges | | | | | | | |
| Mattresses Charges | 55,000 | 55,000 | 55,000 | 89,798 | 34,798 | 63% | 84,136 |
| Gas Power Generation Sales | 800,000 | 800,000 | 615,000 | 615,414 | 414 | 0% | 742,659 |
| Total Other Fees and Charges | 855,000 | 855,000 | 670,000 | 705,212 | 35,212 | 5% | 826,795 |
| Total Fees and Charges | 32,832,723 | 33,101,627 | 27,643,487 | 27,167,260 | (476,227) | (2%) | 25,937,398 |
| Interest Earnings | 1,659,800 | 2,692,821 | 2,292,852 | 2,473,743 | 180,891 | 8% | 953,550 |
| Grants, Subsidies and Contributions | | | | | | | |
| Reimb. of Admin/Governance Expenses | 4,656,518 | 4,656,518 | 3,880,432 | 3,880,432 | - | - | 3,164,807 |
| Other Revenue | | | | | | | |
| Other Revenue | 95,000 | 261,000 | 86,250 | 123,522 | 37,272 | 43% | 148,556 |
| Total Other Revenue | 6,411,318 | 7,630,339 | 6,259,534 | 6,477,697 | 218,163 | 3% | 4,266,913 |
| Total Revenue | 39,244,041 | 40,731,966 | 33,903,021 | 33,644,957 | (258,064) | (1%) | 30,204,312 |
| EXPENSES | | | | | | | |
| Employee Costs | 5,536,680 | 5,536,680 | 4,592,732 | 4,604,024 | (11,292) | 0% | 3,219,569 |
| Materials and Contracts | 18,348,818 | 18,713,901 | 15,088,694 | 13,928,785 | 1,159,909 | 8% | 13,362,800 |
| Utilities | 718,250 | 800,450 | 634,643 | 494,919 | 139,724 | 22% | 500,396 |
| Depreciation | 5,896,783 | 6,340,025 | 5,258,822 | 5,272,986 | (14,164) | (0%) | 4,111,504 |
| Amortisation | 4,954,195 | 2,119,202 | 1,766,002 | 1,766,002 | - | - | 3,923,830 |
| Finance Costs | 1,097,123 | 1,097,123 | 915,713 | 912,507 | 3,206 | 0% | 810,096 |
| Insurances | 620,200 | 620,200 | 436,086 | 296,764 | 139,322 | 32% | 608,128 |
| Other Expenses | 320,950 | 320,950 | 272,789 | 121,661 | 151,128 | 55% | 181,005 |
| Total Expenses | 37,492,999 | 35,548,531 | 28,965,481 | 27,397,648 | 1,567,833 | 5% | 26,717,328 |
| Net profit from ordinary activities | 1,751,042 | 5,183,435 | 4,937,540 | 6,247,309 | 1,309,769 | 27% | 3,486,984 |
| Capital Grants, Subsidies and Contributions | | | | | | | |
| Capital Grants and Subsidies | 50,000 | 50,000 | - | - | - | - | - |
| | 50,000 | 50,000 | - | - | - | - | - |
| Profit/(loss) from ordinary activities | | | | | | | |
| Profit on Sale of Assets | 1,000 | 293,890 | 267,684 | 267,684 | - | - | - |
| Loss on Sale of Assets | (350,756) | (40,785) | (26,788) | (10,662) | 16,126 | (60%) | - |
| | (349,756) | 253,105 | 260,896 | 277,022 | 16,126 | 6% | - |
| Net result for the period | 1,451,286 | 5,486,540 | 5,198,436 | 6,524,331 | 1,325,895 | 26% | 3,486,984 |
| TOTAL COMPREHENSIVE INCOME | 1,451,286 | 5,486,540 | 5,198,437 | 6,524,331 | 1,325,895 | 26% | 3,486,984 |



2.2 Statement of Comprehensive Income by program
For the period ended 30 April 2024

| | Original Budget | Revised Budget | Revised Budget YTD | Actual YTD | Variance | Variance |
|---|---------------------|---------------------|--------------------------|---------------------|------------------|-------------|
| | \$ | \$ | \$ | \$ | \$ | % |
| Revenue from Ordinary Activities | | | | | | |
| Community Amenities | 32,927,723 | 33,382,628 | 27,729,738 | 27,290,785 | (438,955) | (2%) |
| General Purpose Funding | 1,659,800 | 2,692,821 | 2,292,852 | 2,473,743 | 180,891 | 8% |
| Governance | 4,656,518 | 4,656,518 | 3,880,432 | 3,880,432 | - | - |
| | 39,244,041 | 40,731,966 | 33,903,021 | 33,644,957 | (258,064) | (1%) |
| Expenses from Ordinary Activities | | | | | | |
| Governance | (4,617,177) | (5,128,496) | (3,978,238) | (3,347,207) | 631,031 | 16% |
| Community Amenities | (31,779,699) | (29,322,912) | (24,071,529) | (23,137,933) | 933,596 | 4% |
| Total operating expenses | (36,396,876) | (34,451,408) | (28,049,767) | (26,485,140) | 1,564,627 | 6% |
| Finance costs | | | | | | |
| Governance | (328,288) | (328,288) | (275,019) | (271,817) | (3,202) | 1% |
| Community Amenities | (768,835) | (768,835) | (640,694) | (640,694) | - | - |
| Total Finance costs | (1,097,123) | (1,097,123) | (915,713) | (912,511) | (3,202) | - |
| Net result for the period | 1,750,042 | 5,183,435 | 4,937,540 | 6,247,309 | 1,309,769 | 27% |
| Non-operating grants | | | | | | |
| Community Amenities | 50,000 | 50,000 | - | - | - | - |
| Profit on sale of assets | | | | | | |
| Community Amenities | 1,000 | 287,682 | 287,684 | 287,684 | - | - |
| | 1,000 | 293,890 | 287,684 | 287,684 | - | - |
| Loss on sale of assets | | | | | | |
| Governance | (384) | - | - | - | - | - |
| Community Amenities | (350,372) | (40,785) | (26,788) | (10,662) | 16,126 | (60%) |
| Total profit /(loss) on sale of assets | (349,756) | 253,105 | 260,896 | 277,022 | 16,126 | 6% |
| TOTAL COMPREHENSIVE INCOME | 1,451,286 | 5,486,540 | 5,198,437 | 6,524,331 | 1,325,895 | 26% |



30

2.3 Statement of Financial Position
As at 30 April 2024

| | Actual 30 April 2024 | Actual 30 June 2023 |
|--------------------------------------|---------------------------------|--------------------------------|
| CURRENT ASSETS | | |
| Cash and cash equivalents | 24,206,569 | 20,262,141 |
| Other Financial Assets | 48,301,950 | 40,495,910 |
| Debtors and other receivables | 2,927,438 | 2,273,228 |
| Inventories | 15,194 | 15,792 |
| Other Current Assets | 11 | 1,226,341 |
| TOTAL CURRENT ASSETS | 75,451,162 | 64,273,412 |
| NON-CURRENT ASSETS | | |
| Property, plant and equipment | 29,273,458 | 31,577,144 |
| Right of Use - Asset | 5,555,690 | 6,203,572 |
| Infrastructure | 46,819,594 | 49,828,762 |
| Excavation and Rehabilitation Asset | 11,889,182 | 12,715,215 |
| TOTAL NON-CURRENT ASSETS | 93,541,159 | 100,324,693 |
| TOTAL ASSETS | 168,992,321 | 164,598,105 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 1,796,079 | 4,144,896 |
| Employee related provisions | 765,290 | 754,925 |
| Right of Use - Liabilities | 110,750 | 628,560 |
| TOTAL CURRENT LIABILITIES | 2,672,119 | 5,528,381 |
| NON CURRENT LIABILITIES | | |
| Employee related provisions | 226,458 | 141,000 |
| Rehabilitation provision | 20,693,384 | 20,052,694 |
| Right of Use - Liabilities | 6,161,220 | 6,161,220 |
| TOTAL NON CURRENT LIABILITIES | 27,081,062 | 26,354,914 |
| TOTAL LIABILITIES | 29,753,181 | 31,883,295 |
| NET ASSETS | 139,239,140 | 132,714,810 |
| EQUITY | | |
| Retained Losses | (26,098,471) | (29,893,807) |
| Reserves Accounts | 22,222,363 | 19,493,371 |
| Revaluation Surplus | 54,029,522 | 54,029,520 |
| Council Contribution | 89,085,726 | 89,085,726 |
| TOTAL EQUITY | 139,239,140 | 132,714,810 |



2.4 Statement of Cash Flow
For the period ended 30 April 2024

| | Original Budget 2023/2024 | Revised Budget 2023/2024 | Actual YTD 30-Apr-23 | Actual 30-Jun-23 |
|--|---------------------------------|--------------------------------|-------------------------|---------------------|
| | \$ | \$ | \$ | \$ |
| Cash flows from operating activities | | | | |
| Receipts | | | | |
| Contributions, re-imbursements and donations | 4,656,518 | 4,656,518 | 3,880,432 | 4,224,742 |
| Gas generation services | 800,000 | 800,000 | 615,414 | 816,100 |
| Fees and charges | 32,032,723 | 31,890,734 | 29,910,091 | 32,839,129 |
| Interest earnings | 1,659,800 | 2,630,059 | 2,699,890 | 939,304 |
| Other revenue | 95,000 | 281,551 | 123,522 | 271,044 |
| Grants & subsidies | - | (50,000) | - | - |
| GST received | - | - | 678,672 | 2,782,222 |
| | 39,244,041 | 40,208,862 | 37,908,020 | 41,872,541 |
| Payments | | | | |
| Employee costs | (5,102,945) | (5,229,813) | (4,173,118) | (4,776,643) |
| Materials and contracts | (18,348,818) | (19,922,787) | (17,368,571) | (17,328,430) |
| Utilities | (718,250) | (800,453) | (494,919) | (632,002) |
| Insurance | (620,200) | (640,612) | (296,763) | (684,880) |
| Other Expenditure | (320,950) | 12,220 | (121,661) | (798,699) |
| GST Paid | - | (883,908) | (3,319,758) | (2,785,569) |
| | (25,111,163) | (27,465,353) | (25,774,791) | (27,006,223) |
| Net cash provided by operating activities | 14,132,878 | 12,743,509 | 12,133,229 | 14,866,318 |
| Cash flows from investing activities | | | | |
| Grants and subsidies | 50,000 | - | 38,000 | - |
| Payments for purchases of property, plant and equipment and infrastructure | (10,052,000) | (13,433,214) | (1,225,965) | (107,549) |
| Investments in term deposits | (2,315,904) | - | (6,415,622) | (1,075,500) |
| Term deposit interest and transfers | - | - | (1,390,419) | - |
| Proceeds from Sale of assets | 576,000 | - | 1,246,922 | - |
| Net cash used in investing activities | (11,741,904) | (13,433,214) | (7,747,084) | (1,183,049) |
| Cash flows from financing activity | | | | |
| Lease payments | (559,266) | - | (441,718) | (566,483) |
| Net cash used in financing activities | (559,266) | - | (441,718) | (566,483) |
| Net increase in cash and cash equivalents | 1,831,708 | (689,705) | 3,944,428 | 13,116,786 |
| Cash and cash equivalents 30 June 2023 | 15,250,254 | 20,262,141 | 20,262,141 | 7,145,355 |
| Cash and cash equivalents 30 April 2024 | 17,258,130 | 19,572,436 | 24,206,569 | 20,262,141 |



2.5 Statement of Financial Activity For the period ended 30 April 2024

| Actual 30 June 2023 | | Original Budget 2023/2024 | Revised Budget 2023/2024 | Budget YTD 30-Apr-24 | Actual YTD 30-Apr-24 | Variance | Variance |
|------------------------|--|------------------------------|-----------------------------|-------------------------|-------------------------|--------------------|--------------|
| | | \$ | \$ | \$ | \$ | \$ | % |
| | Revenue from operating activities | | | | | | |
| 4,224,742 | Contributions and reimbursements | 4,656,518 | 4,656,518 | 3,880,432 | 3,880,432 | - | - |
| 33,102,536 | Fees and charges | 32,832,723 | 33,101,627 | 27,643,487 | 27,167,260 | (476,227) | (2%) |
| 1,512,800 | Interest revenue | 1,659,800 | 2,692,821 | 2,292,852 | 2,473,743 | 180,891 | 8% |
| 271,044 | Other revenue | 95,000 | 281,000 | 86,250 | 123,522 | 37,272 | 43% |
| - | Profit on asset disposals | 1,000 | 293,890 | 287,684 | 287,684 | - | - |
| 39,111,122 | | 39,245,041 | 41,025,856 | 34,190,705 | 33,932,641 | (258,064) | (1%) |
| | Expenditure from operating activities | | | | | | |
| (4,707,843) | Employee costs | (5,536,680) | (5,536,680) | (4,592,732) | (4,604,024) | 11,292 | (0) |
| (17,508,295) | Materials and contracts | (18,348,818) | (18,713,901) | (15,088,694) | (13,928,785) | (1,159,909) | 8% |
| (632,002) | Utility charges | (718,250) | (800,450) | (634,643) | (494,919) | (139,724) | 22% |
| (7,606,255) | Depreciation & amortisation | (10,850,978) | (8,459,227) | (7,024,824) | (7,038,988) | 14,164 | (0) |
| (1,074,941) | Finance costs | (1,097,123) | (1,097,123) | (915,713) | (912,507) | (3,206) | 0 |
| (684,881) | Insurance | (620,200) | (620,200) | (436,086) | (296,764) | (139,322) | 32% |
| - | Loss on disposal of assets | (350,756) | (40,785) | (26,788) | (10,662) | - | 0% |
| (466,879) | Other expenditure | (320,950) | (320,950) | (272,789) | (121,661) | (151,128) | 55% |
| (32,681,096) | | (37,843,755) | (35,589,316) | (28,965,481) | (27,408,310) | (1,557,171) | 5% |
| | Add/less: Non - cash items | | | | | | |
| - | Profit on asset disposals | (1,000) | (293,890) | (287,684) | (287,684) | - | - |
| - | Loss on disposal of assets | 350,756 | 40,785 | 26,788 | 10,662 | (16,126) | - |
| 7,606,255 | Depreciation & amortisation | 10,850,978 | 8,459,227 | 7,024,824 | 7,038,988 | (14,164) | (0) |
| 60,245 | Employee benefit provisions | 542,735 | 542,735 | 442,616 | 495,459 | (52,843) | (12%) |
| 743,120 | Rehabilitation - unwinding of interest | 768,835 | 768,835 | 640,690 | 640,690 | 0 | 0 |
| - | Other Provisions | 3,620,993 | 3,620,993 | - | - | - | - |
| 8,409,620 | | 16,133,297 | 13,138,685 | 7,847,234 | 7,898,115 | (83,133) | (1%) |
| 14,839,646 | Amount attributable to operating activities | 17,534,583 | 18,575,225 | 13,072,458 | 14,422,446 | 1,349,988 | 10% |
| | Inflows from investing activities | | | | | | |
| - | Proceeds from disposal of assets | 576,000 | 1,306,972 | 545,000 | 1,246,922 | (701,922) | (129%) |
| - | Capital Grants and Subsidies | 50,000 | 50,000 | 50,000 | 38,000 | 12,000 | 24% |
| - | | 626,000 | 1,356,972 | 545,000 | 1,246,922 | 701,922 | - |
| | Outflows from investing activities | | | | | | |
| (54,835) | Purchase of plant and equipment | (618,000) | (808,323) | (675,000) | (238,528) | 436,472 | 65% |
| (25,279) | Purchase of land and buildings | (310,000) | (310,000) | (260,000) | - | 260,000 | 100% |
| (17,101) | Purchase of computer equipment | (105,000) | (212,000) | (175,000) | (44,234) | 130,766 | 75% |
| (10,334) | Purchase and construction of infrastructure | (9,019,000) | (9,019,000) | (1,670,000) | (943,205) | 726,795 | 44% |
| (107,549) | | (10,052,000) | (10,349,323) | (2,780,000) | (1,225,966) | 1,554,034 | 56% |
| (107,549) | Amount attributable to investing activities | (9,426,000) | (8,992,351) | (2,235,000) | 20,956 | 2,214,044 | (99%) |
| | Inflows from financing activity | | | | | | |
| 98,550 | Transfers from reserve accounts | 1,215,000 | 3,162,310 | 1,261,998 | 285,995 | 976,003 | - |
| - | Transfers from surplus | - | - | - | 939,971 | - | - |
| 98,550 | | 1,215,000 | 3,162,310 | 1,261,998 | 1,225,966 | - | - |
| | Outflows from financing activities | | | | | | |
| (566,483) | Payments for principal portion of lease liabilities | (293,526) | (293,526) | (244,605) | (463,544) | 218,939 | (90%) |
| (824,831) | Transfers to reserve accounts | (2,493,835) | (6,133,337) | (5,111,114) | (4,370,249) | (740,865) | 14% |
| (1,391,314) | | (2,787,361) | (6,426,863) | (5,355,719) | (4,833,793) | (521,926) | 10% |
| (1,292,764) | Amount attributable to financing activities | (1,572,361) | (3,264,553) | (4,093,722) | (3,607,827) | 485,894 | (12%) |
| | Operating Net Current Assets at the start of the financial year | 32,849,526 | 32,849,526 | 32,849,526 | 40,635,145 | (7,785,619) | (24%) |
| 14,839,646 | Amount attributable to operating activities | 17,534,583 | 18,575,225 | 13,072,458 | 14,422,446 | (1,349,988) | (10%) |
| (107,549) | Amount attributable to investing activities | (9,426,000) | (8,992,351) | (2,235,000) | 20,956 | (2,255,956) | 101% |
| (1,292,764) | Amount attributable to financing activities | (1,572,361) | (3,264,553) | (4,093,722) | (3,607,827) | (485,894) | 12% |
| 40,635,145 | Closing Net Current Assets | 39,385,748 | 39,167,847 | 39,593,263 | 51,470,720 | 11,877,458 | 30% |



2.5 Statement of Financial Activity (Continued)
Net current assets reconciled to Statement of Financial Activity
For the period ended 30 April 2024

| | Actual As at 30 April 2024 | Actual 30 June 2023 |
|---|---------------------------------------|--------------------------------|
| CURRENT ASSETS | | |
| Cash and cash equivalents | 24,206,569 | 20,262,141 |
| Other Financial Assets | 48,301,950 | 40,495,910 |
| Debtors and other receivables | 2,927,438 | 2,273,228 |
| Inventories | 15,194 | 15,792 |
| Other Current Assets | 11 | 1,226,341 |
| TOTAL CURRENT ASSETS | 75,451,162 | 64,273,412 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 1,796,079 | 4,144,896 |
| Employee related provisions | 765,290 | 754,925 |
| Right of Use - Liabilities | 110,750 | 628,560 |
| TOTAL CURRENT LIABILITIES | 2,672,119 | 5,528,381 |
| Net Current assets | 72,779,043 | 58,745,031 |
| Add back Restricted Liabilities | | |
| Employee related provisions | 765,290 | 754,925 |
| Right of Use - Liabilities | 110,750 | 628,560 |
| E-Waste Infrastructure grants | 38,000 | - |
| Adjusted net current assets | 73,693,083 | 60,128,516 |
| Less : Net current financial assets that back reserves | | |
| Reserves Accounts | (22,222,363) | (19,493,371) |
| | 51,470,720 | 40,635,145 |



2.6 Statement of Reserves
For the period ended 30 April 2024

| Description | Actual As at 30 April 2024 |
|-----------------------------------|-------------------------------|
| | \$ |
| <u>Site Rehabilitation</u> | |
| Opening balance | 17,056,658 |
| Interest income | 809,345 |
| Transfer to reserves | 640,690 |
| Transfer from reserves | - |
| Closing Balance | 18,506,693 |
| <u>Capital Expenditure</u> | |
| Opening balance | 1,945,637 |
| Interest income | 104,597 |
| Transfer to reserves | 1,437,500 |
| Transfer from reserves | (285,995) |
| Closing Balance | 3,201,739 |
| <u>Carbon Abatement</u> | |
| Opening balance | 491,076 |
| Interest income | 22,856 |
| Transfer to reserves | - |
| Transfer from reserves | - |
| Closing Balance | 513,932 |
| RESERVES SUMMARY | |
| Opening Balance as at 1 July 2023 | 19,493,371 |
| Interest income | 936,798 |
| Transfer to reserves | 2,078,190 |
| Transfer from reserves | (285,995) |
| Closing Balance | 22,222,363 |



2.7 Statement of Investing Activity
For the period ended 30 April 2024

| | Original Budget 2023/24 | Revised Budget 2023/24 | Actual As at 30 April 2024 | Actual Vs Revised Budget Variance | Actual Vs Revised Budget Variance |
|--|-------------------------------|------------------------------|-------------------------------|--|--|
| | \$ | \$ | \$ | \$ | % |
| LANDFILL INFRASTRUCTURE | | | | | |
| Stage2 - Phase2 capping work | 6,987,000 | 6,987,000 | 673,339 | 6,313,661 | 90% |
| Leachate Processing Infrastructure | 1,850,000 | 1,850,000 | 266,631 | 1,583,369 | 86% |
| | 8,837,000 | 8,837,000 | 939,969 | 7,897,031 | 89% |
| INFRASTRUCTURE TAMALA PARK | | | | | |
| RRF 2x new additional Monitoring Bores to be installed | 28,500 | 28,500 | - | 28,500 | 100% |
| 4x new Monitoring Bores Install - Marmion Ave | 10,000 | 55,000 | - | 55,000 | 100% |
| Facility Signage Upgrade | 18,000 | 14,000 | - | 14,000 | 100% |
| Transfer Station Line Marking | 15,500 | 18,000 | - | 18,000 | 100% |
| Modifications at Drop-off bays & Reticulation | 16,000 | 15,500 | - | 15,500 | 100% |
| Workshop Hotwash - Wash-downbay | - | 10,000 | 3,235 | 6,765 | 68% |
| 15Amp Power Supply Installation to Green Waste bunker | 25,000 | 16,000 | - | 16,000 | 100% |
| Transfer Station chain drop Access Control unit | 55,000 | 25,000 | - | 25,000 | 100% |
| Transfer Station extension | 14,000 | - | - | - | - |
| | 182,000 | 182,000 | 3,235 | 178,765 | 98% |
| BUILDING | | | | | |
| Recycling E-Waste Storage and Bulk Up Facility | 135,000 | 135,000 | - | 135,000 | 100% |
| Workshop building Roller doors and Rood upgrade for tyre | 25,000 | 25,000 | - | 25,000 | 100% |
| Weighbridge roof modification | 150,000 | 150,000 | - | 150,000 | 100% |
| | 310,000 | 310,000 | - | 310,000 | 100% |
| COMPUTING EQUIPMENT | | | | | |
| Replacement of Desktops/Laptops | 20,000 | 50,000 | 36,301 | 13,699 | 27% |
| CCTV install for Tip Face, Quarry and Transfer | 85,000 | 97,000 | 5,799 | 91,201 | 94% |
| Meeting Room Upgrade and Telephony System | - | 25,000 | - | 25,000 | 100% |
| Event Management System (Inex) Replacement | - | 10,000 | - | 10,000 | 100% |
| Wifi Access Point Replacements | - | 30,000 | 2,134 | 27,866 | 93% |
| | 105,000 | 212,000 | 44,234 | 167,766 | 79% |
| EQUIPMENT | | | | | |
| Odour monitoring units / control | 70,000 | 70,000 | - | 70,000 | 100% |
| Point to point Telemetry & Data System Installation | 16,500 | 16,500 | - | 16,500 | 100% |
| Workshop Hotwash Machine | 8,000 | 8,000 | - | 8,000 | 100% |
| 2x New Air well Leachate Extraction Pumps for Stage 2 | 8,500 | 8,500 | - | 8,500 | 100% |
| Generator & Compressor | 15,000 | 15,000 | - | 15,000 | 100% |
| | 118,000 | 118,000 | - | 118,000 | 100% |
| PLANT AND VEHICLES | | | | | |
| Replacement of vehicles | 80,000 | 232,323 | 232,695 | (372) | 0% |
| Replacement of Skid Steer Loader | 175,000 | 213,000 | 5,832 | 207,168 | 97% |
| New 16t Vibrating Roller at Tip face | 245,000 | 245,000 | - | 245,000 | 100% |
| | 500,000 | 690,323 | 238,528 | 451,796 | 65% |
| TOTAL CAPITAL EXPENDITURE | 10,052,000 | 10,349,323 | 1,225,965 | 9,123,358 | 88% |



36

3.0 Cash & Cash Equivalents and Schedule of Investments As at 30 April 2024

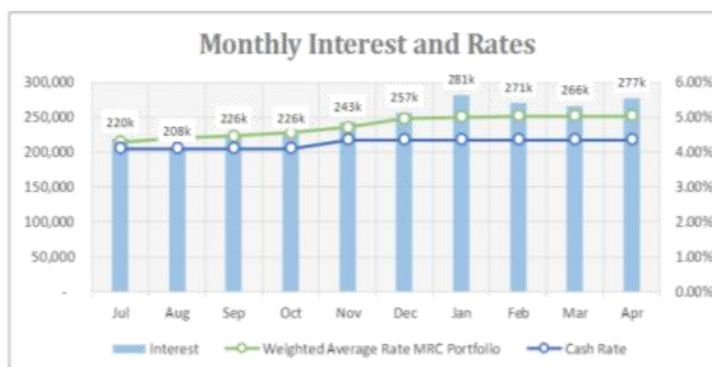
Institutions with Standard & Poors Rating AA- or better

| Institution | S&P Rating | Achieved |
|-------------|------------|----------|
| CBA | AA- | ✓ |
| NAB | AA- | ✓ |
| ANZ | AA- | ✓ |
| Westpac | AA- | ✓ |

Where Tenor > 90 Days, maximum 50% held in one institution
Investments > 90 days tenor 107%

| Institution | Amount Held \$m | % of Total Funds | Maximum | Achieved |
|-------------|-----------------|------------------|---------|----------|
| CBA | \$ 10.24 | 21% | 50% | ✓ |
| NAB | \$ 21.99 | 46% | 50% | ✓ |
| ANZ | \$ 10.57 | 22% | 50% | ✓ |
| Westpac | \$ 5.50 | 11% | 50% | ✓ |
| <90 Days | \$ 48.30 | | | |

Where possible give preference to institutions that do not finance the fossil fuel industry and consider ethical, social and environmental aspects.



As of April 2024, MRC's interest earnings are \$181k above budget year-to-date. In April 2024, the Reserve Bank held the cash rate at 4.35%



As of April 30, 2024, MRC's total cash and investments amounted to \$72.5 million. \$48.3 million was invested in term deposits and \$15.9m invested in the CBA saver account. It should be noted that MRC had its ESG term deposits with CBA who have withdrawn those products in December as MRC ESG term deposit matured. MRC is looking for replacements with other financial institutions.



37

3.0 Cash & Cash Equivalents and Schedule of Investments
As at 30 April 2024 (Continued)

| SCHEDULE OF INVESTMENTS | | | | | | | |
|--|-----------------|--------------|-------------------|--------------------------------|---------------|-------------------|-------------------|
| Bank | Investment Date | Tenor (Days) | Investment Amt \$ | Interest Rate % | Maturity Date | Gross Interest \$ | Maturity Amt \$ |
| ORDINARY TERM DEPOSITS | | | | | | | |
| ANZ 9130-47954 | 15/02/2024 | 91 | 4,260,465 | 4.87% | 16/05/2024 | 51,729 | 4,312,194 |
| NAB 78-463-0288 | 27/10/2023 | 207 | 2,105,319 | 5.20% | 21/05/2024 | 62,087 | 2,167,406 |
| NAB 71-624-4449 | 1/12/2023 | 193 | 3,153,000 | 5.15% | 11/06/2024 | 85,861 | 3,238,861 |
| ANZ 9796-92171 | 1/12/2023 | 195 | 2,082,976 | 4.88% | 13/06/2024 | 54,306 | 2,137,282 |
| NAB GMI-DEAL-10893903 | 16/04/2024 | 91 | 2,138,938 | 5.00% | 15/07/2024 | 26,370 | 2,165,308 |
| CBA 37309509 | 21/03/2024 | 120 | 5,060,459 | 4.77% | 19/07/2024 | 79,359 | 5,139,818 |
| ANZ 9797-07193 | 1/02/2024 | 182 | 2,110,333 | 4.88% | 1/08/2024 | 51,351 | 2,161,684 |
| NAB 10890044 | 19/03/2024 | 155 | 5,000,000 | 5.05% | 21/08/2024 | 107,226 | 5,107,226 |
| NAB 21-233-4933 | 23/02/2024 | 182 | 2,132,690 | 5.10% | 23/08/2024 | 54,235 | 2,186,924 |
| NAB new | 26/02/2024 | 179 | 199,000 | 5.10% | 23/08/2024 | 4,977 | 203,977 |
| NAB 41-562-4966 | 4/10/2023 | 341 | 2,968,402 | 5.25% | 9/09/2024 | 145,594 | 3,113,996 |
| NAB 10890228 | 18/03/2024 | 182 | 2,148,363 | 5.05% | 16/09/2024 | 54,098 | 2,202,460 |
| ANZ 9131-43719(reinvested | 18/03/2024 | 183 | 2,113,605 | 4.88% | 17/09/2024 | 51,713 | 2,165,319 |
| NAB GMI-DEAL-10894013 | 17/04/2024 | 180 | 2,144,564 | 5.05% | 14/10/2024 | 53,408 | 2,197,972 |
| CBA CDA 37309509 | 15/04/2024 | 183 | 5,183,836 | 4.83% | 15/10/2024 | 125,533 | 5,309,368 |
| Westpac TD 032108962507 | 30/04/2024 | 365 | 5,500,000 | 5.35% | 1/05/2025 | 294,250 | 5,794,250 |
| Total Term Deposits | | | 48,301,950 | 5.03% | | 1,302,097 | 49,604,047 |
| Cash & Cash Equivalents as of 30 April 2024 | | | | | | | |
| CBA Saver | | | 15,961,946 | Principal | | | |
| NAB Balance | | | 1,249 | NAB | 45.5% | 21,990,275 | |
| CBA Business | | | 8,240,320 | CBA | 21.2% | 10,244,295 | |
| ANZ Balance | | | 55 | ANZ | 21.9% | 10,567,380 | |
| Petty Cash | | | 1,500 | Westpac | 11.4% | 5,500,000 | |
| Floats | | | 1,500 | Invested | | 48,301,950 | |
| | | | | Principal plus interest | | | |
| | | | | NAB | 46.8% | 22,584,131 | |
| | | | | CBA | 21.6% | 10,449,186 | |
| | | | | ANZ | 22.3% | 10,776,479 | |
| Total Cash & Cash Equivalents | | | 24,206,569 | Westpac | 12.0% | 5,794,250 | |
| Total | | | 72,508,519 | Total | | 49,604,047 | |



38

4.0 Tonnage Report for the period ended 30 April 2024



39

**MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024**

| | |
|-----------------------------|--|
| 9.2 | LIST OF ACCOUNTS PAID – FOR THE PERIODS ENDED 31 MARCH 2024 AND 30 APRIL 2024 |
| File No: | GF-23-000019 |
| Appendix(s): | Attachment No. 1 |
| Date: | 17 May 2024 |
| Responsible Officer: | Executive Manager Corporate Services |

SUMMARY

The purpose of these reports is to provide details of payments made during the period identified above. This is in line with the requirement under the delegated authority to the Chief Executive Officer (CEO), that a list of payments made from the Municipal Fund since the last Ordinary Council meeting be presented to Council.

DETAILS

In accordance with section 13(1) of the Local Government Financial Management Regulations 1996, Council has delegated to the Chief Executive Officer (CEO) the exercise of its power to make payments from its Municipal and Trust Funds. A list of accounts paid by the CEO is to be prepared each month (Fin Reg 13(2)) and be presented to the next Ordinary Council Meeting following such payments (Fin Reg 13(3)). The lists of accounts paid for the months ended 31 March 2024 and 30 April 2024 are attached at Attachment 1 to this Item.

A new regulation 13A has been added to the Local Government Financial Management Regulations 1996 to increase transparency and accountability in local government through greater oversight of incidental spending. Regulation covers purchasing cards such as Bunnings and Fuel cards issued by local government to their employees. Under the new regulation, a transaction listing is included for the MRC's fuel cards and Bunnings Power Pass cards.

| Month Ended | Account | Vouchers | Amount |
|--------------------|----------------------|-------------------------|------------------------|
| 31 March 2024 | General Municipal | Cheques | \$1,889.05 |
| | | EFT | \$1,026,942.26 |
| | | DP | \$5,657,866.81 |
| | | Inter account transfers | - |
| | | Total | \$6,686,698.12 |
| 30 April 2024 | General Municipal | Cheques | \$600.00 |
| | | EFT | \$4,629,330.83 |
| | | DP | \$5,987,470.29 |
| | | Inter account transfers | - |
| | | Total | \$10,617,401.12 |

STATUTORY IMPLICATIONS

Regulation 13 of the Local Government (Financial Management) Regulations 1996

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENT

Simple Majority

40

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

RESPONSIBLE OFFICER RECOMMENDATION

That Council:

Note the list of accounts paid under delegated authority to the Chief Executive Officer for the months ended 31 March 2024 and 30 April 2024, in accordance with regulation 13(1) of the Local Government (Financial Management) Regulation 1996.

Moved Cr Wright, seconded Cr Hatton

RESOLVED

That the recommendation be adopted

(CARRIED UNANIMOUSLY 10/0)

For: Crs Castle, Creado, Dudek, Gobbert, Hatton, Jacob, May, Miles, Proud and Wright

Against: Nil

41

List of Payments for the months ended 31 March and 30 April 2024

Item
9.2

ATTACHMENT 1

Item
9.2

42

**Schedule of Payments for March 2024
Council Meeting - 30th May 2024**

| Date | Document No. | Vendor Name | Description | Amount |
|--------------------------|--------------|-------------|--------------------------|--------------------|
| 11/03/2024 | 00884 | Cash | Employee deduction | \$ 300.00 |
| 22/03/2024 | 00885 | Cash | Employee deduction | \$ 300.00 |
| 25/03/2024 | 00886 | Petty Cash | Petty Cash Reimbursement | \$ 1,289.05 |
| Total CBA cheques | | | | \$ 1,889.05 |

| Date | Document No. | Vendor Name | Description | Amount |
|---|--------------|--------------------------------------|--|------------------------|
| 8/03/2024 | DP-02347 | Easi Salary Pty Ltd | Staff Salary Sacrifice | \$ 3,466.44 |
| 8/03/2024 | DP-02348 | Australian Taxation Office | PAYG Payment | \$ 44,693.00 |
| 10/03/2024 | DP-02349 | Commonwealth Bank | Merchant fees | \$ 1,483.07 |
| 10/03/2024 | DP-02350 | Commonwealth Bank | Merchant fees | \$ 109.28 |
| 22/03/2024 | DP-02351 | Easi Salary Pty Ltd | Staff Salary Sacrifice | \$ 3,466.44 |
| 22/03/2024 | DP-02352 | Australian Taxation Office | PAYG Payment | \$ 41,945.00 |
| 21/03/2024 | DP-02353 | Australian Taxation Office | BAS Payment Feb 24 | \$ 308,780.00 |
| 23/03/2024 | DP-02354 | SuperChoice | Staff Superannuation | \$ 64,292.74 |
| 15/03/2024 | DP-02355 | Commonwealth Bank | CommBiz Fees | \$ 37.79 |
| 15/03/2024 | DP-02356 | Commonwealth Bank | Acct. Service Fees | \$ 9.35 |
| 27/03/2024 | DP-02357 | MidWest Auto Group Pty Ltd | Vehicle | \$ 79,727.85 |
| 27/03/2024 | DP-02358 | MRC Credit Card | See the schedule attached (credit card payments) | \$ 22,557.05 |
| 14/03/2024 | DP-02359 | Commonwealth Bank | CBA refund to customer | \$ 125.35 |
| 13/03/2024 | DP-02360 | Marton Geotechnical Services Limited | Purchase of Telescopic Riser Shafts | \$ 87,143.45 |
| 31/03/2024 | DP-02361 | NAB Bank | Account Fee | \$ 10.00 |
| 1/03/2024 | DP-02362 | ANZ | Account Fee | \$ 10.00 |
| 4/03/2024 | DP-02362 | ANZ | Account Fee | \$ 10.00 |
| 15/03/2024 | ER13439 | NAB Bank | CBA transfer for NAB TD | \$ 5,000,000.00 |
| Total Direct Payments & Fees | | | | \$ 5,657,866.81 |

Total Inter account Transfers

| Date | Document No. | Vendor Name | Description | Amount |
|------------|--------------|---|--|--------------|
| 7/03/2024 | EFT-02376 | Osborne Park Jeep | Vehicle | \$ 83,192.00 |
| 12/03/2024 | EFT-02379 | Airgen Australia | Degassing compressors | \$ 605.00 |
| 12/03/2024 | EFT-02379 | Airwell Group Pty Ltd | Leachate fortnightly service and report | \$ 3,528.62 |
| 12/03/2024 | EFT-02379 | All 4 People Pty Ltd | Contract Labour w/e 19 & 26 Jan & 4,9 Feb 24 | \$ 14,050.43 |
| 12/03/2024 | EFT-02379 | All Fence U Rent P/L | Temporary Fencing - RRF & safekeeping of equipment | \$ 2,366.38 |
| 12/03/2024 | EFT-02379 | Allwest Plant Hire Australia | Demob of hired Plate Compactor & Excavator Feb 24 | \$ 379.50 |
| 12/03/2024 | EFT-02379 | Apella Pty Ltd - (prev Position Partners) | Compactor System & New Touch Digitiser (Pit134) | \$ 4,819.19 |
| 12/03/2024 | EFT-02379 | Aussie Natural Spring Water | Bottled Water delivered | \$ 188.19 |
| 12/03/2024 | EFT-02379 | Australian Training Management | Forklift & Dump Truck Training Courses | \$ 1,655.00 |
| 12/03/2024 | EFT-02379 | Benara Nurseries | Plants for Admin Building | \$ 842.60 |
| 12/03/2024 | EFT-02379 | City of Stirling | TP Lease - Feb 24 | \$ 28,541.95 |
| 12/03/2024 | EFT-02379 | City of Wanneroo | TP Lease - Mar 24 | \$ 14,270.97 |
| 12/03/2024 | EFT-02379 | DCM Services | Air Condition Maintenance Jan 24 | \$ 990.00 |
| 12/03/2024 | EFT-02379 | EMRC | Monthly CCA Recycling | \$ 710.00 |
| 12/03/2024 | EFT-02379 | Global Spill Control Pty Ltd | Spill kits for inspections | \$ 275.00 |
| 12/03/2024 | EFT-02379 | Great Southern Fuel Supplies | Diesel purchases | \$ 13,431.88 |
| 12/03/2024 | EFT-02379 | High Tech Maintenance | Pit131 - repair dog bone mount hole | \$ 770.00 |
| 12/03/2024 | EFT-02379 | Jedi Auto Worx | Pit141 Light repairs and new spotlights fitted | \$ 1,672.78 |
| 12/03/2024 | EFT-02379 | Jemane Enterprises Pty Ltd | Pit141 4 new tyres | \$ 950.00 |
| 12/03/2024 | EFT-02379 | Local Government Professionals Australia | Report Writing in Local Government Workshop | \$ 1,180.00 |
| 12/03/2024 | EFT-02379 | Monika Kern | Membership to Project Management Institute | \$ 212.90 |
| 12/03/2024 | EFT-02379 | MRP Pest Control | Pest Control Feb 24 | \$ 866.25 |
| 12/03/2024 | EFT-02379 | Newcastle Weighing Services Pt | DCS Rolls (x4) including freight | \$ 901.45 |
| 12/03/2024 | EFT-02379 | Oceanside Power & Communications | Install dual power outlet at transfer | \$ 275.00 |
| 12/03/2024 | EFT-02379 | ORH Truck Solutions P/L | Pit120 air valve and solenoid | \$ 167.86 |
| 12/03/2024 | EFT-02379 | Robert Walters Pty Ltd | Contract labour week ending 11 Feb 24 | \$ 1,642.03 |
| 12/03/2024 | EFT-02379 | Security Specialists Australia Pty Ltd | Monthly Cash Collection | \$ 174.57 |
| 12/03/2024 | EFT-02379 | SEEK Limited | Advert: Project and Procurement Manager | \$ 852.50 |
| 12/03/2024 | EFT-02379 | Seton Australia Pty Ltd | Traffic cones (x300) | \$ 3,380.87 |
| 12/03/2024 | EFT-02379 | SLR Consulting Australia Pty Ltd | Cons. Serv. for Leachate to Sewer Investigative Works | \$ 12,705.55 |
| 12/03/2024 | EFT-02379 | Stanton's International | Probity Consultancy for FOGO-up to 31 Jan 24 | \$ 103.40 |
| 12/03/2024 | EFT-02379 | Synergy | Electricity 19 Dec23 to 22 Feb 24 TP House | \$ 114.26 |
| 12/03/2024 | EFT-02379 | T & C Couriers | Monthly Courier service | \$ 50.81 |
| 12/03/2024 | EFT-02379 | Telstra | Telephone Bill 14 Feb 24 to 13 Mar 24 | \$ 564.70 |
| 12/03/2024 | EFT-02379 | Telstra | Services & equipment rental Feb 24 | \$ 1,210.00 |
| 12/03/2024 | EFT-02379 | Think Water Wanneroo | Irrigation fittings | \$ 68.90 |
| 12/03/2024 | EFT-02379 | Town of Cambridge | TP Lease March 24 | \$ 7,135.48 |
| 12/03/2024 | EFT-02379 | Trade West Industrial Supplies | Safety boots, ear plugs, gloves, safety glasses | \$ 167.64 |
| 12/03/2024 | EFT-02379 | Tyrecycle P/L | Disposal of Tyres 5 & 8 Feb 24 | \$ 2,021.11 |
| 12/03/2024 | EFT-02379 | Veolia Recycling & Recovery Pty Ltd | Monthly Confidential Bin Disposal | \$ 82.97 |
| 12/03/2024 | EFT-02379 | Water2water P/L | Service site ice machines, billi taps and water filtration systems | \$ 2,180.80 |

43

| Date | Document No. | Vendor Name | Description | Amount |
|------------|--------------|--|---|--------------|
| 12/03/2024 | EFT-02379 | Waterchem Australia P/L | Ecosorb Ultimate - 20L Drum | \$ 7,150.00 |
| 12/03/2024 | EFT-02379 | WestTrac Pty Ltd | Pt139 Major Repairs | \$ 76,106.77 |
| 12/03/2024 | EFT-02379 | Winc Australia P/L | Stationery and printing | \$ 302.39 |
| 22/03/2024 | EFT-02380 | A & G Wines Plumbing | Repair broken pressure pipe at transfer station | \$ 528.00 |
| 22/03/2024 | EFT-02380 | Airefrig Australia Pty Ltd | Degassing Cylinder Service fee Feb 24 | \$ 37.13 |
| 22/03/2024 | EFT-02380 | Airwell Group Pty Ltd | Landfill Supply and Install Flow Meters and Pumps | \$ 52,865.99 |
| 22/03/2024 | EFT-02380 | Alinta Energy | Gas 29 Nov 23 to 29 Feb 24 | \$ 102.45 |
| 22/03/2024 | EFT-02380 | All 4 People Pty Ltd | Contract labour week ending 16 and 23 Feb 24 | \$ 5,498.19 |
| 22/03/2024 | EFT-02380 | All Fence U Rent P/L | Temporary Fencing | \$ 165.00 |
| 22/03/2024 | EFT-02380 | Aptella Pty Ltd - (prev Position Partners) | Software Support-Bornag Compaction Monitoring | \$ 1,265.00 |
| 22/03/2024 | EFT-02380 | Aquion P/L | PRTG 2500 Annual License | \$ 3,608.55 |
| 22/03/2024 | EFT-02380 | Aussie Natural Spring Water | Bottled water delivered | \$ 64.50 |
| 22/03/2024 | EFT-02380 | Australia Post | Postage & Freight for the month | \$ 174.00 |
| 22/03/2024 | EFT-02380 | Australian Training Management | Skid Steer, FEL & Dozer VOC Training | \$ 8,888.50 |
| 22/03/2024 | EFT-02380 | Banhams WA Pty Ltd | RRF Monthly Fire System Maintenance Feb 24 | \$ 578.79 |
| 22/03/2024 | EFT-02380 | Blue Diamond Machinery Pty Ltd | Generator repair/service | \$ 5,473.60 |
| 22/03/2024 | EFT-02380 | BOQ Finance (Aust) Limited | Monthly Printer Rental | \$ 421.53 |
| 22/03/2024 | EFT-02380 | Brooks Hire | Hire of CAT Skidsteer Feb 24 | \$ 8,354.72 |
| 22/03/2024 | EFT-02380 | ChekRite Asia Pacific Pty Ltd | Chekrite - Subscription | \$ 2,187.90 |
| 22/03/2024 | EFT-02380 | City of Perth | TP Lease - Jan & Feb 24 catch up | \$ 511.25 |
| 22/03/2024 | EFT-02380 | City of Perth | TP Lease - Mar 24 | \$ 7,394.86 |
| 22/03/2024 | EFT-02380 | Cleanaway Operations Pty Ltd | Co Mingled Waste Feb 24 | \$ 306.68 |
| 22/03/2024 | EFT-02380 | Dalacom Systems (AU) Pty Ltd | Workstation Hardware Replacements & Spares | \$ 28,472.51 |
| 22/03/2024 | EFT-02380 | Dignite | Pt151- gas struts & tracks | \$ 6,172.00 |
| 22/03/2024 | EFT-02380 | Dragon Forklift Services Pty Ltd | Pt117- Repair brakes | \$ 2,497.28 |
| 22/03/2024 | EFT-02380 | ECOLO WA | Odour pods service and refill (5 pods) 300 litres @ \$7.95 | \$ 2,733.50 |
| 22/03/2024 | EFT-02380 | Envirocare Systems | Monthly Hygiene Services | \$ 771.32 |
| 22/03/2024 | EFT-02380 | Fennell Tyres International Pty Ltd | Pt183,148,120 tyre replacement and repair | \$ 4,746.75 |
| 22/03/2024 | EFT-02380 | Flick Anticimex P/L | Rodent Service & Cockroach spray | \$ 351.97 |
| 22/03/2024 | EFT-02380 | Go Doors Pty Ltd | Callout to Recycling Shop Doors | \$ 3,670.04 |
| 22/03/2024 | EFT-02380 | Great Southern Fuel Supplies | Diesel delivered Feb 24 | \$ 44,930.93 |
| 22/03/2024 | EFT-02380 | Instant Products Group | Toilet hire/clean/restock Feb 24 | \$ 204.75 |
| 22/03/2024 | EFT-02380 | Jedi Auto Worx | Pt133, 134, 148, 151 vehicle repairs | \$ 1,739.80 |
| 22/03/2024 | EFT-02380 | Kyocera Document Solutions | Monthly Photocopier Expenses Nov, Dec 23 & Feb 24 | \$ 1,061.77 |
| 22/03/2024 | EFT-02380 | NAPA Parts | Jack stands for workshop | \$ 797.98 |
| 22/03/2024 | EFT-02380 | NAPA Parts | Pt135 gear oil | \$ 64.00 |
| 22/03/2024 | EFT-02380 | NAPA Parts | Evaporative Cooler 750w for workshop | \$ 1,857.90 |
| 22/03/2024 | EFT-02380 | Natural Area Holdings Pty Ltd | Flora and Fauna Surveys & Phytophthora dieback testing Feb 24 | \$ 8,250.00 |
| 22/03/2024 | EFT-02380 | Newcastle Weighing Services Pt | NWS Wasteman Service Agreement #499 | \$ 11,467.50 |
| 22/03/2024 | EFT-02380 | Nutrien Ag Solutions | Kitchen amenities | \$ 218.46 |
| 22/03/2024 | EFT-02380 | Oceanside Power & Communications | Electrical repairs | \$ 1,494.90 |
| 22/03/2024 | EFT-02380 | Olivers Lawn & Landscaping Pty Ltd | TP monthly lawn mowing service | \$ 225.00 |
| 22/03/2024 | EFT-02380 | Paxon Consulting Group Pty Ltd | TP Void Space Model Review | \$ 13,013.00 |
| 22/03/2024 | EFT-02380 | Pinnacle Height Safety Pty Ltd | Training - Fire Warden/Extinguisher Course | \$ 279.00 |
| 22/03/2024 | EFT-02380 | REPCO Auto Parts- Clarkson | Motor vehicle & Workshop supplies | \$ 286.98 |
| 22/03/2024 | EFT-02380 | Robert Walters Pty Ltd | Contract Worker week ending 28 Feb 24 | \$ 1,325.68 |
| 22/03/2024 | EFT-02380 | SafeWork Laboratories Pty Ltd | D & A testing 17 & 27 Feb 24 labour & mileage | \$ 3,588.31 |
| 22/03/2024 | EFT-02380 | Seton Australia Pty Ltd | Bollards (x 300) | \$ 2,313.83 |
| 22/03/2024 | EFT-02380 | SLR Consulting Australia Pty Ltd | MRC Landfill Gas Assessment | \$ 28,594.23 |
| 22/03/2024 | EFT-02380 | Specialized Cleaning Group Pty Ltd | TP Road Sweeping Service Feb 24 | \$ 1,950.00 |
| 22/03/2024 | EFT-02380 | Super Choice Services Pty Ltd | Monthly Single Touch Payroll | \$ 14.94 |
| 22/03/2024 | EFT-02380 | Synergy | TP & RRF Electricity Feb 24 | \$ 39,831.15 |
| 26/03/2024 | EFT-02381 | A & G Wines Plumbing | Plumbing Works Truck Drivers Toilet | \$ 814.07 |
| 26/03/2024 | EFT-02381 | Alance Newspaper & Magazine Delivery | Newspaper Delivery | \$ 229.60 |
| 26/03/2024 | EFT-02381 | Aussie Natural Spring Water | Bottled water delivered 06 Mar 24 | \$ 53.75 |
| 26/03/2024 | EFT-02381 | Australian Services Union | Union Fees | \$ 53.00 |
| 26/03/2024 | EFT-02381 | BOC Limited | Dissolved Acetylene Feb 24 | \$ 12.09 |
| 26/03/2024 | EFT-02381 | City of Joondalup | TP Lease - March 24 | \$ 14,789.71 |
| 26/03/2024 | EFT-02381 | City of Vincent | TP Lease - March 24 | \$ 7,135.49 |
| 26/03/2024 | EFT-02381 | City of Wanneroo | TP Lease - Jan-Mar 24 adj | \$ 1,541.27 |
| 26/03/2024 | EFT-02381 | Global Spill Control Pty Ltd | Spill Kit replacement parts | \$ 464.75 |
| 26/03/2024 | EFT-02381 | Hello People | Chemcapture - Service AWS subscription costs (Jan-Jun 24) | \$ 3,795.00 |
| 26/03/2024 | EFT-02381 | Oceanside Power & Communications | Pylon Sign-Supply & Install Fibre Optic | \$ 5,935.30 |
| 26/03/2024 | EFT-02381 | Plants & Garden Rentals | Monthly maintenance - March 24 | \$ 330.00 |
| 26/03/2024 | EFT-02381 | Services Australia | Employees deductions for Child Support | \$ 280.00 |
| 26/03/2024 | EFT-02381 | Soft Landing | COS On Demand Mattresses | \$ 29,155.50 |
| 26/03/2024 | EFT-02381 | Soft Landing | COS RCB Mattresses | \$ 28,776.00 |
| 26/03/2024 | EFT-02381 | Soft Landing | MRC Monthly Mattress Collection | \$ 13,827.00 |
| 26/03/2024 | EFT-02381 | Sonia Cherico | Spectacles contribution | \$ 200.00 |
| 26/03/2024 | EFT-02381 | T & C Couriers | Monthly Courier service | \$ 78.19 |
| 26/03/2024 | EFT-02381 | Talis Consultants P/L | GW Monitoring & Piggy Back & Leachate Pond Design Consult. | \$ 3,095.13 |
| 26/03/2024 | EFT-02381 | Total Green Recycling Pty Ltd | E-waste Recycling | \$ 11,581.28 |
| 26/03/2024 | EFT-02381 | Town of Victoria Park | TP Lease - Vic Park - Jan 24 | \$ 7,392.36 |

44

| Date | Document No. | Vendor Name | Description | Amount |
|------------|--------------|-------------------------------------|---|---------------|
| 26/03/2024 | EFT-02381 | Town of Victoria Park | TP Lease - Vic Park - Feb 24 | \$ 7,392.36 |
| 26/03/2024 | EFT-02381 | Town of Victoria Park | TP Lease - Vic Park - Mar 24 | \$ 7,392.36 |
| 26/03/2024 | EFT-02381 | Tutt Bryant Equipment WA | 250hr service PL135 & Splitter Box Inspection | \$ 3,102.30 |
| 26/03/2024 | EFT-02381 | Tyrecycle P/L | Disposal of Tyres Feb 24 | \$ 3,315.06 |
| 26/03/2024 | EFT-02381 | Veolia Recycling & Recovery Pty Ltd | Monthly Confidential Bin Disposal | \$ 85.46 |
| 26/03/2024 | EFT-02381 | Waterchem Australia P/L | Ecosorb Ultimate - 20L drums | \$ 24,310.00 |
| 26/03/2024 | EFT-02381 | Western Tree Recyclers | CoJ Greens Handling | \$ 8,650.18 |
| 26/03/2024 | EFT-02381 | Western Tree Recyclers | CoP Greens Handling | \$ 676.63 |
| 26/03/2024 | EFT-02381 | Winc Australia P/L | Office Supplies and Stationery | \$ 163.34 |
| 26/03/2024 | EFT-02381 | Workpower Incorporated | Battery Rescue | \$ 1,296.30 |
| 26/03/2024 | EFT-02381 | Wren Oil | Disposal of Oil | \$ 99.00 |
| 26/03/2024 | EFT-02381 | ZircoData Pty Ltd | Recall boxes (records) from offsite storage | \$ 404.82 |
| 8/03/2024 | 72 | Payroll | Staff Payroll | \$ 121,270.65 |
| 22/03/2024 | 73 | Payroll | Staff Payroll | \$ 115,054.49 |

\$ 1,026,942.26

| | |
|-------------------------|------------------------|
| CBA Cheque No. 884-86 | \$ 1,889.05 |
| Electronic Payments: | |
| DP-02347 to DP-02362 | \$ 5,657,866.81 |
| Inter-Account Transfers | \$ - |
| EFT-02376 to EFT-02381 | \$ 1,026,942.26 |
| Grand Total | \$ 6,686,698.12 |

CERTIFICATE OF CHIEF EXECUTIVE OFFICER

This schedule of accounts which was passed for payment, covering vouchers as above which was submitted to each member of Council on 30th May, 2024 has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendered services and as to prices, computations, and costing and the amounts due for payment.

45

| Schedule of Payments for March 2024 Council Meeting - 30th May 2024 CBA Credit Card | | | |
|---|------------------------|--|---------------------|
| Date | Payment to | Description | Amount |
| 5/03/2024 | GoDaddy.com | Website/Domain licenses | \$ 999.90 |
| 6/03/2024 | SJDK Group | Name Plate for Council Meetings | \$ 25.60 |
| 6/03/2024 | Coles Online | Staff amenities | \$ 197.40 |
| 6/03/2024 | CPP Parking | CPP parking for Business Meeting | \$ 10.10 |
| 11/03/2024 | Alkimos Tavern | Business Meeting | \$ 11.80 |
| 11/03/2024 | Moore Australia | Trng Sessions for Mgt & Fin. Reporting | \$ 3,872.00 |
| 20/03/2024 | Moore Australia | 2024 Budget Workshop | \$ 1,100.00 |
| 21/03/2024 | GoDaddy.com | Website/Domain licenses | \$ 749.95 |
| 24/03/2024 | Zoom.US | Zoom licenses | \$ 2,216.61 |
| 25/03/2024 | Coles Online | Staff amenities | \$ 167.00 |
| Total CBA Credit Card ending 7336 | | | \$ 9,350.36 |
| 27/02/2024 | Trust Media | UK trade Registry fee for new vendor application fee | \$ 156.58 |
| 28/02/2024 | SJDK Group | Name Plate for Council Meetings | \$ 25.60 |
| 28/02/2024 | Retail Express | POS subscription at Recycling | \$ 2,943.60 |
| 29/02/2024 | Local Govt Mgt | LG Professionals Conference | \$ 915.00 |
| 29/02/2024 | Sheridan's | Name badge for Councillor | \$ 49.45 |
| 1/03/2024 | ASIC | ASIC Report for new vendor application fee | \$ 19.00 |
| 1/03/2024 | ASIC | ASIC Report for new vendor application fee | \$ 19.00 |
| 1/03/2024 | ASIC | ASIC Report for new vendor application fee | \$ 19.00 |
| 1/03/2024 | ASIC | ASIC Report for new vendor application fee | \$ 19.00 |
| Total CBA Credit Card ending 7977 | | | \$ 4,166.23 |
| 28/02/2024 | Coles Online | Team meeting expenses | \$ 318.62 |
| 28/02/2024 | Alkimos Autocare | Cars Wash | \$ 430.00 |
| 28/02/2024 | City of Joondalup | CoJ visit Parking | \$ 5.20 |
| 1/03/2024 | Aspire Lounges | Travel Exp for UK site visit | \$ 75.00 |
| 1/03/2024 | AGA Travel Insurance | Travel Insurance for UK site visit | \$ 440.72 |
| 3/03/2024 | Hotel @ Booking.com | Accommodation for UK site visit | \$ 786.51 |
| 3/03/2024 | CBA | Transaction fee | \$ 19.66 |
| 3/03/2024 | Joint Billion UAE | Travel Exp for UK site visit | \$ 116.76 |
| 3/03/2024 | Taco Bel | Food for UK site visit | \$ 15.55 |
| 3/03/2024 | CBA | Transaction fee | \$ 0.39 |
| 3/03/2024 | Potters Bar | Food for UK site visit | \$ 9.25 |
| 3/03/2024 | CBA | Transaction fee | \$ 0.23 |
| 3/03/2024 | Hertz UK | Car Hire | \$ 1,091.80 |
| 3/03/2024 | CBA | Transaction fee | \$ 27.30 |
| 4/03/2024 | Screwfix Dir Ltd | PPE | \$ 136.20 |
| 4/03/2024 | CBA | Transaction fee | \$ 3.41 |
| 5/03/2024 | Mowgli Street Food | Food for UK site visit with MGS staff | \$ 220.23 |
| 5/03/2024 | CBA | Transaction fee | \$ 5.51 |
| 5/03/2024 | Greggs | Food for UK site visit | \$ 9.65 |
| 5/03/2024 | CBA | Transaction fee | \$ 0.24 |
| 5/03/2024 | TheAngel.co.uk | Accommodation for UK site visit | \$ 70.46 |
| 5/03/2024 | CBA | Transaction fee | \$ 1.76 |
| 5/03/2024 | West Suffolk | Hire Car Fuel | \$ 50.00 |
| 5/03/2024 | CBA | Transaction fee | \$ 1.25 |
| 6/03/2024 | Queenie's | Food for UK site visit | \$ 73.08 |
| 6/03/2024 | CBA | Transaction fee | \$ 1.83 |
| 6/03/2024 | The King John's Tavern | Food for UK site visit | \$ 21.92 |
| 6/03/2024 | CBA | Transaction fee | \$ 0.55 |
| 7/03/2024 | Shell Ingelby | Hire Car Fuel | \$ 146.56 |
| 7/03/2024 | CBA | Transaction fee | \$ 3.66 |
| 7/03/2024 | The Garland Pub | Food for UK site visit | \$ 19.56 |
| 7/03/2024 | CBA | Transaction fee | \$ 0.49 |
| 8/03/2024 | DWER Water | Clearing Permit | \$ 400.00 |
| 8/03/2024 | Emirates | Flights for UK site visit | \$ 996.00 |
| 10/03/2024 | Coles Online | Food for meetings | \$ 122.75 |
| 12/03/2024 | Boral | Ballast (x49) | \$ 3,183.36 |
| 15/03/2024 | Alkimos Autocare | Cars Wash | \$ 235.00 |
| Total CBA Credit Card ending 2225 | | | \$ 9,040.46 |
| Total CBA Credit Card Payments | | | \$ 22,557.05 |

46

**Schedule of Payments for April 2024
Council Meeting - 30th May 2024**

| Date | Document No. | Vendor Name | Description | Amount |
|--------------------------|--------------|-------------|--------------------|------------------|
| 19/04/2024 | 00887 | Cash | Employee deduction | \$ 600.00 |
| Total CBA cheques | | | | \$ 600.00 |

| Date | Document No. | Vendor Name | Description | Amount |
|---|--------------|--------------------------------------|--|------------------------|
| 5/04/2024 | DP-02363 | Easi Salary Pty Ltd | Staff Salary Sacrifice | \$ 3,466.44 |
| 5/04/2024 | DP-02364 | Australian Taxation Office | PAYG Payment | \$ 46,139.00 |
| 12/04/2024 | DP-02365 | Fire & Safety Aust. | First Aid Training | \$ 4,200.00 |
| 2/04/2024 | DP-02373 | Commonwealth Bank | Merchant fees | \$ 1,820.22 |
| 2/04/2024 | DP-02374 | Commonwealth Bank | Merchant fees | \$ 100.34 |
| 19/04/2024 | DP-02366 | Easi Salary Pty Ltd | Staff Salary Sacrifice | \$ 3,466.44 |
| 19/04/2024 | DP-02367 | Australian Taxation Office | PAYG Payment | \$ 45,863.00 |
| 22/04/2024 | DP-02369 | Australian Taxation Office | BAS Payment Mar 2024 | \$ 204,714.00 |
| 19/04/2024 | DP-02368 | SuperChoice | Staff Superannuation | \$ 65,862.64 |
| 30/04/2024 | DP-02370 | Marton Geotechnical Services Limited | Purchase of Telescopic Riser Shafts | \$ 63,805.83 |
| 30/04/2024 | DP-02371 | Marton Geotechnical Services Limited | Transport Costs for Telescopic Rise Shafts | \$ 25,378.39 |
| 29/04/2024 | DP-02372 | MRC Credit Card | See the schedule attached (credit card payments) | \$ 22,586.96 |
| 16/04/2024 | DP-02375 | cancelled | - | - |
| 16/04/2024 | DP-02376 | cancelled | - | - |
| 16/04/2024 | DP-02377 | cancelled | - | - |
| 16/04/2024 | DP-02378 | Commonwealth Bank | CommBiz Fees | \$ 0.30 |
| 16/04/2024 | DP-02379 | Commonwealth Bank | CommBiz Fees | \$ 34.98 |
| 16/04/2024 | DP-02380 | Commonwealth Bank | Acct. Service Fees | \$ 11.75 |
| 30/04/2024 | DP-02381 | NAB Bank | Account Fee | \$ 10.00 |
| 4/04/2024 | DP-02382 | ANZ | Account Fee | \$ 10.00 |
| 30/04/2024 | DCSJ00047 | Commonwealth Bank | CBA transfer for Westpac Acct | \$ 5,500,000.00 |
| Total Direct Payments & Fees | | | | \$ 5,987,470.29 |

Total Inter account Transfers

| Date | Document No. | Vendor Name | Description | Amount |
|-----------|--------------|---|---|--------------|
| 9/04/2024 | EFT-02383 | ATU Sewage Services | Sewage Services - Quarterly Maintenance | \$ 302.50 |
| 9/04/2024 | EFT-02383 | A1 Locksmiths | GMK Keys X 10 | \$ 220.00 |
| 9/04/2024 | EFT-02383 | Advanced Liquid Waste | Empty Toilet Septic Tanks - Landfill Toilet for Trucks | \$ 1,374.50 |
| 9/04/2024 | EFT-02383 | Ampol Australia Petroleum Pty Ltd | Fuel usage Feb 24 | \$ 1,768.81 |
| 9/04/2024 | EFT-02383 | Aussie Natural Spring Water | Bottled Water delivered | \$ 96.75 |
| 9/04/2024 | EFT-02383 | Australian Training Management | Skid Steer Training Course | \$ 995.00 |
| 9/04/2024 | EFT-02383 | Burnings | Workshop and landfill supplies | \$ 1,285.37 |
| 9/04/2024 | EFT-02383 | City of Joondalup | TP Lease - Apr 24 | \$ 14,784.74 |
| 9/04/2024 | EFT-02383 | City of Joondalup | TP Lease - Jan & Feb 24 | \$ 1,022.53 |
| 9/04/2024 | EFT-02383 | City of Perth | TP Lease - Apr 24 | \$ 7,394.86 |
| 9/04/2024 | EFT-02383 | City of Wanneroo | TP Lease - Apr 24 | \$ 14,784.73 |
| 9/04/2024 | EFT-02383 | Civic Legal Pty Ltd | Regulation 17 Internal Audit | \$ 12,240.60 |
| 9/04/2024 | EFT-02383 | Cleanaway Operations Pty Ltd | Disposal of Car Gas Cylinders | \$ 446.99 |
| 9/04/2024 | EFT-02383 | Coates Hire Operations Pty Ltd | 2 day hire of Knuckle Boom 34ft | \$ 1,272.92 |
| 9/04/2024 | EFT-02383 | Couplers Malaga | (2) Surelock fittings | \$ 188.21 |
| 9/04/2024 | EFT-02383 | Critical Fire Protection and Training Pty Ltd | Plt135 - Repair Bomag fire suppression system | \$ 1,756.92 |
| 9/04/2024 | EFT-02383 | CT Irrigation | Installation of new pump at the washdown bay | \$ 3,558.72 |
| 9/04/2024 | EFT-02383 | Data#3 | Printer & IT supplies | \$ 948.25 |
| 9/04/2024 | EFT-02383 | Datacom Systems (AU) Pty Ltd | Veeam Backup Software License 15 May 24 - 15 May 27 | \$ 12,036.85 |
| 9/04/2024 | EFT-02383 | Davidson Projects P/L | Building works at Operations Admin | \$ 11,533.50 |
| 9/04/2024 | EFT-02383 | DCM Services | Aircon Repairs | \$ 319.00 |
| 9/04/2024 | EFT-02383 | ECOLO WA | Odour pods service and refill (5 pods) @ \$7.95 & Biokey | \$ 5,483.50 |
| 9/04/2024 | EFT-02383 | Envirocare Systems | Monthly Hygiene Services | \$ 771.32 |
| 9/04/2024 | EFT-02383 | Fennell Tyres International Pty Ltd | Plt133 & 110 tyre repairs | \$ 734.25 |
| 9/04/2024 | EFT-02383 | GHD Pty Ltd | Monthly FOGO Consultancy Charges | \$ 1,584.66 |
| 9/04/2024 | EFT-02383 | Global Spill Control Pty Ltd | Spill kits for Inspections | \$ 2,260.60 |
| 9/04/2024 | EFT-02383 | Great Southern Fuel Supplies | Diesel purchases | \$ 43,549.61 |
| 9/04/2024 | EFT-02383 | Herbert Smith Freehills | Waste Services Procurement Proj Legal Fees to 23 Feb 24 | \$ 46,382.93 |
| 9/04/2024 | EFT-02383 | Intrix Cyber Security Pty Ltd | Cyber Security Network Penetration Testing | \$ 6,187.50 |
| 9/04/2024 | EFT-02383 | Iron Mountain Australia Pty Ltd | Monthly Archive IT Storage Cost - Cartridge | \$ 47.47 |
| 9/04/2024 | EFT-02383 | IW Projects | Superintendent capping works - Jul 23 - March 24 | \$ 6,101.15 |
| 9/04/2024 | EFT-02383 | Jedi Auto Worx | PL141 & 146 repairs | \$ 950.62 |
| 9/04/2024 | EFT-02383 | Komatsu Australia | Oil Filter for PL132,132,134 & PL1131 repairs | \$ 3,419.81 |
| 9/04/2024 | EFT-02383 | MidWest Auto Group Pty Ltd | PL156 - Vehicle protection, recovery pts & lift kit | \$ 7,484.44 |
| 9/04/2024 | EFT-02383 | Netlink Group Pty Ltd | IT supplies | \$ 1,321.00 |
| 9/04/2024 | EFT-02383 | North Star Security | Alarm Monitoring Fees 2324 -RRF & TP | \$ 1,394.25 |
| 9/04/2024 | EFT-02383 | Oceanside Power & Communications | PL60 repairs, Compressor installation and CCTV power points | \$ 7,747.17 |
| 9/04/2024 | EFT-02383 | Olivers Lawn & Landscaping Pty Ltd | TP monthly lawn mowing service | \$ 225.00 |
| 9/04/2024 | EFT-02383 | Pinnacle Height Safety Pty Ltd | Asbestos Awareness Training on-line 20 staff | \$ 1,425.00 |
| 9/04/2024 | EFT-02383 | Pirtek (Malaga) Pty Ltd | PL151 - replace burst hoses | \$ 1,434.85 |

47

| Date | Document No. | Vendor Name | Description | Amount |
|------------|--------------|---|---|-----------------|
| 9/04/2024 | EFT-02383 | Robert Walters Pty Ltd | Contract labour week ending 3, 10, 17 Mar 24 | \$ 4,549.48 |
| 9/04/2024 | EFT-02383 | SafeWork Laboratories Pty Ltd | D & A testing 14 & 23 Mar 24 labour & mileage | \$ 3,340.54 |
| 9/04/2024 | EFT-02383 | SARAYA Australia | Hand Sanitiser | \$ 634.70 |
| 9/04/2024 | EFT-02383 | Scott Cairns | Wellness Program | \$ 200.00 |
| 9/04/2024 | EFT-02383 | Seaview Ford Clarkson | PL141 - Service | \$ 666.00 |
| 9/04/2024 | EFT-02383 | Security Specialists Australia Pty Ltd | Monthly Cash Collection | \$ 139.66 |
| 9/04/2024 | EFT-02383 | SEEK Limited | Advertising for Finance Officer | \$ 401.50 |
| 9/04/2024 | EFT-02383 | Signs & Lines | Digital Screen servicing | \$ 735.68 |
| 9/04/2024 | EFT-02383 | SLR Consulting Australia Pty Ltd | Leachate to Sewer Investigative Works | \$ 10,758.69 |
| 9/04/2024 | EFT-02383 | St John Ambulance | First Aid Kits Supplies and Provide First Aid Class | \$ 1,308.37 |
| 9/04/2024 | EFT-02383 | Steven Powell | Prescription Safety Glasses | \$ 74.00 |
| 9/04/2024 | EFT-02383 | Town of Cambridge | TP Lease April 24 | \$ 7,135.48 |
| 9/04/2024 | EFT-02383 | Trade West Industrial Supplies | Work Boots | \$ 224.57 |
| 9/04/2024 | EFT-02383 | Tutt Bryant Equipment WA | PL135 - Splitter box replacement and replace exhaust flex | \$ 85,937.41 |
| 9/04/2024 | EFT-02383 | Veraison WA Pty Ltd | Leadership Team Culture Workshops | \$ 5,412.00 |
| 9/04/2024 | EFT-02383 | Vertical Telecoms Pty Ltd | RRF Antennas link to TP | \$ 1,738.37 |
| 9/04/2024 | EFT-02383 | WA Local Government Association | MWAC contribution- Jan to Jun 24 | \$ 44,767.70 |
| 9/04/2024 | EFT-02383 | Winc Australia P/L | Stationery and printing | \$ 1,004.51 |
| 11/04/2024 | EFT-02387 | Airwell Group Pty Ltd | Leachate fortnightly service and report | \$ 3,080.00 |
| 11/04/2024 | EFT-02387 | All 4 People Pty Ltd | Contract Labour week ending 8 & 15 Mar 24 | \$ 3,592.33 |
| 11/04/2024 | EFT-02387 | Aptella Pty Ltd - (prev Position Partners) | Software Support-Bomag Compaction Monitoring | \$ 1,265.00 |
| 11/04/2024 | EFT-02387 | Aussie Natural Spring Water | Bottled Water delivered | \$ 53.75 |
| 11/04/2024 | EFT-02387 | Aussie Natural Spring Water | Water Cooler Annual Rental 01.02.24 - 31.01.25 | \$ 92.94 |
| 11/04/2024 | EFT-02387 | City of Vincent | TP Lease - Apr 24 | \$ 7,392.36 |
| 11/04/2024 | EFT-02387 | City of Vincent | TP Lease - Catch up Jan-Mar 24 | \$ 770.61 |
| 11/04/2024 | EFT-02387 | Banhams WA Pty Ltd | RRF Monthly Fire System Maintenance Mar 24 | \$ 578.79 |
| 11/04/2024 | EFT-02387 | Brooks Hire | Hire of Compressor 11-15 Mar 24 | \$ 3,926.32 |
| 11/04/2024 | EFT-02387 | Command A Com | Monthly Telephone Expenses | \$ 1,340.02 |
| 11/04/2024 | EFT-02387 | Digrite | PL151 - New Windscreen, rubber & RH side bottom window | \$ 2,383.00 |
| 11/04/2024 | EFT-02387 | EFTSURE Pty Ltd | Eftsure Annual Licence - Apr 24 - Mar 25 | \$ 5,148.00 |
| 11/04/2024 | EFT-02387 | Fennell Tyres International Pty Ltd | PL120, 133, 134 & 148 tyre repairs | \$ 5,205.99 |
| 11/04/2024 | EFT-02387 | Global Spill Control Pty Ltd | Signs for Spill Kits | \$ 97.68 |
| 11/04/2024 | EFT-02387 | Hays Specialist Recruitment (Australia) P/L | Contract labour week ending 24 & 31 Mar 24 | \$ 4,648.38 |
| 11/04/2024 | EFT-02387 | Kyocera Document Solutions | Monthly Photocopier Expenses | \$ 147.28 |
| 11/04/2024 | EFT-02387 | Major Motors Pty Ltd | PL148 & 183- leak repair | \$ 1,266.98 |
| 11/04/2024 | EFT-02387 | Market Creations Agency Pty Ltd | Additional Website Support & Maint Hours | \$ 3,300.00 |
| 11/04/2024 | EFT-02387 | Michael Page International P/L | Project & Procurement Manager Recruitment | \$ 16,500.00 |
| 11/04/2024 | EFT-02387 | MRP Pest Control | Pest Control Mar 24 | \$ 866.25 |
| 11/04/2024 | EFT-02387 | Office National Canning Vale | Double A Copy Paper 80GSM | \$ 281.60 |
| 11/04/2024 | EFT-02387 | Pirtek (Malaga) Pty Ltd | PL138 & 151 New Hoses | \$ 2,218.72 |
| 11/04/2024 | EFT-02387 | Plants & Garden Rentals | Monthly maintenance - Apr 24 | \$ 330.00 |
| 11/04/2024 | EFT-02387 | Robert Walters Pty Ltd | Contract labour week ending 25 Feb & 24 Mar 24 | \$ 3,103.28 |
| 11/04/2024 | EFT-02387 | SafeWork Laboratories Pty Ltd | D & A Testing 21 Mar 24 Call Out | \$ 403.04 |
| 11/04/2024 | EFT-02387 | Signs & Lines | Digital Callout Weighbridge Sign | \$ 660.00 |
| 11/04/2024 | EFT-02387 | Spectur Ltd | Neerabup Portable CCTV Monthly subs. | \$ 3,630.00 |
| 11/04/2024 | EFT-02387 | St John Ambulance | Provide First Aid Class | \$ 170.00 |
| 11/04/2024 | EFT-02387 | Talis Consultants P/L | GW Monitoring & Western Capping Procurement Consultancy | \$ 85,699.56 |
| 11/04/2024 | EFT-02387 | Telstra | Services & Equipment Rental Mar & Apr 24 | \$ 2,420.00 |
| 11/04/2024 | EFT-02387 | Total Green Recycling Pty Ltd | E-waste Recycling | \$ 4,350.48 |
| 11/04/2024 | EFT-02387 | Town of Victoria Park | TP Lease - Vic Park - Apr 24 | \$ 7,392.36 |
| 11/04/2024 | EFT-02387 | Trade West Industrial Supplies | Safety supplies | \$ 165.00 |
| 11/04/2024 | EFT-02387 | Tyrecycle P/L | Disposal of Tyres | \$ 1,863.07 |
| 11/04/2024 | EFT-02387 | Water Corporation | TP Water Rates 22 Jan- 21 Mar 24 | \$ 2,682.71 |
| 11/04/2024 | EFT-02387 | Winc Australia P/L | Stationery and printing | \$ 868.53 |
| 11/04/2024 | EFT-02387 | Wren Oil | Disposal of Oil | \$ 16.50 |
| 24/04/2024 | EFT-02388 | Department of Water & Environment Reg | DEP Landfill Levy January - March 2024 | \$ 3,215,714.82 |
| 29/04/2024 | EFT-02390 | Airwell Group Pty Ltd | Leachate fortnightly service and report | \$ 2,464.00 |
| 29/04/2024 | EFT-02390 | All 4 People Pty Ltd | Contract Labour Hire w/e 01 Apr 24 | \$ 2,383.44 |
| 29/04/2024 | EFT-02390 | All Fence U Rent P/L | Temporary Fencing - RRF & safekeeping of equipment | \$ 165.00 |
| 29/04/2024 | EFT-02390 | Aptella Pty Ltd - (prev Position Partners) | Software Support-Bomag Compaction Monitoring | \$ 1,265.00 |
| 29/04/2024 | EFT-02390 | Asset Valuation Advisory | Desktop Valuation Infrastructure | \$ 8,140.00 |
| 29/04/2024 | EFT-02390 | Aussie Natural Spring Water | Bottled Water delivered | \$ 43.00 |
| 29/04/2024 | EFT-02390 | City of Stirling | TP Lease - Mar 24 | \$ 28,541.95 |
| 29/04/2024 | EFT-02390 | Australian Services Union | Union Fees | \$ 53.00 |
| 29/04/2024 | EFT-02390 | Banhams WA Pty Ltd | RRF - Replace Coolant Hose on Fire Pumpset | \$ 364.38 |
| 29/04/2024 | EFT-02390 | Blackwoods & Atkins | Drum Rack | \$ 206.79 |
| 29/04/2024 | EFT-02390 | BOC Limited | Dissolved Acetylene Mar 24 | \$ 12.93 |
| 29/04/2024 | EFT-02390 | BOQ Finance (Aust) Limited | Monthly Printer Rental | \$ 421.53 |
| 29/04/2024 | EFT-02390 | ChekRite Asia Pacific Pty Ltd | Chekrite - Subscription | \$ 2,187.90 |
| 29/04/2024 | EFT-02390 | Cleanaway Operations Pty Ltd | Disposal of Fluorescent Lamps | \$ 940.50 |
| 29/04/2024 | EFT-02390 | Command A Com | Monthly Telephone Expenses | \$ 1,301.58 |
| 29/04/2024 | EFT-02390 | David Gray & Co P/L | 10 x 2kg Quickbayt Fly Bait | \$ 2,577.52 |

48

| Date | Document No. | Vendor Name | Description | Amount |
|------------|--------------|---|---|------------------------|
| 29/04/2024 | EFT-02390 | DCM Services | Aircon Repairs | \$ 3,645.29 |
| 29/04/2024 | EFT-02390 | Department of Water & Environment Reg | Amended App Fee - Western Capping | \$ 8,704.00 |
| 29/04/2024 | EFT-02390 | Equip Health Systems P/L | Debugger Concentrate | \$ 860.50 |
| 29/04/2024 | EFT-02390 | Fennell Tyres International Pty Ltd | Plt 83 tyre service | \$ 115.50 |
| 29/04/2024 | EFT-02390 | Hays Specialist Recruitment (Australia) P/L | Recruit. Costs & Contract Labour week ending 07 & 14 Apr 24 | \$ 21,624.28 |
| 29/04/2024 | EFT-02390 | Instant Products Group | Toilet hire/clean/restock Mar 24 | \$ 251.50 |
| 29/04/2024 | EFT-02390 | Iron Mountain Australia Pty Ltd | Monthly Archive IT Storage Cost - Cartridge | \$ 47.47 |
| 29/04/2024 | EFT-02390 | Jedi Auto Worx | Repairs - Fertiliser & Feed Spreader | \$ 236.00 |
| 29/04/2024 | EFT-02390 | Kyocera Document Solutions | Monthly Photocopier Expenses | \$ 341.57 |
| 29/04/2024 | EFT-02390 | Major Motors Pty Ltd | Plt83 - repairs | \$ 1,682.98 |
| 29/04/2024 | EFT-02390 | Megan Audrey Mather | Accomm Claim - Landfill Training | \$ 1,234.20 |
| 29/04/2024 | EFT-02390 | MRP Pest Control | Pest Control 2023/24 | \$ 866.25 |
| 29/04/2024 | EFT-02390 | NAPA Parts | Jack stands for workshop | \$ 371.26 |
| 29/04/2024 | EFT-02390 | North Star Security | Install New Security Alarm - Transfer Hut | \$ 2,533.30 |
| 29/04/2024 | EFT-02390 | Oceanside Power & Communications | UPS Installed to Front Door - Recycling | \$ 1,802.90 |
| 29/04/2024 | EFT-02390 | Pirtek (Malaga) Pty Ltd | PL138 Thread Identification Kit | \$ 118.62 |
| 29/04/2024 | EFT-02390 | Robert Wallers Pty Ltd | Contract Labour week ending 7 & 14 Apr 24 | \$ 4,278.33 |
| 29/04/2024 | EFT-02390 | Services Australia | Employees deductions for Child Support | \$ 280.00 |
| 29/04/2024 | EFT-02390 | SLR Consulting Australia Pty Ltd | Leachate to Sewer Investigative Works | \$ 16,048.31 |
| 29/04/2024 | EFT-02390 | Soft Landing | COS On Demand Mattresses | \$ 27,027.00 |
| 29/04/2024 | EFT-02390 | Soft Landing | COS RCB Mattresses | \$ 26,103.00 |
| 29/04/2024 | EFT-02390 | Soft Landing | MRC Monthly Mattress Collection | \$ 14,784.00 |
| 29/04/2024 | EFT-02390 | Specialized Cleaning Group Pty Ltd | TP Road Sweeping Service Mar 24 | \$ 1,950.00 |
| 29/04/2024 | EFT-02390 | Strata Green | (50) x 25kg bags of Native Fertiliser | \$ 6,207.30 |
| 29/04/2024 | EFT-02390 | St John Ambulance | Provide First Aid Class | \$ 340.00 |
| 29/04/2024 | EFT-02390 | Stantons International | Probity Consultancy for FOGO & WTE | \$ 129.25 |
| 29/04/2024 | EFT-02390 | Synergy | TP & RRF Electricity Mar 24 | \$ 44,905.49 |
| 29/04/2024 | EFT-02390 | The Hire Guys - Wangara | Harnesses x 3 | \$ 99.00 |
| 29/04/2024 | EFT-02390 | The Water and Carbon Group Pty Ltd | Bench Testing of Leachate | \$ 24,502.50 |
| 29/04/2024 | EFT-02390 | Talis Consultants P/L | GW Monitoring & Leachate Pond Consult. | \$ 5,016.95 |
| 29/04/2024 | EFT-02390 | Telstra | Telephone Bill 14 Mar- 13 Apr 24 | \$ 712.67 |
| 29/04/2024 | EFT-02390 | Think Water Wanneroo | Irrigation fittings, rod & gasket & labour | \$ 266.52 |
| 29/04/2024 | EFT-02390 | Total Green Recycling Pty Ltd | E-waste Recycling | \$ 6,419.69 |
| 29/04/2024 | EFT-02390 | Town of Cambridge | TP Lease - May 2024 - Cambridge | \$ 7,392.36 |
| 29/04/2024 | EFT-02390 | Town of Cambridge | TP Lease - Cambridge - Catch Up Jan-Apr 24 | \$ 1,027.52 |
| 29/04/2024 | EFT-02390 | Trade West Industrial Supplies | Safety Uniforms | \$ 1,693.84 |
| 29/04/2024 | EFT-02390 | Trident Signs WA Pty Ltd | Site Signage for Weighbridge | \$ 2,310.00 |
| 29/04/2024 | EFT-02390 | Tutt Bryant Equipment WA | PL135 Repairs | \$ 19,873.45 |
| 29/04/2024 | EFT-02390 | Tyrecycle P/L | Disposal of Tyres Mar 24 | \$ 968.80 |
| 29/04/2024 | EFT-02390 | Water2water P/L | Admin Filtered Tap Faulty - Replc Solenoid | \$ 375.00 |
| 29/04/2024 | EFT-02390 | Western Tree Recyclers | CoJ Greens Handling | \$ 4,221.36 |
| 29/04/2024 | EFT-02390 | Western Tree Recyclers | CoP Greens Handling | \$ 1,289.38 |
| 30/04/2024 | EFT-02391 | Central Earthmoving | Trial Pit Investigation | \$ 277,029.67 |
| 5/04/2024 | 74 | Payroll | Staff Payroll | \$ 124,352.12 |
| 19/04/2024 | 75 | Payroll | Staff Payroll | \$ 124,732.29 |
| | | | | \$ 4,629,330.83 |

| | |
|--------------------------------|-------------------------|
| CBA Cheque No. 887 | \$ 600.00 |
| Electronic Payments: | |
| DP-02376 to DP-02382 | \$ 5,987,470.29 |
| Inter-Account Transfers | \$ - |
| EFT-02383 to EFT-02391 | \$ 4,629,330.83 |
| Grand Total | \$ 10,617,401.12 |

CERTIFICATE OF CHIEF EXECUTIVE OFFICER

This schedule of accounts which was passed for payment, covering vouchers as above which was submitted to each member of Council on 30th May, 2024 has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendered services and as to prices, computations, and costing and the amounts due for payment.

49

| Schedule of Payments for April 2024 Council Meeting - 30th May 2024 CBA Credit Card | | | |
|---|--|--|---------------------|
| Date | Payment to | Description | Amount |
| 27/03/2024 | ASIC | ASIC Report for new vendor application fee | \$ 19.00 |
| 28/03/2024 | Officeworks | Ipad (x5) for Chekrite | \$ 4,142.95 |
| 28/03/2024 | GoDaddy.com | Website/Domain licenses | \$ 2,249.84 |
| 2/04/2024 | CBA | Annual Fee | \$ 40.00 |
| 2/04/2024 | Bunnings | HDMI connector for presentation | \$ 64.88 |
| 2/04/2024 | Sheridan's | Name Badge for Council Meetings | \$ 49.45 |
| 2/04/2024 | Alpha Trophies | Desk Name Plates for Council Meetings | \$ 24.50 |
| 2/04/2024 | CPP Parking | Parking for Business Meeting | \$ 10.10 |
| 8/04/2024 | Amazon Au Retail | Card used inadvertently and refunded on 30.04.24 | \$ 64.28 |
| 11/04/2024 | ASIC | ASIC Report for new vendor application fee | \$ 19.00 |
| 11/04/2024 | Hire Intelligence | Hire of Shredder | \$ 469.48 |
| 19/04/2024 | Monday.com | Monday.com annual subscription | \$ 4,917.33 |
| 22/04/2024 | Hire Intelligence | Hire of Shredder | \$ 348.48 |
| | Total CBA Credit Card ending 7336 | | \$ 12,419.29 |
| 2/04/2024 | CBA | Annual Fee | \$ 40.00 |
| 3/04/2024 | JB HiFi | IT supplies | \$ 394.00 |
| 15/04/2024 | Coles | Staff Amenities | \$ 248.40 |
| 17/04/2024 | CBA | Bank refunded UK Registry fees and paid in May 24 correctly. | \$(156.58) |
| 19/04/2024 | ASIC | ASIC Report for new vendor application fee | \$ 19.00 |
| 22/04/2024 | ASIC | ASIC Report for new vendor application fee | \$ 19.00 |
| 23/04/2024 | Hillary's BC | Staff recognition lunch including CBP progress meeting | \$ 153.90 |
| 23/04/2024 | Hillary's BC | Staff recognition lunch including CBP progress meeting | \$ 16.20 |
| | Total CBA Credit Card ending 7977 | | \$ 733.92 |
| 28/03/2024 | Woolworths | Employee amenities | \$ 85.85 |
| 31/03/2024 | Sun City Car Spa | Car Wash | \$ 5.20 |
| 2/04/2024 | CBA | Annual Fee | \$ 40.00 |
| 2/04/2024 | Mastershop | Ipad cases | \$ 801.90 |
| 4/04/2024 | Apple.com.au | Ipad (x3) for Chekrite | \$ 2,247.00 |
| 5/04/2024 | Landgate | Certificate of Title | \$ 30.50 |
| 15/04/2024 | ARB Geraldton | Sets of Boards for Vehicles (x2) | \$ 691.00 |
| 15/04/2024 | Mach1 Autoparts | Workshop supplies | \$ 69.95 |
| 15/04/2024 | Highway Auto Barn | Trailer Hire | \$ 440.00 |
| 16/04/2024 | Lets Perth | Training - hire vehicle | \$ 910.00 |
| 17/04/2024 | Euro Laminated Designs | Office Blinds | \$ 265.00 |
| 17/04/2024 | Coles Online | Food for meetings | \$ 117.95 |
| 18/04/2024 | DWER Water | Clearing Permit Application | \$ 2,000.00 |
| 21/04/2024 | Kyst Food | Improved Landfill Mgt Training Food Expenses | \$ 331.00 |
| 21/04/2024 | Hilton Hotels | Improved Landfill Mgt Training Accom | \$ 617.10 |
| 21/04/2024 | Hilton Hotels | Improved Landfill Mgt Training Accom | \$ 617.10 |
| 21/04/2024 | Shelter Brewing | Improved Landfill Mgt Training Food Expenses | \$ 68.00 |
| 22/04/2024 | The Good Egg Café | Improved Landfill Mgt Training Food Expenses | \$ 113.50 |
| 22/04/2024 | The Good Egg Café | Improved Landfill Mgt Training Food Expenses | \$ 33.00 |
| 22/04/2024 | The Vasse Tavern | Improved Landfill Mgt Training Food Expenses | \$ 110.50 |
| 22/04/2024 | The Vasse Tavern | Improved Landfill Mgt Training Food Expenses | \$ 118.00 |
| 23/04/2024 | The Goose Beach | Improved Landfill Mgt Training Food Expenses | \$ 106.00 |
| 23/04/2024 | Broadwater Village | Improved Landfill Mgt Training Food Expenses | \$ 36.51 |
| 23/04/2024 | United | Fuel for Hire Car | \$ 78.69 |
| 24/04/2024 | Let's Perth | Deposit for Car Hire refunded 24.04.24 | -\$ 500.00 |
| | Total CBA Credit Card ending 2225 | | \$ 9,433.75 |
| | Total CBA Credit Card Payments | | \$ 22,586.96 |

50

| Schedule of Payments for April 2024 Council Meeting - 30th May 2024 Ampol Purchasing card | | | |
|---|--------------|----------------|--------------------|
| Date | Document No. | Description | Amount |
| 5/02/2024 | EFT-02383 | Fuel | \$ 95.25 |
| 5/02/2024 | EFT-02383 | Car Wash | \$ 25.00 |
| 20/02/2024 | EFT-02383 | Fuel | \$ 128.78 |
| Total Ampol Card for Rego 1938 | | | \$ 249.03 |
| 5/02/2024 | EFT-02383 | Fuel | \$ 91.53 |
| 17/02/2024 | EFT-02383 | Fuel | \$ 119.88 |
| 25/02/2024 | EFT-02383 | Fuel | \$ 75.56 |
| Total Ampol Card for Rego 9808 | | | \$ 286.97 |
| 5/02/2024 | EFT-02383 | Fuel | 241.09 |
| Total Ampol Card for Rego 5213 | | | 241.09 |
| 5/02/2024 | EFT-02383 | Fuel | \$ 123.43 |
| 8/02/2024 | EFT-02383 | Fuel | \$ 111.94 |
| 13/02/2024 | EFT-02383 | Fuel | \$ 120.14 |
| 19/02/2024 | EFT-02383 | Fuel | \$ 110.59 |
| 21/02/2024 | EFT-02383 | Fuel | \$ 110.02 |
| 23/02/2024 | EFT-02383 | Oil/Lubricants | \$ 62.00 |
| 29/02/2024 | EFT-02383 | Fuel | \$ 115.50 |
| 25/02/2024 | EFT-02383 | Fuel | \$ 81.99 |
| 28/02/2024 | EFT-02383 | Fuel | \$ 88.11 |
| 28/02/2024 | EFT-02383 | Fuel | \$ 68.00 |
| Total Ampol Card for Rego 2010 | | | \$ 991.72 |
| Total Ampol Purchase Card Payments | | | \$ 1,768.81 |

51

Schedule of Payments for April 2024
Council Meeting - 30th May 2024
Bunnings Power Pass

| Date | Document No. | Description | Amount |
|------------------------------------|--------------|-----------------------------|------------------------|
| 1/02/2024 | EFT-02383 | Workshop supplies | 44.18 |
| 4/02/2024 | EFT-02383 | Cleaning supplies | 242.25 |
| 7/02/2024 | EFT-02383 | Workshop supplies | 71.11 |
| 9/02/2024 | EFT-02383 | Workbench for WB | 291.00 |
| 27/02/2024 | EFT-02383 | Cleaning supplies | 413.42 |
| Total for Card ending 614 | | | 1,061.96 |
| 25/02/2024 | EFT-02383 | Workshop and other supplies | 223.41 |
| Total for Card ending 584 | | | 223.41 |
| Total Bunnings Power Pass Payments | | | <u><u>1,285.37</u></u> |

52

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

| | |
|-----------------------------|--|
| 9.3 | REVIEW OF COUNCIL POLICIES AND DELEGATIONS TO THE CHIEF EXECUTIVE OFFICER |
| Reference: | GF-23-0000304 |
| Attachment(s): | Attachment 1 – Summary of changes to the Register of Delegations 2023 Attachment 2 – Proposed Register of Delegations 2024 Attachment 3 - Council Policies – clean copy Attachment 4 - Council Policies – tracked changes |
| Date: | 15 MAY 2024 |
| Responsible Officer: | CHIEF EXECUTIVE OFFICER |

SUMMARY

The report seeks endorsement of the review undertaken by the Chief Executive Officer (CEO) on the current Council Policies and Delegations to the CEO.

BACKGROUND

Section 5.46 of the *Local Government Act 1995* (the Act) requires that at least once every financial year, delegations are to be reviewed by the Council.

Council are asked to endorse the Delegations Register and Council Policies to ensure they are operating effectively, providing for efficient and timely administrative decisions and services relating to discretionary decisions the Council has the ability to make by virtue of the Act and other statutes.

The last review took place in September 2023. The 2024 review has been rescheduled to align more closely with the budget development process, and this new schedule will be maintained in the future.

DETAIL

The 2024 annual review of the Register of Delegations and Council Policies was undertaken to determine:

- the appropriateness of existing delegations and Council Policies
- whether to amend or remove any delegations and/or Council Policies
- the need for any additional delegations and/or Council Policies

Council to CEO Delegation Register

The review of the Council to CEO Delegation Register did not result in a proposal for any new delegations or the removal of any existing delegations. The review identified a small number of changes, a summary of the changes can be found in attachment 1 and the Register with track changes can be found at Attachment 2.

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

Council Policies

The review of Council Policies did not lead to any recommendations for new policies or the removal of existing ones.

Other than minor wording or formatting changes, a summary of the proposed changes can be found below, together with the clean and tracked changed Council Policies, attachments 3 and 4.

CP01 – Annual Fees, Allowances and Expenses for Councillors

- Fees and Allowances updated

CP02 – Affixing of the Common Seal

- No change

CP03 – Councillor Arrangements when attending an Overseas/Interstate/Intrastate Conference

- No change

CP04 – Employee Arrangements when attending an Overseas/Interstate/Intrastate Conference

- No change

CP06 – Purchasing

Objectives

- These have been made concise to reduce the length of the policy

Ethics and Integrity

- Moved to be part of the Objectives

Assessing Value for Money

- This was moved to a new section Principles and procedures where it is more appropriate

Defining the Purchasing Value

- This will be moved to procedures where it is more appropriate

Definitions

- Added to provide clarity of terms used in the Policy

Principles

- Added to define the principles to be applied to all procurement activities

Legislative Requirements

- Added to clearly define the applicable legislation to be followed in procurement activities
-

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

Purchasing Thresholds

- Amended to provide greater clarity on the requirements

Public Tendering Exemptions & Other Procurement Exemptions

- Moved to a table for ease of reference and provide greater clarity for Officers
- Removed Annual service / software maintenance / support or licensing fees as this is not a valid exemption and should still follow normal procurement practices.

Sole Source of Supply

- Change to Unique Goods or Services to align with legislation

Contract Renewals, Extensions and Variations

- The wording *"The revised value (if applicable) of the contract as a result of the variation can be incorporated into approved MRC budgets."* has been added to ensure the value aligns to financial requirements

Local Economic Benefit, Socially Sustainable Procurement, and Environmentally Sustainable Procurement

- Merged with 'Sustainable Procurement' and aspects moved to procedures

Policy Non-Compliance

- Added to ensure further compliance and provide avenues for non-compliance

CP08 - Provision and Use of Council Vehicles

- No change

CP09 - Investments

- No change

CP10 – Donations – Financial Assistance/Support

- No change

CP11 – Use of Corporate Credit Cards

- new point 6 added and document renumbered;
- point no 10. Clarification that prohibited expenditure must be reimbursed.

CP12 – Gate Fee Setting

- No change

CP14 – Acting Chief Executive Officer Appointment

- New point 3.4(c) added to provide a further option for an Acting CEO

CP15 – Employer/Employee Matching Community Contributions

- No change
-

95

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

CP16 – Legal Representation for Mindarie Regional Council Elected Members, Committee Members, Committee Members and Employees

- No change

CP17 – Continuing professional development for Council Members

- No change

CP18 - IT Policy

- No change

CP19 – Recordkeeping Policy

- No change

CP20 - Attendance at Events Policy

- No change

CP21 - Payments to Employees upon cessation of Employment

- No change

CP22 - MRC Councillors' Communication Policy

- No change

CP23 – Fraud and Misconduct Control and Resilience

- No change

EP01 – Environmental Policy

- No change

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995

The following extracts from the Act relate to Council's obligations in the areas of policy development and delegations to the CEO.

"2.7. Role of Council

(1) The Council —

- (a) governs the local government's affairs; and***
- (b) is responsible for the performance of the local government's functions.***

(2) Without limiting subsection (1), the Council is to —

- (a) oversee the allocation of the local government's finances and resources; and***
 - (b) determine the local government's policies.***
-

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

5.42. *Delegation of some powers and duties to CEO*

- (1) *A local government may delegate* to the CEO the exercise of any of its powers or the discharge of any of its duties under —*
- (a) this Act other than those referred to in section 5.43; or*
 - (b) the Planning and Development Act 2005 section 214(2), (3) or (5).*
- * Absolute majority required.*
- (2) *A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.*

5.43. *Limits on delegations to CEO*

A local government cannot delegate to a CEO any of the following powers or duties —

- (a) any power or duty that requires a decision of an absolute majority of the council;*
- (b) accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph;*
- (c) appointing an auditor;*
- (d) acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government for the purpose of this paragraph;*
- (e) any of the local government's powers under section 5.98, 5.98A, 5.99, 5.99A or 5.100;*
- (f) borrowing money on behalf of the local government;*
- (g) hearing or determining an objection of a kind referred to in section 9.5;*
- (ha) the power under section 9.49A (4) to authorise a person to sign documents on behalf of the local government;*
- (h) any power or duty that requires the approval of the Minister or the Governor;*
- (i) such other powers or duties as may be prescribed."*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The Local Government Allowance increases detailed in CP01 Annual Fees, Allowances and Expenses for Councillors are accounted for in the Budget.

57

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

STRATEGIC COMMUNITY PLAN

| Strategic Community Plan 2023 -2032 | |
|--|--|
| OBJECTIVE 3 | Deliver best practice governance processes and structures |
| Action | Ensure compliance with all legislative, probity, and regulatory requirements |
| This report is required by legislation to ensure that the Council has the opportunity to review its current policies and the delegations it has provided to the Chief Executive Officer thus maintaining the relevance of the documents. | |

COMMENT

The MRC is to keep a register of the delegations made and review the delegations at least once every financial year.

VOTING REQUIREMENT

Absolute Majority

RESPONSIBLE OFFICER RECOMMENDATION

That the Council:

1. Endorses the changes to Council Policies as contained in Attachments 1 and 2 of this report.
2. Endorses the delegations made to the Chief Executive Officer as detailed in Attachments 3 and 4 of this report.

Moved Cr Hatton, seconded Cr Proud

RESOLVED

That the recommendation be adopted

(CARRIED UNANIMOUSLY 10/0)

For: Crs Castle, Creado, Dudek, Gobbert, Hatton, Jacob, May, Miles, Proud and Wright

Against: Nil

| Attachment 1 58 | | | |
|---|--|--------------------|--|
| 2023 Mindarie Regional Council – Delegations of Authority Register – REVIEW | | | |
| No. | Delegation | Outcome of Review: | Reasons for Change |
| 1.1.1 | Authorise a Person to Perform Specified Functions under the Local Government Act | No Change | |
| 1.1.2 | Expressions of Interest for Goods and Services | No Change | |
| 1.1.3 | Tenders for Goods and Services – Call Tenders | No Change | |
| 1.1.4 | Tenders for Goods and Services – Accepting and Rejecting Tenders; Varying Contracts; Exercising Contract Extension Options | Proposed amendment | <p><u>Under functions:</u></p> <p>Point 8 - reworded to Contract Variations to align with the Functions and General Regulations 1996.</p> <p><u>Under Council Conditions:</u></p> <p>Point (d) words removed to provide for the scenario where there may be a slight change of scope i.e. a new model if the extension is under F&G r21A (b)</p> |
| 1.1.5 | Tenders for Goods and Services - Exempt Procurement | Proposed amendment | <p><u>Under Council conditions:</u></p> <p>Removes the Tender Threshold Values to align with the Tender Exemption Regulations. It will only apply to items under the approved budget and enables administrative efficiencies. Examples include Fuel supplies, Electricity, Insurance and Member Fees</p> |
| 1.1.6 | Panels of Pre-Qualified Suppliers for Goods and Services | No Change | |
| 1.1.7 | Disposing of Property | No Change | |
| 1.1.8 | Payments from the Municipal or Trust Funds | No Change | |
| 1.1.9 | Defer, Grant Discounts, Waive or Write Off Debts | Proposed amendment | <p><u>Under Council Conditions on Sub-delegation:</u></p> <p>Words added to give greater clarity on the use of the sub-delegation</p> |
| 1.1.10 | Power to Invest and Manage Investments | No Change | |

DELEGATION REGISTER



May 2024

Table of Contents

| | | |
|----------|--|----------|
| 1 | Local Government Act 1995 Delegations | 2 |
| 1.1 | Council to CEO..... | 2 |
| 1.1.1 | Authorise a Persons to Perform Specified Functions under the Local Government Act 1995 | 2 |
| 1.1.2 | Expressions of Interest for Goods and Services | 3 |
| 1.1.3 | Tenders for Goods and Services – Call Tenders..... | 4 |
| 1.1.4 | Tenders for Goods and Services – Accepting and Rejecting Tenders; Varying Contracts; Exercising Contract Extension Options | 6 |
| 1.1.5 | Tenders for Goods and Services - Exempt Procurement..... | 9 |
| 1.1.6 | Panels of Pre-Qualified Suppliers for Goods and Services | 11 |
| 1.1.7 | Disposing of Property..... | 13 |
| 1.1.8 | Payments from the Municipal or Trust Funds | 15 |
| 1.1.9 | Defer, Grant Discounts, Waive or Write Off Debts | 16 |
| 1.1.10 | Power to Invest and Manage Investments | 17 |

Attachment 2

60

1 Local Government Act 1995 Delegations

1.1 Council to CEO

1.1.1 Authorise a Persons to Perform Specified Functions under the Local Government Act 1995

| | |
|--|---|
| Delegator: <i>Power / Duty assigned in legislation to:</i> | Local Government |
| Express Power to Delegate: <i>Power that enables a delegation to be made</i> | Local Government Act 1995: s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO |
| Express Power or Duty Delegated: | Local Government Act 1995: s.3.24 Authorising persons s.9.24 Prosecutions |
| Delegate: | Chief Executive Officer |
| Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation</i> | Authority to authorise persons to commence prosecutions for offences under the Local Government Act 1995 and any Local Laws made under the Local Government Act 1995 [s.9.24]. |
| Council Conditions on this Delegation: | <ul style="list-style-type: none"> a. A register of Authorisations is to be maintained as a Local Government Record. b. Only persons who are appropriately qualified and trained may be authorised to perform relevant functions. c. Authorisations are to be provided in writing by issuing a Certificate of Authorisation. |
| Express Power to Sub-Delegate: | Local Government Act 1995: s.5.44 CEO may delegate some powers and duties to other employees |

| | |
|--|-----|
| Sub-Delegate/s: <i>Appointed by CEO</i> | Nil |
| CEO Conditions on this Sub-Delegation: <i>Conditions on the delegation also apply to sub-delegation.</i> | |

| | |
|--------------------------|---|
| Compliance Links: | Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Mindarie Regional Council Waste Facility Site Amendment Local Law 2022 |
| Record Keeping: | Records to be kept as per Recordkeeping Plan 2023. |

Version Control:

| | |
|---|--------------------------|
| 1 | 2023 Review – New Format |
| 2 | 2024 No change |

Attachment 2

61

1.1.2 Expressions of Interest for Goods and Services

| | |
|---|--|
| Delegator: <i>Power / Duty assigned in legislation to:</i> | Local Government |
| Express Power to Delegate: <i>Power that enables a delegation to be made</i> | <i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO |
| Express Power or Duty Delegated: | <i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> r.21 Limiting who can tender, procedure for r.23 Rejecting and accepting expressions of interest to be acceptable tenderer |
| Delegate: | Chief Executive Officer |
| Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i> | <ol style="list-style-type: none"> 1. Authority to determine when to seek Expressions of Interest and to invite Expressions of Interest for the supply of goods or services [F&G r.21]. 2. Authority to consider Expressions of Interest which have not been rejected and determine those which are capable of satisfactorily providing the goods or services, for listing as acceptable tenderers [F&G r.23]. |
| Council Conditions on this Delegation: | <ol style="list-style-type: none"> a. Expressions of Interest may only be called where there is an adopted budget for the proposed goods or services. b. Details of the calling of expressions of interest must be recorded in the appropriate record and in the Tender Register. |
| Express Power to Sub-Delegate: | <i>Local Government Act 1995:</i> s 5.44 CEO may delegate some powers and duties to other employees |

| | |
|--|--|
| Sub-Delegate/s: <i>Appointed by CEO</i> | Nil |
| CEO Conditions on this Sub-Delegation: <i>Conditions on the delegation also apply to sub-delegation.</i> | Nil |
| Compliance Links: | Local Government (Functions and General) Regulations 1996 – prescribe applicable statutory procedures Council Policy CP06 Purchasing Policy |
| Record Keeping: | Records to be kept as per Recordkeeping Plan 2023. |

| | |
|-------------------------|------------------------|
| Version Control: | |
| 1 | 21.09.2023 New format |
| 2 | 15.05.2024 - No change |

1.1.3 Tenders for Goods and Services – Call Tenders

| | |
|---|---|
| Delegator: <i>Power / Duty assigned in legislation to:</i> | Local Government |
| Express Power to Delegate: <i>Power that enables a delegation to be made</i> | <i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO |
| Express Power or Duty Delegated: | <i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> r.11(1), (2) When tenders have to be publicly invited r.13 Requirements when local government invites tenders though not required to do so r.14 Publicly inviting tenders, requirements for |
| Delegate: | Chief Executive Officer |
| Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i> | <ol style="list-style-type: none"> 1. Authority to call tenders [F&G r.11(1)]. 2. Authority to invite tenders although not required to do so [F&G r.13]. 3. Authority to determine in writing, before tenders are called, the criteria for acceptance of tenders [F&G r.14(2a)]. 4. Authority to determine the information that is to be disclosed to those interested in submitting a tender [F&G r.14(4)(a)]. 5. Authority to vary tender information after public notice of invitation to tender and before the close of tenders, taking reasonable steps to ensure each person who has sought copies of the tender information is provided notice of the variation [F&G r.14(5)]. |
| Council Conditions on this Delegation: | <p>The invitation to tender is to be entered into the Tender Register in the prescribed manner.</p> <p>a. Tenders may only be called where there is an adopted budget for the proposed goods or services, with the exception being in the period immediately prior to the adoption of a new Annual Budget where :</p> <ol style="list-style-type: none"> i. the proposed goods or services are required to fulfil a routine contract related to the day to day operations of the Local Government; or ii. a current supply contract expiry is imminent; and iii. the value of the proposed new contract has been included in the draft Annual Budget proposed for adoption, and iv. the tender specification includes a provision that the tender will only be awarded subject to the budget adoption by the Council. |
| Express Power to Sub-Delegate: | <i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees |
| Sub-Delegate/s: <i>Appointed by CEO</i> | Nil |
| CEO Conditions on this Sub-Delegation: <i>Conditions on the delegation also apply to sub-delegation.</i> | |

Attachment 2

63

| | |
|-------------------|---|
| Compliance Links: | Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government (Functions and General) Regulations 1996 – prescribe applicable statutory procedures Council Policy CP06 Purchasing Policy |
| Record Keeping: | Records to be kept as per Recordkeeping Plan 2023. |

Version Control:

| | |
|---|-------------------------|
| 1 | 21.09.2023 – new format |
| 2 | 15.05.2024 – no change |
| 3 | |

1.1.4 Tenders for Goods and Services – Accepting and Rejecting Tenders; Varying Contracts; Exercising Contract Extension Options

| | |
|---|---|
| Delegator: <i>Power / Duty assigned in legislation to:</i> | Local Government |
| Express Power to Delegate: <i>Power that enables a delegation to be made</i> | <i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO |
| Express Power or Duty Delegated: | <i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> r.11(2)(j) Exercising contract extension options r.18(2), (4), (4a), (5), (6) and (7) Rejecting and accepting tenders r.20(1), (2), (3) Variation of requirements before entry into contract r.21A Varying a contract for the supply of goods or services |
| Delegate: | Chief Executive Officer |
| Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i> | <ol style="list-style-type: none"> Authority to determine whether or not to reject tenders that do not comply with requirements as specified in the invitation to tender [F&G r.18(2)]. Authority to seek clarification from tenderers in relation to information contained in their tender submission [F&G r.18(4a)]. Authority to assess, by written evaluation, tenders that have not been rejected, to determine: <ol style="list-style-type: none"> The extent to which each tender satisfies the criteria for deciding which tender to accept; and To accept the tender that is most advantageous within the \$250,000 detailed as a condition on this Delegation [F&G r.18(4)]. Authority to decline to accept any tender [F&G r.18(5)]. Authority to accept the next most advantageous tender if, within 6-months of accepting a tender, a contract has not been entered into <u>OR</u> the local government and the successful tenderer agree to terminate the contract [F&G r.18(6) & (7)]. Authority to determine whether variations in goods and services required are minor variations, and to negotiate with the successful tenderer to make minor variations <u>before</u> entering into a contract [F&G r.20(1) and (3)]. Authority to choose the next most advantageous tender to accept, if the chosen tenderer is unable or unwilling to form a contract to supply the varied requirement <u>OR</u> the minor variation cannot be agreed with the successful tenderer, so that the tenderer ceases to be the chosen tenderer [F&G r.20(2)]. Authority to <ol style="list-style-type: none"> <u>vary a contract that has been entered into as the result of a public tender, provided the variation does not change the scope of the original contract (F&G 21A(a)); or</u> <u>exercise a renewal or extension option contained in a tender contract (F&G 11(2)(j)) vary a tendered contract, after it has been entered into, provided the variation/s are necessary for the goods and services to be supplied, and do not change the scope of the original contract or increase the contract value</u> |

Formatted: Indent: Left: 0.81 cm, Hanging: 0.4 cm

| | |
|--|--|
| | beyond 10% or to a maximum of \$250,000 whichever is the lesser value [F&G r.21A(a)]. |
| | 9. Authority to exercise a contract extension option that was included in the original tender specification and contract in accordance with r.11(2)(j). |
| Council Conditions on this Delegation: | <p>a. Exercise of authority under F&G.r.18(2) requires consideration of whether or not the requirements as specified in the invitation to tender have been expressed as mandatory and if so, discretion may not be capable of being exercised – consider process contract implications.</p> <p>b. In accordance with s.5.43(b), tenders may only be accepted under this delegation, where:</p> <p>i. The total consideration under the resulting contract is \$250,000 or less;</p> <p>ii. The expense is included in the adopted Annual Budget; and</p> <p>iii. The tenderer has complied with requirements under F&G r.18(2) and (4).</p> <p>c. A decision to vary a tendered contract <u>before</u> entry into the contract [F&G r.20(1) and (3)] must include evidence that the variation is minor in comparison to the total goods or services that tenderers were invited to supply.</p> <p>d. A decision to vary a tendered contract <u>after</u> entry into the contract [F&G r.21A(a)] must include evidence that the variation is necessary and does not change the scope of the contract.</p> <p>e. A decision to renew or extend the contract must only occur where the original contract contained the option to renew or extend its term as per r.11(2)(j) <u>and</u> that the contractor's performance has been reviewed and the review evidences the rationale for entering into the extended term.</p> |
| Express Power to Sub-Delegate: | Local Government Act 1995: s.5.44 CEO may delegate some powers and duties to other employees |
| Sub-Delegate/s: <i>Appointed by CEO</i> | Nil |
| CEO Conditions on this Sub-Delegation: <i>Conditions on the delegation also apply to sub-delegation.</i> | |
| Compliance Links: | Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government (Functions and General) Regulations 1996 – prescribe applicable statutory procedures Council Policy CP06 Purchasing Policy |
| Record Keeping: | Records to be kept as per Recordkeeping Plan 2023 |
| Version Control: | |
| 1 | 21.09.2023 – new format/ increase from \$50,000 to \$250,000 |
| 2 | 15.05.2024 - Under Council Conditions: Point (d) words removed to provide for the scenario where there may be a slight change of scope i.e. a new model if the extension is under F&G r.21A (b). |
| 3 | |

Formatted: Space Before: 0.05 pt, Don't allow hanging punctuation

Attachment 2

66

1.1.5 Tenders for Goods and Services - Exempt Procurement

| | |
|---|--|
| Delegator: <i>Power / Duty assigned in legislation to:</i> | Local Government |
| Express Power to Delegate: <i>Power that enables a delegation to be made</i> | <i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO |
| Express Power or Duty Delegated: | <i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> r.11(2) When tenders have to be publicly invited (<i>exemptions</i>) |
| Delegate: | Chief Executive Officer |
| Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i> | <ol style="list-style-type: none"> 1. Authority to undertake tender exempt procurement, in accordance with the Purchasing Policy requirements, where the total consideration under the resulting contract is expected to be included in the adopted Annual Budget [F&G.r.11(2)]. 2. Authority to, because of the unique nature of the goods or services or for any other reason it is unlikely that there is more than one supplier, determine to contract directly with a suitable supplier [F&G r.11(2)(f)]. |
| Council Conditions on this Delegation: | <ol style="list-style-type: none"> a. Tender exempt procurement under F&G.r.11(2) may only be approved where the total consideration under the resulting contract is equal to or less than <i>than \$250,000 in value and a sufficient the adopted t-budget, allocation is included in the adopted Annual Budget</i> b. Tender exempt procurement under F&G.r.11(2) may be approved for petrol, oil, or other liquid or gas used for internal combustion engines, regardless of value and a sufficient budget allocation is included in the adopted Annual Budget. c. Tender exempt procurement under F&G r.11(2)(f) may only be approved where a record is retained that evidences: <ol style="list-style-type: none"> i. A detailed specification; ii. The outcomes of market testing of the specification; iii. The reasons why market testing has not met the requirements of the specification; iv. Rationale for why the supply is unique and cannot be sourced through other suppliers; and v. The expense is included in the adopted Annual Budget. d. Where the total consideration of a Tender Exempt procurement contract exceeds the \$250,000 delegated above, the decision is to be referred to Council. |
| Express Power to Sub-Delegate: | <i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees |

Formatted: List Paragraph, Bullet Point Level 1, Bullet point, Indent: Left: 1.43 cm, First line: 0 cm, Add space between paragraphs of the same style

| | |
|---|--|
| Sub-Delegate/s: <i>Appointed by CEO</i> | Executive Manager Corporate Services Executive Manager Operations |
|---|--|

Attachment 2

68

| | |
|--|---|
| CEO Conditions on this Sub-Delegation: <i>Conditions on the delegation also apply to sub-delegation.</i> | a. Each sub-delegate may only use the sub-delegation in regard to contracts that are within the scope of the incumbent's position role and responsibilities. |
| Compliance Links: | Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government (Functions and General) Regulations 1996 – prescribe applicable statutory procedures Council Policy CP06 Purchasing Policy |
| Record Keeping: | Records to be kept as per Recordkeeping Plan 2023 |

Version Control:

| | |
|---|--|
| 1 | 21.09.2023 New Delegation |
| 2 | 15.05.2024 - Under Council conditions: removes the Tender Threshold Values to align with the Tender Exemptions Regulations |

Formatted: List Paragraph,Bullet Point Level1,Bullet point

1.1.6 Panels of Pre-Qualified Suppliers for Goods and Services

| | |
|---|---|
| Delegator: <i>Power / Duty assigned in legislation to:</i> | Local Government |
| Express Power to Delegate: <i>Power that enables a delegation to be made</i> | <i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO |
| Express Power or Duty Delegated: | <i>Local Government (Functions and General) Regulation 1996:</i> r.24AB Local government may establish panels of pre-qualified suppliers r.24AC(1)(b) Requirements before establishing panels of pre-qualified suppliers r.24AD(3) & (6) Requirements when inviting persons to apply to join panel of pre-qualified suppliers r.24AH(2), (3), (4) and (5) Rejecting and accepting applications to join panel of pre-qualified suppliers |
| Delegate: | Chief Executive Officer |
| Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i> | <ol style="list-style-type: none"> 1. Authority to determine that there is a continuing need for the goods or services proposed to be provided by a panel of pre-qualified suppliers [F&G r.24AC(1)(b)]. 2. Authority to, before inviting submissions, determine the written criteria for deciding which application should be for inclusion in a panel of pre-qualified suppliers should be accepted [F&G r.24AD(3)]. 3. Authority to vary panel of pre-qualified supplier information after public notice inviting submissions has been given, taking reasonable steps to each person who has enquired or submitted an application is provided notice of the variation [F&G r.24AD(6)]. 4. Authority to reject an application without considering its merits, where it was submitted at a place and within the time specified, but fails to comply with any other requirement specified in the invitation [F&G r.24AH(2)]. 5. Authority to assess applications, by written evaluation of the extent to which the submission satisfies the criteria for deciding which applicants to accept, and decide which applications to accept as most advantageous [F&G r.24AH(3)]. 6. Authority to request clarification of information provided in a submission by an applicant [F&G r.24AH(4)]. 7. Authority to decline to accept any application [F&G r.24AH(5)]. 8. Authority to enter into contract, or contracts, for the supply of goods or services with a pre-qualified supplier, as part of a panel of pre-qualified suppliers for those particular goods or services [F&G r.24AJ(1)]. |
| Council Conditions on this Delegation: | In accordance with s.5.43, panels of pre-qualified suppliers may only be established, where the total consideration under the resulting contract is \$250,000 or less and the expense is included in the adopted Annual Budget. |

Attachment 2

70

| | |
|---------------------------------------|--|
| Express Power to Sub-Delegate: | <i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees |
|---------------------------------------|--|

| | |
|--|---|
| Sub-Delegate/s: <i>Appointed by CEO</i> | Nil |
| CEO Conditions on this Sub-Delegation: <i>Conditions on the delegation also apply to sub-delegation.</i> | |
| Compliance Links: | Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government (Functions and General) Regulations 1996 – prescribe applicable statutory procedures Council Policy CP06 Purchasing Policy |
| Record Keeping: | Records to be kept as per Recordkeeping Plan 2023 |

Version Control:

| | |
|---|---------------------------|
| 1 | 21.09.2023 New Delegation |
| 2 | 15.05.2024 No Change |

Attachment 2

71

1.1.7 Disposing of Property

| | |
|---|--|
| Delegator: <i>Power / Duty assigned in legislation to:</i> | Local Government |
| Express Power to Delegate: <i>Power that enables a delegation to be made</i> | <i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO |
| Express Power or Duty Delegated: | <i>Local Government Act 1995:</i> s.3.58(2) & (3) Disposing of Property <i>Local Government (Functions and General) Regulations 1996:</i> R.30 Dispositions of property excluded from Act s.3.58 |
| Delegate: | Chief Executive Officer |
| Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i> | <ol style="list-style-type: none"> Authority to dispose of property to: <ol style="list-style-type: none"> the highest bidder at public auction [s.3.58(2)(a)]. the person who at public tender called by the local government makes what is considered by the delegate to be, the most acceptable tender, whether or not it is the highest tender [s.3.58(2)(b)] Authority to dispose of property by private treaty only in accordance with section 3.58(3) and prior to the disposal, to consider any submissions received following the giving of public notice [s.3.58(3)]. Authority to dispose of property, that is prescribed as exempt from the provisions of s.3.58: <ol style="list-style-type: none"> disposal of property (other than land / buildings), where the property is disposed within 6 months after it has been unsuccessfully put out to auction, public tender or private treaty via Statewide public notice[F&G.r.(2A) disposal of property, other than land / buildings, where the market value is determined as less than \$20,000. [F&G r.30(3)(a)] disposal of property, other than land / buildings, where the entire consideration received for the disposal is used to purchase other property AND the total value of the other property is not more, or worth more, than \$75,000. [F&G.r.30(3)(b)] |
| Council Conditions on this Delegation: | <ol style="list-style-type: none"> Disposal of land or building assets is limited to matters specified in the Annual Budget and in any other case, a Council resolution is required In accordance with s.5.43, disposal of property, except for Land, for any single project or where not part of a project but part of a single transaction, is limited to a value of less than \$250,000. When determining the method of disposal: <ul style="list-style-type: none"> Where a public auction is determined as the method of disposal: <ul style="list-style-type: none"> Reserve price has been set by independent valuation. Where the reserve price is not achieved at auction, negotiation may be undertaken to achieve the sale at up to a -10% variation on the set reserve price. Where a public tender is determined as the method of disposal and the tender does not achieve a reasonable price |

Attachment 2

72

| | |
|---------------------------------------|---|
| | <p>for the disposal of the property, then the CEO is to determine if better value could be achieved through another disposal method and if so, must determine not to accept any tender and use an alternative disposal method.</p> <ul style="list-style-type: none"> Where a private treaty is determined [s.3.58(3)] as the method of disposal, authority to: <ul style="list-style-type: none"> Negotiate the sale of the property up to a -10% variance on the valuation; and Consider any public submissions received and determine if to proceed with the disposal, ensuring reasons for the decision are recorded. A disposal under Functions and General Regulations 30(2)(a),(f), (2A) or (3)(a),(b), the disposal method selected must obtain a best value outcome for the Local Government. A disposal under Functions and General Regulations 30(2)(d), must be assessed as equitable in context of disposals to other employees of the Local Government. Disposal methodology must consider and where practicable demonstrate environmentally responsible outcomes. |
| Express Power to Sub-Delegate: | <i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees |

| | |
|--|--|
| Sub-Delegate/s: <i>Appointed by CEO</i> | Nil |
| CEO Conditions on this Sub-Delegation: <i>Conditions on the delegation also apply to sub-delegation.</i> | |
| Compliance Links: | Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government Act 1995 – s.3.58 Disposal of Property Local Government (Functions and General) Regulations 1995 – r.30 Dispositions of property excluded from Act s. 3.58 |
| Record Keeping: | Records to be kept as per Recordkeeping Plan 2023 |

Version Control:

| | |
|---|---|
| 1 | 21.09.2023 New Format |
| 2 | 30.11.2023 Council Condition 'b' value increased from \$20,000 to \$250,000 |
| 3 | 15.05.2024 No Change |

Attachment 2

73

1.1.8 Payments from the Municipal or Trust Funds

| | |
|---|---|
| Delegator: <i>Power / Duty assigned in legislation to:</i> | Local Government |
| Express Power to Delegate: <i>Power that enables a delegation to be made</i> | <i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO |
| Express Power or Duty Delegated: | <i>Local Government (Financial Management) Regulations 1996:</i> r.12(1)(a) Payments from municipal fund or trust fund, restrictions on making |
| Delegate: | Chief Executive Officer |
| Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i> | 1. Authority to make payments from the municipal or trust funds [FM.r.12(1)(a)]. |
| Council Conditions on this Delegation: | a. Authority to make payments is subject to annual budget limitations. |
| Express Power to Sub-Delegate: | <i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees |

| | |
|--|--|
| Sub-Delegate/s: <i>Appointed by CEO</i> | Executive Manager Corporate Services |
| CEO Conditions on this Sub-Delegation: <i>Conditions on the delegation also apply to sub-delegation.</i> | <ol style="list-style-type: none"> Delegates must comply with the Procedures approved by the CEO in accordance with Financial Management Regulation 5. Payments by Cheque and EFT transactions must be approved jointly by two Delegates, one of whom must be the CEO or the Executive Manager Corporate Services. Delegates that approve the payment must not verify the liability. The verification of incurring the liability via the purchase order, invoice and evidence of goods / service received, must be undertaken independent of the payment approval. |
| Compliance Links: | <p>Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns.</p> <p>Local Government Act 1995 Local Government (Financial Management) Regulations 1996 - refer specifically r.13 Payments from municipal fund or trust fund by CEO, CEO's duties as to etc. Local Government (Audit) Regulations 1996</p> <p>Department of Local Government, Sport and Cultural Industries Operational Guideline No.11 – Use of Corporate Credit Cards</p> <p>Department of Local Government, Sport and Cultural Industries: Accounting Manual</p> |
| Record Keeping: | Records to be kept as per Recordkeeping Plan 2023 |

Version Control:

| | |
|---|-------------------------|
| 1 | 21.09.2023 - New Format |
| 2 | 15.05.2024 - No Change |

1.1.9 Defer, Grant Discounts, Waive or Write Off Debts

| | |
|---|--|
| Delegator: <i>Power / Duty assigned in legislation to:</i> | Local Government |
| Express Power to Delegate: <i>Power that enables a delegation to be made</i> | <i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO |
| Express Power or Duty Delegated: | <i>Local Government Act 1995:</i> s.6.12 Power to defer, grant discounts, waive or write off debts |
| Delegate: | Chief Executive Officer |
| Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i> | <ol style="list-style-type: none"> 1. Waive debt which is owed to the MRC [s.6.12(1)(b)]. 2. Grant a discount in relation to MRC's fees and charges. 3. Write off an amount of money which is owed to the MRC [s.6.12(1)(c)]. |
| Council Conditions on this Delegation: | <ol style="list-style-type: none"> a. A debt may only be written off where all necessary measures have been taken to locate / contact the debtor and where costs associated with continued action to recover the debt will outweigh the net value of the debt if recovered by the MRC <ol style="list-style-type: none"> i. Limited to individual debts valued below \$10,000 or cumulative debts of a debtor valued below \$10,000. Write off of debts greater than these values must be referred for Council decision. b. Discounts on MRCs fees and charges may only be made to charitable or not for profit community groups/in accordance with Policy CP10. c. Where debts have been waived, these are to be reported in the mid-year review, d. Where discounts on fees and charges have been granted these are to be reported to Council in accordance with CP10. |
| Express Power to Sub-Delegate: | <i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees |

| | |
|--|---|
| Sub-Delegate/s: <i>Appointed by CEO</i> | Executive Manager Corporate Services to waive fee/provide a discount only. |
| CEO Conditions on this Sub-Delegation: <i>Conditions on the delegation also apply to sub-delegation.</i> | Executive Manager Corporate Services may waive debts /fees/provide a discount in accordance with Council Policy CP10 <u>limited to individual values below \$500.</u> |
| Compliance Links: | Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Council Policy CP10 |
| Record Keeping: | Records to be kept as per Recordkeeping Plan 2023 |

Version Control:

| | |
|---|--|
| 1 | 21.09.2023 New Format, subdelegate added |
| 2 | 15.05.2024 -- clarity |

Attachment 2

75

1.1.10 Power to Invest and Manage Investments

| | |
|---|--|
| Delegator: <i>Power / Duty assigned in legislation to:</i> | Local Government |
| Express Power to Delegate: <i>Power that enables a delegation to be made</i> | <i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO |
| Express Power or Duty Delegated: | <i>Local Government Act 1995:</i> s.6.14 Power to invest <i>Local Government (Financial Management) Regulations 1996:</i> r.19 Investments, control procedures for |
| Delegate: | Chief Executive Officer |
| Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i> | <ol style="list-style-type: none"> 1. Authority to invest money held in the municipal fund or trust fund that is not, for the time being, required for any other purpose [s.6.14(1)]. 2. Authority to establish and document internal control procedures to be followed in the investment and management of investments [FM r.19]. |
| Council Conditions on this Delegation: | <ol style="list-style-type: none"> a. All investment activity must comply with the Financial Management Regulation 19C and Council Policy CP09 - Investments. b. A report detailing the investment portfolio's performance, exposures and changes since last reporting, is to be provided as part of the Monthly Financial Reports. c. Procedures are to be systematically documented and retained in accordance with the Record Keeping Plan, and must include references that enable recognition of statutory requirements and assign responsibility for actions to position titles. d. Procedures are to be administratively reviewed for continuing compliance and confirmed as 'fit for purpose' and subsequently considered by the Audit and Risk Committee at least once within every 3 financial years. [Audit r.17] |
| Express Power to Sub-Delegate: | <i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees |

| | |
|---|---|
| Sub-Delegate/s: <i>Appointed by CEO</i> | Executive Manager Corporate Services |
| CEO Conditions on this Sub-Delegation: | Nil |

Attachment 2

76

| | |
|--|---|
| Conditions on the delegation also apply to sub-delegation. | |
| Compliance Links: | Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government (Financial Management) Regulations 1996 – refer r.19C Investment of money, restrictions on (Act s.6.14(2)(a)) Council Policy – CP09 - Investments |
| Record Keeping: | Records to be kept as per Recordkeeping Plan 2023 |

Version Control:

| | |
|---|-------------------------|
| 1 | 21.09.2023 – New Format |
| 2 | No Change |

Policy No: CP 01

Reference: D-24-0003747

Policy Title: Annual Fees, Allowances and Expenses for Councillors**Policy Statement:**

To determine the level of fees, allowances and expenses to be paid to Councillors annually.

Policy Procedure:

1. Level of Fees, Allowances and Expenses to be paid to Councillors annually are as follows:

| | Fee (\$) | LG Allowance (\$) | Allowance (\$) (Technology) |
|---------------------------|--|--------------------------|--|
| Chairperson | 17,139 | 21,710 | 1,082 |
| Deputy Chairperson | 11,430 | 5427.50 | 1,082 |
| Councillor | 11,430 | | 1,082 |
| Deputy Councillor | Nil | | |
| Expenses Other | <p>Child Care and Travel Costs will be reimbursed in accordance with Reg. 31 and 32 of the Local Government (Administration) Regulations 1996</p> <p>ICT expenditure exceeding \$1082.00 may be reimbursed upon receipt of tax invoice and completed reimbursement form.</p> | | |

2. Meeting fees and allowances to which the elected members are entitled, are to be paid in monthly in arrears from 01 July 2024. Payments will be made by direct deposit in arrears. Allowances will be paid on a pro-rata basis where Councillors hold office for only a portion of the year.

3. A claim for childcare, travel and/or other relevant expenses will be paid on receipt of sufficient information verifying the expense incurred. Payment will be limited to the amount specified in legislation.

4. The fees and allowances are increased in line with the determination of the Salaries and Allowances Tribunal effective from the date of the determination, made in accordance with the Salaries and Allowances Act 1975.

| | |
|-----------------------------|--|
| Legislation | Local Government Act 1995 s.5.98., 5.98A., 5.99., 5.99A. Local Government (Administration) Regulations 1996 Regs.30-34AB |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Review History | 18/04/2002, 07/06/2005, 06/07/2006, 23/10/2008, 25/10/2012, 02/05/2013, 05/09/2013, 04/09/2014, 20/08/2015; 01/09/2016; 14/09/2017; 14/08/2018; 13/08/2019; 18/06/2020, 12/08/2021; 31/0/2022; 21/09/2023; |
| Next Review Date | 01/05/2025 |
| Revision History | 04/09/2014 – Increase in fees/allowances provided to councillors as determined by SAT. New part 4. 14/08/2018 clarification regarding pro rata payments 21/11/2019 – Deputy Councillor meeting fee removed |

ATTACHMENT 3

78

| | |
|--|---|
| | 12/08/2021 - no change 11/04/2022 SAT 2.5% increase 12/04/2023 SAT 1.5% increase 30/05/2024 SAT 4% increase, change from twice yearly payments to monthly payments in arrears. |
| Delegation to the Chief Executive Officer | Nil |

Policy No: CP 02**Reference:** D-24-0003746**Policy Title:** Affixing of the Common Seal**Policy Statement:**

To authorise the affixing of the Common Seal to documents.

Policy Procedure:

1. The Chairperson or, in the absence of the Chairperson, the Deputy Chairperson and the Chief Executive Officer, or the person acting in the Chief Executive Officer's position, are authorised to affix the Common Seal to documents requiring the Common Seal.
2. The Chief Executive Officer will maintain a register, in a secure location, detailing:
 - a. The type of document requiring the Common Seal;
 - b. The names of the persons who signed the document; and
 - c. The date the document was signed.
3. A report listing the documents to which the Common Seal has been affixed will be presented to the next Ordinary Meeting of Council.

| | |
|--|--|
| Legislation | Local Government Act 1995 s.9.49A |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30.05.2024 |
| Review History | 27/10/2005, 05/09/2013, 04/09/2014, 20/08/2015; 01/09/2016; 14/09/2017; 14/08/2018; 13/09/2019; 18/06/2020, 12/08/2021; 19/08/2022;21/09/2023; |
| Next Review Date | 01/05/2025 |
| Delegation to the Chief Executive Officer | Nil |

Policy No: CP 03**Reference: D-24--0003751****Policy Title: Overseas/Interstate/Intrastate Conference Attendance (MRC Councillors)****Policy Statement:**

The purpose of this policy is to establish guidelines for Councillors attending conferences Overseas, Interstate, including outside and inside the Perth Metro Area.

This aim of the Policy is to provide opportunities for councillors to attend conferences that align with the MRCs VISION "*collaborating for a regional Circular Economy*" and MISSION of "*To deliver sustainable waste management options for members*".

Policy Procedure:

1. The Chief Executive Officer will review the program of conferences being attended by employees and if it is considered that the program offers benefits to the Councillors in their role as an MRC Councillor they will be invited to attend, subject to the availability of funds in the budget. Where there is no budget approved and the CEO believes it would be beneficial for Councillors to attend a report will be presented to Council inviting one or more councillors to attend.

All Councillors will be provided the opportunity to attend the annual Waste and Recycling conference held in Perth.

CONFERENCES INSIDE THE PERTH METROPOLITAN AREA

1. Conference attendance, including any dinners and functions that form part of the conference program, will be pre-purchased by the MRC. All other reasonable business expenses incurred (including travel), will be reimbursed at the discretion of the MRC on receipt of a tax invoice.
2. Accommodation for Conferences inside the Perth Metropolitan area is not permitted.

CONFERENCES OUTSIDE THE PERTH METROPOLITAN AREA AND OVERSEAS

1. Conference attendance, including any dinners and functions that form part of the conference program, will be pre-purchased by the MRC. All other reasonable business expenses incurred, will be reimbursed at the discretion of the MRC on receipt of a tax invoice.
2. Economy Class airfares and accommodation will be provided and pre-purchased by the MRC.
3. Taxi vouchers, or reimbursement of taxi/ride share charges, is available to cover the travel to and from the airport, conference venue and hotel accommodation. Tax invoices must be submitted to the MRC.

Notes:

1. Any variation to the above procedures will require approval of the Chief Executive Officer.

ATTACHMENT 3

81

| | |
|--|--|
| Legislation | Local Government Act 1995 s.5.99A Local Government (Admin) regulations 1996 34AB |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 21 September 2023 |
| Review History | 20/04/2000, 27/10/2005, 22/04/2010, 02/05/2013, 04/09/2014, 20/08/2015, 01/09/2016; 14/08/2018, 13/08/2019, 18/06/2020, 12/08/2021, 19/08/2022, 06.07.2023; 21.09.2023, 14.05.2024 |
| Next Review Date | 01/05/2025 |
| Delegation to the Chief Executive Officer | Nil |
| Review History | 12/08/2021 – rate increase item 3 and change to relevant conference item 7. 19/08/2022 – reference to Director Corporate Services changed to Finance Manager Title change 06/07/2023 provide further clarity on intrastate meaning 8.8.2023 Changes to clarify conferences inside/outside Perth Metro Area 14/05/2023 no change |

Policy No: CP 04**Reference:** D-24-0004266

| | |
|----------------------|---|
| Policy Title: | Overseas/Interstate/Intrastate Conference Attendance (MRC Employees) |
|----------------------|---|

Policy Statement:

The purpose of this policy is to establish guidelines for MRC Employees attending conferences Overseas, Interstate, including outside and inside the Perth Metro Area.

Policy Procedure:**CONFERENCES INSIDE THE PERTH METROPOLITAN AREA**

1. Conference attendance, including any dinners and functions that form part of the conference program, will be pre-purchased by the MRC. All other reasonable business expenses incurred (including travel), will be reimbursed at the discretion of the MRC on receipt of a tax invoice.
2. Accommodation for Conferences inside the Perth Metropolitan area is not permitted.

CONFERENCE OUTSIDE THE PERTH METROPOLITAN AREA AND OVERSEAS

1. Conference attendance, including any dinners and functions that form part of the conference program, will be pre-purchased by the MRC. All other reasonable business expenses incurred, will be reimbursed at the discretion of the MRC on receipt of a tax invoice.
2. Economy Class airfares and accommodation will be provided and pre-purchased by the MRC.
3. Taxi vouchers, or reimbursement of taxi/ride share charges, is available to cover the travel to and from the airport, conference venue and hotel accommodation. Tax invoices must be submitted to the MRC.

ATTACHMENT 3

83

Notes:

1. Any variation to the above procedures will require approval of the Chief Executive Officer, or the Chairperson if the variation results from the Chief Executive Officer attending a conference.
2. Conference attendance will be subject to the availability of funds in the Budget or by approval of Council.

| | |
|--|--|
| Legislation | |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Review History | 27/10/2005, 22/04/2010, 05/09/2013, 04/09/2014, 20/08/2015, 01/09/2016; 14/9/2017; 14/08/2018, 13/09/2019, 18/06/2020, 12/08/2021; 19/08/2022; 21.09.2023 |
| Next Review Date | 01/05/2025 |
| Delegation to the Chief Executive Officer | Nil |
| Review History | 12/08/2021 – item 3 rate increase 19/08/2022 – reference to Director Corporate Services changed to Finance Manager 8.8.2023 Changes to clarify conferences inside/outside Perth Metro Area 14.05.2024 – no change |

ATTACHMENT 3

84

Policy No: CP 06

Reference: D-24-0003745

Policy Title: Purchasing Policy**Contents**

| | |
|--|---|
| 1. Emergency Purchases | 5 |
| 2. Inviting Tenders Though not required to do so | 5 |
| 3. Procurement Exemptions | 6 |
| 4. Unique Goods or Services | 7 |
| 5. Anti-Avoidance | 7 |
| 6. Contract Renewals, Extensions and Variations | 7 |
| 7. Panels of Pre-Qualified Suppliers..... | 7 |
| 8. Sustainable Procurement..... | 8 |
| 9. Record Keeping | 8 |
| 10. Policy Non-Compliance | 8 |

Policy Statement

The Mindarie Regional Council (the MRC) is committed to applying the objectives, principles and practices outlined in this Policy, to all purchasing activity and to ensuring alignment with the MRC's strategic and operational objectives.

Objectives

The MRC's purchasing activities will:

- (a) ensure that the procurement process achieves the best value for money for the MRC;
- (b) ensure best practice policies and procedures are followed in relation to procurement;
- (c) ensure efficient and consistent procurement processes are implemented and maintained;
- (d) use consistent, efficient and accountable procurement practices,
- (e) ensure openness, fairness and equity to all potential suppliers;
- (f) commit to probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
- (g) Enhance organisational environmental sustainability.

Scope

This Policy applies to all employees, appointed representatives or agents ('Officers') involved in the procurement of goods and services for the MRC.

Definitions

| | |
|---------------------------|---|
| ADE | means Australian Disability Enterprise |
| Agreement | means an understanding or arrangement between parties (whether written or verbal) to act in a specific manner when engaging in trade. The Agreement must be properly executed, lawful and current. Agreements must be established using a compliant approach to market (see Item 5 – Purchase Thresholds) and approved by an Officer with sufficient Financial Authority. |
| Contract | means an Agreement which creates legally enforceable obligations between parties. A purchase order is a form of Contract. |
| ELO | means MRC Record Keeping system |
| Open Market | means Officers are free to select suppliers from any source to participate in procurement activity. There is no obligation to issue a statewide public notice under Open Market conditions. The City may restrict which suppliers are invited to respond to such requests. |
| Public Tender | means a Tender, Expression of Interest or Panel Request which must be conducted in accordance with Part 4 of the <i>Local Government (Functions and General) Regulations 1996</i> . Public Tenders require statewide public notice to be lodged. Suppliers may not be restricted from responding to the Tender request. |
| Purchase Threshold | means the actual or estimated value of a commercial commitment (e.g. Agreement, Contract, or purchase order) over the full term and/or quantity of supply, including all options to extend time or increase volume. |

ATTACHMENT 3

86

| | |
|------------------------------|--|
| Risk Assessment | means determining the general risk profile of a particular procurement activity giving due consideration to the type of goods or service, nature of the supply market, contracting complexity, Agreement value, party type or quantity, community impact, probity concerns or public perception. |
| CUA | means the State Government Common User Arrangement. |
| Under Agreement | means that the MRC is purchasing goods and services through the formation of Contracts (e.g. issuing Purchase Orders), under established Agreements. |
| Value for Money (VFM) | means the total benefit derived from a good or a service when compared to its total financial cost, assessed over the term of the Agreement, Contract, or expected lifespan of the asset. |
| WALGA | means the Western Australian Local Government Association. |
| WALGA PSP | means a WALGA Preferred Supplier under the WALGA preferred supplier program |

Principles

MRC's procurement activities will be conducted in a manner which maintains compliance with legislative requirements and upholds the following:

- (a) **Value for Money:** The financial cost of procuring the good or service is not the only factor in determining VFM. Factors such as fit for purpose, quality, delivery on time, after sales service, warranty, research and development support, reputation, inclusivity, and sustainability may be important criteria in making procurement decisions
- (b) **Thinking commercially:** Approaching procurement in a way that makes efficient and effective use of MRC resources to maximise direct and indirect value created. This can be achieved through smart inventory management, productive negotiation, proactive supplier management, flexible contracting and consideration for the total cost of ownership (including initial purchase price, operating costs, maintenance cost, cost of change, disposal, exchange rates, rise & fall, interest payments and outgoings, etc.).
- (c) **Sustainability:** The MRC endorses procurement practices which seek to improve the lives of minority, marginalised or at-risk groups through equitable participation in procurement opportunities. Procurement decisions should strive to achieve the most positive economic, environmental, and social impacts possible over the life cycle of a good or service, while minimising adverse impacts.
- (d) **Mitigating Risk:** The MRC will engage suppliers on commercial terms favourable to the MRC with the aim of reducing risk. Goods and services will be preferred from suppliers who agree to and can demonstrate appropriate levels of indemnity, insurance, health and safety, compliance, financial stability, service delivery, confidentiality and conformance with applicable laws.

Legislative Requirements

All procurement activities will comply with the following:

- (a) *Local Government Act 1995 ('Act')*
- (b) *Part 4 of the Local Government (Functions and General) Regulations 1996, ('Regulations')*
- (c) *Competition and Consumer Act 2010 (Cth)*
- (d) *State Records Act 2000*

Purchasing Thresholds

The Purchase Value Threshold relates to the actual or expected value of a contract over the full contract period or the extent to which the MRC will continue to purchase a particular category of goods, services or work and the total value of that purchase.

The following thresholds apply where the total value (excluding GST) of the full contract period for the purchasing of goods and/or services is, or is expected to be.

| Purchase Value Threshold (<i>ex GST</i>) | Purchasing Open Market | Pre-Qualified Suppliers WALGA PSP, CUA, Supply Nation or an ADE |
|---|--|---|
| Up to \$5,000 | Direct procurement from suppliers requiring one (1) verbal or written quotation from a suitable supplier. | Obtain a minimum of one (1) quotation is required. |
| | When a verbal quote is received the Officer must provide a written record of the quote details. | |
| \$5,000 up to \$20,000 | Seek a minimum of two (2) written quotations from suitable suppliers. | Obtain a minimum of one (1) written quotation is required. |
| | A basic scope of work/specification, evaluation criteria and risk assessment should be documented by MRC Officers. | |
| \$20,000 up to \$70,000 | Seek a minimum of three (3) written quotations from suitable suppliers. | Seek a minimum of two (2) written quotations. |
| | The procurement request will include a basic scope of work/specification, evaluation criteria and risk assessment should be documented by MRC Officers. | |
| \$70,000 up to \$250,000 | Seek a minimum of three (3) written responses from suppliers by invitation using the MRC's Request for Quotation documentation. | Seek a minimum of three (3) written quotations. |
| | A suitable scope of work/specification, evaluation criteria and risk assessment are required to be documented and recorded prior to engaging the market. The process must be conducted in conjunction with the Projects and Procurement business unit. | |
| Over \$250,000 | Conduct a public tender process in accordance with Part 4, Divisions 2 and 3 of the Regulations, and this Policy. The process must be conducted in conjunction with the Projects and Procurement business unit. | Seek a minimum of three (3) written quotations from Applicable exemptions under (Part 4, Div 2, Reg 11(2)). The above processes must be conducted in conjunction with the Projects and Procurement business unit |
| Emergency Purchases | Where goods or services are required for an emergency response and are within scope of an existing contract, the emergency supply must be obtained from the existing contract using relevant unallocated budgeted funds. | |

| Purchase Value Threshold (ex GST) | Purchasing Open Market | Pre-Qualified Suppliers WALGA PSP, CUA, Supply Nation or an ADE |
|---|--|--|
| (Within Budget) Refer to Clause 1 | <p>If there is no existing Panel or contract, then preference should be given to WALGA PSP, CUA, Supply Nation or an Australian Disability Enterprise to fulfil the requirement, wherever practicable.</p> <p>However, where due to the urgency of the situation; a contracted or tender exempt supplier is unable to provide the emergency supply <u>OR</u> compliance with this Purchasing Policy would cause unreasonable delay, the supply may be obtained from any supplier capable of providing the emergency supply.</p> <p>However, an emergency supply is only to be obtained to the extent necessary to facilitate the urgent emergency response and must be subject to due consideration of best value and sustainable practice.</p> <p>The rationale for policy non-compliance and the procurement decision must be evidenced.</p> | |
| Emergency Purchases (No budget allocation available) Refer for Clause 1 | <p>Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the Local Government Act 1995, the Chair must authorise, in writing, the necessary budget adjustment prior to the expense being incurred.</p> <p>The CEO is responsible for ensuring that an authorised emergency expenditure under s.6.8 is reported to the next ordinary Council Meeting.</p> <p>The Purchasing Practices prescribed for Emergency Purchases (within budget) above, then apply.</p> | |

1. Emergency Purchases

Emergency purchases are defined as the supply of goods or services associated with:

- (a) A local emergency and the expenditure is required (within existing budget allocations) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets; OR
- (b) A local emergency and the expenditure is required (with no relevant available budget allocation) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets in accordance with s.6.8 of the Local Government Act 1995 and Functions and General Regulation 11(2)(a); OR
- (c) A State of Emergency declared under the Emergency Management Act 2005 and therefore, Functions and General Regulations 11(2)(aa), (ja) and (3) apply to vary the application of this policy.

Time constraints, administrative omissions and errors do not qualify for definition as an emergency purchase. Instead, every effort must be made to research and anticipate purchasing requirements in advance and to allow sufficient time for planning and scoping proposed purchases and to then obtain quotes or tenders, as applicable.

2. Inviting Tenders Though not required to do so

The MRC may determine to invite Public Tenders, despite the estimated Purchase Value being less than the \$250,000 prescribed tender threshold, but only where an assessment determines that the purchasing requirement cannot be met through a tender exempt

arrangement and the use of a public tender process will enhance; value for money, efficiency, risk mitigation and sustainable procurement benefits.

In such cases, the tender process must comply with the legislative requirements and the MRC's tendering procedures.

3. Procurement Exemptions

Specific types of procurement may qualify for exceptions in accordance with this Policy or the Regulations, Part 4, Division 2, clause 11(2). Authority to undertake tender exempt procurement is found in Delegation Register and the use of these exemptions is subject to this Policy.

| Category | Details |
|---|--|
| On Contract Spend | <p>Goods or services are procured Under Agreement do not require quotes to be obtained prior to purchase where:</p> <ul style="list-style-type: none"> - The purchase is within the general Scope of Work; and/or - There is an agreed price. <p>Where ad-hoc goods or services are procured, or where new items are required Under Agreement, the Officer should:</p> <ul style="list-style-type: none"> - Ensure the purchase is reasonably within the general scope of work; and <p>Obtain a quote from the supplier which may be permanently added to the Agreement by way of variation (or similar).</p> |
| Public Tender Exempt | Tenders over \$250,000 (ex GST) <u>do not</u> have to be publicly invited where qualified for exemption under Part 4, Division 2, reg 11(2) of the Regulations. |
| LGIS Services Section 9.58(6)(b) Local Government Act | <p>The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the Local Government Act 1995 and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy.</p> <p>Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.</p> |
| Unique Goods or Services Justification | Officers must obtain a minimum of one quote and complete a Unique Goods or Service Justification to be approved by CEO. Officers must complete a Unique Goods or Services Justification application that must be approved prior to a contract being entered into, or a purchase order raised. |
| External Recruitment (Fixed term/ Permanent) | Officers must obtain a minimum of one quote from a WALGA PSP or CUA when seeking support for external recruitment services. This exemption <u>does not</u> give Officers 'Authority to Recruit' and does not apply to labour hire services. |
| Advance Payments | Advance payments for accommodation, travel, seminars, training or conferences. |
| Utility Services | Provision of utility services (where the relevant utility or nominated contractor is the only accredited provider of such services). |

ATTACHMENT 3

90

| Category | Details |
|-----------------|--|
| OEM or Warranty | Procurement from an original equipment manufacturer and where warranty provisions may be void. |

4. Unique Goods or Services

Due to the unique nature of the goods or services required or for any other reasonable reason, it is unlikely that there is more than one potential supplier a supplier may be engaged in lieu of obtaining the usual number of quotations or conducting a tender process nominated in the Purchase Thresholds. Officers must complete a Unique Goods or Services Justification application that must be approved prior to a contract being entered into, or a purchase order raised.

For purchasing activity with a consideration exceeding the tender threshold, a unique goods or service exemption must be approved by Council resolution. Below the tender threshold, the CEO is responsible for approving all Unique Goods or Services Justification applications (refer to the MRC's Delegation Register). Supplier awards resulting from approved Unique Goods or Services Justification applications are subject to individual Financial Authority

5. Anti-Avoidance

The MRC will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, so that the effect is to avoid a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

6. Contract Renewals, Extensions and Variations

Where a contract has been entered into as the result of a publicly invited tender process, then *Functions and General Regulation 21A* applies.

For any other contract, the contract must not be varied unless

- (a) The variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or
- (b) The variation is a renewal or extension of the term of the contract where the extension or renewal options were included in the original contract.
- (c) The revised value (if applicable) of the contract as a result of the variation can be incorporated into approved MRC budgets

Upon expiry of the original contract, and after any options for renewal or extension included in the original contract have been exercised, the MRC is required to review the purchasing requirements and commence a new competitive purchasing process in accordance with this Policy.

7. Panels of Pre-Qualified Suppliers

In accordance with *Functions and General Regulations 24AC*, a Panel of Pre-qualified Suppliers may be created where the MRC determines that there is or will be a continuing need for the goods or services to be supplied by pre-qualified suppliers.

ATTACHMENT 3

91

Should the MRC determine that a Panel is beneficial to be created, it must do so in accordance with Part 4, Division 3 of the *Functions and General Regulations*.

8. Sustainable Procurement

The MRC may consider sustainable procurement as part of its evaluation criteria with other VFM criteria (and appropriately weighted) to ensure respondents contribute to the economic, social and environmental outcomes for the benefit all.

9. Record Keeping

All procurement activities, communications and transactions, including verbal quotations and evaluations must be evidenced and retained as MRC records in accordance with the *State Records Act 2000* and the MRC's policies and procedures including the MRC Record Keeping Plan.

10. Policy Non-Compliance

Failure to comply with the requirements of this Policy will be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority, and reasonable expectations for performance of their role. While an investigation is being undertaken, engagement in procurement activity may be suspended. Where a breach is substantiated it may be treated as:

- (a) an opportunity for additional training to be provided;
- (b) a requirement to terminate or suspend procurement activities;
- (c) a disciplinary matter, which may or may not be subject to reporting requirements under the Public Sector Management Act 1994; and/or
- (d) misconduct in accordance with the Corruption, Crime and Misconduct Act 2003.

| | |
|-----------------------------|---|
| Legislation | <i>Local Government Act 1995 (WA)</i> <i>Part 4 of the Local Government (Functions and General) Regulations 1996</i> <i>State Records Act 2000 (WA)</i> <i>Competition and Consumer Act 2010 (Cth)</i> |
| Organisational | Council Policy No. CP19 Record Keeping Record Keeping Plan 2023 |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Review History | Revision and update April 2024 New layout from September 2023 Previously called Purchase of Goods and Services Previous Document Number D-22-0005494 |
| Next Review Date | May 2025 |

Policy No: CP 08**Reference: D-23-0005098****Policy Title: Provision and use of Council Vehicles****Policy Statement:**

The primary purpose of this policy is for the acquisition of motor vehicles by the Mindarie Regional Council (MRC) is to meet the business needs. Secondly, to acknowledge the current market place environment and to make vehicles available for use as part of an employee's salary packaging.

This policy has been established with the aim of effective motor vehicle asset management.

The policy applies to MRC's employees who are allocated MRC's owned motor vehicles.

Policy Procedure:

1. Acquisition of vehicles will adhere to the MRC CP06 Purchasing Policy, Asset Management Plan (AMP) and Annual Budget.
2. Where practicable, all vehicles purchased by the MRC shall have been awarded a minimum five star rating through the Australasian New Car Assessment Program (ANCAP).
3. In consideration of the MRC's commitment to environmental sustainability, preference will be given to the purchase of vehicles with emissions below the CO₂ threshold, hybrid vehicles and or full electric vehicles where suited to operational requirements.
4. All repairs, maintenance and replacement are to be provided by the MRC, including insurance and licensing, unless a Novated Lease option of an employment contract is elected, in which case the contract conditions will prevail.
5. Vehicle changeover will be in line with the AMP and the Annual Budget, every two years or 60,000 km whichever is the earlier and are depreciated accordingly. However, the MRC monitors market factors and may change the vehicles at a more economical time period.
6. Disposal of vehicles will be by public auction, with a reserve price based on valuations in line with CP06 Purchasing policy or by trade in against the replacement vehicle.
7. The CEO shall have full private use of the MRC's vehicle, as specified in the employment contract.
8. Executive Managers shall have full private use as specified in the employment contract.
9. Vehicles may be made available to Council Officers during work hours for operational requirements only.
10. The spouse or partner, family members or friend of an employee who is provided with a vehicle under this policy is permitted to drive the vehicle. A friend may only drive the vehicle when the vehicle is not required for work purposes and the employee is an occupant of the vehicle.
11. The MRC will provide fuel for full private use, wherever possible the fuel station at Tamala Park should be used. MRC Fuel cards will be made available to employees where this is not practicable.

Employee Responsibilities:

All drivers of MRC vehicle are responsible to ensure that they:

1. Are the holder of a current Western Australian driver's licence for the vehicle.
2. If you have been disqualified from driving a motor vehicle for any reason, immediately cease driving and notify the Human Resource Manager.
3. Lock the vehicle at all times when the vehicle is unattended.
4. All personal items in the motor vehicle are the responsibility of the employee.
5. Take full responsibility for all traffic and parking and any other infringements incurred whilst in control of the vehicle
6. Ensure that the vehicle is made available for service in accordance with the manufacturers' recommended schedules.
7. Report any defects immediately to Human Resource Manager.
8. Immediately report all accidents or damage to the vehicle, including the completion of the necessary accident incident form, insurance report and claim forms to report same to the Police Department.
9. Ensure that the no smoking rule applies to driver and all passengers using the motor vehicle.
10. Be aware of the current conditions and content of all relevant policies and procedures at all times.
11. Breach of any of the above conditions will constitute a breach of the MRC's Code of Conduct and will be dealt with accordingly.

| | |
|--|---|
| Legislation | |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Review History | 02/05/2013; 05/09/2013; 04/09/2014, 20/08/2015; 01/09/2016; 14/09/2017; 14/08/2018; 13/09/2019, 18/06/2020, 12/08/2021; 21.09.2023; 15.05.2024 |
| Next Review Date | 01/05/2025 |
| Revision History | 14/8/2018 1. At point 1, remove rows for Site Supervisor and Plant Supervisor 2. At point 3, delete words 'Site Supervisor and Plant Supervisor' 3. At point 4, delete word 'supervisor's' and add sentence to clarify the use of the vehicles on sealed roads 12/08/2021 Vehicle value increase and remove reference to the RAC guide. 19/08/2022 Remove references to Director of Corporate Services and replace with Finance Manager 13/08/2023 word changes to incorporate environmental factors and alignment to the AMP and the Annual Budget. New section employee responsibilities. 15.05.2024 No change |
| Delegation to the Chief Executive Officer | Nil |

Policy No: CP 09**Reference: D-24-0003744****Policy Title: Investments**

The Policy was developed to provide guidelines for the investment of funds which are surplus to the MRC's immediate requirements.

Policy Statement:

The investment policy is directed to achieve the following objectives:

- adherence to legislative requirements
- optimisation of investment income and net returns in a conservative manner, whilst striving to achieve the best outcome for the Council;
- to yield a suitable level of diversification of counter party risk;
- to maintain a low level of risk exposure by using recognised rating criteria; and
- ensure there is sufficient liquidity to allow to meet the operational r day to day funding requirements.

Policy Procedure:

1. Reserve Funds and funds surplus to the immediate needs of the Regional Council may be invested with financial institutions with a Standard and Poors rating of "AA-" or better.
2. Where funds are invested with a financial institution whose credit rating no longer comply with the parameters of this policy, the funds are to be liquidated in the most effective and expedient manner.
3. Funds may only be invested in interest bearing term deposits with Authorised Deposit Taking Institutions (ADI's) or other bank guaranteed instruments for a maximum term of three years, or Bonds guaranteed by the Commonwealth and State or Territory Government with a maturity of less than three years.
4. Where the funds are placed for a tenor of not more than 90 days, they may be invested with one financial institution.
5. Where the funds are placed for a tenor exceeding 90 days, no more than 50% of the total funds shall be held by any one institution.
6. Where practical, funds should be invested in such a manner to adequately meet the reasonable expected liquidity needs of the City's funding requirements.
7. The Regional Council's investment portfolio is not to be leveraged to obtain funding.
8. Preference is to be given to financial institutions that do not invest in or finance the fossil fuel industry, where the investment is compliant with all other aspects of the Investment Policy. Financial institutions that do not invest in or finance the fossil fuel industry will be identified based on publicly available information.
9. Subject to investments meeting the standard of this policy, MRC will ensure its financial investments consider ethical, social and environmental aspects by investing into non-fossil fuels, Green Term Deposits and Term Deposits with Environmental, Social and Governance (ESG) ratings.

Delegation of Authority

The implementation of this Policy is delegated by Council to the Chief Executive Officer in accordance with the LGA 1995. The Chief Executive Officer has the authority to sub-delegate the day to day investment activities to the Executive Manager Corporate Services.

Reporting

A monthly report must be provided to Council detailing the investment portfolio in terms of performance, portfolio balances, the income received including accrued income year to date. Documentary evidence must be held for each investment within the Investment register.

For audit purposes, confirmation certificates must be provided independently, directly to the MRC's auditors by institutions and fund managers confirming the amounts of investments held on the MRC's behalf at 30 June each financial year.

| | |
|--|--|
| Legislation | Local Government Act 1995 s.6.11, s.6.14 Local Government (Financial Management) Regulations 1996 Reg.17, Reg.19 |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Review History | 02/05/2013; 04/09/2014, 20/08/2015, 01/09/2016; 14/09/2017; 14/08/2018; 13/08/2019, 18/06/2020, 12/08/2021; 29.09.2022; 21.09.2023; 14.05.2024 |
| Next Review Date | 01/05/2025 |
| Revision History | 04/09/2014 - Changes made to procedure for clarity as per recommendations made by MRC Auditors. 12/08/2021 no change 19/08/2022 no change 08/8/2023 changes made to align with the Financial Regulations 14.05.2024 No change |
| Delegation to the Chief Executive Officer | Yes |

Policy No: CP 10**Reference:** D-24-0003749**Policy Title:** Donations – Financial Assistance/Support**Policy Statement:**

To provide support to community groups, schools and MRC employees.

Procedure:

1. A not-for-profit community group (incorporated) or school within the Region that is performing an activity or activities that assists the MRC in achieving its objectives may be provided with a non cash donation of up to \$500 value, for waste disposal at the MRC weighbridge in any financial year. This donation will be provided in the form of a letter to be presented at the Weighbridge.
2. An employee who is selected by a:
 - a. sporting governing body to represent the State/Commonwealth in a recognised sporting event; or
 - b. recognised educational institution to represent the State/Commonwealth for academic or educational achievement, may be provided with a donation of \$200 if the representation is at a State level or \$500 if the representation is at a Commonwealth level.
3. Applications must be made in writing, addressed to the Chief Executive Officer.
4. The Chief Executive Officer is authorised to accept or decline any application.
5. Retrospective applications will not be considered.
6. Donations made under delegated authority will be reported to Council via the Members' Information Bulletin annually.
7. Applications that fall outside this policy may be referred to Council for determination.

| | |
|--|---|
| Legislation | N/A |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 21 September 2023 |
| Review History | 02/05/2013; 05/09/2013; 04/09/2014, 20/08/2015, 01/09/2016; 14/09/2017; 14/08/2018; 13/08/2019, 18/06/2020, 12/08/2021; 29/09/2022; 21/09/2023; 14.05.2024 |
| Next Review Date | 01/08/2024 |
| Revision History | 14/08/2018 Point 1 and 2. Minor text/grammar 18/06/2020 Donations wording clarity 12/08/2021 – no change 29/08/2022 – minor text change 08/08/2023 – donation to external parties is tipping fees only. 14.05.2024 – no change |
| Delegation to the Chief Executive Officer | Yes |

Policy No: CP11**Reference: D-24-0003748****Policy Title: Use of Corporate Credit Cards****Policy Statement:**

The purpose of this policy is to prescribe the principles governing the use of corporate credit cards by employees and to outline the responsibilities of cardholders.

The Corporate Credit Card is an alternative method of purchasing small value goods and services outside of the normal purchasing system.

Policy Procedure:

1. The issuing of corporate credit cards (Cards) to employees is at the discretion of the Chief Executive Officer (CEO). Where a Card is to be issued to the CEO, this is to be approved by Council. Any increases in the CEO's credit limit are to be approved by Council.
2. Each cardholder is to be provided with a copy of this policy when their Card is issued and they are to sign a copy of this policy as evidence of their agreement to abide by the policy.
3. Where more than one Card is issued, a register of corporate cards is to be maintained, outlining the following:
 - Holder's name
 - Card number
 - Expiry date
 - Credit limit
 - Variations
4. On termination of employment, a cardholder's Card is to be surrendered to the Mindarie Regional Council (MRC). The Card will then be cancelled with immediate effect and physically destroyed.
5. Physical Cards are not to be used by anyone other than the cardholder. Cardholders are required to take appropriate steps to keep their PIN secret and to prevent the theft or loss of their Card. Where a Card is lost or misplaced, the cardholder is to notify immediately:
 - Commonwealth Bank - Phone 13 22 21
 - MRC Finance Officer

The MRC Finance Officer will prepare the application for replacement card from the bank and ensure it is received and registered.

6. Corporate Credit Card details may be used for on-line purchases only with the expressed written permission of the cardholder.
7. The MRC Finance Officer will ensure a replacement card is sought and received from the bank and will prepare the application for a replacement.
8. The benefits from any reward scheme/s linked to the Card accrue to the MRC and not the employee. The CEO may exercise his discretion as to how these reward benefits are to be applied for the benefit of the MRC.
9. The credit limit on each Card is to be determined by the CEO and/or the Executive Manager Corporate Services, but may not exceed the maximum credit facility.

10. Corporate Credit Cards may only be used to purchase goods and services on behalf of the MRC. Personal expenditure and cash withdrawals are prohibited any prohibited expenditure must be reimbursed.
11. Conference and subscriptions payments are allowed to be paid by credit card.
12. Cardholders are to provide tax invoices each month to Financial Services to substantiate expenditures on their Card. Card expenditures and tax invoices are to be reviewed by the Executive Manager Corporate Services monthly.
13. A summary of expenditures incurred by the MRC credit card holders will be presented to each Ordinary Council meeting as part of the financial reporting pack.
14. Failure by a cardholder to abide by this policy will result in an investigation under the Employee Code of Conduct.

| | |
|--|--|
| Legislation | Local Government Act 1995 s.2.7(2)(a) and (b), s.6.5(a) Local Government (Financial Management) Regulations 1996 Reg.11(1)(a) |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Review History | 03/09/2014; 20/08/2015; 01/09/2016; 14/09/17; 14/08/2018, 13/08/2019, 18/06/2020, 12/08/2021; 21/09/2022 |
| Next Review Date | 01/05/2025 |
| Revision History | 14/08/2018 Insert new sentence at point 10, previous point 10 changed to point 11. 12/08/2021 no change. 19/8/2021 Reference to Director Corporate Services changed to Finance Manager 13/08/2023 major review to incorporate additional controls and fraud protection. 14.05.2025 new point 6 added and document renumbered; at no 10. Clarification that prohibited expenditure must be reimbursed. |
| Delegation to the Chief Executive Officer | Yes |

Policy No: CP12**Reference: D-24-0003743****Policy Title: Gate Fee Setting****Policy Statement:**

The purpose of this policy is to outline the principles for gate fee setting.

Policy Procedure:

1. The Mindarie Regional Council (MRC) will set the Members' and Non-members' gate fee rates in the budget each year such that the MRC is able to:
 - Cover the costs of its operations, including the costs associated with the Neerabup facility.
 - Adequately fund its site restoration and post closure liabilities
 - Adequately fund its non-infrastructure capital expenditures
 - Keep ratios within the levels prescribed in the 10-year Long Term Financial Plan
2. Non-members' gate fee rates are to be set so as to cover the cost of the service at a minimum.
3. The Council may approve discounts to the gate fee on an exception basis for commercial or strategic reasons.
4. The Chief Executive Officer may approve a discount to the Non-Members' gate fee in line with limits set as part of the annual budget process.
5. Specific fees and charges for other services provided by the MRC are to be set so as to cover the cost of the service at a minimum.

The gate fee rates are to be reviewed annually as part of budget deliberation process.

| | |
|--|--|
| Legislation | Local Government Act 1995 s.6.16 |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Review History | 03/09/2015; 20/08/2015; 01/09/2016; 14/09/2017; 14/08/2018; 13/08/2019, 18/06/2020, 12/08/2021; 29/09/2022; 21/09/2023 |
| Next Review Date | 01/08/2025 |
| Delegation to the Chief Executive Officer | Yes |
| Review History | 12/08/2021 no – change 08/08/2023 – updated in line with current practices 30/04/2024 – no change |

Policy No: CP 14

Reference: D-24-0003742

**Policy Title: TEMPORARY EMPLOYMENT OR ACTING APPOINTMENT OF
CHIEF EXECUTIVE OFFICER****Policy Objective**

To establish policy, in accordance with Section 5.39C of the *Local Government Act 1995* ('the Act'), that details the Mindarie Regional Council's processes for appointing an Acting or Temporary Chief Executive Officer (CEO) for periods of less than 3 months of planned or unplanned leave or an interim vacancy in the substantive office.

Policy Scope

This policy applies to the statutory position of Chief Executive Officer (CEO) of the Mindarie Regional Council.

Policy Statement**1. DEFINITIONS**

- (1) **Acting CEO** means a person employed or appointed to fulfil the statutory position of CEO during a period where the substantive CEO remains employed but is on planned or unplanned leave.
- (2) **Temporary CEO** means a person employed or appointed to fulfil the statutory position of CEO for the period of time between the end of the substantive CEO's employment and the appointment and commencement of a newly appointed substantive CEO.

2. ACTING AND TEMPORARY CEO REQUIREMENTS AND QUALIFICATION

- (1) When the CEO is on planned or unplanned leave, or the CEO's employment with the Local Government has ended, an Acting or Temporary CEO is to be appointed in accordance with this Policy to fulfil the functions of CEO as detailed in Section 5.41 of the *Local Government Act 1995*, and other duties as set out in the Act and associated Regulations.

Absence from Australia for any reason, including leave or work related travel, an acting CEO is to be appointed in accordance with clause 3(1) of this policy.

- (2) Through this policy, and in accordance with section 5.36(2)(a) of the Act, the Council determines that employees appointed to the substantive position(s) of Executive Manager Corporate Services or Executive Manager Operations are considered suitably qualified to perform the role of Acting or Temporary CEO.
- (3) An employee appointed to temporarily act in the position of Executive Manager Corporate Services or Executive Manager Operations is not included in the determination set out in Clause 3 (2).

3. APPOINT ACTING CEO – PLANNED AND UNPLANNED LEAVE FOR PERIODS UP TO 3 MONTHS:

1. The CEO is authorised to appoint an Executive Manager, in writing, as Acting CEO, where the CEO is on planned or unplanned leave for periods not exceeding 3 months, subject to the CEO's consideration of the Executive Manager's performance, availability, operational requirements and, where appropriate, the equitable access to the professional development opportunity.
2. The CEO must appoint an Acting CEO for any leave periods greater than 4 days and less than 3 months.
3. The CEO is to advise the Chair when and for what period of time the Executive Manager is appointed as Acting CEO.
4. If the CEO is unavailable or unable to make the decision to appoint an Acting CEO in accordance with (1), then the following line of succession shall apply:
 - a. The Executive Manager Corporate Services will be appointed as Acting CEO; or
 - b. If the Executive Manager Corporate Services is unable to act, the Executive Manager Operations will be appointed as Acting CEO; or
 - c. Another person in consultation with the Chair.
5. Council may, by resolution, extend an Acting CEO period under subclause (3) beyond 3 months if the substantive CEO remains unavailable or unable to perform their functions and duties.

4. APPOINT ACTING CEO FOR EXTENDED LEAVE PERIODS GREATER THAN 3 MONTHS BUT LESS THAN 12 MONTHS

- (1) This clause applies to the following periods of extended leave:
 - Substantive CEO's Extended Planned Leave which may include accumulated annual leave, long service leave or personal leave; and
 - Substantive CEO's Extended Unplanned Leave which may include any disruption to the substantive CEO's ability to continuously perform their functions and duties.
- (2) The Council will, by resolution, appoint an Acting CEO for periods greater than 3 months but less than 12 months, as follows:
 - a. Appoint one employee, or multiple employees for separate defined periods, as Acting CEO to ensure the CEO position is filled continuously for the period of extended leave; or
 - b. Conduct an external recruitment process in accordance with the principles of merit and equity prescribed in section 5.40 of the Act.

- (3) The Chair will liaise with the CEO, or in their unplanned absence the Human Resource Officer to coordinate Council reports and resolutions necessary to facilitate an Acting CEO appointment.
- (4) Subject to Council's resolution, the Chair will execute in writing the Acting CEO appointment with administrative assistance from the Human Resource Officer.

5. APPOINT TEMPORARY CEO – SUBSTANTIVE VACANCY

- (1) In the event that the substantive CEO's employment with the Mindarie Regional Council is ending, the Council when determining to appoint a Temporary CEO may either:
 - a. by resolution, appoint an Executive Manager as the Temporary CEO for the period of time until the substantive CEO has been recruited and commences their employment with the Local Government; or
 - b. by resolution, appoint an Executive Manager as the interim Temporary CEO for the period of time until an external recruitment process for a Temporary CEO can be completed; or
 - c. following an external recruitment process, in accordance with the principles of merit and equity prescribed in section 5.40 of the Act, appoint a Temporary CEO for the period of time until the substantive CEO has been recruited and commences employment with the Local Government.
- (2) The Chair will liaise with the Human Resources Officer to coordinate Council reports and resolutions necessary to facilitate a Temporary CEO appointment.
- (3) The Chair is authorised to execute in writing the appointment of a Temporary CEO in accordance with Councils resolution/s, with administrative assistance from the Human Resources Officer.

6. REMUNERATION AND CONDITIONS OF ACTING OR TEMPORARY CEO

- (1) Unless Council otherwise resolves, an employee appointed as Acting CEO shall be remunerated at 90% of the cash component only of the substantive CEO's total reward package.
- (2) Council will determine by resolution, the remuneration and benefits to be offered to a Temporary CEO when entering into a contract in accordance with the requirements of Sections 5.39(1) and (2)(a) of the Act.
- (3) Subject to relevant advice, the Council retains the right to terminate or change, by resolution, any Acting or Temporary CEO Appointment.

ATTACHMENT 3

103

| | |
|-----------------------------|--|
| Legislation | Local Government Act 1995 s.5.36 Local government employees s.5.39 Contracts for CEO and senior employees s.5.39C Policy for temporary employment or appointment of CEO s.5.40 Principles affecting employment by Local Governments s.5.41 Functions of CEO |
| Council Meeting Date | 30 May 2024 |
| Responsible Officer | CEO |
| Review History | 13/08/2019, 18/06/2020, 21.09.2023; 30.11.2023; 30.05.2024 |
| Next Review Date | 01/05/2025 |
| Revision History | 13/08/2019 no change 21/09/2021 remove Interim CEO 19/08/2022 no change 21/09/2021 no change 02/10/2023 changes include positions that can act as CEO/temporary employment of CEO and Remuneration. 30.11.2023 New format, policy renamed 14.05.2024 New 3.4(c) added |

Policy No: CP15**Reference:** D-24-0003741**Policy Title:** Employee / Employer Matching Community Contributions**Policy Statement:**

The Mindarie Regional Council (MRC) recognises that employees may as a group wish to support the broader community through various charitable causes and organisations that are of importance to them. In support of its employees the MRC will match employee contributions to approved initiatives on a dollar for dollar basis for monetary donations.

Procedure:

1. All permanent employees may apply to have their personal contributions to an approved community based charity or cause matched, dollar for dollar by the MRC.
2. The total contributions by the MRC under this policy are limited to \$5,000 per financial year, in aggregate.
3. The minimum application amount for matching is \$100.
4. All applications must:
 - a. Be in writing, addressed to the Chief Executive Officer (CEO);
 - b. Support a recognised charity or community organisation;
 - c. Be supported by at least 4 additional employees.
 - d. State the matching amount requested;
 - e. State the organisation's cause or benefit;
 - f. Impact the WA community.
 - g. Be accompanied by proof of employee personal contribution e.g. tax receipt.
3. The CEO is authorised to approve which charities or causes the MRC will support and to accept or decline any application.
4. Donations made under this policy will be reported to Council via the Members' Information Bulletin annually.
5. Applications that fall outside this policy may be referred to Council at the discretion of the CEO for determination.

| | |
|--|--|
| Legislation | N/A |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Review History | 13/08/2019, 18/06/2020, 12/08/2021; 29/09/2022; 21/09/2023 |
| Next Review Date | 01/05/2025 |
| Review History | 13/08/2019 no change 12/08/2021 no change 19/08/2022 no change 15/08/2023 no change 30/05/2024 no change |
| Delegation to the Chief Executive Officer | Yes |

Policy No: CP16

Reference: D-24-0003752

Policy Title: Legal Representation for Mindarie Regional Council Elected Members, Committee Members and Employees.

Policy Statement:

The Council may provide financial assistance to relevant persons in connection with the performance of their functions provided that the relevant person has acted in good faith and in accordance with their role(s), power(s) and responsibility(s).

In each case it will be necessary to determine whether assistance with legal costs and other liabilities is justified for the good governance of the Council.

Definitions

Approved lawyer is to be:

- a) A 'person who is admitted to the legal profession' under the *Legal Profession Act 2008*;
- b) From a law firm listed as a WALGA preferred supplier, if relevant, unless the Council considers that this is not the appropriate – for example where there is or may be a conflict of interest or insufficient expertise; and
- c) Approved in writing by the Council or the Chief Executive Officer (CEO) under delegated authority.

Council is the Mindarie Regional Council

Good faith means a sincere belief or motive without any malice or desire to defraud others.

Legal proceedings may be civil, criminal or investigative.

Legal representation is the provision of legal services, to or on behalf of a relevant person, by an approved lawyer that are in respect of;

- a) A matter or matters arising from the performance of the functions of the relevant person; and
- b) Legal proceedings involving the relevant person that have been or may be commenced.

Legal representation costs are the costs, including fees and disbursements, properly incurred in providing legal representation.

Legal services include advice, representation or documentation that is provided by an approved lawyer.

Payment by the Council of legal representation costs may be either by:

- a) A direct payment to the approved lawyer; or
- b) A reimbursement to the relevant person.

Relevant Person mean a current or former Elected Members, Committee Members and Employees of the Council.

Procedure:**1. Payment Criteria**

- 1.1. There are four major criteria for determining whether the Council will pay the legal representation costs of a relevant person. These are:
- a) The legal representation costs must relate to a matter that arises from the performance by the relevant person, or his or her functions;
 - b) The legal representation cost must be in respect of legal proceedings that have been, or may be, commenced;
 - c) In performing his or her functions, to which the legal representation relates, the relevant person must have acted in good faith, and must not have acted unlawfully or in a way that constitutes improper conduct; and
 - d) The legal representation costs do not relate to a matter that is of a personal or private nature.

2. Examples of Legal Representation Costs that may be Approved

- 2.1. If the criteria in clause 1 of this policy are satisfied, the Council may approve the payment of legal representation costs:
- a) where proceedings are brought against a relevant person in connection with his or her functions an action for defamation or negligence arising out of a decision made or action taken by the relevant person;
 - b) to enable proceedings to be commenced and/or maintained by a relevant person to permit his or her functions (e.g. where a relevant person seeks to take action to obtain a restraining order against a person using threatening behaviour to the relevant person; or
 - c) where exceptional circumstances are involved (e.g. where a person or organisation is lessening the confidence of the community in the Council by publicly making adverse personal comments about a relevant person.)
- 2.2. The Council will not approve, unless under exceptional circumstances, the payment of legal representation costs for a defamation action, or a negligence action, instituted by a relevant person.

3. Applications for Payment

- 3.1. A relevant person who seeks assistance under this policy is to make an application in writing to the Council or the CEO.
- 3.2. The written application for payment of legal representation costs is to give details of:
- a) the matter for which legal representation is sought;
 - b) how the matter relates to the functions of the relevant person making the application;
 - c) the proposed lawyer (or law firm) who is to be asked to provide the legal representation;
 - d) the nature of legal representation to be sought (such as advice, representation in court, preparation of documents etc.);
 - e) an estimated cost of the legal representation; and
 - f) why it is in the interest of the Council for payment to be made.
- 3.3. The application is to contain a declaration by the applicant that he or she has acted in good faith, and has not acted unlawfully or in a way that constitutes improper conduct in relation to the matter to which the application relates.
- 3.4. As far as possible the application is to be made before commencement of the legal representation to which the application relates.
- 3.5. The application is to be accompanied by a signed written statement by the applicant that he or she:

- a) has read and understands, the terms of this policy;
 - b) acknowledges that any approval of legal representation costs is conditional on the repayment provisions of clause 7 and any other conditions to which the approval is subject; and
 - c) undertakes to repay the Council any legal representation costs in accordance with the provisions of clause 7.
- 3.6. In relation to clause 3.5 (c), when a relevant person is to be in receipt of such monies the relevant person should sign a document which requires repayment of that money to the Council as may be required by the Council and the terms of the Policy.
- 3.7. An application is also to be accompanied by a report prepared by the CEO or where the CEO is the applicant, by an appropriate employee.

4. Legal representation costs – Limit

- 4.1. The Council, in approving an application in accordance with this policy, shall set a limit on the costs to be paid based on the estimated costs in the application or any other amount that it sees fit.
- 4.2. A relevant person may make a further application to the Council in respect of the same matter.

5. Council's Powers

- 5.1. The Council may:
- a) refuse;
 - b) grant; or
 - c) grant subjects to conditions,
- an application for payment of legal representation costs.
- 5.2. Conditions under clause 5.1 may include, but are not restricted to, a financial limit and/or a requirement to enter into a formal agreement, including a security agreement, relating to the payment, and repayment, of legal representation costs.
- 5.3. In assessing an application, Council may have regard to any insurance benefits that may be available to the applicant under the Council relevant person's insurance policy or its equivalent.
- 5.4. The Council may at any time revoke or vary an approval, or any conditions of approval, for the payment of legal representation costs.
- 5.5. The Council may, subject to clause 5.6, determine that a relevant person whose application for legal representation costs has been approved has, in respect of the matter for which legal representation costs were approved:
- a) not acted in good faith, or has acted unlawfully or in a way that constitutes improper conduct; or
 - b) given false or misleading information in respect of the application.
- 5.6. A determination under clause 5.5 may be made by the Council only on the basis of, and consistent with, the findings of a court, tribunal or inquiry.
- 5.7. Where the Council makes a determination under clause 5.5, the legal representation costs paid by the Council are to be repaid by the relevant person in accordance with clause 7.

6. Delegation to the Chief Executive Officer

- 6.1. In cases where a delay in the approval of an application will be detrimental to the legal rights of the applicant, the CEO may exercise, on behalf of the Council, any of the powers of the Council under clause 5.1 and 5.2, to a maximum of \$10,000 in respect of each application.
- 6.2. An application approved by the CEO under clause 6.1, is to be submitted to the next ordinary meeting of the Council. Council may exercise any of its powers under this policy, including its powers under clause 5.4.
- 6.3. This clause shall not apply where the applicant is the CEO. The matter will instead be referred to Council at the earliest opportunity, including a special meeting.

7. Repayment of Legal Representation Costs

- 7.1. A relevant person whose legal representation costs have been paid by the Council is to repay the Council:
 - a) all or part of those costs – in accordance with a determination by Council under clause 5.7;
 - b) as much of those costs as are available to be paid by way of set-off, where the relevant employee receives monies paid for costs, damages or settlement, in respect of the matter for which the Council paid the legal representation costs.
- 7.2. The Council may take action in a court of competent jurisdiction to recover any monies due to it under Policy.

| | |
|--|---|
| Legislation | <i>Local Government Act 1995 S9.56, S3.1, S6.7(2) Legal Profession Act 2008</i> |
| Guidelines | Department of Local Government of Communities Operational Guideline No 14 Legal Representation for Council Members and Employees April 2006 |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Review History | 01/08/2019, 18/06/2020, 12/08/2021, 19/08/2022, 15/05/2023 |
| Next Review Date | 01/05/2024 |
| Delegation to the Chief Executive Officer | Clause 6 |
| Review History | 19/08/2022 no change 15/08/2023 no change 30/05/2024 no change |

Policy No: CP17**Reference:** D-24-0003740**Policy Title:** Elected Member continuing professional development**Policy Statement:**

The Mindarie Regional Council (MRC) is required to adopt a policy regarding the continuing professional development of council members.

The MRC is made up of seven local governments comprising of the Cities of Joondalup, Perth, Stirling, Vincent, Wanneroo and the Towns of Cambridge and Victoria Park.

Policy Procedure:

Under section 5.128 of the Local Government Act 1995 (the Act), local governments are required to have adopt a policy regarding the continuing professional development of council members.

The MRC's Councillors are each required to complete training that is set in the regulations within twelve (12) months of being elected by their respective local government.

Each of the MRC's member councils is required to prepare and adopt a policy for the continuing professional development of its council members.

Each member council CEO is required to prepare a report per financial year outlining the training that has been completed by each of their respective council members in that financial year.

Each member council CEO is then required to publish the report on the local government website within one month of the end of the financial year.

The policy, training and reporting requirements of the MRC Councillors, as required under the Act, are fulfilled by the training undertaken through their respective councils.

To comply with the requirements of the Act, the MRC's website will provide a link to each member councils' website where compliance with the policy, training and reporting requirements in respect of each of the MRC's respective councillors is evidenced. In addition, the MRC requires Councillors, within 3 months of their appointment onto the MRC, to take part in a tour of MRC facilities and to complete the next WASTE 101 training course delivered by WALGA.

| | |
|--|------------------------------------|
| Legislation | Local Government Act 1995 s.5.128 |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Review History | 12/08/2021, 12/08/2022, 21/09/2023 |
| Next Review Date | 01/05/2025 |
| Delegation to the Chief Executive Officer | Nil |

ATTACHMENT 3

110

| | |
|-----------------------|---|
| Review History | 12/08/21 no change, 12/08/2022 no change, 21/09/2023 no change, 14/05/2024 no change |
|-----------------------|---|

Policy No: CP18**Reference: D-24-0003738****Policy Title: Information Technology Policy****PURPOSE**

To show that the Mindarie Regional Council (MRC) is committed to managing and maintaining its Information Technology whilst using current best practices.

- The MRC practices the highest levels of security measures to ensure the safety of its data. This is achieved by partnering with the Australian Cyber Security Centre (ACSC) and the WA Local Government Association (WALGA) IT development division, to stay informed of current best practice in local government.
- The MRC assists users to make appropriate use of the MRC's Information Technology resources and keeps users regularly informed about the consequences of misuse, to avoid exposure to viruses and attacks that can compromise the network and its data.
- The MRC manages all records in compliance with the State Records Act 2000 and Australian Standards on Records Management AS ISO 15489.
- The MRC provides employees with regular training on new systems and hardware to keep users competent in current best practice.
- The MRC manages all Information Technology assets and maintains its warranty and licensing to ensure all hardware and systems are compliant.
- The MRC completes quarterly access audits across all its systems to ensure that users have the correct permissions for their roles.
- The MRC maintains an Information Technology Strategic Plan to project future upgrades to, or replacements of software, systems and hardware, ensuring that the MRC's systems continue to meet the needs of the organisation.

| | |
|-----------------------------|---|
| Legislation | Local Government Act 1995 Local Government (Financial Management) Regulations 1996 State Records Act 2000 |
| Reference/s | |
| Attachment/s | Nil |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Review History | 07/09/2020, 12/08/2021, 29.09.2022, 21.09.2023 |
| Next Review Date | 01/05/2025 |
| Revision History | 12/08/2021 no change, 19/08/2022 no change, 21/09/2023 no change |

Policy No: CP 20**Reference: D-24-0003735****Policy Title: ATTENDANCE AT EVENTS POLICY****Policy Statement:**

Section 5.90A of the *Local Government Act 1995* provides that a local government must prepare and adopt an Attendance at Events policy.

This policy is made in accordance with those provisions.

Objective:

This policy addresses attendance at any events, including concerts, conferences, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid by the local government. The purpose of the policy is to provide transparency about the attendance at events of MRC Councillors and the Chief Executive Officer (CEO).

Statutory Requirements:**Local Government Act 1995****5.90A Policy for attendance at events**

(1) In this section —

event includes the following —

- (a) a concert;
- (b) a conference;
- (c) a function;
- (d) a sporting event;
- (e) an occasion of a kind prescribed for the purposes of this definition.

(2) A local government must prepare and adopt* a policy that deals with matters relating to the attendance of MRC Councillors and the CEO at events, including —

- (a) the provision of tickets to events; and
- (b) payments in respect of attendance; and
- (c) approval of attendance by the local government and criteria for approval; and
- (d) any prescribed matter.

* *Absolute majority required.*

(3) A local government may amend* the policy.

* *Absolute majority required.*

(4) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.

(5) The CEO must publish an up-to-date version of the policy on the local government's official website.

1. Invitations

- 1.1 All invitations or offers of tickets for a MRC Councillor or CEO to attend an event should be in writing and addressed to the Mindarie Regional Council.
- 1.2 Any invitation or offer of tickets not addressed to the Mindarie Regional Council is not captured by this policy and must be disclosed in accordance with the gift and interest provisions in the Act.
- 1.3 A list of events and attendees authorised by the local government in advance of the event is at Attachment A

2. Approval of attendance

- 2.1 In making a decision on attendance at an event, the council will consider:
 - a) who is providing the invitation or ticket to the event,
 - b) the location of the event in relation to the local government (within the district or out of the district),
 - c) the role of the MRC Councillor or CEO when attending the event (participant, observer, presenter) and the value of their contribution,
 - d) whether the event is sponsored by the local government,
 - e) the benefit of local government representation at the event,
 - f) the number of invitations / tickets received, and
 - g) the cost to attend the event, including the cost of the ticket (or estimated value of the event per invitation) and any other expenses such as travel and accommodation.
- 2.2 Decisions to attend events in accordance with this policy will be made by simple majority or by the CEO in accordance with any authorisation provided in this policy.
- 2.3 The CEO must report to Council annually of all decisions to approve or refuse MRC Councillors, CEO or employee's attendance at Events that are not Pre-Approved Events in accordance with this policy.

Payments in respect of attendance

- 3.1 Where an invitation or ticket to an event is provided free of charge, the local government may contribute to appropriate expenses for attendance, such as travel and accommodation, for events outside the district if the council determine attendance to be of public value.
- 3.2 For any events where a member of the public is required to pay, unless previously approved and listed in Attachment A, the council will determine whether it is in the best interests of the local government for a council member or the CEO or another officer to attend on behalf of the council.
- 3.3 If the council determines that a council member or CEO should attend a paid event, the local government will pay the cost of attendance and reasonable expenses, such as travel and accommodation.
- 3.4 Where partners of an authorised local government representative attend an event, any tickets for that person, if paid for by the local government, must be reimbursed by the representative unless expressly authorised by the council.

4. Exemptions:

4.1 In accordance with regulation 20B of the Local Government (Administration) Regulations 1996, invitations or offers of tickets from the following organisations are excluded from the conflict of interest provisions, but Gifts from these sources (if over \$300) must still be disclosed and published on the gifts register:

- WALGA (excluding LGIS);
- Local Government Professionals Australia (WA);
- Australian Local Government Association;
- A department of the public service or statutory authority;
- A government department of another State, a Territory or the Commonwealth; and
- A local government or regional local government.

Invitations or offers of tickets in accordance with the above list will exclude the Gift holder from the requirement to disclose an interest, if the donor has a matter before Council and the ticket is above \$300. However, receipt of the Gift will still be required to be disclosed and published on the MRC's gift register in accordance with the gift provisions. Any other invitation or offer of tickets not sent to the MRC are not captured by this policy and must be disclosed.

5. Purchase of event tickets by the MRC:

5.1 Where it is considered significant and necessary for a representative of the MRC to attend an event, in line with considerations made under clause 2 of this policy, the CEO may approve the purchase of event tickets. Any approval to purchase event tickets must be in line with the adopted annual budget.

5.2 Clause 5 does not apply to the purchase of conference tickets and any associated costs thereof. Purchases relating to conference tickets, and any associated costs thereof, must be in the adopted annual budget and in line with Policy CP 03 – Conference Attendance (MRC Councillors) CP 04 – Conference Attendance (MRC Employees).

| | |
|-----------------------------|---|
| Legislation | Local Government Act 1995 s5.57, s5.62(1B), s.5.90A Local Government (Administration) Regulations 1996 regulation 20B |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Created date: | 01/08/2022 |
| Next Review Date | 01/08/2024 |
| Revision History | 21/09//2024 no change 14/04/2024 no change |

Attachment A - Pre-approved events

The Council has pre-approved the following events which are exempt from the disclosure of interest provisions of the *Local Government Act 1995*:

| Event and venue | Date of event | Attendee/s | Cost | Date of Council resolution |
|-----------------|---------------|------------|------|----------------------------|
| | | | | |
| | | | | |
| | | | | |

Policy No: CP 21**Reference: D-24-0003736****Policy Title: Payments to Employees Upon Cessation of Employment Policy****Policy Statement:**

Section 5.50 of the *Local Government Act 1995* provides that a local government must prepare and adopt a Policy for Payments to Employees in addition to contract or award to employees upon cessation of employment with the Mindarie Regional Council (MRC). The Policy must address the following:

- (a) The circumstances in which the local government will pay an employee an amount in addition to any amount to which the employee is entitled under a contract of employment or award relating to the employee; and
- (b) the manner of assessment of the additional amount.

Statutory Requirements:

Local Government Act 1995 s5.50

5.50. Payments to employees in addition to contract or award

(1) A local government is to prepare a policy in relation to employees whose employment with the local government is finishing, setting out —

- (a) the circumstances in which the local government will pay an employee an amount in addition to any amount to which the employee is entitled under a contract of employment or award relating to the employee; and
- (b) the manner of assessment of the additional amount.

(1a) A local government must not make any payment of the kind described in subsection (1)(a) unless the local government has adopted a policy prepared under subsection (1).

(2) A local government may make a payment —

- (a) to an employee whose employment with the local government is finishing; and
- (b) that is more than the additional amount set out in the policy prepared under subsection (1) and adopted by the local government, but local public notice is to be given in relation to the payment made.

(3) The value of a payment or payments made to a person under this section is not to exceed such amount as is prescribed or provided for by regulations.

(4) In this section a reference to a payment to a person includes a reference to the disposition of property in favour of, or the conferral of any other financial benefit on, the person.

(5) The CEO must publish the policy prepared under subsection (1) and adopted by the local government on the local government's official website

Objective:

The objective of this Policy is to ensure compliance with Section 5.50 of the *Local Government Act 1995* to set out the circumstances when an employee who is ceasing employment with the MRC may be paid an amount in addition to their entitlements under an award or contract of employment.

Section 5.50(5) of the Act requires the Policy to be published and prepared under subsection (1), and adopted by the local government on the local government's official website.

Scope:

This Policy applies to all MRC employees, except those defined by the Council as 'Senior Employees'. Any cessation payments to Senior Employees must be approved by Council.

The CEO is responsible for implementation, and compliance with this Policy, and for providing interpretation in the event of the need for clarification or a dispute.

This policy does not allow for the disposition of MRC property to employees upon cessation of employment.

Implications (Strategic, Financial, Human Resources):

1. When a payment in accordance with this policy is permissible

Subject to the Chief Executive Officer's approval, and the employee agreeing to sign a Confidential Deed of Settlement by resigning as an employee, the MRC may initiate a settlement payment in accordance with the following circumstances.

• Settlement of a Claim

In settlement of a claim or dispute where the employee has or proposes to take action under industrial relations legislation, up to a maximum of 52 week's pay.

• Illness or Impairment

To facilitate a situation where an employee is unable to perform their role due to illness or impairment and there has been mutual agreement that the employment must end, up to 26 week's pay.

• Poor Performance / Conduct

To facilitate a situation where the MRC determines an employee is not performing to the satisfaction of the MRC, and the MRC proposes that it is beneficial (to the MRC) to end the employment relationship by paying a settlement, up to 12 week's pay.

Manner of Assessment of the Payment

Where the settlement payment is based on the weekly pay, this is the normal ordinary pay (excluding overtime, vehicle or any other allowance, or superannuation).

In assessing the payment, the following will be considered:

- The amount recommended by a Court or Tribunal to settle a matter
- The exposure to litigation and the strength of the respective cases
- The cost of legal services
- Disruption to operations
- Length of service and personal circumstances of the employee
- Position held by the employee.

2. Other Circumstances When a Payment in accordance with this Policy is Permissible:

Employees who have worked for the MRC for a minimum of ten (10) years, and who have confirmed their intent to retire permanently from the workforce may receive a corporate gift to a maximum value of up to \$500, subject to there being no recent performance or conduct concerns.

| | |
|--|--|
| Legislation | Local Government Act 1995 s5.50 |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Created | 01/08/2022 |
| Next Review Date | 01/05/2024 |
| Revision History | 21/09/2023 no change, 14.05.2024 no change |
| Delegation to the Chief Executive Officer | Nil |

Policy No: CP 22**Reference: D-24-0003737****Policy Title: MRC COUNCILLORS' COMMUNICATIONS POLICY****Policy Statement:**

To establish a communication protocol for Councillors that allows them access to information to undertake their statutory roles.

Objective:

The objectives of this policy is to:

- provide a documented process for Councillors to access MRC information;
- ensure Councillors have access to all information necessary for them to exercise their statutory role as a member of the MRC;
- ensure that Councillors receive timely advice to assist them in the performance of their duties
- provide clarity on communications with the media

Statutory Requirements:

There are various statutory requirements relevant to Councillor communications as follows:

- a. State Records Act 2000 requires that all correspondence, including email, relating to the business of the MRC and the Council must be retained in the official records of the MRC
- b. Sections 2.8(1)(d) and 5.41(f) of the Local Government Act 1995, provide that only the Chair may speak on behalf of the MRC (or the Chief Executive Officer if authorised by the Chair to do so).
- c. Freedom of Information Act 1992 requires the preservation of correspondence and its availability for Freedom of Information purposes.
- d. Section 5.93 of the Local Government Act 1995 provides that Councillors (as well as employees) must not make improper use of any information acquired.

Procedures for Councillors to Access Council Information:

1. Councillors wishing to access information must make a request to Governance@mrc.wa.gov.au
2. The Councillor request should be drafted precisely detailing the information being sought.
3. Councillor Requests will be actioned by the MRC as soon as possible and a response will be provided using the following guidelines:
 - Same day response – information easily accessible and no investigation required
 - 1 to 5 working days – enquiry where research and investigation required
 - Within 10 working days – complex enquiry where extensive research and investigation is required.
4. Councillor Requests received outside normal business hours will be actioned on the next working day, subject to clause 3 above, unless the matter is deemed to be of an urgent nature or an emergency.
Where the matter is deemed urgent or an emergency and outside normal business hours, the Councillor must contact the CEO direct.

Electronic Correspondence:

Electronic correspondence generated and received by Councillors that relate to the business of the MRC is subject to the State Records Act 2000, and the MRC's Recordkeeping Plan, and as such must be retained within the MRC's corporate recordkeeping system. MRC Councillors must use their respective Local Government email address and is to be used for electronic correspondence between other persons/entities where it relates to the business of the MRC.

Media Relations:

In accordance with the Local Government Act 1995, only the Chair can speak on behalf of the MRC, or if authorised by the Chair, the Chief Executive Officer.

When speaking to the media as a spokesperson for the MRC, the Chair may only represent the official view of the MRC, having regard to the Local Government (Model Code of Conduct) Regulations 2021.

Councillors other than the Chair, or the Deputy Chair in the role of Acting Chair, may not speak to the media purporting to represent the views of the Council or the MRC.

Use of Social Media:

Councillors must ensure that their use of social media and other forms of communication complies with the Local Government (Model Code of Conduct) Regulations 2021.

| | |
|--|---|
| Legislation | State Records Act 2000 Local Government Act 1995 s.2.8(1)(d), 5.93, 5.41(f) Freedom of Information Act 1992 Local Government (Model Code of Conduct) Regulations 2021. |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Creation date | 01.08.2022 |
| Next Review Date | 01.05.2025 |
| Revision History | 21/09/2023 no change, 14/05/2024 no change |
| Delegation to the Chief Executive Officer | Nil |

Policy No: CP23

Reference: D-24-0004267

Policy Title: CONDUCTING ELECTRONIC MEETINGS AND ATTENDANCE BY ELECTRONIC MEANS POLICY

Objective:

To establish a framework enabling electronic attendance at in-person meetings and for the conduct of meetings by electronic means.

The policy is to be read in conjunction with the *Local Government Act 1995* ('the Act') and the *Local Government (Administration) Act 1996, Regulations 14C, 14CA, 14D, and 14E*.

Definitions:

- **Electronic Means** refers to the approved electronic requirements to access an in-person meeting or attend an electronic meeting, encompassing hardware and software requirements to enable instantaneous communication [Admin.r.14CA(3)]. The electronic means must be determined before the suitability of a location and equipment can be assessed as part of a request to attend electronically to an in-person meeting or to an electronic meeting.
- **Members** refers to a MRC Councillor and any other person appointed as a member of a committee under Section 5.10 of the Act.
- **Chair or Deputy Chair** refers to the MRC Chair or MRC Deputy
- **Council** refers to the MRC Council
- **Committee** refers to the MRC Committees

Policy Statement

1. Electronic Attendance at an In-Person Meeting [Administration Regulations 14C and 14CA]

- (1) For efficiency and the avoidance of unnecessary inconvenience, Members are to submit requests for electronic attendance at the earliest opportunity, but in any case, requests must be received so that there is sufficient time for the request to be considered and the necessary technology and meeting protocols to be implemented.
- (2) A request for electronic attendance at an in-person meeting:
 - a. Is to be provided to the Chair;
 - b. Where the Chair is unavailable to approve a request, the request is to be considered by Council (the request is to be moved, seconded and approved);
 - c. Where the Chair rejects a request, the requester may ask Council to re-consider the request; and
 - d. The Chair may refer their own request to the Deputy Chair, or alternatively, may refer the request to Council for decision.

Note: for committees, a request for electronic attendance to an in-person committee meeting can only be approved by the Chair or Council (not the relevant committee).

- (3) Where a request **meets** the following criteria, approval will not be unreasonably withheld:
 - a. The electronic means of instantaneous communication, and the location and equipment from which the Member seeks to attend the meeting, are determined as suitable for the Member to effectively engage in deliberations and communications throughout the meeting [Admin.r.14C(5)];
 - b. The Member has made a declaration prior to the meeting, or that part of the meeting, that will be closed, that confidentiality can be maintained. In the absence

- of such a declaration, the Member is prohibited from participation in the meeting, or that part of the meeting, that is closed [Admin.r.14CA(5)]; and
- c. The approval does not exceed prescribed limitations for the number of meetings attended by that Member by electronic means [Admin.r.14C(3) and r.14C(4)].
- (4) Records of requests and decisions about requests must be retained:
 - a. Where the Chair makes the decision, the record is retained as a Local Government record (e.g. email communication) in accordance with the Local Government's Record Keeping Plan and protocols established by the CEO; and
 - b. Where Council makes the decision, the decision must be recorded in the minutes [Admin.r.11(d)].
 - (5) Subject to the member council chambers being able to accommodate use of their equipment, the CEO shall ensure that necessary administrative and technological support is readily available to facilitate attendance by electronic means at any meeting, on the basis that approvals may be given at any reasonable time prior to commencement of the meeting by the Chair or during the meeting itself by Council for a Council meeting.

2. Conducting a Meeting by Electronic Means [Administration Regulation 14D and 14E]

- (1) Ordinary meetings will primarily be held as in-person meetings.
- (2) Where a declared public health or state of emergency, or associated directions, are in effect that prevent an in-person meeting being held, the Chair or the Council can approve a meeting to be held by electronic means:
 - Meetings held by electronic means in these circumstances are not subject to, or included in, the prescribed limitation on the number of meetings held by electronic means [Admin.r.14D(2)(a)(b)].
- (3) Where it is otherwise considered expedient or necessary (and there is no declared emergency), this policy allows for Special Council meetings and Committee meetings to be held by electronic means, subject to:
 - a. The prescribed limitation is not exceeded on the number of electronic meetings allowed [Admin.r.14D(2A)];
 - b. The CEO has been consulted, before the electronic means by which the meeting is to be held is determined by the Chair or Council resolution [Admin.r.14D(3)(4)];
 - c. The decision has given due regard to whether the location from which each Member seeks to attend the meeting and the equipment each Member intends to use, are suitable to ensure each Member is able to effectively engage in deliberations and communications throughout the meeting; and
 - d. Each Member has made a declaration prior to the meeting, or that part of the meeting, that is closed, that confidentially can be maintained [Admin.r.14D(6)]. In the absence of such a declaration, a Member is prohibited from participation in the meeting, or that part of the meeting that is closed.
- (4) Where a meeting is authorised to be held as an electronic meeting, the CEO must ensure details are:
 - a. published on the Local Government's Official webpage [Admin.r.12];
 - b. provided in the Notice of Meeting/Agenda; and
 - c. broadly promoted to ensure community awareness, such as website and noticeboard.

3. Participating in Meetings by Electronic Means

- (1) **Presiding at Meeting** – Where the Chair is approved to attend an in-person meeting by electronic means, the Chair may choose to defer to the Deputy Chair [acting under Section 5.34 of the Act] for the purpose of presiding at the meeting.
- (2) **Conduct** – Members are to be familiar with the Meeting Procedures and Code of Conduct requirements, in particular, protecting confidential information and appropriate communication practices, when participating in a meeting by electronic means.
- (3) **Meeting Procedures** – Where provisions of a Meeting Procedures are not applicable to an electronic meeting environment, the Presiding Member may need to consider modification or suspension of the inconsistent subject provisions.
- (4) **Approved Electronic Means** - The approved electronic means is ZOOM
- (5) **Cameras** - MRC requests that Members cameras are operational for the duration of the meeting. Members must ensure that they are visible on screen at all times during the meeting. Member's visibility is crucial to assure members of the public that Council is fully engaged during the meeting. Members must indicate to the Chair if they are leaving or re-joining a meeting. The time a member leaves and re-joins a meeting will be reflected in the minutes.
- (6) **Location** – Members must confirm that the location from which they attend is safe, quiet, private, devoid of distractions, and where a meeting is closed to the public, a place where confidentiality can be maintained. Location requirements must be satisfied before authorisation is given to a Member to attend any meeting by electronic means.
- (7) **Equipment** – Equipment supplied by the respective Member Councils (ie IT devices such as laptop, tablets or phones) may be used to log into an electronic meeting. You may use either your Local Government electronic device supplied to you by your respective Member Council or your own personal device.
- (8) **Public Question Time** –Public Question Time will be advertised in the public notice, the MRC will invite public questions by email, and the cut off for public questions will be mid-day the day prior to the meeting.
- (9) **External Parties Participating in Council and Committee meetings** – Where external parties are invited to participate in Council or Committee meetings (such as auditor attending an electronic Audit and Risk Committee meeting/Council meeting), the External party participating in the meeting must have been approved to attend. Approval to attend is by authorisation, in the case of a committee meeting; the Chair of that Committee, or in the case of a Council meeting the Chair of the Council; or by Council resolution. The external meeting participant prior to attending the meeting must confirm they have met the electronic means, location and equipment suitability requirements of this policy, including maintaining confidentiality.
- (10) **Observers of Meetings held by Electronic Means** - Where Member Council CEOs and members of the Strategic Working Group are invited to attend an Electronic Council meeting, they may log into the meeting for the purposes of observing the meeting. Audio and Video must be turned off. Officers must display their name and the Member Council they represent. Officers will be required to confirm, prior to the meeting that they have met the electronic means, location and equipment suitability requirements of this policy, including maintaining confidentiality.

| | |
|--|---|
| Legislation | Local Government Act 1995 s5.25 Local Government (Administration) Regulations 1996 regulations 14C, 14CA, 14D and 14E |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Creation date | 09 June 2023 |
| Next Review Date | 01 May 2025 |
| Revision History | 30.11.2023 text changed at point 3(5); 14.05.2024 no change |
| Delegation to the Chief Executive Officer | Nil |

Policy No: CP24**Reference:** D-24-0003738**Policy Title:** Fraud and Misconduct Control and Resilience**Policy Statement:**

In adopting a zero tolerance approach to Fraud and Misconduct, the Mindarie Regional Council (MRC) will appropriately address all allegations and suspected instances of Fraud and Misconduct. This includes notifying, reporting or referring any such instances to the appropriate authority for investigation and possible prosecution. The MRC will seek to recover any losses incurred after considering all relevant issues.

Policy Objective

To articulate the MRC's commitment to a zero-tolerance approach to Fraud, Misconduct, Bribery and Corruption and to building resilience through the implementation of strategies to prevent, detect and respond to Fraud and Misconduct.

Scope

The management of Fraud and Misconduct is a collective responsibility of all persons engaged or closely associated with the MRC in any capacity, which includes but is not limited to Council Members, Employees and contractors.

Policy Procedure

The MRC has adopted a Risk Management Plan and Appetite Statement ("the Risk Plan") and all policies and procedure relating to the management of risk of fraud are aligned with the Australian Standard AS8001:2008 Fraud and Corruption Control.

This Policy along with the MRC Code of Conduct for employees, the Local Government Model Code of Conduct for Elected Member, the MRC's values, culture and its governance all operate in synergy to prevent, detect and respond to potential or actual Fraud and Misconduct.

The Risk Plan and the related council policies and procedures establishes the strategies and processes by which the MRC will determine specific practices, plans and procedures to manage the prevention and detection of fraudulent activities, the related investigation and, where appropriate, referral of incidents to the appropriate authorities.

Reporting Serious or Minor Misconduct

A Public Officer or any other person may report to the Corruption and Crime Commission or the Public Sector Commission any matter which that person suspects on reasonable grounds concerns or may concern serious or minor misconduct respectively. Information on reporting to the appropriate authority is available on the MRC's website.

Public Interest Disclosure

Any person may make an appropriate disclosure of public interest information to a proper authority which includes a local government. The legislation which governs such disclosures is the Public Interest Disclosure Act 2003 (PID Act).

A disclosure can be made by anyone and may be made anonymously. If disclosures are made in accordance with the PID Act, the person making them is protected from reprisal. This means that the person enjoys immunity from civil or criminal liability and is protected from any disciplinary action or dismissal.

The PID Act requires local governments to appoint a PID Officer to whom disclosures may be made. The PID Officer should be consulted when considering whether to make a disclosure. Information on public interest disclosures and the MRC's PID Officer is available on the MRC's website.

Disciplinary and Recovery Action

The MRC will respond to all instances of Fraud and Misconduct in accordance with its disciplinary process which may lead to termination. The MRC will also seek to recover any losses it may have suffered through Fraud and Misconduct.

ROLES AND RESPONSIBILITIES:

The roles and responsibilities of the CEO, Executive Managers, Managers, Council Members, and all Employees in respect of this Policy are articulated in detail in the Risk Plan.

DISPUTE RESOLUTION:

All disputes in respect of this Policy must be referred to the CEO.

EVALUATION AND REVIEW PROVISIONS

This Policy will be reviewed annually, however the Risk Plan is dynamic and will be reviewed as frequently as required to ensure it is implemented appropriately and that it remains relevant to address the identified risks.

DEFINITIONS

Any definitions listed in the following table apply to this Policy only.

| Term | Definition |
|------------------------|--|
| Bribe | The offering, giving, receiving, or soliciting of something of value for the purpose of influencing the action of an official in the discharge of his or her public or legal duties |
| CEO | Chief Executive Officer |
| Code of Conduct | The documented code that sets out the principles, values, ethical standards, appropriate behaviour and accountability that guides the conduct and decisions of all Employees |
| Corruption | Dishonest activity in which a director, executive, manager, employee, or contractor of an entity acts contrary to the interests of the entity and abuses his/her position of trust in order to achieve some personal gain or advantage for him or herself or for another person or entity. The concept of "corruption" [within this standard] can also involve corrupt conduct by the entity, or a person purporting to act on behalf of and in the interests of the entity, in order to secure some form of improper advantage for the entity |
| Employee | A person employed by a local government in accordance with section 5.36 of the LGA including the CEO, Directors, Managers, officers, casual and contract employees |

ATTACHMENT 3

126

| | |
|-------------------------|---|
| Fraud | <p>Dishonest activity causing actual or potential financial loss to any person or entity including theft of moneys or other property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity. This also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal purpose or the improper use of information or position for personal financial benefit.</p> <p>The theft of property belonging to an entity by a person or persons internal to the entity but where deception is not used is also considered 'fraud' [for the purposes of this standard] (Source: AS8001:2008).</p> |
| LGA | Local Government Act 1995 |
| Minor Misconduct | <p>Minor misconduct occurs if a Public Officer engages in conduct that:</p> <ul style="list-style-type: none"> (a) adversely affects the honest or impartial performance of the functions of a Public Authority or Public Officer, whether or not the Public Officer was acting in their Public Officer capacity at the time of engaging in the conduct; or (b) involves the performance of functions in a manner that is not honest or impartial; or (c) involves a breach of the trust placed in the Public Officer; or (d) involves the misuse of information or material that is in connection with their functions as a Public Officer, whether |

| | |
|-----------------------------|-----------------------------------|
| Legislation | Local Government Act 1995 s.9.49A |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Created on | 08.08.2023 |
| Review History | 14.05.2024 no change |
| Next Review Date | 01.05.2025 |

Policy No: EP 01

Reference: D-24-0003733

Policy Title: ENVIRONMENTAL POLICY**PURPOSE**

To show that Mindarie Regional Council (MRC) is committed to pollution prevention strategies and compliance with legal and non-legal requirements. MRC strives to undertake best practice environmental approaches to protect the natural environment and to minimise the social and environmental impacts associated with its landfill and recycling operations at Tamala Park.

MRC is committed to:

- Managing the facilities in accordance with the various legal regulations and other relevant non-legal environmental requirements.
- Promoting a '*Reduce, Reuse and Recycle and Dispose Wisely*' ethos to its staff and the wider community.
- Providing employees with information and training on environmental aspects pertaining to the facility.
- Actively mitigating pollution impacts and continuously improving the standard of environmental management through audits and reviews of the Site Management Plan (SMP), its objectives and targets.
- Communicating regularly with the local community on environmental issues and responding to any concerns regarding its operations promptly.
- Periodically review the environmental risk register.

| | |
|-----------------------------|--|
| Legislation | Part V Environmental Health Act |
| Reference/s | |
| Attachment/s | Nil |
| Responsible Officer | CEO |
| Council Meeting Date | 30 May 2024 |
| Review History | 03/10/2013; 08/05/2014; 07/05/2015; 13/05/2016; 01/09/2016; 14/09/2017; 14/08/2018; 13/08/2019, 18/06/2020, 12/08/2021; 25/08/2022; 08/08/2023; 01/05/2024 |
| Next Review Date | 01/05/2025 |
| Revision History | 08/05/2014 – minor changes throughout the document. 07/05/2015 – included words 'non-legal' at the first dot point. 13/05/2016 – minor changes to the purpose. 14/08/2018 – remove references to ISO 14001. 13/08/2019 – no change 18/06/2020 EMMP now SMP 12/06/2021 - no change 25/08/2022 – minor changes/08/ 08/08/2023 – no changes 01/05/2024 – no change |

Policy No: CP 01

Reference: D-24-0003747

Policy Title: Annual Fees, Allowances and Expenses for Councillors**Policy Statement:**

To determine the level of fees, allowances and expenses to be paid to Councillors annually.

Policy Procedure:

1. Level of Fees, Allowances and Expenses to be paid to Councillors annually are as follows:

| | Fee (\$) | LG Allowance (\$) | Allowance (\$) (Technology) |
|---------------------------|--|-------------------|--------------------------------|
| Chairperson | 17,139 | 21,710 | 1,082 |
| Deputy Chairperson | 11,430 | 5427.50 | 1,082 |
| Councillor | 11,430 | | 1,082 |
| Deputy Councillor | Nil | | |
| Expenses Other | Child Care and Travel Costs will be reimbursed in accordance with Reg. 31 and 32 of the Local Government (Administration) Regulations 1996 ICT expenditure exceeding \$1082.00 may be reimbursed upon receipt of tax invoice and completed reimbursement form | | |

2. Meeting fees and allowances to which the elected members are entitled, are to be paid in monthly in arrears from 01 July 2024. Payments will be made by direct deposit in arrears. Allowances will be paid on a pro-rata basis where Councillors hold office for only a portion of the year.

3. A claim for childcare, travel and/or other relevant expenses will be paid on receipt of sufficient information verifying the expense incurred. Payment will be limited to the amount specified in legislation.

4. The fees and allowances are increased in line with the determination of the Salaries and Allowances Tribunal effective from the date of the determination, made in accordance with the Salaries and Allowances Act 1975.

| | |
|-----------------------------|--|
| Legislation | Local Government Act 1995 s.5.98., 5.98A., 5.99., 5.99A. Local Government (Administration) Regulations 1996 Regs.30-34AB |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Review History | 18/04/2002, 07/06/2005, 06/07/2006, 23/10/2008, 25/10/2012, 02/05/2013, 05/09/2013, 04/09/2014, 20/08/2015; 01/09/2016; 14/09/2017; 14/08/2018; 13/08/2019; 18/06/2020, 12/08/2021; 31/0/2022; 21/09/2023; |
| Next Review Date | 01/05/2025 |
| Revision History | 04/09/2014 – Increase in fees/allowances provided to councillors as determined by SAT. New part 4. 14/08/2018 clarification regarding pro rata payments 21/11/2019 – Deputy Councillor meeting fee removed 12/08/2021 - no change |

ATTACHMENT 4

129

| | |
|--|---|
| | 11/04/2022 SAT 2.5% increase 12/04/2023 SAT 1.5% increase 30/05/2024 SAT 4% increase, change from twice yearly payments to monthly payments in arrears. |
| Delegation to the Chief Executive Officer | Nil |

ATTACHMENT 4

130

Policy No: CP 02**Reference:** D-24-0003746**Policy Title:** Affixing of the Common Seal**Policy Statement:**

To authorise the affixing of the Common Seal to documents.

Policy Procedure:

1. The Chairperson or, in the absence of the Chairperson, the Deputy Chairperson and the Chief Executive Officer, or the person acting in the Chief Executive Officer's position, are authorised to affix the Common Seal to documents requiring the Common Seal.
2. The Chief Executive Officer will maintain a register, in a secure location, detailing:
 - a. The type of document requiring the Common Seal;
 - b. The names of the persons who signed the document; and
 - c. The date the document was signed.
3. A report listing the documents to which the Common Seal has been affixed will be presented to the next Ordinary Meeting of Council.

| | |
|--|---|
| Legislation | Local Government Act 1995 s.9.49A |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 21/09/202330.05.2024 |
| Review History | 27/10/2005, 05/09/2013, 04/09/2014, 20/08/2015; 01/09/2016; 14/09/2017; 14/08/2018; 13/09/2019; 18/06/2020, 12/08/2021; 19/08/2022;21/09/2023; 15.05.2024 |
| Next Review Date | 01/0805/20242025 |
| Delegation to the Chief Executive Officer | Nil |

Policy No: CP 03**Reference: D-24--0003751****Policy Title: Overseas/Interstate/Intrastate Conference Attendance (MRC Councillors)****Policy Statement:**

The purpose of this policy is to establish guidelines for Councillors attending conferences Overseas, Interstate, including outside and inside the Perth Metro Area.

This aim of the Policy is to provide opportunities for councillors to attend conferences that align with the MRCs VISION "*collaborating for a regional Circular Economy*" and MISSION of "*To deliver sustainable waste management options for members*".

Policy Procedure:

1. The Chief Executive Officer will review the program of conferences being attended by employees and if it is considered that the program offers benefits to the Councillors in their role as an MRC Councillor they will be invited to attend, subject to the availability of funds in the budget. Where there is no budget approved and the CEO believes it would be beneficial for Councillors to attend a report will be presented to Council inviting one or more councillors to attend.

All Councillors will be provided the opportunity to attend the annual Waste and Recycling conference held in Perth.

CONFERENCES INSIDE THE PERTH METROPOLITAN AREA

1. Conference attendance, including any dinners and functions that form part of the conference program, will be pre-purchased by the MRC. All other reasonable business expenses incurred (including travel), will be reimbursed at the discretion of the MRC on receipt of a tax invoice.
2. Accommodation for Conferences inside the Perth Metropolitan area is not permitted.

CONFERENCES OUTSIDE THE PERTH METROPOLITAN AREA AND OVERSEAS

1. Conference attendance, including any dinners and functions that form part of the conference program, will be pre-purchased by the MRC. All other reasonable business expenses incurred, will be reimbursed at the discretion of the MRC on receipt of a tax invoice.
2. Economy Class airfares and accommodation will be provided and pre-purchased by the MRC.
3. Taxi vouchers, or reimbursement of taxi/ride share charges, is available to cover the travel to and from the airport, conference venue and hotel accommodation. Tax invoices must be submitted to the MRC.

Notes:

1. Any variation to the above procedures will require approval of the Chief Executive Officer.

ATTACHMENT 4

132

| | |
|--|--|
| Legislation | Local Government Act 1995 s.5.99A Local Government (Admin) regulations 1996 34AB |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 21 September 2023 |
| Review History | 20/04/2000, 27/10/2005, 22/04/2010, 02/05/2013, 04/09/2014, 20/08/2015, 01/09/2016; 14/08/2018, 13/08/2019, 18/06/2020, 12/08/2021, 19/08/2022, 06.07.2023; 21.09.2023 , 14.05.2024 |
| Next Review Date | 01/ 0805/2024 2025 |
| Delegation to the Chief Executive Officer | Nil |
| Review History | 12/08/2021 – rate increase item 3 and change to relevant conference item 7. 19/08/2022 – reference to Director Corporate Services changed to Finance Manager Title change 06/07/2023 provide further clarity on intrastate meaning 8.8.2023 Changes to clarify conferences inside/outside Perth Metro Area 14/05/2023 no change |

Policy No: CP 04**Reference:** Reference: D-24-0004266**Policy Title:** Overseas/Interstate/Intrastate Conference Attendance (MRC Employees)**Policy Statement:**

The purpose of this policy is to establish guidelines for MRC Employees attending conferences Overseas, Interstate, including outside and inside the Perth Metro Area.

Policy Procedure:**CONFERENCES-INSIDE THE PERTH METROPOLITAN AREA**

1. Conference attendance, including any dinners and functions that form part of the conference program, will be pre-purchased by the MRC. All other reasonable business expenses incurred (including travel), will be reimbursed at the discretion of the MRC on receipt of a tax invoice.
2. Accommodation for Conferences inside the Perth Metropolitan area is not permitted.

CONFERENCE OUTSIDE THE PERTH METROPOLITAN AREA AND OVERSEAS

1. Conference attendance, including any dinners and functions that form part of the conference program, will be pre-purchased by the MRC. All other reasonable business expenses incurred, will be reimbursed at the discretion of the MRC on receipt of a tax invoice.
2. Economy Class airfares and accommodation will be provided and pre-purchased by the MRC.
3. Taxi vouchers, or reimbursement of taxi/ride share charges, is available to cover the travel to and from the airport, conference venue and hotel accommodation. Tax invoices must be submitted to the MRC.

Notes:

1. Any variation to the above procedures will require approval of the Chief Executive Officer, or the Chairperson if the variation results from the Chief Executive Officer attending a conference.
2. Conference attendance will be subject to the availability of funds in the Budget or by approval of Council.

Formatted: Font: (Default) Arial**Formatted:** List Paragraph, Add space between paragraphs of the same style, Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 1.27 cm + Indent at: 1.9 cm

ATTACHMENT 4

134

| | |
|--|---|
| Legislation | |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 21 September 2023 30 May 2024 |
| Review History | 27/10/2005, 22/04/2010, 05/09/2013, 04/09/2014, 20/08/2015, 01/09/2016; 14/9/2017; 14/08/2018, 13/09/2019, 18/06/2020, 12/08/2021; 19/08/2022; 21.09.2023 ; 14.05.2024 |
| Next Review Date | 01/08/2024 |
| Delegation to the Chief Executive Officer | Nil |
| Review History | 12/08/2021 – item 3 rate increase 19/08/2022 – reference to Director Corporate Services changed to Finance Manager 8.8.2023 Changes to clarify conferences inside/outside Perth Metro Area 14.05.2024 – no change |

ATTACHMENT 4

135

Policy No: CP 06

Reference: D-24-0003745

Policy Title: Purchasing Policy

Contents

| | |
|---|------------------------------|
| 1. Purchasing..... | Error! Bookmark not defined. |
| 1.1 OBJECTIVES | 3 |
| 1.2 ETHICS & INTEGRITY | 3 |
| 1.3 VALUE FOR MONEY | 4 |
| 1.3.1 Assessing Value for Money | 4 |
| 1.4 PURCHASING THRESHOLDS AND PRACTICES | 4 |
| 1.4.1 Defining the Purchasing Value | 4 |
| 1.4.2 Table of Purchasing Thresholds and Practices | 5 |
| 1.4.3 Emergency Purchases | 11 |
| 1.4.4 Inviting Tenders Though not Required to do so | 12 |
| 1.4.5 Public Tendering Exemptions | 12 |
| 1.4.6 Other Procurement Exemptions | 12 |
| 1.4.7 Sole Source of Supply | 12 |
| 1.4.8 Anti-Avoidance | 14 |
| 1.4.9 Contract Renewals, Extensions and Variations | 14 |
| 1.4.10 Panels of Pre-Qualified Suppliers | 14 |
| 2 Sustainable Procurement | 14 |
| 2.1 LOCAL ECONOMIC BENEFIT | 15 |
| 2.2 SOCIALLY SUSTAINABLE PROCUREMENT | 15 |
| 2.3 ENVIRONMENTALLY SUSTAINABLE PROCUREMENT | 15 |
| 3 Record Keeping | 15 |
| 1. Emergency Purchases | 11 |
| 2. Inviting Tenders Though not required to do so | 12 |
| 3. Procurement Exemptions | 12 |
| 4. Unique Goods or Services | 13 |
| 5. Anti-Avoidance | 14 |
| 6. Contract Renewals, Extensions and Variations | 14 |
| 7. Panels of Pre-Qualified Suppliers | 14 |
| 8. Sustainable Procurement | 14 |
| 9. Record Keeping | 15 |
| 10. Policy Non-Compliance | 15 |

1

Policy Statement

The Mindarie Regional Council (the MRC) is committed to applying the objectives, principles and practices outlined in this Policy, to all purchasing activity and to ensuring alignment with the MRC's strategic and operational objectives.

1.1 OBJECTIVES

Objectives

The MRC's purchasing activities will:

- (a) Achieve best value for money procurement outcome, based on a balanced judgement of financial and non-financial factors relevant to the procurement, which considers sustainable benefits, such as; environmental, social and local economic factors;
- (b) Foster economic development by maximising participation of local businesses in the delivery of goods and services;
- (a) Use ensure that the procurement process achieves the best value for money for the MRC;
- (b) ensure best practice policies and procedures are followed in relation to procurement;
- (c) ensure efficient and consistent procurement processes are implemented and maintained;
- (d) use consistent, efficient and accountable purchasing processes procurement practices;
- (e) ensure openness, fairness and decision-making, including; competitive quotation processes, assessment of best value for money and sustainable procurement outcomes for equity to all purchasing activity, including tender exempt arrangements;
- (d)(e) Apply fair and equitable competitive purchasing processes that engage potential suppliers impartially, honestly and consistently;
- (e)(f) Commit commit to probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
- (f) Comply with the Local Government Act 1995, Local Government (Functions and General) Regulations 1996, other relevant legislation, Codes of Practice, Standards and the MRC's Policies, delegations register and procedures;
- (g) Ensure purchasing outcomes contribute to efficiencies (time and resources) for the MRC;
- (h) Identify and manage risks arising from purchasing processes and purchasing outcomes in accordance with the MRC's Risk Management framework;
- (i) Ensure records evidence purchasing activities in accordance with the State Records Act 2000 and the MRC's Record Keeping Plan;
- (j) Ensure confidentiality that protects commercial in confidence information and only releases information where appropriately approved;
- (k)(g) Enhance organisational environmental sustainability.

1.2 ETHICS & INTEGRITY

The MRC's Code of Conduct Scope

This Policy applies when undertaking purchasing activities and decision making, requiring Council Members and to all employees to observe the highest standards of ethics and

integrity and act, appointed representatives or agents ('Officers') involved in an honest and professional manner at all times.

1.3 VALUE FOR MONEY

The MRC will apply value for money principles in critically assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.

1.3.1 Assessing Value for Money

Value for money assessment will consider:

- (a) All relevant Total Costs of Ownership (TCO) and benefits including: transaction costs associated with acquisition, delivery, distribution, and other costs such as, but not limited to; holding costs, consumables, deployment, training, maintenance and disposal;
- (b) The technical merits of the the procurement of goods and services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of compliances, the supplier's resource availability, capacity and capability, value adds offered, warranties, guarantees, repair and replacement policies and response times, ease of inspection and maintenance, ease of after sales service, ease of communications, etc for the MRC.
- (c) The supplier's financial viability and capacity to supply without the risk of default, including the competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history;
- (d) A strong element of competition by obtaining a sufficient number of competitive quotations consistent with this Policy, where practicable;
- (e) The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance;
- (f) The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant MRC Policy; and
- (g) Analysis and management of risks and opportunities that may be associated with the purchasing activity, potential supplier/s and the goods or services required.

Formatted: Normal, No bullets or numbering

1.4 PURCHASING THRESHOLDS AND PRACTICES

1.4.1 Defining the Purchasing Value

The MRC will apply reasonable and consistent methodologies to assess and determine Purchasing Values, which ensure:

- (a) The appropriate purchasing threshold and practice is applied in all purchasing activities; and
- (b) Wherever possible, purchasing activity for the same category of supply is aggregated into single contract arrangements to achieve best value and efficiency in future purchasing activities where the requirements are able to be provided by a single supplier.

A **category of supply** can be defined as groupings of similar goods or services with common: supply and demand drivers; market characteristics; or suppliers.

1 Strategic Purchasing Value Assessments

The MRC will periodically review recent past purchasing activity across its operations to identify categories of supply for which the MRC will have continuing need and which can be aggregated into single contract arrangements in order to achieve best value for money and efficiency in future purchasing activity.

The assessment of aggregated expenditure for the same category of supply capable of being supplied by a single supplier will determine the Purchasing Value threshold applicable to future purchasing activity.

2. Individual Purchasing Value Assessments

In any case, where there is no relevant current contract, each purchasing activity is to assess the Purchasing Value based upon the following considerations:

- (a) Exclusive of Goods and Services Tax (GST); and
- (b) The estimated total expenditure for the proposed supply including the value of all contract extension options and where applicable, the total cost of ownership considerations;
- (c) The appropriate length of a contract is to be determined based on market volatility, ongoing nature of supply, historical purchasing evidence and estimated future purchasing requirements;
- (d) Requirements must not be split to avoid purchasing or tendering thresholds [F&G Reg. 12];

The calculated estimated Purchasing Value will determine the applicable threshold and purchasing practice to be undertaken.

Value for Money assessments will be specific to the goods and/or services being procured which may include aspects relating to stakeholders, markets, innovation, delivery and reporting.

Table of Definitions

1.4.2. Purchasing Thresholds and Practices

(1) Purchasing Practice Purchasing Value Thresholds

The Purchasing Value, assessed in accordance with clause 1.4.1, determines the Purchasing Practice to be applied to the MRC's purchasing activities.

| Purchase Value Threshold <small>(ex GST)</small> | Purchasing Practice means Australian Disability Enterprise | Evaluators |
|---|---|-----------------------------------|
| Up to \$5,000 <small>(ex GST)</small> | Direct procurement from suppliers requiring one (1) verbal or written quotation from a suitable supplier. The procurement decision is to be evidenced using proforma templates in accordance with the MRC's Record Keeping Plan. | Minimum of one internal evaluator |
| From \$5,001 and up to \$20,000 <small>(ex GST)</small> | Seek a minimum of two (2) written quotations from suitable suppliers. If purchasing from a means an understanding or arrangement between parties (whether written or verbal) to act in a specific manner when engaging in trade. The Agreement must be properly executed, lawful and current. Agreements must | Minimum of one internal evaluator |

Deleted Cells

Formatted: Font: Not Bold, Font color: Black

Formatted: Font color: Black

Deleted Cells

| | | |
|--|---|---|
| | <p>be established using a compliant approach to market (see Item 5 – Purchase Thresholds) and approved by an Officer with sufficient Financial Authority. WALGA, PSA, CUA or other tender exempt arrangement, a minimum of one (1) written quotation is to be obtained.</p> <p>The purchasing decision is to be based upon assessment of the suppliers response to:</p> <ul style="list-style-type: none"> a brief outline of the specified requirement for the goods; services or works required; and Value for Money criteria, not necessarily the lowest price. <p>All evaluations must be documented using proforma templates and retained in accordance with the MRC's Record Keeping Plan.</p> | |
| <p>From \$20,001 and up to \$70,000 (ex-GST) Contract</p> | <p>Seek a minimum three (3) written quotations from suitable suppliers, except if purchasing from a WALGA, PSA, CUA or other tender exempt arrangement, where a minimum of two (2) written quotation is to be obtained.</p> <p>The procurement decision is to be based upon assessment of the suppliers' responses to:</p> <ul style="list-style-type: none"> an outline of the specified requirement for the goods; services or works required; and against the selection criteria and value for Money criteria, not necessarily the lowest quote. <p>The procurement decision is to be evidenced using proforma templates including the Brief Evaluation Report and retained in accordance with the MRC's Record Keeping Plan. means an Agreement which creates legally enforceable obligations between parties. A purchase order is a form of Contract.</p> | <p>Minimum of two internal evaluators</p> |
| ELO | means MRC Record Keeping system | |
| <p>From \$70,001 and up to \$250,000 (ex-GST) Open Market</p> | <p>Seek at least three (3) written responses from suppliers by invitation under a formal Request for Quotation.</p> <p>The procurement decision is to be based upon assessment of the supplier's response to:</p> <ul style="list-style-type: none"> a detailed written specification for the goods; services or works required; and pre-determined selection criteria that assesses all best and sustainable value considerations. <p>Quotations must be sought in conjunction with the Projects and Procurement business unit. The procurement decision is to be evidenced using proforma templates including the Evaluation Report and retained in accordance with the MRC's Record Keeping Plan. means</p> | <p>Minimum of three evaluators including Projects and Procurement officer</p> |

Deleted Cells

| | | |
|--|--|--|
| | <u>Officers are free to select suppliers from any source to participate in procurement activity. There is no obligation to issue a statewide public notice under Open Market conditions. The City may restrict which suppliers are invited to respond to such requests.</u> | |
| Over \$250,000 (ex-GST) Public Tender | <p>Tender Exempt arrangements (i.e. WALGA PSA, CUA or other tender exemption under F&G Reg.11(2)) require at least three (3) written responses from suppliers by invitation under a formal Request for Quotation.</p> <p><u>OR</u></p> <p>Public Tender undertaken in accordance with the <u>Local Government Act 1995</u> and relevant MRC Policy and procedures.</p> <p>The Tender Exempt or Public Tender procurement decision is to be based on the suppliers response to:</p> <ul style="list-style-type: none"> • A detailed specification; and • Pre-determined selection criteria that assesses all best and sustainable value considerations. <p>The above processes must be conducted in conjunction with the Projects and Procurement business unit and are subject to formal evaluation, review and approvals. All in accordance with the MRC's Recording Keeping Plan means a Tender, Expression of Interest or Panel Request which must be conducted in accordance with Part 4 of the <u>Local Government (Functions and General) Regulations 1996</u>. <u>Public Tenders require statewide public notice to be lodged. Suppliers may not be restricted from responding to the Tender request.</u></p> | Minimum of three evaluators including Business Unit Manager and Projects and Procurement officer |
| Purchase Threshold | means the actual or estimated value of a commercial commitment (e.g. Agreement, Contract, or purchase order) over the full term and/or quantity of supply, including all options to extend time or increase volume. | |
| Risk Assessment | <p>Where goods or services are required for an emergency response and are within scope of an established Panel of Pre-qualified Supplier or existing contract, the emergency supply must be obtained from the Panel or existing contract using relevant unallocated budgeted funds.</p> <p>If there is no existing Panel or contract, then preference should be given to WALGA PSA and CUA to fulfil the requirement, wherever practicable.</p> <p>However, where due to the urgency of the situation; a contracted or tender exempt supplier is unable to provide the emergency supply <u>OR</u> compliance with this Purchasing Policy would cause unreasonable delay, the supply may be obtained from any supplier capable of providing the emergency supply. However, an emergency supply is only to be obtained to the extent necessary to facilitate the</p> | |

ATTACHMENT 4

141

| | |
|---|--|
| | urgent emergency response and must be subject to due consideration of best value and sustainable practice. The rationale for policy non-compliance and the procurement decision must be evidenced in accordance with the MRC's Record Keeping Plan means determining the general risk profile of a particular procurement activity giving due consideration to the type of goods or service, nature of the supply market, contracting complexity, Agreement value, party type or quantity, community impact, probity concerns or public perception. |
| CUA | means the State Government Common User Arrangement. |
| Emergency Purchases (No budget allocation available) Refer for Clause 1.4.3 Under Agreement | Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the Local Government Act 1995, the Chair must authorise, in writing, the necessary budget adjustment prior to the expense being incurred. The CEO is responsible for ensuring that an authorised emergency expenditure under s.6.8 is reported to the next ordinary Council Meeting. The Purchasing Practices prescribed for Emergency Purchases (within budget) above, then apply means that the MRC is purchasing goods and services through the formation of Contracts (e.g. issuing Purchase Orders), under established Agreements. |
| Value for Money (VFM) | means the total benefit derived from a good or a service when compared to its total financial cost, assessed over the term of the Agreement, Contract, or expected lifespan of the asset. |
| WALGA LGIS Services Section 9.58(6)(b) Local Government Act | The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the Local Government Act 1995 and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member base service and is not defined as a purchasing activity subject to this Policy. Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required means the Western Australian Local Government Association. |
| WALGA PSP | means a WALGA Preferred Supplier under the WALGA preferred supplier program |

Principles

MRC's procurement activities will be conducted in a manner which maintains compliance with legislative requirements and upholds the following:

- (a) **Value for Money:** The financial cost of procuring the good or service is not the only factor in determining VFM. Factors such as fit for purpose, quality, delivery on time, after sales service, warranty, research and development support, reputation, inclusivity, and sustainability may be important criteria in making procurement decisions
- (b) **Thinking commercially:** Approaching procurement in a way that makes efficient and effective use of MRC resources to maximise direct and indirect value created. This can be achieved through smart inventory management, productive negotiation, proactive supplier management, flexible contracting and consideration for the total cost of ownership (including initial purchase price, operating costs, maintenance cost, cost of change, disposal, exchange rates, rise & fall, interest payments and outgoings, etc.).

(c) Sourcing-sSustainability: The MRC endorses procurement practices which seek to improve the lives of minority, marginalised or at-risk groups through equitable participation in procurement opportunities. Procurement decisions should strive to achieve the most positive economic, environmental, and social impacts possible over the life cycle of a good or service, while minimising adverse impacts.

(d) Mitigating Risk: The MRC will engage suppliers on commercial terms favourable to the MRC with the aim of reducing risk. Goods and services will be preferred from suppliers who agree to and can demonstrate appropriate levels of indemnity, insurance, health and safety, compliance, financial stability, service delivery, confidentiality and conformance with applicable laws.

Legislative Requirements

All procurement activities will comply with the following:

(a) Local Government Act 1995 ('Act')

(b) Part 4 of the Local Government (Functions and General) Regulations 1996, ('Regulations')

(c) Competition and Consumer Act 2010 (Cth)

(d) State Records Act 2000

Purchasing Thresholds

Quotations may be obtained from either:

- an existing list of suppliers administered by the MRC
- an existing panel of pre-qualified suppliers administered by the MRC
- a pre-qualified supplier on the WALGA Preferred Supplier Program or State Government Common Use arrangements; or

from the open market.

The Purchase Value Threshold relates to the actual or expected value of a contract over the full contract period or the extent to which the MRC will continue to purchase a particular category of goods, services or work and the total value of that purchase.

The following thresholds apply where the total value (excluding GST) of the full contract period for the purchasing of goods and/or services is, or is expected to be.

| Purchase Value Threshold (ex GST) | Purchasing Open Market | Pre-Qualified Suppliers WALGA PSP, CUA, Supply Nation or an ACE |
|--|---|--|
| Up to \$5,000 | Direct procurement from suppliers requiring one (1) verbal or written quotation from a suitable supplier. When a verbal quote is received the Officer must provide a written record of the quote details. | Obtain a minimum of one (1) quotation is required. |
| \$5,000 up to \$20,000 | Seek a minimum of two (2) written quotations from suitable suppliers. A basic scope of work/specification, evaluation criteria and risk assessment should be documented by MRC Officers. | Obtain a minimum of one (1) written quotation is required. |
| \$20,000 up to \$70,000 | Seek a minimum of three (3) written quotations from suitable suppliers. The procurement request will include a basic scope of work/specification, evaluation criteria and risk assessment should be documented by MRC Officers. | Seek a minimum of two (2) written quotations. |
| \$70,000 up to \$250,000 | Seek a minimum of three (3) written responses from suppliers by invitation using the MRC's Request for Quotation documentation. A suitable scope of work/specification, evaluation criteria and risk assessment are required to be documented and recorded prior to engaging the market. The process must be conducted in conjunction with the Projects and Procurement business unit. | Seek a minimum of three (3) written quotations. |
| Over \$250,000 | Conduct a public tender process in accordance with Part 4, Divisions 2 and 3 of the Regulations, and this Policy. | Seek a minimum of three (3) written quotations from Applicable exemptions under (Part 4, Div 2, Reg 11(2)). The above processes must be conducted in conjunction with the |

| Purchase Value Threshold (as GST) | Purchasing Open Market | Pre-Qualified Suppliers WALGA PSP, CUA, Supply Nation or an ADE |
|--|--|--|
| | <u>The process must be conducted in conjunction with the Projects and Procurement business unit.</u> | <u>Projects and Procurement business unit</u> |
| <u>Emergency Purchases (Within Budget) Refer to Clause 1</u> | <p><u>Where goods or services are required for an emergency response and are within scope of an existing contract, the emergency supply must be obtained from the existing contract using relevant unallocated budgeted funds.</u></p> <p><u>If there is no existing Panel or contract, then preference should be given to WALGA PSP, CUA, Supply Nation or an Australian Disability Enterprise to fulfil the requirement, wherever practicable.</u></p> <p><u>However, where due to the urgency of the situation; a contracted or tender exempt supplier is unable to provide the emergency supply OR compliance with this Purchasing Policy would cause unreasonable delay, the supply may be obtained from any supplier capable of providing the emergency supply.</u></p> <p><u>However, an emergency supply is only to be obtained to the extent necessary to facilitate the urgent emergency response and must be subject to due consideration of best value and sustainable practice.</u></p> <p><u>The rationale for policy non-compliance and the procurement decision must be evidenced.</u></p> | |
| <u>Emergency Purchases (No budget allocation available) Refer for Clause 1</u> | <p><u>Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the Local Government Act 1995, the Chair must authorise, in writing, the necessary budget adjustment prior to the expense being incurred.</u></p> <p><u>The CEO is responsible for ensuring that an authorised emergency expenditure under s.6.8 is reported to the next ordinary Council Meeting.</u></p> <p><u>The Purchasing Practices prescribed for Emergency Purchases (within budget) above, then apply.</u></p> | |

1.4.3.1. Emergency Purchases

Emergency purchases are defined as the supply of goods or services associated with:

- (a) A local emergency and the expenditure is required (within existing budget allocations) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets; OR
- (b) A local emergency and the expenditure is required (with no relevant available budget allocation) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets in accordance with s.6.8 of the Local Government Act 1995 and Functions and General Regulation 11(2)(a); OR
- (c) A State of Emergency declared under the Emergency Management Act 2005 and therefore, Functions and General Regulations 11(2)(aa), (ja) and (3) apply to vary the application of this policy.

Time constraints, administrative omissions and errors do not qualify for definition as an emergency purchase. Instead, every effort must be made to research and anticipate

Formatted: Font: 10 pt

Formatted: Normal, No bullets or numbering

purchasing requirements in advance and to allow sufficient time for planning and scoping proposed purchases and to then obtain quotes or tenders, as applicable.

1.4.4.2. Inviting Tenders Though not Requiredrequired to do so

Formatted: Heading 1, No bullets or numbering

The MRC may determine to invite Public Tenders, despite the estimated Purchase Value being less than the \$250,000 prescribed tender threshold, but only where an assessment determines that the purchasing requirement cannot be met through a tender exempt arrangement and the use of a public tender process will enhance; value for money, efficiency, risk mitigation and sustainable procurement benefits.

In such cases, the tender process must comply with the legislative requirements and the MRC's tendering procedures ~~(F&G Reg.13).~~

1.4.5. Public Tendering Exemptions

An exemption from publicly inviting tenders may apply in the following instances:

- The purchase is obtained from a pre-qualified supplier under the WALGA Preferred Supplier Program or State Government Common Use Arrangement
- The purchase is from a Regional Local Government or another Local Government.
- The supply of the goods or services is associated with a state of emergency.
- The purchase is from a pre-qualified supplier under a Panel established by the MRC; or
- Any of the other exclusions under Regulation 11 of the Regulations apply.

1.4.6.3. Other Procurement Exemptions

Formatted: Heading 1, No bullets or numbering

The following are further exemptions where Specific types of procurement may qualify for exceptions in accordance with this Policy or the MRC is not required Regulations, Part 4, Division 2, clause 11(2). Authority to undertake a competitive procurement process and only where the total value of the tender exempt procurement does not exceed \$250,000 (exclusive of GST):

- Advanced payments (accommodation, travel seminars, training, conferences);
- Annual service / software maintenance / support or licensing fees;
- Legal services (is found in Delegation Register and the use of these exemptions is subject to legal preferred supplier panel arrangements); this Policy.
- Memberships, subscriptions and/or renewals
- Provision of advertising services.
- Provision of temporary personnel under established panel arrangements
- Provision of utility services
- Procurement from an original equipment manufacturer and where warranty provision may be void; and
- Contracts for petrol, oil, or other liquid or gas used for internal combustion engines (regardless of value);

Formatted: Normal, No bullets or numbering

1.4.7. Sole Source of Supply

The procurement of goods, services or works available from only one private sector source of supply (manufacturer, supplier or agency) is permitted without undertaking a competitive process (Public Tender or RFQ processes) provided the MRC is satisfied that there is

genuinely only one source of supply for those goods, services or works. Written confirmation to evidence this must be kept on file for audit purposes.

| Category | Details |
|--|--|
| <u>On Contract Spend</u> | <p><u>Goods or services are procured Under Agreement do not require quotes to be obtained prior to purchase where:</u></p> <ul style="list-style-type: none"> <u>- The purchase is within the general Scope of Work; and/or</u> <u>- There is an agreed price.</u> <p><u>Where ad-hoc goods or services are procured, or where new items are required Under Agreement, the Officer should:</u></p> <ul style="list-style-type: none"> <u>- Ensure the purchase is reasonably within the general scope of work; and</u> <p><u>Obtain a quote from the supplier which may be permanently added to the Agreement by way of variation (or similar).</u></p> |
| <u>Public Tender Exempt</u> | <u>Tenders over \$250,000 (ex GST) do not have to be publicly invited where qualified for exemption under Part 4, Division 2, reg 11(2) of the Regulations.</u> |
| <u>LGIS Services Section 9.58(6)(b) Local Government Act</u> | <p><u>The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the Local Government Act 1995 and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy.</u></p> <p><u>Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.</u></p> |
| <u>Unique Goods or Services Justification</u> | <u>Officers must obtain a minimum of one quote and complete a Unique Goods or Service Justification to be approved by CEO. Officers must complete a Unique Goods or Services Justification application that must be approved prior to a contract being entered into, or a purchase order raised.</u> |
| <u>External Recruitment (Fixed term/ Permanent)</u> | <u>Officers must obtain a minimum of one quote from a WALGA PSP or CUA when seeking support for external recruitment services. This exemption does not give Officers 'Authority to Recruit' and does not apply to labour hire services.</u> |
| <u>Advance Payments</u> | <u>Advance payments for accommodation, travel, seminars, training or conferences.</u> |
| <u>Utility Services</u> | <u>Provision of utility services (where the relevant utility or nominated contractor is the only accredited provider of such services).</u> |
| <u>OEM or Warranty</u> | <u>Procurement from an original equipment manufacturer and where warranty provisions may be void.</u> |

4. Unique Goods or Services

Due to the unique nature of the goods or services required or for any other reasonable reason, it is unlikely that there is more than one potential supplier a supplier may be engaged in lieu of obtaining the usual number of quotations or conducting a tender process nominated in the Purchase Thresholds. Officers must complete a Unique Goods or Services Justification

application that must be approved prior to a contract being entered into, or a purchase order raised.

For purchasing activity with a consideration exceeding the tender threshold, a unique goods or service exemption must be approved by Council resolution. Below the tender threshold, the CEO is responsible for approving all Unique Goods or Services Justification applications (refer to the MRC's Delegation Register). Supplier awards resulting from approved Unique Goods or Services Justification applications are subject to individual Financial Authority

1.4.8.5. Anti-Avoidance

The MRC will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, so that the effect is to avoid a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

Formatted: Font: 13 pt, Bold

Formatted: Normal, Justified, Indent: Left: -0.01 cm, No bullets or numbering

Formatted: Font: 13 pt

1.4.9.6. Contract Renewals, Extensions and Variations

Where a contract has been entered into as the result of a publicly invited tender process, then *Functions and General Regulation 21A* applies.

For any other contract, the contract must not be varied unless

- (a) The variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or
- (b) The variation is a renewal or extension of the term of the contract where the extension or renewal options were included in the original contract.

(c) The revised value (if applicable) of the contract as a result of the variation can be incorporated into approved MRC budgets and/or the MRC's Long-term Financial Plans.

Upon expiry of the original contract, and after any options for renewal or extension included in the original contract have been exercised, the MRC is required to review the purchasing requirements and commence a new competitive purchasing process in accordance with this Policy.

Formatted: Heading 1, No bullets or numbering

1.4.10. 7. Panels of Pre-Qualified Suppliers

In accordance with *Functions and General Regulations 24AC*, a Panel of Pre-qualified Suppliers may be created where the MRC determines that there is or will be a continuing need for the goods or services to be supplied by pre-qualified suppliers.

Should the MRC determine that a Panel is beneficial to be created, it must do so in accordance with Part 4, Division 3 of the *Functions and General Regulations*.

Formatted: Heading 1, No bullets or numbering, Tab stops: 2.75 cm, Left

8. Sustainable Procurement

~~The MRC is committed to implementing may consider sustainable procurement by providing a preference to suppliers that demonstrate sustainable business practices (social advancement, environmental protection and local economic benefits).~~

~~The MRC will apply Sustainable Procurement criteria as part of the value for money assessment to ensure that wherever possible our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes.~~

Formatted: Heading 1, Outline numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0 cm + Indent at: 0.63 cm

Sustainable Procurement can be demonstrated as being internally focussed (i.e. operational environmental efficiencies or employment opportunities and benefits relating to special needs), or externally focussed (i.e. initiatives such as corporate philanthropy).

Requests for Quotation and Tenders will include a request for Suppliers to provide information regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainable benefits.

2.1. LOCAL ECONOMIC BENEFIT

The MRC, where possible, will seek to maximise the use of competitive local businesses, when purchasing Goods and/or Services, or contracted on behalf of the Council.

2.2. SOCIALLY SUSTAINABLE PROCUREMENT

The MRC will support the purchasing of requirements from socially sustainable suppliers such as Australian Disability Enterprises and Aboriginal businesses wherever a value for money assessment demonstrates benefit towards achieving the MRC's strategic and operational objectives.

2.3. ENVIRONMENTALLY SUSTAINABLE PROCUREMENT

The MRC will support the purchasing of recycled and environmentally sustainable products and services whenever a value for money assessment demonstrates benefit toward achieving the MRC's strategic and operational objectives.

Qualitative weighted selection criteria of 10% will be used in the evaluation of Requests for Quote and Tenders to provide advantages to suppliers which:

demonstrate policies and practices that have been implemented by the business as part of its operations; evaluation criteria with other VFM criteria (and appropriately weighted) to ensure respondents contribute to the economic, social and environmental outcomes for the benefit all.

- (a) generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed; and
- (b) encourage waste prevention, recycling, market development and use of recycled/recyclable materials.

9. Record Keeping

All Local Government purchasing activity procurement activities, communications and transactions, including verbal quotations and evaluations must be evidenced and retained as local government MRC records in accordance with the *State Records Act 2000* and the MRC's policies and procedures including the MRC Record Keeping Plan.

In addition, the MRC will consider and include in each contract for the provision of works or services, the contractor's obligations for creating, maintaining and where necessary the transferral of records to the MRC relevant to the performance of the contract.

10. Policy Non-Compliance

Failure to comply with the requirements of this Policy will be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority, and reasonable expectations for performance of their role. While an investigation

ATTACHMENT 4

149

is being undertaken, engagement in procurement activity may be suspended. Where a breach is substantiated it may be treated as:

- (a) an opportunity for additional training to be provided;
- (b) a requirement to terminate or suspend procurement activities;
- (c) a disciplinary matter, which may or may not be subject to reporting requirements under the Public Sector Management Act 1994; and/or
- (d) misconduct in accordance with the Corruption, Crime and Misconduct Act 2003.

| | |
|-----------------------------|--|
| Legislation | <u>s.3.57 of the Local Government Act 1995</u> <u>Part 4 of the Local Government (Functions and General) Regulations 1996</u> <u>Local Government Act 1995 (WA)</u> <u>Part 4 of the Local Government (Functions and General) Regulations 1996</u> <u>State Records Act 2000 (WA)</u> <u>Competition and Consumer Act 2010 (Cth)</u> |
| Organisational | Council Policy No. CP19 Record Keeping Record Keeping Plan 2023 |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | <u>21 September 2023</u> <u>30 May 2024</u> |
| Review History | <u>Revision and update April 2024</u> New layout from September 2023 Previously called Purchase of Goods and Services Previous Document Number D-22-0005494 |
| Next Review Date | <u>April-May 2024</u> <u>2025</u> |

Policy No: CP 08**Reference: D-24-0003750****Policy Title: Provision and use of Council Vehicles****Policy Statement:**

The primary purpose of this policy is for the acquisition of motor vehicles by the Mindarie Regional Council (MRC) is to meet the business needs. Secondly, to acknowledge the current market place environment and to make vehicles available for use as part of an employee's salary packaging.

This policy has been established with the aim of effective motor vehicle asset management.

The policy applies to MRC's employees who are allocated MRC's owned motor vehicles.

Policy Procedure:

1. Acquisition of vehicles will adhere to the MRC CP06 Purchasing Policy, Asset Management Plan (AMP) and Annual Budget.
2. Where practicable, all vehicles purchased by the MRC shall have been awarded a minimum five star rating through the Australasian New Car Assessment Program (ANCAP).
3. In consideration of the MRC's commitment to environmental sustainability, preference will be given to the purchase of vehicles with emissions below the CO₂ threshold, hybrid vehicles and or full electric vehicles where suited to operational requirements.
4. All repairs, maintenance and replacement are to be provided by the MRC, including insurance and licensing, unless a Novated Lease option of an employment contract is elected, in which case the contract conditions will prevail.
5. Vehicle changeover will be in line with the AMP and the Annual Budget, every two years or 60,000 km whichever is the earlier and are depreciated accordingly. However, the MRC monitors market factors and may change the vehicles at a more economical time period.
6. Disposal of vehicles will be by public auction, with a reserve price based on valuations in line with CP06 Purchasing policy or by trade in against the replacement vehicle.
7. The CEO shall have full private use of the MRC's vehicle, as specified in the employment contract.
8. Executive Managers shall have full private use as specified in the employment contract.
9. Vehicles may be made available to Council Officers during work hours for operational requirements only.
10. The spouse or partner, family members or friend of an employee who is provided with a vehicle under this policy is permitted to drive the vehicle. A friend may only drive the vehicle when the vehicle is not required for work purposes and the employee is an occupant of the vehicle.
11. The MRC will provide fuel for full private use, wherever possible the fuel station at Tamala Park should be used. MRC Fuel cards will be made available to employees where this is not practicable.

Employee Responsibilities:

All drivers of MRC vehicle are responsible to ensure that they:

1. Are the holder of a current Western Australian driver's licence for the vehicle.
2. If you have been disqualified from driving a motor vehicle for any reason, immediately cease driving and notify the Human Resource Manager.
3. Lock the vehicle at all times when the vehicle is unattended.
4. All personal items in the motor vehicle are the responsibility of the employee.
5. Take full responsibility for all traffic and parking and any other infringements incurred whilst in control of the vehicle
6. Ensure that the vehicle is made available for service in accordance with the manufacturers' recommended schedules.
7. Report any defects immediately to Human Resource Manager.
8. Immediately report all accidents or damage to the vehicle, including the completion of the necessary accident incident form, insurance report and claim forms to report same to the Police Department.
9. Ensure that the no smoking rule applies to driver and all passengers using the motor vehicle.
10. Be aware of the current conditions and content of all relevant policies and procedures at all times.
11. Breach of any of the above conditions will constitute a breach of the MRC's Code of Conduct and will be dealt with accordingly.

| | |
|--|---|
| Legislation | |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 21 September 2023 |
| Review History | 02/05/2013; 05/09/2013; 04/09/2014, 20/08/2015; 01/09/2016; 14/09/2017; 14/08/2018; 13/09/2019, 18/06/2020, 12/08/2021; 21.09.2023 ; 14.05.2024 |
| Next Review Date | 01/05/2024 2025 |
| Revision History | 14/8/2018 1. At point 1, remove rows for Site Supervisor and Plant Supervisor 2. At point 3, delete words 'Site Supervisor and Plant Supervisor' 3. At point 4, delete word 'supervisor's' and add sentence to clarify the use of the vehicles on sealed roads 12/08/2021 Vehicle value increase and remove reference to the RAC guide. 19/08/2022 Remove references to Director of Corporate Services and replace with Finance Manager 13/08/2023 word changes to incorporate environmental factors and alignment to the AMP and the Annual Budget. New section employee responsibilities. 14.05.2024 No change |
| Delegation to the Chief Executive Officer | Nil |

Policy No: CP 09**Reference: D-24-0003744****Policy Title: Investments**

The Policy was developed to provide guidelines for the investment of funds which are surplus to the MRC's immediate requirements.

Policy Statement:

The investment policy is directed to achieve the following objectives:

- adherence to legislative requirements
- optimisation of investment income and net returns in a conservative manner, whilst striving to achieve the best outcome for the Council;
- to yield a suitable level of diversification of counter party risk;
- to maintain a low level of risk exposure by using recognised rating criteria; and
- ensure there is sufficient liquidity to allow to meet the operational r day to day funding requirements.

Policy Procedure:

1. Reserve Funds and funds surplus to the immediate needs of the Regional Council may be invested with financial institutions with a Standard and Poors rating of "AA-" or better.
2. Where funds are invested with a financial institution whose credit rating no longer comply with the parameters of this policy, the funds are to be liquidated in the most effective and expedient manner.
3. Funds may only be invested in interest bearing term deposits with Authorised Deposit Taking Institutions (ADI's) or other bank guaranteed instruments for a maximum term of three years, or Bonds guaranteed by the Commonwealth and State or Territory Government with a maturity of less than three years.
4. Where the funds are placed for a tenor of not more than 90 days, they may be invested with one financial institution.
5. Where the funds are placed for a tenor exceeding 90 days, no more than 50% of the total funds shall be held by any one institution.
6. Where practical, funds should be invested in such a manner to adequately meet the reasonable expected liquidity needs of the City's funding requirements.
7. The Regional Council's investment portfolio is not to be leveraged to obtain funding.
8. Preference is to be given to financial institutions that do not invest in or finance the fossil fuel industry, where the investment is compliant with all other aspects of the Investment Policy. Financial institutions that do not invest in or finance the fossil fuel industry will be identified based on publicly available information.
9. Subject to investments meeting the standard of this policy, MRC will ensure its financial investments consider ethical, social and environmental aspects by investing into non-fossil fuels, Green Term Deposits and Term Deposits with Environmental, Social and Governance (ESG) ratings.

Delegation of Authority

The implementation of this Policy is delegated by Council to the Chief Executive Officer in accordance with the LGA 1995. The Chief Executive Officer has the authority to sub-delegate the day to day investment activities to the Executive Manager Corporate Services.

Reporting

A monthly report must be provided to Council detailing the investment portfolio in terms of performance, portfolio balances, the income received including accrued income year to date. Documentary evidence must be held for each investment within the Investment register.

For audit purposes, confirmation certificates must be provided independently, directly to the MRC's auditors by institutions and fund managers confirming the amounts of investments held on the MRC's behalf at 30 June each financial year.

| | |
|--|--|
| Legislation | Local Government Act 1995 s.6.11, s.6.14 Local Government (Financial Management) Regulations 1996 Reg.17, Reg.19 |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 24 September 2023 30 May 2024 |
| Review History | 02/05/2013; 04/09/2014, 20/08/2015, 01/09/2016; 14/09/2017; 14/08/2018; 13/08/2019, 18/06/2020, 12/08/2021; 29.09.2022; 21/09.2023; 14.05.2024 |
| Next Review Date | 01/0805/20242025 |
| Revision History | 04/09/2014 - Changes made to procedure for clarity as per recommendations made by MRC Auditors. 12/08/2021 no change 19/08/2022 no change 08/8/2023 changes made to align with the Financial Regulations 14.05.2024 No change |
| Delegation to the Chief Executive Officer | Yes |

ATTACHMENT 4

154

Policy No: CP 10

Reference: D-24-0003749

Policy Title: Donations – Financial Assistance/Support

Policy Statement:

To provide support to community groups, schools and MRC employees.

Procedure:

1. A not-for-profit community group (incorporated) or school within the Region that is performing an activity or activities that assists the MRC in achieving its objectives may be provided with a non cash donation of up to \$500 value, for waste disposal at the MRC weighbridge in any financial year. This donation will be provided in the form of a letter to be presented at the Weighbridge.
2. An employee who is selected by a:
 - a. sporting governing body to represent the State/Commonwealth in a recognised sporting event; or
 - b. recognised educational institution to represent the State/Commonwealth for academic or educational achievement, may be provided with a donation of \$200 if the representation is at a State level or \$500 if the representation is at a Commonwealth level.
3. Applications must be made in writing, addressed to the Chief Executive Officer.
4. The Chief Executive Officer is authorised to accept or decline any application.
5. Retrospective applications will not be considered.
6. Donations made under delegated authority will be reported to Council via the Members' Information Bulletin annually.
7. Applications that fall outside this policy may be referred to Council for determination.

| | |
|--|---|
| Legislation | N/A |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 21 September 2023 |
| Review History | 02/05/2013; 05/09/2013; 04/09/2014, 20/08/2015, 01/09/2016; 14/09/2017; 14/08/2018; 13/08/2019, 18/06/2020, 12/08/2021; 29/09/2022; 21/09/2023; 14.05.2024 |
| Next Review Date | 01/08/2024 |
| Revision History | 14/08/2018 Point 1 and 2. Minor text/grammar 18/06/2020 Donations wording clarity 12/08/2021 – no change 29/08/2022 – minor text change 08/08/2023 – donation to external parties is tipping fees only. 14.05.2024 – no change |
| Delegation to the Chief Executive Officer | Yes |

Formatted: Font: 10 pt

Formatted: Font: 10 pt

Policy No: CP11**Reference:** D-24-0003749**Policy Title:** Use of Corporate Credit Cards**Policy Statement:**

The purpose of this policy is to prescribe the principles governing the use of corporate credit cards by employees and to outline the responsibilities of cardholders.

The Corporate Credit Card is an alternative method of purchasing small value goods and services outside of the normal purchasing system.

Policy Procedure:

1. The issuing of corporate credit cards (Cards) to employees is at the discretion of the Chief Executive Officer (CEO). Where a Card is to be issued to the CEO, this is to be approved by Council. Any increases in the CEO's credit limit are to be approved by Council.
2. Each cardholder is to be provided with a copy of this policy when their Card is issued and they are to sign a copy of this policy as evidence of their agreement to abide by the policy.
3. Where more than one Card is issued, a register of corporate cards is to be maintained, outlining the following:
 - Holder's name
 - Card number
 - Expiry date
 - Credit limit
 - Variations
4. On termination of employment, a cardholder's Card is to be surrendered to the Mindarie Regional Council (MRC). The Card will then be cancelled with immediate effect and physically destroyed.
5. **Physical** Cards are not to be used by anyone other than the cardholder. Cardholders are required to take appropriate steps to keep their PIN secret and to prevent the theft or loss of their Card. Where a Card is lost or misplaced, the cardholder is to notify immediately:
 - Commonwealth Bank - Phone 13 22 21
 - MRC Finance Officer

The MRC Finance Officer will prepare the application for replacement card from the bank and ensure it is received and registered.

6. Corporate Credit Card details may be used for on-line purchases only with the expressed written permission of the cardholder.

7. The MRC Finance Officer will ensure a replacement card is sought and received from the bank and will prepare the application for a replacement.

8. The benefits from any reward scheme/s linked to the Card accrue to the MRC and not the employee. The CEO may exercise his discretion as to how these reward benefits are to be applied for the benefit of the MRC.

9. The credit limit on each Card is to be determined by the CEO and/or the Executive Manager Corporate Services, but may not exceed the maximum credit facility.

Formatted: List Paragraph, Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0.63 cm + Indent at: 1.27 cm

Formatted: List Paragraph, Indent: Left: 0 cm

Formatted: Font: (Default) Arial

ATTACHMENT 4

156

~~9-10.~~ Corporate Credit Cards may only be used to purchase goods and services on behalf of the MRC. Personal expenditure and cash withdrawals are prohibited any prohibited expenditure must be reimbursed.

~~10-11.~~ Conference and subscriptions payments are allowed to be paid by credit card.

~~11-12.~~ Cardholders are to provide tax invoices each month to Financial Services to substantiate expenditures on their Card. Card expenditures and tax invoices are to be reviewed by the Executive Manager Corporate Services monthly.

~~12-13.~~ A summary of expenditures incurred by the MRC credit card holders will be presented to each Ordinary Council meeting as part of the financial reporting pack.

~~13-14.~~ Failure by a cardholder to abide by this policy will result in an investigation under the Employee Code of Conduct.

| | |
|--|--|
| Legislation | Local Government Act 1995 s.2.7(2)(a) and (b), s.6.5(a) Local Government (Financial Management) Regulations 1996 Reg.11(1)(a) |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 21 September 2023 30 May 2024 |
| Review History | 03/09/2014; 20/08/2015; 01/09/2016; 14/09/17; 14/08/2018, 13/08/2019, 18/06/2020, 12/08/2021; <u>21/09/2022</u> |
| Next Review Date | <u>01/08/2024</u> 2025 |
| Revision History | 14/08/2018 Insert new sentence at point 10, previous point 10 changed to point 11. 12/08/2021 no change. 19/8/2021 Reference to Director Corporate Services changed to Finance Manager 13/08/2023 major review to incorporate additional controls and fraud protection. <u>xxx14.05.2025 new point 6 added and document renumbered; at no 10. Clarification that prohibited expenditure must be reimbursed.</u> |
| Delegation to the Chief Executive Officer | Yes |

ATTACHMENT 4

157

Policy No: CP12**Reference:** D-24-0003743**Policy Title:** Gate Fee Setting**Policy Statement:**

The purpose of this policy is to outline the principles for gate fee setting.

Policy Procedure:

1. The Mindarie Regional Council (MRC) will set the Members' and Non-members' gate fee rates in the budget each year such that the MRC is able to:
 - Cover the costs of its operations, including the costs associated with the Neerabup facility.
 - Adequately fund its site restoration and post closure liabilities
 - Adequately fund its non-infrastructure capital expenditures
 - Keep ratios within the levels prescribed in the 10-year Long Term Financial Plan
2. Non-members' gate fee rates are to be set so as to cover the cost of the service at a minimum.
3. The Council may approve discounts to the gate fee on an exception basis for commercial or strategic reasons.
4. The Chief Executive Officer may approve a discount to the Non-Members' gate fee in line with limits set as part of the annual budget process.
5. Specific fees and charges for other services provided by the MRC are to be set so as to cover the cost of the service at a minimum.

The gate fee rates are to be reviewed annually as part of budget deliberation process.

| | |
|--|---|
| Legislation | Local Government Act 1995 s.6.16 |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 24 September 2023 30 May 2024 |
| Review History | 03/09/2015; 20/08/2015; 01/09/2016; 14/09/2017; 14/08/2018; 13/08/2019, 18/06/2020, 12/08/2021; 29/09/2022 ; 21/09/2023 |
| Next Review Date | 01/08/ 2024 2025 |
| Delegation to the Chief Executive Officer | Yes |
| Review History | 12/08/2021 no – change 08/08/2023 – updated in line with current practices 30/04/2024 – no change |

Policy No: CP 14

Reference: D-24-0003742

**Policy Title: TEMPORARY EMPLOYMENT OR ACTING APPOINTMENT OF
CHIEF EXECUTIVE OFFICER****Policy Objective**

To establish policy, in accordance with Section 5.39C of the *Local Government Act 1995* ('the Act'), that details the Mindarie Regional Council's processes for appointing an Acting or Temporary Chief Executive Officer (CEO) for periods of less than 3 months of planned or unplanned leave or an interim vacancy in the substantive office.

Policy Scope

This policy applies to the statutory position of Chief Executive Officer (CEO) of the Mindarie Regional Council.

Policy Statement**1. DEFINITIONS**

- (1) **Acting CEO** means a person employed or appointed to fulfil the statutory position of CEO during a period where the substantive CEO remains employed but is on planned or unplanned leave.
- (2) **Temporary CEO** means a person employed or appointed to fulfil the statutory position of CEO for the period of time between the end of the substantive CEO's employment and the appointment and commencement of a newly appointed substantive CEO.

2. ACTING AND TEMPORARY CEO REQUIREMENTS AND QUALIFICATION

- (1) When the CEO is on planned or unplanned leave, or the CEO's employment with the Local Government has ended, an Acting or Temporary CEO is to be appointed in accordance with this Policy to fulfil the functions of CEO as detailed in Section 5.41 of the *Local Government Act 1995*, and other duties as set out in the Act and associated Regulations.

Absence from Australia for any reason, including leave or work related travel, an acting CEO is to be appointed in accordance with clause 3(1) of this policy.

- (2) Through this policy, and in accordance with section 5.36(2)(a) of the Act, the Council determines that employees appointed to the substantive position(s) of Executive Manager Corporate Services or Executive Manager Operations are considered suitably qualified to perform the role of Acting or Temporary CEO.
- (3) An employee appointed to temporarily act in the position of Executive Manager Corporate Services or Executive Manager Operations is not included in the determination set out in Clause 3 (2).

3. APPOINT ACTING CEO – PLANNED AND UNPLANNED LEAVE FOR PERIODS UP TO 3 MONTHS:

1. The CEO is authorised to appoint an Executive Manager, in writing, as Acting CEO, where the CEO is on planned or unplanned leave for periods not exceeding 3 months, subject to the CEO's consideration of the Executive Manager's performance, availability, operational requirements and, where appropriate, the equitable access to the professional development opportunity.
2. The CEO must appoint an Acting CEO for any leave periods greater than 4 days and less than 3 months.
3. The CEO is to advise the Chair when and for what period of time the Executive Manager is appointed as Acting CEO.
4. If the CEO is unavailable or unable to make the decision to appoint an Acting CEO in accordance with (1), then the following line of succession shall apply:
 - a. The Executive Manager Corporate Services will be appointed as Acting CEO; or
 - b. If the Executive Manager Corporate Services is unable to act, the Executive Manager Operations will be appointed as Acting CEO; or;
 - b.c. Another person in consultation with the Chair.
5. Council may, by resolution, extend an Acting CEO period under subclause (3) beyond 3 months if the substantive CEO remains unavailable or unable to perform their functions and duties.

4. APPOINT ACTING CEO FOR EXTENDED LEAVE PERIODS GREATER THAN 3 MONTHS BUT LESS THAN 12 MONTHS

- (1) This clause applies to the following periods of extended leave:
 - Substantive CEO's Extended Planned Leave which may include accumulated annual leave, long service leave or personal leave; and
 - Substantive CEO's Extended Unplanned Leave which may include any disruption to the substantive CEO's ability to continuously perform their functions and duties.
- (2) The Council will, by resolution, appoint an Acting CEO for periods greater than 3 months but less than 12 months, as follows:
 - a. Appoint one employee, or multiple employees for separate defined periods, as Acting CEO to ensure the CEO position is filled continuously for the period of extended leave; or
 - b. Conduct an external recruitment process in accordance with the principles of merit and equity prescribed in section 5.40 of the Act.

- (3) The Chair will liaise with the CEO, or in their unplanned absence the Human Resource Officer to coordinate Council reports and resolutions necessary to facilitate an Acting CEO appointment.
- (4) Subject to Council's resolution, the Chair will execute in writing the Acting CEO appointment with administrative assistance from the Human Resource Officer.

5. APPOINT TEMPORARY CEO – SUBSTANTIVE VACANCY

- (1) In the event that the substantive CEO's employment with the Mindarie Regional Council is ending, the Council when determining to appoint a Temporary CEO may either:
 - a. by resolution, appoint an Executive Manager as the Temporary CEO for the period of time until the substantive CEO has been recruited and commences their employment with the Local Government; or
 - b. by resolution, appoint an Executive Manager as the interim Temporary CEO for the period of time until an external recruitment process for a Temporary CEO can be completed; or
 - c. following an external recruitment process, in accordance with the principles of merit and equity prescribed in section 5.40 of the Act, appoint a Temporary CEO for the period of time until the substantive CEO has been recruited and commences employment with the Local Government.
- (2) The Chair will liaise with the Human Resources Officer to coordinate Council reports and resolutions necessary to facilitate a Temporary CEO appointment.
- (3) The Chair is authorised to execute in writing the appointment of a Temporary CEO in accordance with Councils resolution/s, with administrative assistance from the Human Resources Officer.

6. REMUNERATION AND CONDITIONS OF ACTING OR TEMPORARY CEO

- (1) Unless Council otherwise resolves, an employee appointed as Acting CEO shall be remunerated at 90% of the cash component only of the substantive CEO's total reward package.
- (2) Council will determine by resolution, the remuneration and benefits to be offered to a Temporary CEO when entering into a contract in accordance with the requirements of Sections 5.39(1) and (2)(a) of the Act.
- (3) Subject to relevant advice, the Council retains the right to terminate or change, by resolution, any Acting or Temporary CEO Appointment.

ATTACHMENT 4

161

| | |
|-----------------------------|--|
| Legislation | Local Government Act 1995 s.5.36 Local government employees s.5.39 Contracts for CEO and senior employees s.5.39C Policy for temporary employment or appointment of CEO s.5.40 Principles affecting employment by Local Governments s.5.41 Functions of CEO |
| Council Meeting Date | 30 November 2023 30 May 2024 |
| Responsible Officer | CEO |
| Review History | 13/08/2019, 18/06/2020, 21.09.2023, 30.11.2023 ; 30.05.2024 |
| Next Review Date | 01/ 08 05/ 2024 2025 |
| Revision History | 13/08/2019 no change 21/09/2021 remove Interim CEO 19/08/2022 no change 21/09/2021 no change 02/10/2023 changes include positions that can act as CEO/temporary employment of CEO and Remuneration. 30.11.2023 New format, policy renamed 14.05.2024 New 3.4(c) added |

Policy No: CP15

Reference: D-24-0003741

| | |
|----------------------|---|
| Policy Title: | Employee / Employer Matching Community Contributions |
|----------------------|---|

Policy Statement:

The Mindarie Regional Council (MRC) recognises that employees may as a group wish to support the broader community through various charitable causes and organisations that are of importance to them. In support of its employees the MRC will match employee contributions to approved initiatives on a dollar for dollar basis for monetary donations.

Procedure:

1. All permanent employees may apply to have their personal contributions to an approved community based charity or cause matched, dollar for dollar by the MRC.
2. The total contributions by the MRC under this policy are limited to \$5,000 per financial year, in aggregate.
3. The minimum application amount for matching is \$100.
4. All applications must:
 - a. Be in writing, addressed to the Chief Executive Officer (CEO);
 - b. Support a recognised charity or community organisation;
 - c. Be supported by at least 4 additional employees.
 - d. State the matching amount requested;
 - e. State the organisation's cause or benefit;
 - f. Impact the WA community.
 - g. Be accompanied by proof of employee personal contribution e.g. tax receipt.
3. The CEO is authorised to approve which charities or causes the MRC will support and to accept or decline any application.
4. Donations made under this policy will be reported to Council via the Members' Information Bulletin annually.
5. Applications that fall outside this policy may be referred to Council at the discretion of the CEO for determination.

| | |
|--|---|
| Legislation | N/A |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 24-09-2023 30.05.2024 |
| Review History | 13/08/2019, 18/06/2020, 12/08/2021; 29/09/2022; 21/09/2023, <u>14.05.2024</u> |
| Next Review Date | 01/05/2025 |
| Review History | 13/08/2019 no change 12/08/2021 no change 19/08/2022 no change 15/08/2023 no change <u>14/05/2024 no change</u> |
| Delegation to the Chief Executive Officer | Yes |

Policy No: CP16

Reference: D-24-0006425

Policy Title: Legal Representation for Mindarie Regional Council Elected Members, Committee Members and Employees.

Policy Statement:

The Council may provide financial assistance to relevant persons in connection with the performance of their functions provided that the relevant person has acted in good faith and in accordance with their role(s), power(s) and responsibility(s).

In each case it will be necessary to determine whether assistance with legal costs and other liabilities is justified for the good governance of the Council.

Definitions

Approved lawyer is to be:

- a) A 'person who is admitted to the legal profession' under the *Legal Profession Act 2008*;
- b) From a law firm listed as a WALGA preferred supplier, if relevant, unless the Council considers that this is not the appropriate – for example where there is or may be a conflict of interest or insufficient expertise; and
- c) Approved in writing by the Council or the Chief Executive Officer (CEO) under delegated authority.

Council is the Mindarie Regional Council

Good faith means a sincere belief or motive without any malice or desire to defraud others.

Legal proceedings may be civil, criminal or investigative.

Legal representation is the provision of legal services, to or on behalf of a relevant person, by an approved lawyer that are in respect of;

- a) A matter or matters arising from the performance of the functions of the relevant person; and
- b) Legal proceedings involving the relevant person that have been or may be commenced.

Legal representation costs are the costs, including fees and disbursements, properly incurred in providing legal representation.

Legal services include advice, representation or documentation that is provided by an approved lawyer.

Payment by the Council of legal representation costs may be either by:

- a) A direct payment to the approved lawyer; or
- b) A reimbursement to the relevant person.

Relevant Person mean a current or former Elected Members, Committee Members and Employees of the Council.

Procedure:**1. Payment Criteria**

- 1.1. There are four major criteria for determining whether the Council will pay the legal representation costs of a relevant person. These are:
- a) The legal representation costs must relate to a matter that arises from the performance by the relevant person, or his or her functions;
 - b) The legal representation cost must be in respect of legal proceedings that have been, or may be, commenced;
 - c) In performing his or her functions, to which the legal representation relates, the relevant person must have acted in good faith, and must not have acted unlawfully or in a way that constitutes improper conduct; and
 - d) The legal representation costs do not relate to a matter that is of a personal or private nature.

2. Examples of Legal Representation Costs that may be Approved

- 2.1. If the criteria in clause 1 of this policy are satisfied, the Council may approve the payment of legal representation costs:
- a) where proceedings are brought against a relevant person in connection with his or her functions an action for defamation or negligence arising out of a decision made or action taken by the relevant person;
 - b) to enable proceedings to be commenced and/or maintained by a relevant person to permit his or her functions (e.g. where a relevant person seeks to take action to obtain a restraining order against a person using threatening behaviour to the relevant person; or
 - c) where exceptional circumstances are involved (e.g. where a person or organisation is lessening the confidence of the community in the Council by publicly making adverse personal comments about a relevant person.)
- 2.2. The Council will not approve, unless under exceptional circumstances, the payment of legal representation costs for a defamation action, or a negligence action, instituted by a relevant person.

3. Applications for Payment

- 3.1. A relevant person who seeks assistance under this policy is to make an application in writing to the Council or the CEO.
- 3.2. The written application for payment of legal representation costs is to give details of:
- a) the matter for which legal representation is sought;
 - b) how the matter relates to the functions of the relevant person making the application;
 - c) the proposed lawyer (or law firm) who is to be asked to provide the legal representation;
 - d) the nature of legal representation to be sought (such as advice, representation in court, preparation of documents etc.);
 - e) an estimated cost of the legal representation; and
 - f) why it is in the interest of the Council for payment to be made.
- 3.3. The application is to contain a declaration by the applicant that he or she has acted in good faith, and has not acted unlawfully or in a way that constitutes improper conduct in relation to the matter to which the application relates.
- 3.4. As far as possible the application is to be made before commencement of the legal representation to which the application relates.
- 3.5. The application is to be accompanied by a signed written statement by the applicant that he or she:

- a) has read and understands, the terms of this policy;
 - b) acknowledges that any approval of legal representation costs is conditional on the repayment provisions of clause 7 and any other conditions to which the approval is subject; and
 - c) undertakes to repay the Council any legal representation costs in accordance with the provisions of clause 7.
- 3.6. In relation to clause 3.5 (c), when a relevant person is to be in receipt of such monies the relevant person should sign a document which requires repayment of that money to the Council as may be required by the Council and the terms of the Policy.
- 3.7. An application is also to be accompanied by a report prepared by the CEO or where the CEO is the applicant, by an appropriate employee.

4. Legal representation costs – Limit

- 4.1. The Council, in approving an application in accordance with this policy, shall set a limit on the costs to be paid based on the estimated costs in the application or any other amount that it sees fit.
- 4.2. A relevant person may make a further application to the Council in respect of the same matter.

5. Council's Powers

- 5.1. The Council may:
- a) refuse;
 - b) grant; or
 - c) grant subjects to conditions,
- an application for payment of legal representation costs.
- 5.2. Conditions under clause 5.1 may include, but are not restricted to, a financial limit and/or a requirement to enter into a formal agreement, including a security agreement, relating to the payment, and repayment, of legal representation costs.
- 5.3. In assessing an application, Council may have regard to any insurance benefits that may be available to the applicant under the Council relevant person's insurance policy or its equivalent.
- 5.4. The Council may at any time revoke or vary an approval, or any conditions of approval, for the payment of legal representation costs.
- 5.5. The Council may, subject to clause 5.6, determine that a relevant person whose application for legal representation costs has been approved has, in respect of the matter for which legal representation costs were approved:
- a) not acted in good faith, or has acted unlawfully or in a way that constitutes improper conduct; or
 - b) given false or misleading information in respect of the application.
- 5.6. A determination under clause 5.5 may be made by the Council only on the basis of, and consistent with, the findings of a court, tribunal or inquiry.
- 5.7. Where the Council makes a determination under clause 5.5, the legal representation costs paid by the Council are to be repaid by the relevant person in accordance with clause 7.

6. Delegation to the Chief Executive Officer

- 6.1. In cases where a delay in the approval of an application will be detrimental to the legal rights of the applicant, the CEO may exercise, on behalf of the Council, any of the powers of the Council under clause 5.1 and 5.2, to a maximum of \$10,000 in respect of each application.
- 6.2. An application approved by the CEO under clause 6.1, is to be submitted to the next ordinary meeting of the Council. Council may exercise any of its powers under this policy, including its powers under clause 5.4.
- 6.3. This clause shall not apply where the applicant is the CEO. The matter will instead be referred to Council at the earliest opportunity, including a special meeting.

7. Repayment of Legal Representation Costs

- 7.1. A relevant person whose legal representation costs have been paid by the Council is to repay the Council:
- a) all or part of those costs – in accordance with a determination by Council under clause 5.7;
 - b) as much of those costs as are available to be paid by way of set-off, where the relevant employee receives monies paid for costs, damages or settlement, in respect of the matter for which the Council paid the legal representation costs.
- 7.2. The Council may take action in a court of competent jurisdiction to recover any monies due to it under Policy.

| | |
|--|---|
| Legislation | <i>Local Government Act 1995 S9.56, S3.1, S6.7(2) Legal Profession Act 2008</i> |
| Guidelines | Department of Local Government of Communities Operational Guideline No 14 Legal Representation for Council Members and Employees April 2006 |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 24 September 2023 30 May 2024 |
| Review History | 01/08/2019, 18/06/2020, 12/08/2021 |
| Next Review Date | 01/08/2024; <u>14/05/2024</u> |
| Delegation to the Chief Executive Officer | Clause 6 |
| Review History | 19/08/2022 no change 15/08/2023 no change <u>14/05/2024 no change</u> |

ATTACHMENT 4

167

Policy No: CP17**Reference:** D-24-0003740**Policy Title:** Elected Member continuing professional development**Policy Statement:**

The Mindarie Regional Council (MRC) is required to adopt a policy regarding the continuing professional development of council members.

The MRC is made up of seven local governments comprising of the Cities of Joondalup, Perth, Stirling, Vincent, Wanneroo and the Towns of Cambridge and Victoria Park.

Policy Procedure:

Under section 5.128 of the Local Government Act 1995 (the Act), local governments are required to have adopt a policy regarding the continuing professional development of council members.

The MRC's Councillors are each required to complete training that is set in the regulations within twelve (12) months of being elected by their respective local government.

Each of the MRC's member councils is required to prepare and adopt a policy for the continuing professional development of its council members.

Each member council CEO is required to prepare a report per financial year outlining the training that has been completed by each of their respective council members in that financial year.

Each member council CEO is then required to publish the report on the local government website within one month of the end of the financial year.

The policy, training and reporting requirements of the MRC Councillors, as required under the Act, are fulfilled by the training undertaken through their respective councils.

To comply with the requirements of the Act, the MRC's website will provide a link to each member councils' website where compliance with the policy, training and reporting requirements in respect of each of the MRC's respective councillors is evidenced. In addition, the MRC requires Councillors, within 3 months of their appointment onto the MRC, to take part in a tour of MRC facilities and to complete the next WASTE 101 training course delivered by WALGA.

| | |
|--|--|
| Legislation | Local Government Act 1995 s.5.128 |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 21 September 2023 30 May 2024 |
| Review History | 12/08/2021, 12/08/2022, 21/09/2023 |
| Next Review Date | 01/05/2024 2025 |
| Delegation to the Chief Executive Officer | Nil |

ATTACHMENT 4

168

| | |
|-----------------------|--|
| Review History | 12/08/21 no change, 12/08/2022 no change, 21/09/2023 no change 14.05.2024 no change |
|-----------------------|--|

Policy No: CP18

Reference: D-24-0003738

Policy Title: Information Technology Policy**PURPOSE**

To show that the Mindarie Regional Council (MRC) is committed to managing and maintaining its Information Technology whilst using current best practices.

- The MRC practices the highest levels of security measures to ensure the safety of its data. This is achieved by partnering with the Australian Cyber Security Centre (ACSC) and the WA Local Government Association (WALGA) IT development division, to stay informed of current best practice in local government.
- The MRC assists users to make appropriate use of the MRC's Information Technology resources and keeps users regularly informed about the consequences of misuse, to avoid exposure to viruses and attacks that can compromise the network and its data.
- The MRC manages all records in compliance with the State Records Act 2000 and Australian Standards on Records Management AS ISO 15489.
- The MRC provides employees with regular training on new systems and hardware to keep users competent in current best practice.
- The MRC manages all Information Technology assets and maintains its warranty and licensing to ensure all hardware and systems are compliant.
- The MRC completes quarterly access audits across all its systems to ensure that users have the correct permissions for their roles.
- The MRC maintains an Information Technology Strategic Plan to project future upgrades to, or replacements of software, systems and hardware, ensuring that the MRC's systems continue to meet the needs of the organisation.

| | |
|-----------------------------|---|
| Legislation | Local Government Act 1995 Local Government (Financial Management) Regulations 1996 State Records Act 2000 |
| Reference/s | |
| Attachment/s | Nil |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 21 September 2023 30 May 2024 |
| Review History | 07/09/2020, 12/08/2021, 29.09.2022 , 21.09.2023 |
| Next Review Date | 01/05/2024 2025 |
| Revision History | 12/08/2021 no change, 19/08/2022 no change, 21/09/2023 no change |

Policy No: CP 19

Reference: D-24-0003734

Policy Title: RECORDKEEPING POLICY**Policy Statement:**

To ensure that the Mindarie Regional Council (MRC) effectively manages its records to provide for accountable and transparent decision-making.

The MRC's core business is waste management delivered on behalf of seven Member Councils across Perth. The MRC makes decisions on a daily basis that impacts its Member Councils and the local community, these decisions create corporate records. This Policy establishes the MRC's position in relation to appropriate definitions, records accessibility, destruction of records, management of ephemeral records, training and education.

Objective:

To ensure that the Mindarie Regional Council (MRC) complies with The *States Records Act 2000* which sets out the framework for records management in local government.

1. Scope:

This Policy applies to all MRC Councillors, MRC staff, and MRC contractors.

2. Records and Definitions:

Records can take many forms including file notes of decisions and accounting judgements, letters, memos, emails, photos, videos, recordings and social media posts. They are important because they are the corporate knowledge of the MRC, independent of staff turnover. They may also form important evidence in legal proceedings or have priceless value as an historic record.

"corporate record" means any hard-copy, digital or online record that meets one or more of the following criteria:

- a. It conveys information essential or relevant in decision-making processes.
- b. It conveys information upon which others will, or may, use to make decisions affecting the MRC's operations, rights and obligations under legislation.
- c. It commits the MRC to certain courses of action, the commitment of resources or the provision of services.
- d. It conveys information about matters of public safety or public interest, or involves information upon which contractual undertakings are entered into.
- e. The information is likely to be needed for future use, or is of historical value.

"ephemeral record" means any record that has no continuing value to the MRC and is generally only needed for a few hours or a few days. The MRC uses the guidelines contained within the *General Disposal Authority for Local Government Records* to determine which records are considered ephemeral.

3. Details:

3.1 General Recordkeeping:

Under s5.41(h) of the *Local Government Act 1995*, one of the primary functions of the CEO is to ensure that records and documents of the MRC are properly kept for the purposes of the *Local Government Act* and any other written law.

All MRC Councillors, staff and contractors are responsible for maintaining complete, accurate and reliable evidence of all business transactions, and ensuring all corporate records are retained within the MRC's official recordkeeping systems at the point of creation, regardless of the format, being in accordance with the following:

- ***Evidence Act 1906***
- ***Freedom of Information Act 1992***
- ***Local Government Accounting Directions 1994***
- ***Local Government Act 1995***
- ***State Records Act 2000***
- ***Electronic Transactions Act 2011***

3.2 Access:

- a. Access to corporate records by MRC staff and contractors will be in accordance with designated access and security classifications, as determined by the Records Manager.
- b. Access to corporate records by the general public will be in accordance with the *Freedom of Information Act 1992*.
- c. Access to corporate records by MRC Councillors will be via the Chief Executive Officer in accordance with Section 5.92 of the *Local Government Act 1995*.

3.3 Destruction:

The Records Manager coordinates an annual disposal program of corporate records in accordance with the *General Disposal Authority for Local Government Records*, the Chief Executive Officer provides the final authorisation for the disposal of corporate records.

3.4 Ephemeral Records:

Ephemeral records may not be required to be placed within the MRC's official recordkeeping systems. Elected Members, staff or contractors may dispose of such ephemeral records once reference ceases.

3.5 Training and Education:

Training in recordkeeping practices and the use of the MRC's electronic document and records management system is available to all newcomers upon commencement and ongoing training is available upon request to the Records Manager.

MRC Councillors are made aware of their recordkeeping responsibilities as part of the Elected Member Induction Program with their respective Councils and also reminded of obligations when on boarded onto the MRC.

| | |
|--|--|
| Legislation | Local Government Act 1995, State Records Act 2000, Evidence Act 1906, Freedom of Information Act 1992, Local Government Accounting Directions 1994, Electronic Transactions Act 2011, General Disposal Authority for Local Government Records MRC Recordkeeping Plan 2023 |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 21 September 30 May 20232024 |
| Created | 01/08/2022 |
| Next Review Date | 01/0805/20242025 |
| Revision History | 21.09.2023 no change, <u>14/05/2024 no change</u> |
| Delegation to the Chief Executive Officer | Nil |

Policy No: CP 20**Reference: D-24-0003735****Policy Title: ATTENDANCE AT EVENTS POLICY****Policy Statement:**

Section 5.90A of the *Local Government Act 1995* provides that a local government must prepare and adopt an Attendance at Events policy.

This policy is made in accordance with those provisions.

Objective:

This policy addresses attendance at any events, including concerts, conferences, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid by the local government. The purpose of the policy is to provide transparency about the attendance at events of MRC Councillors and the Chief Executive Officer (CEO).

Statutory Requirements:**Local Government Act 1995****5.90A Policy for attendance at events**

(1) In this section —

event includes the following —

- (a) a concert;
- (b) a conference;
- (c) a function;
- (d) a sporting event;
- (e) an occasion of a kind prescribed for the purposes of this definition.

(2) A local government must prepare and adopt* a policy that deals with matters relating to the attendance of MRC Councillors and the CEO at events, including —

- (a) the provision of tickets to events; and
- (b) payments in respect of attendance; and
- (c) approval of attendance by the local government and criteria for approval; and
- (d) any prescribed matter.

* *Absolute majority required.*

(3) A local government may amend* the policy.

* *Absolute majority required.*

(4) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.

(5) The CEO must publish an up-to-date version of the policy on the local government's official website.

1. Invitations

- 1.1 All invitations or offers of tickets for a MRC Councillor or CEO to attend an event should be in writing and addressed to the Mindarie Regional Council.
- 1.2 Any invitation or offer of tickets not addressed to the Mindarie Regional Council is not captured by this policy and must be disclosed in accordance with the gift and interest provisions in the Act.
- 1.3 A list of events and attendees authorised by the local government in advance of the event is at Attachment A

2. Approval of attendance

- 2.1 In making a decision on attendance at an event, the council will consider:
 - a) who is providing the invitation or ticket to the event,
 - b) the location of the event in relation to the local government (within the district or out of the district),
 - c) the role of the MRC Councillor or CEO when attending the event (participant, observer, presenter) and the value of their contribution,
 - d) whether the event is sponsored by the local government,
 - e) the benefit of local government representation at the event,
 - f) the number of invitations / tickets received, and
 - g) the cost to attend the event, including the cost of the ticket (or estimated value of the event per invitation) and any other expenses such as travel and accommodation.
- 2.2 Decisions to attend events in accordance with this policy will be made by simple majority or by the CEO in accordance with any authorisation provided in this policy.
- 2.3 The CEO must report to Council annually of all decisions to approve or refuse MRC Councillors, CEO or employee's attendance at Events that are not Pre-Approved Events in accordance with this policy.

Payments in respect of attendance

- 3.1 Where an invitation or ticket to an event is provided free of charge, the local government may contribute to appropriate expenses for attendance, such as travel and accommodation, for events outside the district if the council determine attendance to be of public value.
- 3.2 For any events where a member of the public is required to pay, unless previously approved and listed in Attachment A, the council will determine whether it is in the best interests of the local government for a council member or the CEO or another officer to attend on behalf of the council.
- 3.3 If the council determines that a council member or CEO should attend a paid event, the local government will pay the cost of attendance and reasonable expenses, such as travel and accommodation.
- 3.4 Where partners of an authorised local government representative attend an event, any tickets for that person, if paid for by the local government, must be reimbursed by the representative unless expressly authorised by the council.

4. Exemptions:

4.1 In accordance with regulation 20B of the Local Government (Administration) Regulations 1996, invitations or offers of tickets from the following organisations are excluded from the conflict of interest provisions, but Gifts from these sources (if over \$300) must still be disclosed and published on the gifts register:

- WALGA (excluding LGIS);
- Local Government Professionals Australia (WA);
- Australian Local Government Association;
- A department of the public service or statutory authority;
- A government department of another State, a Territory or the Commonwealth; and
- A local government or regional local government.

Invitations or offers of tickets in accordance with the above list will exclude the Gift holder from the requirement to disclose an interest, if the donor has a matter before Council and the ticket is above \$300. However, receipt of the Gift will still be required to be disclosed and published on the MRC's gift register in accordance with the gift provisions. Any other invitation or offer of tickets not sent to the MRC are not captured by this policy and must be disclosed.

5. Purchase of event tickets by the MRC:

5.1 Where it is considered significant and necessary for a representative of the MRC to attend an event, in line with considerations made under clause 2 of this policy, the CEO may approve the purchase of event tickets. Any approval to purchase event tickets must be in line with the adopted annual budget.

5.2 Clause 5 does not apply to the purchase of conference tickets and any associated costs thereof. Purchases relating to conference tickets, and any associated costs thereof, must be in the adopted annual budget and in line with Policy CP 03 – Conference Attendance (MRC Councillors) CP 04 – Conference Attendance (MRC Employees).

| | |
|-----------------------------|---|
| Legislation | Local Government Act 1995 s5.57, s5.62(1B), s.5.90A Local Government (Administration) Regulations 1996 regulation 20B |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 29-31 September 2022 2023 30 May 2024 |
| Created date: | 01/08/2022 |
| Next Review Date | 01/08/2023 2024 |
| Revision History | 21/09//2024 no change 14/04/2024 no change |

ATTACHMENT 4

176

Attachment A - Pre-approved events

The Council has pre-approved the following events which are exempt from the disclosure of interest provisions of the *Local Government Act 1995*:

| Event and venue | Date of event | Attendee/s | Cost | Date of Council resolution |
|-----------------|---------------|------------|------|----------------------------|
| | | | | |
| | | | | |
| | | | | |

Policy No: CP 21**Reference: D-24-0003736****Policy Title: Payments to Employees Upon Cessation of Employment Policy****Policy Statement:**

Section 5.50 of the *Local Government Act 1995* provides that a local government must prepare and adopt a Policy for Payments to Employees in addition to contract or award to employees upon cessation of employment with the Mindarie Regional Council (MRC). The Policy must address the following:

- (a) The circumstances in which the local government will pay an employee an amount in addition to any amount to which the employee is entitled under a contract of employment or award relating to the employee; and
- (b) the manner of assessment of the additional amount.

Statutory Requirements:

Local Government Act 1995 s5.50

5.50. Payments to employees in addition to contract or award

(1) A local government is to prepare a policy in relation to employees whose employment with the local government is finishing, setting out —

- (a) the circumstances in which the local government will pay an employee an amount in addition to any amount to which the employee is entitled under a contract of employment or award relating to the employee; and
- (b) the manner of assessment of the additional amount.

(1a) A local government must not make any payment of the kind described in subsection (1)(a) unless the local government has adopted a policy prepared under subsection (1).

(2) A local government may make a payment —

- (a) to an employee whose employment with the local government is finishing; and
- (b) that is more than the additional amount set out in the policy prepared under subsection (1) and adopted by the local government, but local public notice is to be given in relation to the payment made.

(3) The value of a payment or payments made to a person under this section is not to exceed such amount as is prescribed or provided for by regulations.

(4) In this section a reference to a payment to a person includes a reference to the disposition of property in favour of, or the conferral of any other financial benefit on, the person.

(5) The CEO must publish the policy prepared under subsection (1) and adopted by the local government on the local government's official website

Objective:

The objective of this Policy is to ensure compliance with Section 5.50 of the *Local Government Act 1995* to set out the circumstances when an employee who is ceasing employment with the MRC may be paid an amount in addition to their entitlements under an award or contract of employment.

Section 5.50(5) of the Act requires the Policy to be published and prepared under subsection (1), and adopted by the local government on the local government's official website.

Scope:

This Policy applies to all MRC employees, except those defined by the Council as 'Senior Employees'. Any cessation payments to Senior Employees must be approved by Council.

The CEO is responsible for implementation, and compliance with this Policy, and for providing interpretation in the event of the need for clarification or a dispute.

This policy does not allow for the disposition of MRC property to employees upon cessation of employment.

Implications (Strategic, Financial, Human Resources):

1. When a payment in accordance with this policy is permissible

Subject to the Chief Executive Officer's approval, and the employee agreeing to sign a Confidential Deed of Settlement by resigning as an employee, the MRC may initiate a settlement payment in accordance with the following circumstances.

• Settlement of a Claim

In settlement of a claim or dispute where the employee has or proposes to take action under industrial relations legislation, up to a maximum of 52 week's pay.

• Illness or Impairment

To facilitate a situation where an employee is unable to perform their role due to illness or impairment and there has been mutual agreement that the employment must end, up to 26 week's pay.

• Poor Performance / Conduct

To facilitate a situation where the MRC determines an employee is not performing to the satisfaction of the MRC, and the MRC proposes that it is beneficial (to the MRC) to end the employment relationship by paying a settlement, up to 12 week's pay.

Manner of Assessment of the Payment

Where the settlement payment is based on the weekly pay, this is the normal ordinary pay (excluding overtime, vehicle or any other allowance, or superannuation).

In assessing the payment, the following will be considered:

- The amount recommended by a Court or Tribunal to settle a matter
- The exposure to litigation and the strength of the respective cases
- The cost of legal services
- Disruption to operations
- Length of service and personal circumstances of the employee
- Position held by the employee.

2. Other Circumstances When a Payment in accordance with this Policy is Permissible:

Employees who have worked for the MRC for a minimum of ten (10) years, and who have confirmed their intent to retire permanently from the workforce may receive a corporate gift to a maximum value of up to \$500, subject to there being no recent performance or conduct concerns.

| | |
|--|---|
| Legislation | Local Government Act 1995 s5.50 |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 21 September 2023 30 May 2024 |
| Created | 01/08/2022 |
| Next Review Date | 01/08/2024 01/05/2024 |
| Revision History | 21/09/2023 no change. 14.05.2024 no change |
| Delegation to the Chief Executive Officer | Nil |

Policy No: CP 22**Reference:** D-24-0004267**Policy Title: MRC COUNCILLORS' COMMUNICATIONS POLICY****Policy Statement:**

To establish a communication protocol for Councillors that allows them access to information to undertake their statutory roles.

Objective:

The objectives of this policy is to:

- provide a documented process for Councillors to access MRC information;
- ensure Councillors have access to all information necessary for them to exercise their statutory role as a member of the MRC;
- ensure that Councillors receive timely advice to assist them in the performance of their duties
- provide clarity on communications with the media

Statutory Requirements:

There are various statutory requirements relevant to Councillor communications as follows:

- a. State Records Act 2000 requires that all correspondence, including email, relating to the business of the MRC and the Council must be retained in the official records of the MRC
- b. Sections 2.8(1)(d) and 5.41(f) of the Local Government Act 1995, provide that only the Chair may speak on behalf of the MRC (or the Chief Executive Officer if authorised by the Chair to do so).
- c. Freedom of Information Act 1992 requires the preservation of correspondence and its availability for Freedom of Information purposes.
- d. Section 5.93 of the Local Government Act 1995 provides that Councillors (as well as employees) must not make improper use of any information acquired.

Procedures for Councillors to Access Council Information:

1. Councillors wishing to access information must make a request to Governance@mrc.wa.gov.au
2. The Councillor request should be drafted precisely detailing the information being sought.
3. Councillor Requests will be actioned by the MRC as soon as possible and a response will be provided using the following guidelines:
 - Same day response – information easily accessible and no investigation required
 - 1 to 5 working days – enquiry where research and investigation required
 - Within 10 working days – complex enquiry where extensive research and investigation is required.
4. Councillor Requests received outside normal business hours will be actioned on the next working day, subject to clause 3 above, unless the matter is deemed to be of an urgent nature or an emergency.
Where the matter is deemed urgent or an emergency and outside normal business hours, the Councillor must contact the CEO direct.

Electronic Correspondence:

Electronic correspondence generated and received by Councillors that relate to the business of the MRC is subject to the State Records Act 2000, and the MRC's Recordkeeping Plan, and as such must be retained within the MRC's corporate recordkeeping system. MRC Councillors must use their respective Local Government email address and is to be used for electronic correspondence between other persons/entities where it relates to the business of the MRC.

Media Relations:

In accordance with the Local Government Act 1995, only the Chair can speak on behalf of the MRC, or if authorised by the Chair, the Chief Executive Officer.

When speaking to the media as a spokesperson for the MRC, the Chair may only represent the official view of the MRC, having regard to the Local Government (Model Code of Conduct) Regulations 2021.

Councillors other than the Chair, or the Deputy Chair in the role of Acting Chair, may not speak to the media purporting to represent the views of the Council or the MRC.

Use of Social Media:

Councillors must ensure that their use of social media and other forms of communication complies with the Local Government (Model Code of Conduct) Regulations 2021.

| | |
|--|---|
| Legislation | State Records Act 2000 Local Government Act 1995 s.2.8(1)(d), 5.93, 5.41(f) Freedom of Information Act 1992 Local Government (Model Code of Conduct) Regulations 2021. |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 21 September 2023 30 May 2024 |
| Creation date | 01.08.2022 |
| Next Review Date | 01.08.2024 |
| Revision History | 21.9.2023 no change, 14.05.2024 no change |
| Delegation to the Chief Executive Officer | Nil |

Policy No: CP23

Reference: D-24-0004267

Policy Title: CONDUCTING ELECTRONIC MEETINGS AND ATTENDANCE BY ELECTRONIC MEANS POLICY

Objective:

To establish a framework enabling electronic attendance at in-person meetings and for the conduct of meetings by electronic means.

The policy is to be read in conjunction with the *Local Government Act 1995* ('the Act') and the *Local Government (Administration) Act 1996, Regulations 14C, 14CA, 14D, and 14E*.

Definitions:

- **Electronic Means** refers to the approved electronic requirements to access an in-person meeting or attend an electronic meeting, encompassing hardware and software requirements to enable instantaneous communication [Admin.r.14CA(3)]. The electronic means must be determined before the suitability of a location and equipment can be assessed as part of a request to attend electronically to an in-person meeting or to an electronic meeting.
- **Members** refers to a MRC Councillor and any other person appointed as a member of a committee under Section 5.10 of the Act.
- **Chair or Deputy Chair** refers to the MRC Chair or MRC Deputy
- **Council** refers to the MRC Council
- **Committee** refers to the MRC Committees

Policy Statement

1. Electronic Attendance at an In-Person Meeting [Administration Regulations 14C and 14CA]

- (1) For efficiency and the avoidance of unnecessary inconvenience, Members are to submit requests for electronic attendance at the earliest opportunity, but in any case, requests must be received so that there is sufficient time for the request to be considered and the necessary technology and meeting protocols to be implemented.
- (2) A request for electronic attendance at an in-person meeting:
 - a. Is to be provided to the Chair;
 - b. Where the Chair is unavailable to approve a request, the request is to be considered by Council (the request is to be moved, seconded and approved);
 - c. Where the Chair rejects a request, the requester may ask Council to re-consider the request; and
 - d. The Chair may refer their own request to the Deputy Chair, or alternatively, may refer the request to Council for decision.

Note: for committees, a request for electronic attendance to an in-person committee meeting can only be approved by the Chair or Council (not the relevant committee).

- (3) Where a request **meets** the following criteria, approval will not be unreasonably withheld:
 - a. The electronic means of instantaneous communication, and the location and equipment from which the Member seeks to attend the meeting, are determined as suitable for the Member to effectively engage in deliberations and communications throughout the meeting [Admin.r.14C(5)];
 - b. The Member has made a declaration prior to the meeting, or that part of the meeting, that will be closed, that confidentiality can be maintained. In the absence

- of such a declaration, the Member is prohibited from participation in the meeting, or that part of the meeting, that is closed [Admin.r.14CA(5)]; and
- c. The approval does not exceed prescribed limitations for the number of meetings attended by that Member by electronic means [Admin.r.14C(3) and r.14C(4)].
- (4) Records of requests and decisions about requests must be retained:
 - a. Where the Chair makes the decision, the record is retained as a Local Government record (e.g. email communication) in accordance with the Local Government's Record Keeping Plan and protocols established by the CEO; and
 - b. Where Council makes the decision, the decision must be recorded in the minutes [Admin.r.11(d)].
 - (5) Subject to the member council chambers being able to accommodate use of their equipment, the CEO shall ensure that necessary administrative and technological support is readily available to facilitate attendance by electronic means at any meeting, on the basis that approvals may be given at any reasonable time prior to commencement of the meeting by the Chair or during the meeting itself by Council for a Council meeting.

2. Conducting a Meeting by Electronic Means [Administration Regulation 14D and 14E]

- (1) Ordinary meetings will primarily be held as in-person meetings.
- (2) Where a declared public health or state of emergency, or associated directions, are in effect that prevent an in-person meeting being held, the Chair or the Council can approve a meeting to be held by electronic means:
 - Meetings held by electronic means in these circumstances are not subject to, or included in, the prescribed limitation on the number of meetings held by electronic means [Admin.r.14D(2)(a)(b)].
- (3) Where it is otherwise considered expedient or necessary (and there is no declared emergency), this policy allows for Special Council meetings and Committee meetings to be held by electronic means, subject to:
 - a. The prescribed limitation is not exceeded on the number of electronic meetings allowed [Admin.r.14D(2A)];
 - b. The CEO has been consulted, before the electronic means by which the meeting is to be held is determined by the Chair or Council resolution [Admin.r.14D(3)(4)];
 - c. The decision has given due regard to whether the location from which each Member seeks to attend the meeting and the equipment each Member intends to use, are suitable to ensure each Member is able to effectively engage in deliberations and communications throughout the meeting; and
 - d. Each Member has made a declaration prior to the meeting, or that part of the meeting, that is closed, that confidentially can be maintained [Admin.r.14D(6)]. In the absence of such a declaration, a Member is prohibited from participation in the meeting, or that part of the meeting that is closed.
- (4) Where a meeting is authorised to be held as an electronic meeting, the CEO must ensure details are:
 - a. published on the Local Government's Official webpage [Admin.r.12];
 - b. provided in the Notice of Meeting/Agenda; and
 - c. broadly promoted to ensure community awareness, such as website and noticeboard.

3. Participating in Meetings by Electronic Means

- (1) **Presiding at Meeting** – Where the Chair is approved to attend an in-person meeting by electronic means, the Chair may choose to defer to the Deputy Chair [acting under Section 5.34 of the Act] for the purpose of presiding at the meeting.
- (2) **Conduct** – Members are to be familiar with the Meeting Procedures and Code of Conduct requirements, in particular, protecting confidential information and appropriate communication practices, when participating in a meeting by electronic means.
- (3) **Meeting Procedures** – Where provisions of a Meeting Procedures are not applicable to an electronic meeting environment, the Presiding Member may need to consider modification or suspension of the inconsistent subject provisions.
- (4) **Approved Electronic Means** - The approved electronic means is ZOOM
- (5) **Cameras** - MRC requests that Members cameras are operational for the duration of the meeting. Members must ensure that they are visible on screen at all times during the meeting. Member's visibility is crucial to assure members of the public that Council is fully engaged during the meeting. Members must indicate to the Chair if they are leaving or re-joining a meeting. The time a member leaves and re-joins a meeting will be reflected in the minutes.
- (6) **Location** – Members must confirm that the location from which they attend is safe, quiet, private, devoid of distractions, and where a meeting is closed to the public, a place where confidentiality can be maintained. Location requirements must be satisfied before authorisation is given to a Member to attend any meeting by electronic means.
- (7) **Equipment** – Equipment supplied by the respective Member Councils (ie IT devices such as laptop, tablets or phones) may be used to log into an electronic meeting. You may use either your Local Government electronic device supplied to you by your respective Member Council or your own personal device.
- (8) **Public Question Time** –Public Question Time will be advertised in the public notice, the MRC will invite public questions by email, and the cut off for public questions will be mid-day the day prior to the meeting.
- (9) **External Parties Participating in Council and Committee meetings** – Where external parties are invited to participate in Council or Committee meetings (such as auditor attending an electronic Audit and Risk Committee meeting/Council meeting), the External party participating in the meeting must have been approved to attend. Approval to attend is by authorisation, in the case of a committee meeting; the Chair of that Committee, or in the case of a Council meeting the Chair of the Council; or by Council resolution. The external meeting participant prior to attending the meeting must confirm they have met the electronic means, location and equipment suitability requirements of this policy, including maintaining confidentiality.
- (10) **Observers of Meetings held by Electronic Means** - Where Member Council CEOs and members of the Strategic Working Group are invited to attend an Electronic Council meeting, they may log into the meeting for the purposes of observing the meeting. Audio and Video must be turned off. Officers must display their name and the Member Council they represent. Officers will be required to confirm, prior to the meeting that they have met the electronic means, location and equipment suitability requirements of this policy, including maintaining confidentiality.

| | |
|--|---|
| Legislation | Local Government Act 1995 s5.25 Local Government (Administration) Regulations 1996 regulations 14C, 14CA, 14D and 14E |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 November 2023 30 May 2024 |
| Creation date | 09 June 2023 |
| Next Review Date | 31 March 2023 01 May 2025 |
| Revision History | 30.11.2023 text changed at point 3(5); 14.05.2024 no change |
| Delegation to the Chief Executive Officer | Nil |

Policy No: CP24**Reference:** D-24-0003738**Policy Title:** Fraud and Misconduct Control and Resilience**Policy Statement:**

In adopting a zero tolerance approach to Fraud and Misconduct, the Mindarie Regional Council (MRC) will appropriately address all allegations and suspected instances of Fraud and Misconduct. This includes notifying, reporting or referring any such instances to the appropriate authority for investigation and possible prosecution. The MRC will seek to recover any losses incurred after considering all relevant issues.

Policy Objective

To articulate the MRC's commitment to a zero-tolerance approach to Fraud, Misconduct, Bribery and Corruption and to building resilience through the implementation of strategies to prevent, detect and respond to Fraud and Misconduct.

Scope

The management of Fraud and Misconduct is a collective responsibility of all persons engaged or closely associated with the MRC in any capacity, which includes but is not limited to Council Members, Employees and contractors.

Policy Procedure

The MRC has adopted a Risk Management Plan and Appetite Statement ("the Risk Plan") and all policies and procedure relating to the management of risk of fraud are aligned with the Australian Standard AS8001:2008 Fraud and Corruption Control.

This Policy along with the MRC Code of Conduct for employees, the Local Government Model Code of Conduct for Elected Member, the MRC's values, culture and its governance all operate in synergy to prevent, detect and respond to potential or actual Fraud and Misconduct.

The Risk Plan and the related council policies and procedures establishes the strategies and processes by which the MRC will determine specific practices, plans and procedures to manage the prevention and detection of fraudulent activities, the related investigation and, where appropriate, referral of incidents to the appropriate authorities.

Reporting Serious or Minor Misconduct

A Public Officer or any other person may report to the Corruption and Crime Commission or the Public Sector Commission any matter which that person suspects on reasonable grounds concerns or may concern serious or minor misconduct respectively. Information on reporting to the appropriate authority is available on the MRC's website.

Public Interest Disclosure

Any person may make an appropriate disclosure of public interest information to a proper authority which includes a local government. The legislation which governs such disclosures is the Public Interest Disclosure Act 2003 (PID Act).

A disclosure can be made by anyone and may be made anonymously. If disclosures are made in accordance with the PID Act, the person making them is protected from reprisal. This means that the person enjoys immunity from civil or criminal liability and is protected from any disciplinary action or dismissal.

The PID Act requires local governments to appoint a PID Officer to whom disclosures may be made. The PID Officer should be consulted when considering whether to make a disclosure. Information on public interest disclosures and the MRC's PID Officer is available on the MRC's website.

Disciplinary and Recovery Action

The MRC will respond to all instances of Fraud and Misconduct in accordance with its disciplinary process which may lead to termination. The MRC will also seek to recover any losses it may have suffered through Fraud and Misconduct.

ROLES AND RESPONSIBILITIES:

The roles and responsibilities of the CEO, Executive Managers, Managers, Council Members, and all Employees in respect of this Policy are articulated in detail in the Risk Plan.

DISPUTE RESOLUTION:

All disputes in respect of this Policy must be referred to the CEO.

EVALUATION AND REVIEW PROVISIONS

This Policy will be reviewed annually, however the Risk Plan is dynamic and will be reviewed as frequently as required to ensure it is implemented appropriately and that it remains relevant to address the identified risks.

DEFINITIONS

Any definitions listed in the following table apply to this Policy only.

| Term | Definition |
|------------------------|--|
| Bribe | The offering, giving, receiving, or soliciting of something of value for the purpose of influencing the action of an official in the discharge of his or her public or legal duties |
| CEO | Chief Executive Officer |
| Code of Conduct | The documented code that sets out the principles, values, ethical standards, appropriate behaviour and accountability that guides the conduct and decisions of all Employees |
| Corruption | Dishonest activity in which a director, executive, manager, employee, or contractor of an entity acts contrary to the interests of the entity and abuses his/her position of trust in order to achieve some personal gain or advantage for him or herself or for another person or entity. The concept of "corruption" [within this standard] can also involve corrupt conduct by the entity, or a person purporting to act on behalf of and in the interests of the entity, in order to secure some form of improper advantage for the entity |
| Employee | A person employed by a local government in accordance with section 5.36 of the LGA including the CEO, Directors, Managers, officers, casual and contract employees |

ATTACHMENT 4

187

| | |
|-------------------------|---|
| Fraud | <p>Dishonest activity causing actual or potential financial loss to any person or entity including theft of moneys or other property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity. This also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal purpose or the improper use of information or position for personal financial benefit.</p> <p>The theft of property belonging to an entity by a person or persons internal to the entity but where deception is not used is also considered 'fraud' [for the purposes of this standard] (Source: AS8001:2008).</p> |
| LGA | Local Government Act 1995 |
| Minor Misconduct | <p>Minor misconduct occurs if a Public Officer engages in conduct that:</p> <ul style="list-style-type: none"> (a) adversely affects the honest or impartial performance of the functions of a Public Authority or Public Officer, whether or not the Public Officer was acting in their Public Officer capacity at the time of engaging in the conduct; or (b) involves the performance of functions in a manner that is not honest or impartial; or (c) involves a breach of the trust placed in the Public Officer; or (d) involves the misuse of information or material that is in connection with their functions as a Public Officer, whether |

| | |
|-----------------------------|-----------------------------------|
| Legislation | Local Government Act 1995 s.9.49A |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 24.09.2023 30 May 2024 |
| Created on | 08.08.2023 |
| Review History | 14.05.2024 no change |
| Next Review Date | 01.05.2025 |

Policy No: EP 01

Reference: D-24-0003733

Policy Title: ENVIRONMENTAL POLICY**PURPOSE**

To show that Mindarie Regional Council (MRC) is committed to pollution prevention strategies and compliance with legal and non-legal requirements. MRC strives to undertake best practice environmental approaches to protect the natural environment and to minimise the social and environmental impacts associated with its landfill and recycling operations at Tamala Park.

MRC is committed to:

- Managing the facilities in accordance with the various legal regulations and other relevant non-legal environmental requirements.
- Promoting a '*Reduce, Reuse and Recycle and Dispose Wisely*' ethos to its staff and the wider community.
- Providing employees with information and training on environmental aspects pertaining to the facility.
- Actively mitigating pollution impacts and continuously improving the standard of environmental management through audits and reviews of the Site Management Plan (SMP), its objectives and targets.
- Communicating regularly with the local community on environmental issues and responding to any concerns regarding its operations promptly.
- Periodically review the environmental risk register.

| | |
|-----------------------------|---|
| Legislation | Part V Environmental Health Act |
| Reference/s | |
| Attachment/s | Nil |
| Responsible Officer | CEO |
| Council Meeting Date | 21 September 2023 30 May 2024 |
| Review History | 03/10/2013; 08/05/2014; 07/05/2015; 13/05/2016; 01/09/2016; 14/09/2017; 14/08/2018; 13/08/2019, 18/06/2020, 12/08/2021; 25/08/2022; 08/08/2023; 01/05/2024 |
| Next Review Date | 01/ 08 05/2024 2025 |
| Revision History | 08/05/2014 – minor changes throughout the document. 07/05/2015 – included words 'non-legal' at the first dot point. 13/05/2016 – minor changes to the purpose. 14/08/2018 – remove references to ISO 14001. 13/08/2019 – no change 18/06/2020 EMMP now SMP 12/06/2021 - no change 25/08/2022 – minor changes/08/ 08/08/2023 – no changes 01/05/2024 – no change |

189

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

10 MEMBERS INFORMATION BULLETIN – ISSUE NO. 83**RESPONSIBLE OFFICER RECOMMENDATION**

That the Members Information Bulletin Issue No. 83 be received.

Moved Cr Proud, seconded Cr Jacob

RESOLVED

That the recommendation be adopted

(CARRIED UNANIMOUSLY 10/0)

For: Crs Castle, Creado, Dudek, Gobbert, Hatton, Jacob, May, Miles, Proud and Wright

Against: Nil

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

| | |
|---------------------------|---|
| Date of submission | 15 April 2024 |
| Meeting date | 30 May 2024 |
| Item title | NOTICE OF MOTION – CR JORDAN WRIGHT – PROPOSED INCREASE TO COUNCILLOR ICT ALLOWANCE |
| Name of Councillor | Councillor Jordan Wright |

Notice of motion

That Council:

1. ENDORSES the amended changes to CP01 Annual Fees Allowances and Expenses for Councillors policy in attachment 1.

Reason for Motion

It is noted that the Salaries and Allowance Tribunal determination dated 8 April 2024 provides a range between \$500 and \$3500 per annum for ICT allowance. The MRC has set the amount at \$1040 per annum.

The Tribunal allow Councils to pay up to the maximum amount, therefore I would like to propose that the allowance is increased to the maximum amount of \$3500.

190

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

Officer response to Notice of Motion

| | |
|---------------------|-------------------------|
| Responsible Officer | Chief Executive Officer |
| Voting requirement | Absolute Majority |

Officer Comment

BACKGROUND:

The Salaries and Allowance Tribunal determines adjustment to fees, expenses and allowances payable to council members, each year.

In accordance with *Section 7B(2) of the Salaries and Allowance Act 1975 (the SA Act)* the *Salaries and Allowances Tribunal (the Tribunal)* is required to “*inquire into and determine the amount of –*

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

In 2013 the Tribunal set a new ICT allowance for equipment and communication costs. Council members could either be reimbursed for ICT expenses or the MRC Council could set, by absolute majority, an allowance within the range \$500 and \$3500.

The ICT allowance range set by SAT has not been adjusted since its introduction in 2013, the range remains at \$500 to \$3500.

Excerpts below from the current determination dated 8 April 2024 provide the rationale and offer guidance on the implementation of the current year’s determination:

“9.1 GENERAL

- 1. Pursuant to section 5.99A of the LG Act, a local government or regional local government may decide by absolute majority that instead of reimbursing council members under the LG Act section 5.98(2) for all of a particular type of expense, it will pay all council members, for that type of expense, the annual allowance determined in section 9.2 of this Part or, as the case requires, an annual allowance within the range determined in that section.*
- 2. Where a local government or regional local government has decided to pay council members an annual allowance for an expense of a particular type instead of reimbursing expenses of that type under section 5.98(2) of the LG Act, section 5.99A of the LG Act*

**MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024**

provides for reimbursement of expenses of that type in excess of the amount of the allowance.

3. *In determining the maximum annual allowance for expenses of a particular type, the Tribunal has taken into account a range of factors including the following:*
 - *the intent of the allowance to reflect the extent and nature of the expenses incurred and not to result in a windfall gain for council members;*
 - *the capacity of local governments to set allowances appropriate to their varying operational needs;*
 - *the particular practices of local governments in the use of information and communication technology (e.g. laptop computers, iPads);*
4. *With respect to ICT expenses, the Tribunal's intention is for the maximum annual allowance to cover the cost of providing ICT hardware and equipment. It is not the intention for the allowance to be paid in addition to providing equipment and hardware.*

ICT expenses means:

1. *rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the LG Regulations; or*
2. *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*
3. *any expenses, including the purchase costs, of ICT hardware provided to elected members.*

DETAILS

In 2013, the ICT allowance for MRC Councillors was set at \$1000 annually, with minor increases relating to CPI approved by Council in 2022 and 2023. The current ICT allowance is \$1040 per annum, equating to \$83 per month.

MRC Councillors are appointed to the MRC by their respective member councils. A comparison of ICT allowances provided by various member councils reveals a range of amounts, with most councils offering the maximum allowance of \$3,500 as shown in the table below:

| | |
|-----------------------|---------|
| City of Joondalup | \$3,500 |
| City of Perth | \$3,500 |
| City of Stirling | \$3,500 |
| City of Vincent | \$2,500 |
| City of Wanneroo | \$3,500 |
| Town of Cambridge | \$3,500 |
| Town of Victoria Park | \$3,500 |

The MRC's historic practice has been to not provide Councillors with information and communication technology (laptop computers, ipads etc) as these devices are routinely

192

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

provided to individual councillors by their respective member councils, and which are then used when conducting MRC business, such as attending MRC Council and Committee meetings, workshops, events, and any other necessary MRC business.

The MRC does provide an ICT allowance in recognition that MRC Councillors incur expenses relating to telephone call charges and internet provider charges, acknowledging that a portion of those expenses directly relate to the MRC Councillor role.

To ensure that MRC Councillors are not out of pocket for any ICT expenses incurred directly relating to their role as an MRC Councillor then, through the provisions included in the LG Act, each is entitled to make further claims for reimbursement for other relevant ICT costs.

Should the proposal for an increase to the maximum allowance of \$3,500 from \$1040 be approved, this will incur additional costs to the MRC of \$29,520 per annum.

Moved Cr Wright, seconded Cr Jacob

RESOLVED

That the recommendation be adopted

(CARRIED UNANIMOUSLY 9/1)

For: Crs Creado, Dudek, Gobbert, Hatton, Jacob, May, Miles, Proud and Wright

Against: Cr Castle

193

Notice of Motion – Cr Wright
CP01 Tracked Change

Item
11

ATTACHMENT 1

Item
11

194

Policy No: CP 01

Reference: D-23-0005094

Policy Title: Annual Fees, Allowances and Expenses for Councillors

Policy Statement:

To determine the level of fees, allowances and expenses to be paid to Councillors annually.

Policy Procedure:

1. Level of Fees, Allowances and Expenses to be paid to Councillors annually are as follows:

a **Chairperson:** The annual regional local government allowance for the Chairperson (in addition to any fees or reimbursements of expenses payable under the LG Act and LG Regulations) is to be the maximum amount within the prescribed legislation.

b **Deputy Chairperson:** An annual regional local government allowance is to be paid to the Deputy Mayor (in addition to any fees or reimbursements of expenses payable under the LG Act and LG Regulations), which is 25% of the annual local government allowance payable to the Chairperson within prescribed legislation.

c **Councillor:** In lieu of paying Members a meeting attendance fee for Council, Committee or prescribed meetings, MRC will pay the maximum amount within the range set by the Salaries and Allowances Tribunal through a determination published in the Government Gazette from time to time.

d **Deputy Councillor:** Nil.

e **ICT Expenses Allowance:** Council Members are to be paid the maximum annual amount for ICT Expenses each year within the range set by the Salaries and Allowances Tribunal through a determination published in the Government Gazette from time to time.

f **Other Expenses to be Reimbursed:** A claim for childcare, travel and/or other relevant expenses will be paid on receipt of sufficient information verifying the expense incurred. Payment will be limited to the amount specified in legislation.

4.2. All meeting fees and allowances to which the elected members are entitled, are to be paid in monthly in arrears from 01 July 2024. Payments will be made by direct deposit in arrears. Allowances will be paid on a pro-rata basis where Councillors hold office for only a portion of the year.

| | Fee (\$) | LG Allowance (\$) | Allowance (\$) (Technology) |
|---------------------------|----------|-------------------|-----------------------------|
| Chairperson | 16,480 | 20,875 | 1,040 |
| Deputy Chairperson | 10,990 | 5,090 | 1,040 |
| Councillor | 10,990 | | 1,040 |
| Deputy Councillor | Nil | | |

195

| | |
|-----------------------|--|
| Expenses Other | Child Care and Travel Costs will be reimbursed in accordance with Reg. 31 and 32 of the Local Government (Administration) Regulations 1996 |
|-----------------------|--|

2. Meeting fees and allowances to which the elected members are entitled, are to be paid in two (2) equal instalments in July and December of each financial year. Payments will be made by direct deposit. Allowances will be paid on a pro-rata basis where Councillors hold office for only a portion of the year.

3. A claim for childcare, travel and/or other relevant expenses will be paid on receipt of sufficient information verifying the expense incurred. Payment will be limited to the amount specified in legislation.

4.3. The fees and allowances are increased in line with the determination of the Salaries and Allowances Tribunal effective from the date of the determination made in accordance with the Salaries and Allowances Act 1975.

| | |
|--|--|
| Legislation | Local Government Act 1995 s.5.98., 5.98A., 5.99., 5.99A. Local Government (Administration) Regulations 1996 Regs.30-34AB |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | <u>30 May 2024</u> 21 September 2023 |
| Review History | 18/04/2002, 07/06/2005, 06/07/2006, 23/10/2008, 25/10/2012, 02/05/2013, 05/09/2013, 04/09/2014, 20/08/2015; 01/09/2016; 14/09/2017; 14/08/2018; 13/08/2019; 18/06/2020, 12/08/2021; 31/0/2022 |
| Next Review Date | 01/08 <u>5</u> /202 <u>5</u> 3 |
| Revision History | 04/09/2014 — Increase in fees/allowances provided to councillors as determined by SAT. New part 4. 14/08/2018 clarification regarding pro-rata payments 21/11/2019 — Deputy Councillor meeting fee removed 12/08/2021 — no change 11/04/2022 SAT 2.5% increase 12/04/2023 SAT 1.5% increase |
| Delegation to the Chief Executive Officer | Nil |

196

Notice of Motion – Cr Wright
CP01 Clean Copy

Item
11

ATTACHMENT 2

Item
11

Policy No: CP 01

Reference: D-23-0005094

Policy Title: Annual Fees, Allowances and Expenses for Councillors

Policy Statement:

To determine the level of fees, allowances and expenses to be paid to Councillors annually.

Policy Procedure:

1. Level of Fees, Allowances and Expenses to be paid to Councillors annually are as follows:

- a **Chairperson:** The annual regional local government allowance for the Chairperson (in addition to any fees or reimbursements of expenses payable under the LG Act and LG Regulations) is to be the maximum amount within the prescribed legislation.
- b **Deputy Chairperson:** An annual regional local government allowance is to be paid to the Deputy Mayor (in addition to any fees or reimbursements of expenses payable under the LG Act and LG Regulations), which is 25% of the annual local government allowance payable to the Chairperson within prescribed legislation.
- c **Councillor:** In lieu of paying Members a meeting attendance fee for Council, Committee or prescribed meetings, MRC will pay the maximum amount within the range set by the Salaries and Allowances Tribunal through a determination published in the Government Gazette from time to time.
- d **Deputy Councillor:** Nil.
- e **ICT Expenses Allowance:** Council Members are to be paid the maximum annual amount for ICT Expenses each year within the range set by the Salaries and Allowances Tribunal through a determination published in the Government Gazette from time to time.
- f **Other Expenses to be Reimbursed:** A claim for childcare, travel and/or other relevant expenses will be paid on receipt of sufficient information verifying the expense incurred. Payment will be limited to the amount specified in legislation.

2. All meeting fees and allowances to which the elected members are entitled, are to be paid in monthly in arrears from 01 July 2024. Payments will be made by direct deposit in arrears. Allowances will be paid on a pro-rata basis where Councillors hold office for only a portion of the year.

3. The fees and allowances are increased in line with the determination of the Salaries and Allowances Tribunal effective from the date of the determination made in accordance with the Salaries and Allowances Act 1975.

198

| | |
|--|---|
| Legislation | Local Government Act 1995 s.5.98., 5.98A., 5.99., 5.99A. Local Government (Administration) Regulations 1996 Regs.30-34AB |
| Responsible Officer | Chief Executive Officer |
| Council Meeting Date | 30 May 2024 |
| Review History | 18/04/2002, 07/06/2005, 06/07/2006, 23/10/2008, 25/10/2012, 02/05/2013, 05/09/2013, 04/09/2014, 20/08/2015; 01/09/2016; 14/09/2017; 14/08/2018; 13/08/2019; 18/06/2020, 12/08/2021; 31/0/2022 |
| Next Review Date | 01/05/2025 |
| Delegation to the Chief Executive Officer | Nil |

199

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

12 URGENT BUSINESS

Nil

13 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

14 MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

The CEO has not released the reports for items 14.1 and 14.2 for public viewing.

Moved Cr Proud, seconded Cr Wright

Procedural motion:

That Council:

1. Closes the meeting to the members of the public at 6.44 pm to consider items 14.1 and 14.2 in accordance with section 5.23 of the Local Government Act 1995.
2. Permits the MRC Chief Executive Officer, MRC staff and Member Council Officers to remain in the chamber during discussion for item 14.1 and 14.2.

Doors closed at 6.44 pm.

There were no members of the public present in the gallery.

(CARRIED UNANIMOUSLY 10/0)

For: Crs Castle, Creado, Dudek, Gobbert, Hatton, Jacob, May, Miles, Proud and Wright

Against: Nil

200

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

This Report is Confidential and dealt with in a Confidential Session, under section 5.23 (2)(c) of the *Local Government Act 1995* as the report deals with matters where a contract may be entered into.

| | |
|------|--|
| 14.1 | Environmental Monitoring Services – Tender Exempt Award Council Delegation Request |
|------|--|

| | |
|----------|---------------|
| File No: | GF-23-0000091 |
|----------|---------------|

| | |
|----------------|-----|
| Attachment(s): | Nil |
|----------------|-----|

| | |
|-------|-------------|
| Date: | 21 May 2024 |
|-------|-------------|

| | |
|----------------------|-------------------------|
| Responsible Officer: | Chief Executive Officer |
|----------------------|-------------------------|

RESPONSIBLE OFFICER RECOMMENDATION

That Council:

Delegate to the CEO the authority to accept the tender exempt response or responses from RFQ2405001 that are assessed as the most advantageous, provided the contract value is no more than 10% of that detailed in the confidential report.

Moved Cr Jacob, seconded Cr Proud

RESOLVED

That the recommendation be adopted

(CARRIED UNANIMOUSLY 10/0)

For: Crs Castle, Creado, Dudek, Gobbert, Hatton, Jacob, May, Miles, Proud and Wright

Against: Nil

201

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

This Report is Confidential and dealt with in a Confidential Session, under section 5.23 (2)(c) of the Local Government Act 1995 as the report deals with matters where a contract may be entered into.

| | |
|-----------------------------|--|
| 14.2 | Tamala Park Critical Infrastructure Plan |
| File No: | GF-24-0000175 |
| Attachment(s): | Attachment A – Draft Critical Infrastructure Plan (CIP) |
| Date: | 13 May 2024 |
| Responsible Officer: | Chief Executive Officer |

RESPONSIBLE OFFICER RECOMMENDATION

That Council endorses the actions proposed in the Recommendation section of the confidential report.

Moved Cr Gobbert, seconded Cr May

PROCEDURAL motion

Moved Cr Dudek, seconded Cr Creado

That Council, pursuant to 10.1(e) of the Meeting Procedures Local Law 2020, refer the item back to the CEO.

Reasons:

For the CEO to provide further advice on the questions raised during the meeting relating to:

- Landfill cover solutions and implications
- Capital requirements for Critical Infrastructure items 1 to 6
- Business case options for transfer station relocation
- Leachate treatment/testing options

(CARRIED 5+1 / 5)

For: Crs Creado, Dudek, Gobbert, May and Wright (Cr Miles used his casting vote as Chair).

Against: Crs Castle, Hatton, Jacob, Miles and Proud

The Chair exercised his casting vote to break the deadlock and achieve a result.

Moved Cr Wright, seconded Cr Proud

To reopen the meeting to the public

(CARRIED UNANIMOUSLY 10/0)

For: Crs Castle, Creado, Dudek, Gobbert, Hatton, Jacob, May, Miles, Proud and Wright

Against: Nil

202

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
30 May 2024

15 NEXT MEETING

The next Ordinary Council meeting is to be held on Thursday 27 June 2024 at the Town of Cambridge commencing at 6.30 pm.

16 CLOSURE

The Chair closed the meeting at 7.30 pm and thanked the City of Stirling for their hospitality and use of their meeting facilities.

Signed.....Chair

Dated.....day of2024



MINUTES

ORDINARY COUNCIL MEETING

TIME: 6.30 PM

27 JUNE 2024

TOWN OF CAMBRIDGE

*Constituent Members: Cities of Perth, Joondalup, Stirling, Vincent and Wanneroo
Towns of Cambridge and Victoria Park*



MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

**MINDARIE REGIONAL COUNCIL
NOTICE OF MEETING**

22 JUNE 2024

Councillors of the Mindarie Regional Council are advised that an Ordinary Meeting of the Council will be held at the Town of Cambridge at 6.30 pm on 27 June 2024.

The agenda pertaining to the meeting follows.

Your attendance is respectfully requested.



**SCOTT CAIRNS
CHIEF EXECUTIVE OFFICER**

MINDARIE REGIONAL COUNCIL - MEMBERSHIP

| | |
|---|-----------------------|
| Cr P Miles (Paul) - Chair | City of Wanneroo |
| Cr S Proud, JP (Stephanie) - Deputy Chair | City of Stirling |
| Cr A Jacob, JP (Albert) | City of Joondalup |
| Cr C May (Christopher) | City of Joondalup |
| Cr L Gobbert, JP (Liam) | City of Perth |
| Cr A Creado (Andrea) | City of Stirling |
| Cr J Ferrante (Joe) | City of Stirling |
| Cr C Hatton (Chris) | City of Stirling |
| Cr A Castle (Alex) | City of Vincent |
| Cr J Wright (Jordan) | City of Wanneroo |
| Cr G Mack (Gary) | Town of Cambridge |
| Cr K Vernon (Karen) | Town of Victoria Park |

NB: Although some Councils have nominated alternate members, it is a requirement that a Council carries a specific resolution for each occasion that the alternate member is to act.

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

CONTENTS

| | | |
|------|--|-----|
| 1 | DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS | 4 |
| 2 | ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE | 4 |
| 3 | DECLARATION OF INTERESTS | 5 |
| 4 | PUBLIC QUESTION TIME | 5 |
| 5 | ANNOUNCEMENT BY THE PRESIDING PERSON | 5 |
| 6 | APPLICATION FOR LEAVE OF ABSENCE..... | 5 |
| 7 | PETITIONS/DEPUTATIONS/PRESENTATIONS | 5 |
| 8 | CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS | 6 |
| 8.1 | ORDINARY COUNCIL MEETING – 30 May 2024 | 6 |
| 9 | CHIEF EXECUTIVE OFFICER REPORTS..... | 7 |
| 9.1 | FINANCIAL STATEMENT FOR THE PERIOD ENDED 31 MAY 2024..... | 7 |
| 9.2 | LIST OF ACCOUNTS PAID – FOR THE PERIOD ENDED 31 MAY 2024..... | 26 |
| 9.3 | ANNUAL BUDGET 2024/25..... | 35 |
| 10 | MEMBERS INFORMATION BULLETIN – ISSUE NO. 84..... | 113 |
| 11 | MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN | 113 |
| 12 | URGENT BUSINESS | 113 |
| 13 | QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN | 113 |
| 14 | MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC. | 113 |
| 14.1 | TAMALA PARK CRITICAL INFRASTRUCTURE PLAN | 114 |
| 15 | NEXT MEETING | 115 |
| 16 | CLOSURE..... | 115 |

4

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chair declared the meeting open at 6.35 pm.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

MRC COUNCILLORS

| | |
|---|-----------------------|
| Cr P Miles (Paul) - Chair | City of Wanneroo |
| Cr S Proud, JP (Stephanie) Deputy Chair | City of Stirling |
| Cr A Jacob, JP (Albert) | City of Joondalup |
| Cr C May (Christopher) | City of Joondalup |
| Cr L Gobbert (Liam) | City of Perth |
| Cr A Creado (Andrea) | City of Stirling |
| Cr J Ferrante (Joe) | City of Stirling |
| Cr C Hatton (Chris) | City of Stirling |
| Cr A Castle (Alex) | City of Vincent |
| Cr B Smith (Bronwyn) | City of Wanneroo |
| Cr G Mack (Gary) | Town of Cambridge |
| Cr K Vernon (Karen) | Town of Victoria Park |

Apologies

Nil

MRC Officers

Mr S Cairns (Chief Executive Officer)
Ms A Arapovic (Executive Manager Corporate Services)
Mr M Hattingh (Executive Manager Operations)
Mr D Turner (Projects and Procurement Manager)
Ms D Toward (Executive Assistant)

Approved leave of absence

| | |
|----------------------|------------------|
| Cr J Wright (Jordan) | City of Wanneroo |
|----------------------|------------------|

Member Council Observers

| | |
|-----------------|-----------------------|
| Mr N Claassen | City of Joondalup |
| Mr M Pennington | City of Joondalup |
| Mr A Mason | City of Perth |
| Mr A Murphy | City of Stirling |
| Ms Y Plimbley | City of Stirling |
| Mr P Varris | City of Vincent |
| Mr A Griffiths | City of Vincent |
| Mr H Singh | City of Wanneroo |
| Mr J Gault | City of Wanneroo |
| Mr K Hincks | Town of Cambridge |
| Mr J Wong | Town of Victoria Park |

5

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

3 DECLARATION OF INTERESTS

Nil

4 PUBLIC QUESTION TIME

Nil

5 ANNOUNCEMENT BY THE PRESIDING PERSON

Nil

6 APPLICATION FOR LEAVE OF ABSENCE

Cr Albert Jacob requested a Leave of Absence from Council duties covering the period 17 September 2024 to 27 September 2024.

Moved Cr Miles, Seconded Cr May

That Council approves the request for a Leave of Absence from Council duties for Cr Jacob covering the period 17 September 2024 to 27 September 2024.

CARRIED UNANIMOUSLY 12/0

For: Crs Castle, Creado, Ferrante, Gobbert, Hatton, Jacob, Mack, May, Miles, Proud, Smith and Vernon
Against: Nil

7 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

6

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

8 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

8.1 ORDINARY COUNCIL MEETING – 30 May 2024

The Minutes of the Ordinary Council Meeting held on 30 May 2024 have been printed and circulated to members of the Council.

RESPONSIBLE OFFICER RECOMMENDATION

That the Minutes of the Ordinary Meeting of Council held on 30 May 2024 be confirmed as a true record of the proceedings.

Moved Cr May, Seconded Cr Hatton

RESOLVED

That the recommendation be adopted

CARRIED UNANIMOUSLY 12/0

For: Crs Castle, Creado, Ferrante, Gobbert, Hatton, Jacob, Mack, May, Miles, Proud, Smith and Vernon
Against: Nil

7

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

9 CHIEF EXECUTIVE OFFICER REPORTS

| | |
|----------------------|---|
| 9.1 | FINANCIAL STATEMENT FOR THE PERIOD ENDED 31 MAY 2024 |
| Reference: | GF-23-000000019 |
| Attachment(s): | Attachment No. 1 |
| Date: | 14 June 2024 |
| Responsible Officer: | Executive Manager Corporate Services |

SUMMARY

The purpose of this report is to provide Council with a set of financial reports in line with statutory requirements, which provides information on the financial performance of the Mindarie Regional Council (MRC).

BACKGROUND

Financial Management Regulations 34 of the Local Government (Financial Management) Regulations 1996 defines reporting requirements.

The financial statements presented for each month consist of:

- Statement by Comprehensive Income by Nature and Type
- Operating Income Statement by Program
- Statement of Financial Position
- Statement of Cashflows
- Statement of Financial Activity
- Statement of Reserves
- Statement of Investing Activity
- Cash and Cash Equivalents and Schedule of Investments
- Tonnage Report

DETAIL

The attached reports provide an overview of the MRC's financial performance for the period ending 31 May 2024, and have been prepared in accordance with the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 and the Australian Accounting Standards. The reports fairly represent, in all material respects, the results of the MRC's operations for the months being reported.

The Financial Report for the period ended 31 May 2024 is attached at **Attachment No. 1** to this Item. The Schedule of Investments and Tonnage Report up to 31 May 2024 are also contained within the Attachment No.1.

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

Summary of results for the year to date period ended 31 May 2024

| | YTD Budget | YTD Actual | Variance |
|-------------------------------|-------------------|-------------------|------------------|
| | t | t | t |
| Tonnes – Members | 166,724 | 162,365 | (4,359) |
| Tonnes – Others | 22,716 | 24,708 | 1,992 |
| TOTAL TONNES | 189,440 | 187,073 | (2,367) |
| | \$ | \$ | \$ |
| Revenue – Fees & Charges | 30,316,373 | 29,958,811 | (357,562) |
| Revenue – Other | 6,840,428 | 7,174,215 | 333,787 |
| TOTAL REVENUE | 37,156,801 | 37,133,026 | (23,775) |
| Expenses | (32,233,303) | (30,514,967) | 1,718,336 |
| Net profit | 4,923,498 | 6,618,059 | 1,694,561 |
| Net profit on sales of assets | 260,896 | 277,022 | 16,126 |
| NET SURPLUS | 5,184,394 | 6,895,081 | 1,710,687 |

Variances Year to Date

Mindarie Regional Council financial result for the period ending 31 May 2024 reflects its performance from 1 July 2023 to 31 May 2024. Council's operations have been conducted in line with the adopted budget. At the OCM, 28 March, Council approved mid-year budget review and proposed budget adjustments, the revised budgets have been reflected in the financial statements. In line with materiality adopted by the Council, variances below \$50k do not attract comments.

MRC recorded net profit of \$6.9m for the period ended 31 May 2024 against the revised budget of \$5.2m resulting in a favourable variance of 33% or \$1.7m.

REVENUE

User Charges

Total revenue recorded a negative variance of \$24k. This outcome results from a negative variance of \$358k in total fees and charges being offset by a positive variance of \$334k in other revenue.

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

Member user charges are \$667k lower than budget primarily due to 3,529t tonnages delivered by City of Wanneroo. City of Wanneroo advised that the forecast at the time of budget adoption overestimated tonnages for their council.

Income from other user charges is \$264k above budget. This is due to 1,992t higher tonnages delivered by trade waste discount customers.

Interest Earnings

Interest earning is \$295k higher compared to budget. This continues to be a direct result of positive interest rate.

EXPENDITURE

Overall positive variance at 31 May 2024 is a direct result of savings arising from various operational expenses.

Materials and Contracts

Materials and Contracts expenditure shows a positive variance of \$1.4m compared to the budget. This variance is driven by a combination of several factors, lower than anticipated costs in DWER landfill levy (\$426k lower) being the major reason. DWER landfill levy is payable to the Department of Water and Environment Regulation and has a direct relationship to tonnage collected. Another contributing factor to the above is a positive variance of \$566k (consultants expenditure) due to timing of expenses such as audit fees, Waste audit, FOGO Tender. The balance is made up of many small variances.

Utilities

Utilities recorded a positive variance of \$173k. The key contributor to this positive variance is \$100k budgeted to accommodate extra network monthly charges as anticipated at budgeting time. However, the actual network charges have been lower.

Insurance

Insurance expenses recorded are \$202k below budget due to excess insurance budgeted at \$250k not yet utilised.

Other expenses

Other expenses are \$173k lower than budgeted. This is a timing issue and Elected Members payments are due in June.

STATEMENT OF FINANCIAL POSITION

End of May 2024 the MRC's cash position is solid due to collection of fees and charges and positive earnings from investments. Capital expenditure delivery and increases in the RBA cash rate have improved both the rate of investments and the amount reinvested.

Current Liabilities

Current Liabilities as of 31 May 2024 are \$1m higher compared to the previous month. Accrual of Waste levy payable to DWER for the month of May 24 contributed to this increase.

10

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

Capital Expenditure

There is \$38k capital expenditure incurred in May 2024. This is mainly for landfill infrastructure work in capping and leachate.

Reserve Accounts

The reserve accounts for the period ended 31 May 2024 improved by \$6m. This reflects the proportionate transfers to reserves including interest earned on the investments and a transfer of \$3m from surplus into capital reserve in line with mid-year budget review approved by Council in March.

STATUTORY IMPLICATIONS

Section 6.4 of the Local Government Act 1995 and regulation 34(1) of the Local Government (Financial Management) Regulations 1996.

VOTING REQUIREMENT

Simple Majority

RESPONSIBLE OFFICER RECOMMENDATION

That Council:

Receive the Financial Statements set out in Attachment No. 1 for the month ended 31 May 2024.

Moved Cr May seconded Cr Ferrante

RESOLVED

That the recommendation be adopted

CARRIED UNANIMOUSLY 12/0

For: Crs Castle, Creado, Ferrante, Gobbert, Hatton, Jacob, Mack, May, Miles, Proud, Smith and Vernon
Against: Nil

ATTACHMENT 1
FINANCIAL REPORTS FOR MAY 2024



**Financial Report
for the period ending
31 May 2024**

Mindarie Regional Council

Authorised by: Adnana Arapovic
Executive Manager Corporate Services



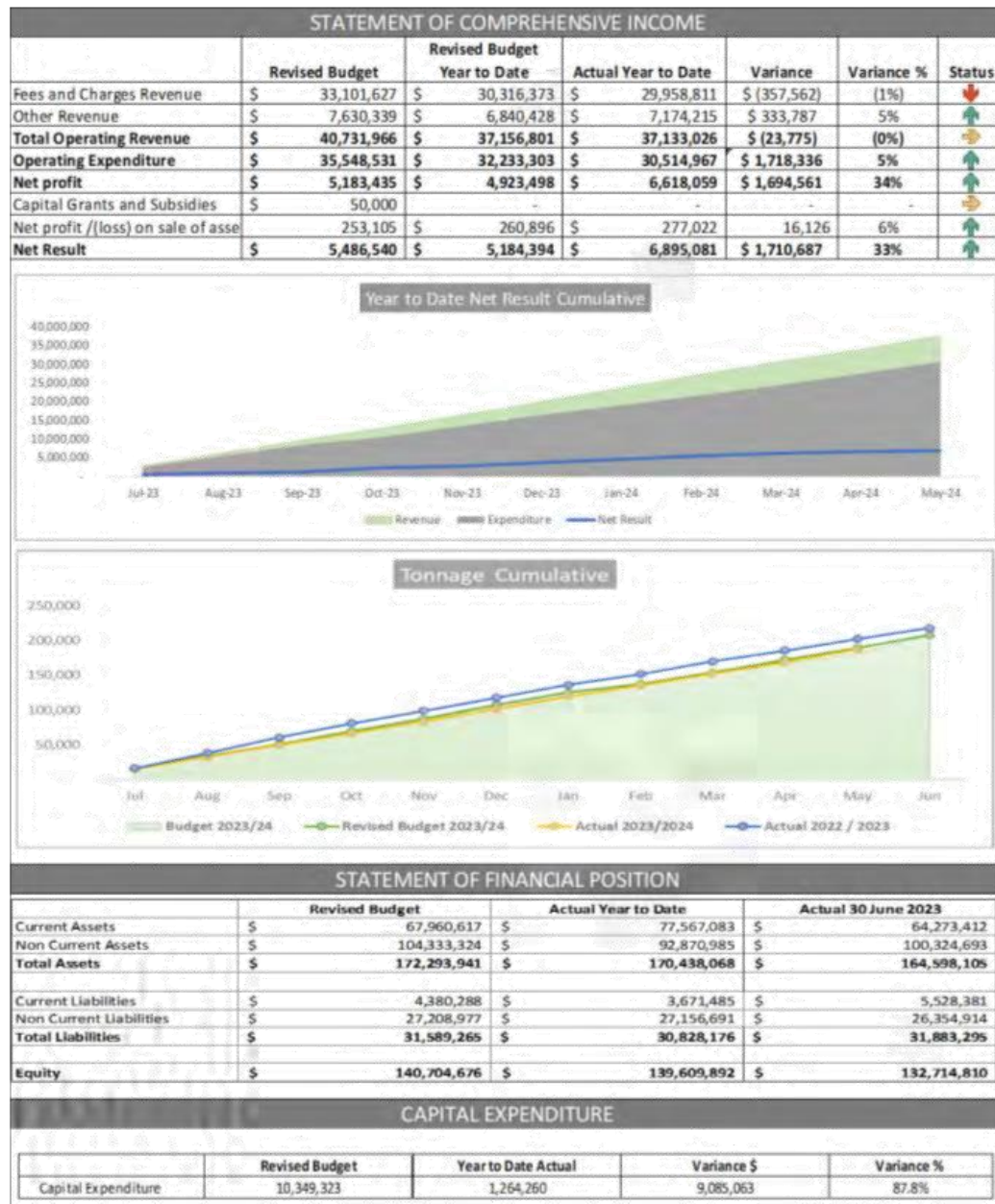
Table of Contents

- 1.0 Financial Summary
- 2.0 Financial Statements
 - 2.1 Statement of Comprehensive Income by Nature and Type
 - 2.2 Statement of Comprehensive Income by Program
 - 2.3 Statement of Financial Position
 - 2.4 Statement of Cashflows
 - 2.5 Statement of Financial Activity
 - 2.6 Statement of Reserves
 - 2.7 Statement of Investing Activity
- 3.0 Cash and Cash Equivalents and Schedule of Investments
- 4.0 Tonnage Report



14

1.0 Financial Summary For the period 31 May 2024





15

2.1 Statement of Comprehensive Income by nature and type
For the period ended 31 May 2024

| | Original Budget | Revised Budget | Year to Date | | | | Previous Actual YTD |
|--|--------------------|-------------------|-------------------|-------------------|------------------|-------------|------------------------|
| | 2023/24 | 2023/24 | Revised Budget | Actual | Variance | Variance | 31-May-23 |
| REVENUE | \$ | \$ | \$ | \$ | \$ | % | \$ |
| Member User Charges | | | | | | | |
| User Charges - City of Perth | 1,884,782 | 2,042,071 | 1,844,223 | 1,815,966 | (28,237) | (2%) | 1,719,620 |
| User Charges - City of Wanneroo | 8,757,751 | 8,759,336 | 8,005,086 | 7,486,756 | (518,330) | (6%) | 7,122,427 |
| User Charges - City of Joondalup | 5,073,600 | 5,067,171 | 4,633,330 | 4,572,062 | (61,268) | (1%) | 4,340,788 |
| User Charges - City of Stirling | 7,974,008 | 8,370,577 | 7,690,156 | 7,554,913 | (135,243) | (2%) | 6,752,432 |
| User Charges - Town of Cambridge | 787,616 | 885,766 | 801,944 | 812,523 | 10,579 | 1% | 779,524 |
| User Charges - City of Vincent | 830,500 | 828,739 | 759,255 | 784,300 | 25,045 | 3% | 717,079 |
| User Charges - Town of Victoria Park | 1,268,400 | 1,601,433 | 1,441,510 | 1,481,826 | 40,316 | 3% | 1,440,931 |
| Total Member User Charges | 26,576,657 | 27,555,093 | 25,175,504 | 24,508,366 | (667,138) | (3%) | 22,872,801 |
| Other User Charges | | | | | | | |
| User Charges - Casual Tipping Fees | 5,401,066 | 4,691,534 | 4,470,869 | 4,735,101 | 264,232 | 6% | 7,048,333 |
| Total User Charges | 31,977,723 | 32,246,627 | 29,646,373 | 29,243,467 | (402,906) | (1%) | 29,921,134 |
| Other fees and charges | | | | | | | |
| Mattresses Charges | 55,000 | 55,000 | 55,000 | 99,930 | 44,930 | 82% | 102,845 |
| Gas Power Generation Sales | 800,000 | 800,000 | 615,000 | 615,414 | 414 | 0% | 785,310 |
| Total Other Fees and Charges | 855,000 | 855,000 | 670,000 | 715,344 | 45,344 | 7% | 888,155 |
| Total Fees and Charges | 32,832,723 | 33,101,627 | 30,316,373 | 29,958,811 | (357,562) | (1%) | 30,809,289 |
| Interest Earnings | 1,659,800 | 2,692,821 | 2,485,704 | 2,780,527 | 294,823 | 12% | 1,326,394 |
| Grants, Subsidies and Contributions | | | | | | | |
| Remb. of Admin/Governance Expenses | 4,656,518 | 4,656,518 | 4,268,474 | 4,268,474 | - | 0% | 3,868,097 |
| Other Revenue | | | | | | | |
| Other Revenue | 95,000 | 281,000 | 86,250 | 125,214 | 38,964 | 45% | 206,024 |
| Total Other Revenue | 6,411,318 | 7,630,339 | 6,840,428 | 7,174,215 | 333,787 | 5% | 5,400,615 |
| Total Revenue | 39,244,041 | 40,731,966 | 37,156,801 | 37,133,026 | (23,775) | (0%) | 36,209,804 |
| EXPENSES | | | | | | | |
| Employee Costs | 5,536,680 | 5,536,680 | 5,064,982 | 5,257,323 | (192,341) | (4%) | 3,943,298 |
| Materials and Contracts | 18,348,818 | 18,713,901 | 16,877,071 | 15,513,056 | 1,364,015 | 8% | 15,860,299 |
| Utilities | 718,250 | 800,450 | 717,548 | 543,891 | 173,657 | 24% | 586,948 |
| Depreciation | 5,896,783 | 6,340,025 | 5,799,424 | 5,804,655 | (5,431) | (0%) | 4,836,628 |
| Amortisation | 4,954,195 | 2,119,202 | 1,942,602 | 1,942,602 | - | - | 4,706,208 |
| Finance Costs | 1,097,123 | 1,097,123 | 1,006,424 | 1,002,954 | 3,470 | 0% | 1,003,001 |
| Insurances | 620,200 | 620,200 | 528,433 | 326,250 | 202,183 | 38% | 659,297 |
| Other Expenses | 320,950 | 320,950 | 296,819 | 124,036 | 172,783 | 58% | 213,220 |
| Total Expenses | 37,492,999 | 35,548,531 | 32,233,303 | 30,514,967 | 1,718,336 | 5% | 31,808,899 |
| Net profit from ordinary activities | 1,751,042 | 5,183,435 | 4,923,498 | 6,618,059 | 1,694,561 | 34% | 4,400,905 |
| Capital Grants, Subsidies and Contributions | | | | | | | |
| Capital Grants and Subsidies | 50,000 | 50,000 | - | - | - | - | - |
| | 50,000 | 50,000 | - | - | - | - | - |
| Profit/(loss) from ordinary activities | | | | | | | |
| Profit on Sale of Assets | 1,000 | 293,890 | 287,684 | 287,684 | - | - | - |
| Loss on Sale of Assets | (350,756) | (40,785) | (26,788) | (10,662) | 16,126 | (60%) | - |
| | (349,756) | 253,105 | 260,896 | 277,022 | 16,126 | 6% | - |
| Net result for the period | 1,451,286 | 5,486,540 | 5,184,394 | 6,895,081 | 1,710,687 | 33% | 4,400,905 |
| TOTAL COMPREHENSIVE INCOME | 1,451,286 | 5,486,540 | 5,184,394 | 6,895,081 | 1,710,687 | 33% | 4,400,905 |



2.2 Statement of Comprehensive Income by program
For the period ended 31 May 2024

| | Original Budget 2023/24 | Revised Budget 2023/24 | Revised Budget YTD May 24 2023/24 | Actual YTD May 24 2023/24 | Variance | Variance |
|--|-------------------------------|------------------------------|--|---------------------------------|--------------------|-------------|
| | \$ | \$ | \$ | \$ | \$ | % |
| Revenue from Ordinary Activities | | | | | | |
| Community Amenities | 32,927,723 | 33,382,627 | 30,402,622 | 30,084,024 | (318,598) | (1%) |
| General Revenue | 1,659,800 | 2,692,821 | 2,485,704 | 2,780,527 | 294,823 | 12% |
| Governance | 4,656,518 | 4,656,518 | 4,268,474 | 4,268,475 | 0.2 | 0% |
| | 39,244,041 | 40,731,966 | 37,156,801 | 37,133,026 | (23,775) | (0%) |
| Expenses from Ordinary Activities | | | | | | |
| Governance | (4,616,177) | (5,156,277) | (4,550,950) | (3,746,510) | (804,441) | 18% |
| Community Amenities | (31,779,699) | (29,295,131) | (26,675,928) | (25,765,503) | (910,426) | 3% |
| Total operating expenses | (36,395,876) | (34,451,407) | (31,226,879) | (29,512,013) | (1,714,866) | 5% |
| Finance costs | | | | | | |
| Governance | (328,288) | (328,288) | (301,660) | (298,195) | (3,464) | 1% |
| Community Amenities | (768,835) | (768,835) | (704,764) | (704,759) | (5) | |
| Total finance costs | (1,097,123) | (1,097,123) | (1,006,424) | (1,002,954) | (3,469) | 0% |
| Net result for the period | 1,751,042 | 5,183,435 | 4,923,498 | 6,618,059 | 1,694,561 | 34% |
| Non-operating grants | | | | | | |
| Community Amenities | 50,000 | 50,000 | - | - | - | |
| Profit on sale of assets | | | | | | |
| Governance | - | 6,208 | 1 | 1 | (0) | (28.57%) |
| Community Amenities | 1,000 | 287,682 | 287,682 | 287,682 | 0 | 0% |
| Resource Recovery Facility | - | - | - | - | - | |
| | 1,000 | 293,890 | 287,683 | 287,683 | (0) | |
| Loss on sale of assets | | | | | | |
| Governance | (384) | - | - | - | - | |
| Community Amenities | (350,372) | (40,785) | (26,788) | (10,662) | (16,126) | 60.20% |
| Resource Recovery Facility | - | - | - | - | - | |
| Total profit / loss on sale of assets | (349,756) | 253,105 | 260,895 | 277,021 | (16,127) | |
| Other comprehensive income for the period | | | | | | |
| Revaluation of Assets | - | - | - | - | - | |
| TOTAL COMPREHENSIVE INCOME | 1,451,286 | 5,486,540 | 5,184,394 | 6,895,080 | 1,710,687 | 33% |



2.3 Statement of Financial Position
As at 31 May 2024

| | Actual as at 31 May 2024 | Actual as at 30 June 2023 |
|--------------------------------------|-----------------------------|------------------------------|
| CURRENT ASSETS | | |
| Cash and cash equivalents | 22,908,067 | 20,262,141 |
| Other Financial Assets | 51,603,571 | 40,495,910 |
| Debtors and other receivables | 2,322,490 | 2,273,228 |
| Inventories | 18,349 | 15,792 |
| Other Current Assets | 714,606 | 1,226,341 |
| TOTAL CURRENT ASSETS | 77,567,082 | 64,273,412 |
| NON-CURRENT ASSETS | | |
| Property, plant and equipment | 29,113,492 | 31,577,144 |
| Right of Use Asset | 5,490,725 | 6,203,573 |
| Infrastructure | 46,517,425 | 49,828,763 |
| Excavation and Rehabilitation Asset | 11,749,343 | 12,715,215 |
| TOTAL NON-CURRENT ASSETS | 92,870,985 | 100,324,693 |
| TOTAL ASSETS | 170,438,068 | 164,598,105 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 2,885,778 | 4,144,896 |
| Provisions | 729,223 | 754,925 |
| Right of Use Asset - Leases | 56,485 | 628,560 |
| TOTAL CURRENT LIABILITIES | 3,671,485 | 5,528,381 |
| NON CURRENT LIABILITIES | | |
| Provisions | 238,018 | 141,000 |
| Rehabilitation provision | 20,757,453 | 20,052,694 |
| Right of Use Asset - Leases | 6,161,220 | 6,161,220 |
| TOTAL NON CURRENT LIABILITIES | 27,156,691 | 26,354,914 |
| TOTAL LIABILITIES | 30,828,176 | 31,883,295 |
| NET ASSETS | 139,609,892 | 132,714,810 |
| EQUITY | | |
| Retained Losses | (28,987,202) | (29,893,807) |
| Reserves Accounts | 25,481,846 | 19,493,371 |
| Revaluation Surplus | 54,029,522 | 54,029,520 |
| Council Contribution | 89,085,726 | 89,085,726 |
| TOTAL EQUITY | 139,609,892 | 132,714,810 |



2.4 Statement of Cash Flow
For the period ended 31 May 2024

| | Original Budget 2023-2024 | Revised Budget 2023-2024 | Actual YTD May 24 2023-2024 | Actual 30-Jun-23 |
|--|---------------------------------|--------------------------------|-----------------------------------|---------------------|
| Cash flows from operating activities | | | | |
| <u>Receipts</u> | | | | |
| Contributions, re-imbursements and donations | 4,656,518 | 4,080,518 | 4,268,475 | 4,224,742 |
| Gas generation services | 800,000 | 800,000 | 615,414 | 816,100 |
| Fees and charges | 32,032,723 | 31,945,734 | 32,933,103 | 32,839,129 |
| Interest earnings | 1,659,800 | 2,630,059 | 2,906,057 | 939,304 |
| Other revenue | 95,000 | 281,000 | 125,214 | 271,044 |
| GST Received | - | - | 775,843 | 2,782,222 |
| | 39,244,041 | 39,737,312 | 41,624,106 | 41,872,541 |
| <u>Payments</u> | | | | |
| Employee costs | (5,102,945) | (5,079,162) | (4,850,912) | (4,776,643) |
| Materials and contracts | (18,348,818) | (19,425,047) | (17,973,823) | (17,328,430) |
| Utilities | (718,250) | (800,450) | (543,890) | (632,002) |
| Insurance | (620,200) | (620,200) | (326,250) | (684,880) |
| Other Expenditure | (320,950) | (320,950) | (124,036) | (798,699) |
| GST Paid | - | - | (3,630,550) | (2,785,569) |
| | (25,111,163) | (26,245,809) | (27,449,461) | (27,006,223) |
| Net cash provided by (used in) operating activities | 14,132,878 | 13,491,502 | 14,174,645 | 14,866,318 |
| Cash flows from investing activities | | | | |
| Grants and subsidiaries | 50,000 | 50,000 | 38,000 | - |
| Payments for purchases of property, plant and equipment and infrastructure | (10,052,000) | (10,349,323) | (1,264,261) | (107,549) |
| Investments term deposits | (2,315,904) | (5,991,705) | (11,107,662) | (1,075,500) |
| Proceeds from Sale of assets | 576,000 | 576,000 | 1,246,922 | - |
| Net cash used in investing activities | (11,741,904) | (15,715,028) | (11,087,001) | (1,183,049) |
| Cash flows from financing activities | | | | |
| Lease payments | (559,266) | (559,266) | (441,718) | (566,483) |
| Net cash (used in)/from financing activities | (559,266) | (559,266) | (441,718) | (566,483) |
| Net increase/(decrease) in cash and cash equivalents | 1,881,474 | (2,782,792) | 2,645,926 | 13,116,786 |
| Cash and cash equivalents 30 June 2023 | 15,250,254 | 20,262,141 | 20,262,141 | 7,145,355 |
| Cash and cash equivalents 31 May 2024 | 17,258,130 | 17,479,349 | 22,908,067 | 20,262,141 |



2.5 Statement of Financial Activity For the period ended 31 May 2024

| Actual 30 June 2023 | | Original Budget 2023/2024 | Revised Budget 2023/2024 | Budget YTD 31-May-24 | Actual YTD 31-May-24 | Variance | Variance |
|------------------------|--|---------------------------------|--------------------------------|-------------------------|-------------------------|--------------------|---------------|
| | | \$ | \$ | \$ | \$ | \$ | % |
| | Revenue from operating activities | | | | | | |
| 4,224,742 | Contributions and reimbursements | 4,656,518 | 4,656,518 | 4,268,474 | 4,268,474 | - | - |
| 33,102,536 | Fees and charges | 32,832,723 | 33,101,627 | 30,316,373 | 29,958,811 | (357,562) | (1%) |
| 1,512,800 | Interest revenue | 1,659,800 | 2,692,821 | 2,485,704 | 2,780,527 | 294,823 | 12% |
| 271,044 | Other revenue | 95,000 | 281,000 | 86,250 | 125,214 | 38,964 | 45% |
| - | Profit on asset disposals | 1,000 | 293,890 | 287,684 | 287,684 | - | - |
| 39,111,122 | | 39,245,041 | 41,025,856 | 37,444,485 | 37,420,710 | (23,775) | (0%) |
| | Expenditure from operating activities | | | | | | |
| (4,707,843) | Employee costs | (5,536,680) | (5,536,680) | (5,064,982) | (5,257,323) | 192,341 | (0) |
| (17,508,295) | Materials and contracts | (18,348,818) | (18,713,901) | (16,877,071) | (15,513,056) | (1,364,015) | 8% |
| (632,002) | Utility charges | (718,250) | (800,450) | (717,548) | (543,891) | (173,657) | 24% |
| (7,606,255) | Depreciation & amortisation | (10,850,978) | (8,459,227) | (7,742,026) | (7,747,457) | 5,431 | (0) |
| (1,074,941) | Finance costs | (1,097,123) | (1,097,123) | (1,006,424) | (1,002,954) | (3,470) | 0 |
| (684,881) | Insurance | (620,200) | (620,200) | (528,433) | (326,250) | (202,183) | 38% |
| - | Loss on disposal of assets | (350,756) | (40,785) | (26,788) | (10,662) | - | 0% |
| (466,879) | Other expenditure | (320,950) | (320,950) | (296,819) | (124,036) | (172,783) | 58% |
| (32,681,096) | | (37,843,755) | (35,589,316) | (32,260,091) | (30,525,629) | (1,718,336) | 5% |
| | Add/less: Non - cash items | | | | | | |
| - | Profit on asset disposals | (1,000) | (293,890) | (287,684) | (287,684) | - | - |
| - | Loss on disposal of assets | 350,756 | 40,785 | 26,788 | 10,662 | (16,126) | (60%) |
| 7,606,255 | Depreciation & amortisation | 10,850,978 | 8,459,227 | 7,742,026 | 7,747,457 | (5,431) | (0) |
| 60,245 | Employee benefit provisions | 542,735 | 542,735 | 489,988 | 565,533 | (75,545) | (15%) |
| 743,120 | Rehabilitation - unwinding of interest | 768,835 | 768,835 | 704,759 | 704,759 | 0 | 0 |
| - | Other Provisions | 3,620,993 | 3,620,993 | 3,319,244 | (1,432,336) | - | - |
| 8,409,620 | | 16,133,297 | 13,138,685 | 11,995,121 | 7,308,391 | (97,102) | (1%) |
| 14,839,646 | Amount attributable to operating activities | 17,534,583 | 18,575,225 | 17,179,515 | 14,203,472 | (2,976,043) | (17%) |
| | Inflows from investing activities | | | | | | |
| - | Proceeds from disposal of assets | 576,000 | 1,306,972 | 545,000 | 1,246,922 | (701,922) | (129%) |
| - | Capital Grants and Subsidies | 50,000 | 50,000 | 50,000 | 38,000 | 12,000 | 0 |
| - | | 626,000 | 1,356,972 | 545,000 | 1,246,922 | 701,922 | 129% |
| | Outflows from investing activities | | | | | | |
| (54,835) | Purchase of plant and equipment | (618,000) | (808,323) | (740,000) | (238,528) | 501,472 | 0.68 |
| (25,279) | Purchase of land and buildings | (310,000) | (310,000) | (285,000) | - | 285,000 | 100% |
| (17,101) | Purchase of computer equipment | (105,000) | (212,000) | (195,000) | (44,582) | 150,418 | 1 |
| (10,334) | Purchase and construction of infrastructure | (9,019,000) | (9,019,000) | (1,832,000) | (981,151) | 850,849 | 46% |
| (107,549) | | (10,052,000) | (10,349,323) | (3,052,000) | (1,264,260) | 1,787,740 | 59% |
| (107,549) | Amount attributable to investing activities | (9,426,000) | (8,992,351) | (2,507,000) | (17,338) | 2,524,338 | (101%) |
| | Inflows from financing activity | | | | | | |
| 98,550 | Transfers from reserve accounts | 1,215,000 | 3,162,310 | 1,386,714 | 287,530 | 1,099,185 | 1 |
| - | Transfers from surplus | - | - | - | 976,730 | - | 0% |
| 98,550 | | 1,215,000 | 3,162,310 | 1,386,714 | 1,264,260 | 1,099,185 | 79% |
| | Outflows from financing activities | | | | | | |
| (566,483) | Payments for principal portion of lease liabilities | (293,526) | (293,526) | (269,066) | (572,075) | 303,010 | (113%) |
| (824,831) | Transfers to reserve accounts | (2,493,835) | (6,133,337) | (5,111,114) | (6,276,005) | 1,164,891 | (0) |
| (1,391,314) | | (2,787,361) | (6,426,863) | (5,380,180) | (6,848,080) | 1,467,900 | (27%) |
| (1,292,764) | Amount attributable to financing activities | (1,572,361) | (3,264,553) | (3,993,465) | (5,583,820) | (1,590,355) | 40% |
| 27,195,812 | Operating Net Current Assets at the start of the financial year | 32,849,526 | 32,849,526 | 32,849,526 | 40,635,145 | (7,785,619) | (24%) |
| 14,839,646 | Amount attributable to operating activities | 17,534,583 | 18,575,225 | 17,179,515 | 14,203,472 | 2,976,043 | 17% |
| (107,549) | Amount attributable to investing activities | (9,426,000) | (8,992,351) | (2,507,000) | (17,338) | (2,489,662) | 99% |
| (1,292,764) | Amount attributable to financing activities | (1,572,361) | (3,264,553) | (3,993,465) | (5,583,820) | 1,590,355 | (40%) |
| 40,635,145 | Closing Net Current Assets | 39,385,748 | 39,167,847 | 43,528,576 | 49,237,459 | 5,708,883 | 13% |



2.5 Net Current Assets
For the period ended 31 May 2024

| | Actual As at 31 May 2024 | Actual 30 June 2023 |
|--|-----------------------------|------------------------|
| CURRENT ASSETS | | |
| Cash and cash equivalents | 22,908,067 | 20,262,141 |
| Other Financial Assets | 51,603,571 | 40,495,910 |
| Debtors and other receivables | 2,322,490 | 2,273,228 |
| Inventories | 18,349 | 15,792 |
| Other Current Assets | 714,606 | 1,226,341 |
| TOTAL CURRENT ASSETS | 77,567,082 | 64,273,412 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 2,885,778 | 4,144,896 |
| Provisions | 729,223 | 754,925 |
| Right of Use Asset - Leases | 56,485 | 628,560 |
| TOTAL CURRENT LIABILITIES | 3,671,485 | 5,528,381 |
| NET CURRENT ASSETS | 73,895,597 | 58,745,031 |
| Add Back Restricted Liabilities | | |
| Employee Related Provisions | 729,223 | 754,925 |
| Right of Use - Liabilities | 56,485 | 628,560 |
| E-Waste Infrastructure Grant | 38,000 | |
| Adjusted Net Current Assets | 74,719,305 | 60,128,516 |
| Less: Net current financial assets that back reserves | | |
| Reserve Accounts | (25,481,846) | (19,493,371) |
| | 49,237,459 | 40,635,145 |



2.6 Statement of Reserves
For the period ended 31 May 2024

| Description | Actual As at 31 May 2024 |
|-----------------------------------|-----------------------------|
| | \$ |
| <u>Site Rehabilitation</u> | |
| Opening balance | 17,056,658 |
| Interest income | 853,648 |
| Transfer to reserves | 704,759 |
| Transfer from reserves | - |
| Closing Balance | 18,615,065 |
| <u>Capital Expenditure</u> | |
| Opening balance | 1,945,637 |
| Interest income | 112,263 |
| Transfer to reserves | 4,581,250 |
| Transfer from reserves | (287,530) |
| Closing Balance | 6,351,620 |
| <u>Carbon Abatement</u> | |
| Opening balance | 491,076 |
| Interest income | 24,085 |
| Transfer to reserves | - |
| Transfer from reserves | - |
| Closing Balance | 515,161 |
| RESERVES SUMMARY | |
| Opening Balance as at 1 July 2023 | 19,493,371 |
| Interest income | 989,996 |
| Transfer to reserves | 5,286,009 |
| Transfer from reserves | (287,530) |
| Closing Balance | 25,481,846 |



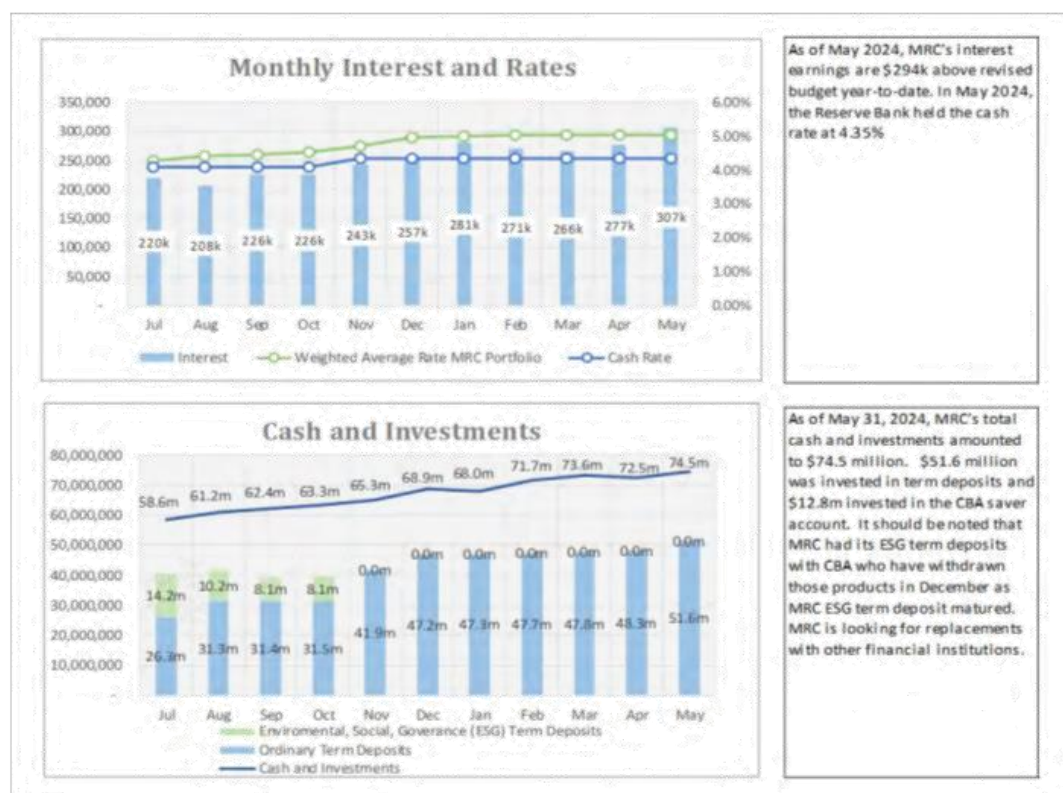
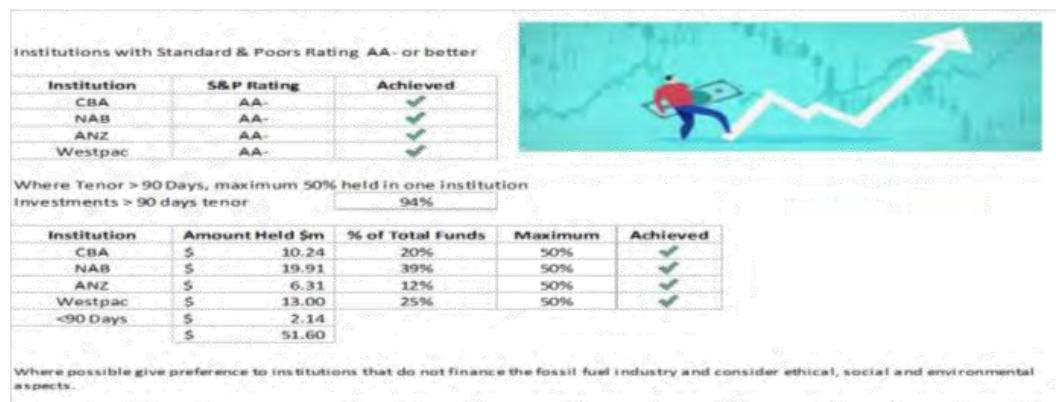
2.7 Statement of Investing Activity
For the period ended 31 May 2024

| | Original Budget 2023/24 | Revised Budget 2023/24 | Actual As at 31 May 2024 | Actual Vs Revised Budget Variance | Actual Vs Revised Budget Variance |
|--|-------------------------------|------------------------------|-----------------------------|--|--|
| | \$ | \$ | \$ | \$ | % |
| LANDFILL INFRASTRUCTURE | | | | | |
| Stage2 - Phase2 capping work | 6,987,000 | 6,987,000 | 698,394 | 6,288,606 | 90% |
| Leachate Processing Infrastructure | 1,850,000 | 1,850,000 | 278,337 | 1,571,663 | 85% |
| | 8,837,000 | 8,837,000 | 976,731 | 7,860,269 | 89% |
| INFRASTRUCTURE TAMALA PARK | | | | | |
| RRF 2x new additional Monitoring Bores to be installed | 28,500 | 28,500 | - | 28,500 | 100% |
| 4x new Monitoring Bores Install - Marmion Ave | 10,000 | 55,000 | - | 55,000 | 100% |
| Facility Signage Upgrade | 18,000 | 14,000 | - | 14,000 | 100% |
| Transfer Station Line Marking | 15,500 | 18,000 | - | 18,000 | 100% |
| Modifications at Drop-off bays & Reticulation | 16,000 | 15,500 | - | 15,500 | 100% |
| Workshop Hotwash - Wash-downbay | - | 10,000 | 4,421 | 5,579 | 56% |
| 15Amp Power Supply Installation to Green Waste bunker | 25,000 | 16,000 | - | 16,000 | 100% |
| Transfer Station chain drop Access Control unit | 55,000 | 25,000 | - | 25,000 | 100% |
| Transfer Station extension | 14,000 | - | - | - | - |
| | 182,000 | 182,000 | 4,421 | 177,579 | 98% |
| BUILDING | | | | | |
| Recycling E-Waste Storage and Bulk Up Facility | 135,000 | 135,000 | - | 135,000 | 100% |
| Workshop building Roller doors and Rood upgrade for tyre | 25,000 | 25,000 | - | 25,000 | 100% |
| Weighbridge roof modification | 150,000 | 150,000 | - | 150,000 | 100% |
| | 310,000 | 310,000 | - | 310,000 | 100% |
| COMPUTING EQUIPMENT | | | | | |
| Replacement of Desktops/Laptops | 20,000 | 50,000 | 36,301 | 13,699 | 27% |
| CCTV Install for Tip Face, Quarry and Transfer | 85,000 | 97,000 | 6,147 | 90,853 | 94% |
| Meeting Room Upgrade and Telephony System | - | 25,000 | - | 25,000 | 100% |
| Event Management System (Inex) Replacement | - | 10,000 | - | 10,000 | 100% |
| Wifi Access Point Replacements | - | 30,000 | 2,134 | 27,866 | 93% |
| | 105,000 | 212,000 | 44,582 | 167,418 | 79% |
| EQUIPMENT | | | | | |
| Odour monitoring units / control | 70,000 | 70,000 | - | 70,000 | 100% |
| Point to point Telemetry & Data System Installation | 16,500 | 16,500 | - | 16,500 | 100% |
| Workshop Hotwash Machine | 8,000 | 8,000 | - | 8,000 | 100% |
| 2x New Air well Leachate Extraction Pumps for Stage 2 | 8,500 | 8,500 | - | 8,500 | 100% |
| Generator & Compressor | 15,000 | 15,000 | - | 15,000 | 100% |
| | 118,000 | 118,000 | - | 118,000 | 100% |
| PLANT AND VEHICLES | | | | | |
| Replacement of vehicles | 80,000 | 232,323 | 232,695 | (372) | 0% |
| Replacement of Skid Steer Loader | 175,000 | 213,000 | 5,832 | 207,168 | 97% |
| New 16t Vibrating Roller at Tip face | 245,000 | 245,000 | - | 245,000 | 100% |
| | 500,000 | 690,323 | 238,528 | 451,796 | 65% |
| TOTAL CAPITAL EXPENDITURE | 10,052,000 | 10,349,323 | 1,264,260 | 9,085,063 | 88% |



23

3.0 Cash & Cash Equivalents and Schedule of Investments As at 31 May 2024





3.0 Cash & Cash Equivalents and Schedule of Investments
As at 31 May 2024 (Continued)

| SCHEDULE OF INVESTMENTS | | | | | | | |
|--|-----------------|--------------|-------------------|-------------------------|---------------|-------------------|-------------------|
| Bank | Investment Date | Tenor (Days) | Investment Amt \$ | Interest Rate % | Maturity Date | Gross Interest \$ | Maturity Amt \$ |
| ORDINARY TERM DEPOSITS | | | | | | | |
| NAB 71-624-4449 | 1/12/2023 | 193 | 3,153,000 | 5.15% | 11/06/2024 | 85,861 | 3,238,861 |
| ANZ 9796-92171 | 1/12/2023 | 195 | 2,082,976 | 4.88% | 13/06/2024 | 54,306 | 2,137,282 |
| NAB GMI-DEAL-10893903 | 16/04/2024 | 90 | 2,138,938 | 5.00% | 15/07/2024 | 26,370 | 2,165,308 |
| CBA 37309509 | 21/03/2024 | 120 | 5,060,459 | 4.77% | 19/07/2024 | 79,359 | 5,139,818 |
| ANZ 9797-07193 | 1/02/2024 | 182 | 2,110,333 | 4.88% | 1/08/2024 | 51,351 | 2,161,684 |
| NAB 10890044 | 19/03/2024 | 155 | 5,000,000 | 5.05% | 21/08/2024 | 107,226 | 5,107,226 |
| NAB 21-233-4933 | 23/02/2024 | 182 | 2,132,690 | 5.10% | 23/08/2024 | 54,235 | 2,186,924 |
| NAB new | 26/02/2024 | 179 | 199,000 | 5.10% | 23/08/2024 | 4,977 | 203,977 |
| NAB 41-562-4966 | 4/10/2023 | 341 | 2,968,402 | 5.25% | 9/09/2024 | 145,594 | 3,113,996 |
| NAB 10890228 | 18/03/2024 | 182 | 2,148,363 | 5.05% | 16/09/2024 | 54,098 | 2,202,460 |
| ANZ 9131-43719(reinvested) | 18/03/2024 | 183 | 2,113,605 | 4.88% | 17/09/2024 | 51,713 | 2,165,319 |
| NAB GMI-DEAL-10894013 | 17/04/2024 | 180 | 2,144,564 | 5.05% | 14/10/2024 | 53,408 | 2,197,972 |
| CBA CDA 37309509 | 15/04/2024 | 183 | 5,183,836 | 4.83% | 15/10/2024 | 125,533 | 5,309,368 |
| NAB GMI-DEAL-10899596 | 21/05/2024 | 181 | 2,167,406 | 5.10% | 18/11/2024 | 54,815 | 2,222,220 |
| Wpac TD 032108 988977 | 21/05/2024 | 275 | 4,300,000 | 5.21% | 20/02/2025 | 168,790 | 4,468,790 |
| Wpac TD 032108962507 | 1/05/2024 | 365 | 5,500,000 | 5.35% | 1/05/2025 | 294,250 | 5,794,250 |
| Wpac TD 032108005408 | 29/05/2024 | 184 | 3,200,000 | 5.14% | 29/11/2024 | 82,916 | 3,282,916 |
| Total Term Deposits | | | 51,603,571 | 5.05% | | 1,494,801 | 53,098,372 |
| Cash & Cash Equivalents as of 31 May 2024 | | | | | | | |
| CBA Saver | | | 12,819,015 | Principal | | | |
| NAB Balance | | | 1,239 | NAB | 42.7% | 22,052,362 | |
| CBA Business | | | 10,084,600 | CBA | 19.9% | 10,244,295 | |
| ANZ Balance | | | 212 | ANZ | 12.2% | 6,306,915 | |
| Petty Cash | | | 1,500 | Wpac | 25.2% | 13,000,000 | |
| Floats | | | 1,500 | Invested | | 51,603,571 | |
| | | | | Principal plus interest | | | |
| | | | | NAB | 43.9% | 22,638,946 | |
| | | | | CBA | 20.2% | 10,449,186 | |
| | | | | ANZ | 12.5% | 6,464,285 | |
| | | | | Wpac | 26.3% | 13,545,956 | |
| Total Cash & Cash Equivalents | | | 22,908,067 | | | | |
| Total | | | 74,511,638 | Total | | 53,098,372 | |



25

4.0 Tonnage Report for the period ended 31 May 2024



26

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

| 9.2 LIST OF ACCOUNTS PAID – FOR THE PERIOD ENDED 31 MAY 2024 | |
|--|--------------------------------------|
| File No: | GF-23-000019 |
| Attachment(s): | Attachment No 1 |
| Date: | 14 June 2024 |
| Responsible Officer: | Executive Manager Corporate Services |

SUMMARY

The purpose of these reports is to provide details of payments made during the period identified above. This is in line with the requirement under the delegated authority to the Chief Executive Officer (CEO), that a list of payments made from the Municipal Fund since the last Ordinary Council meeting be presented to Council.

DETAILS

In accordance with section 13(1) of the Local Government Financial Management Regulations 1996, Council has delegated to the Chief Executive Officer (CEO) the exercise of its power to make payments from its Municipal and Trust Funds. A list of accounts paid by the CEO is to be prepared each month (Fin Reg 13(2)) and be presented to the next Ordinary Council Meeting following such payments (Fin Reg 13(3)). The list of accounts paid for the month ended 31 May 2024 is attached at Attachment 1 to this Item.

A new regulation 13A has been added to the Local Government Financial Management Regulations 1996 to increase transparency and accountability in local government through greater oversight of incidental spending. Regulation covers purchasing cards such as Bunnings and Fuel cards issued by local government to their employees. Under the new regulation, a transaction listing is included for the MRC's fuel cards and Bunnings Power Pass cards.

| Month Ended | Account | Vouchers | Amount |
|-------------|----------------------|-------------------------|------------------------|
| 31 May 2024 | General Municipal | Cheques | \$1,229.97 |
| | | EFT | \$1,245,319.54 |
| | | DP | \$11,199,145.65 |
| | | Inter account transfers | - |
| | | Total | \$12,445,695.16 |

STATUTORY IMPLICATIONS

Regulation 13 of the Local Government (Financial Management) Regulations 1996

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENT

Simple Majority

27

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

RESPONSIBLE OFFICER RECOMMENDATION

That Council:

Note the list of accounts paid under delegated authority to the Chief Executive Officer for the month ended 31 May 2024, in accordance with regulation 13(1) of the Local Government (Financial Management) Regulation 1996.

Moved Cr Vernon, seconded Cr Mack

RESOLVED

That the recommendation be adopted

CARRIED UNANIMOUSLY 12/0

For: Crs Castle, Creado, Ferrante, Gobbert, Hatton, Jacob, Mack, May, Miles, Proud, Smith and Vernon
Against: Nil

ATTACHMENT 1
SCHEDULE OF PAYMENTS FOR MAY 2024

29

**Schedule of Payments for May 2024
Council Meeting - 27 June 2024**

| Date | Document No. | Vendor Name | Description | Amount |
|--------------------------|--------------|-------------|--------------------------|-------------------|
| 14/05/2024 | 00889 | Petty Cash | Petty Cash Reimbursement | \$1,229.97 |
| Total CBA cheques | | | | \$1,229.97 |

| Date | Document No. | Vendor Name | Description | Amount |
|---|--------------|----------------------------|---|------------------------|
| 3/05/2024 | DP-02383 | Easi Salary Pty Ltd | Staff Salary Sacrifice | \$3,466.44 |
| 5/05/2024 | DP-02384 | Australian Taxation Office | PAYG Payment | \$53,586.74 |
| 14/05/2024 | DP-02385 | Green Shoots | Human Resource Services | \$10,023.75 |
| 17/05/2024 | DP-02386 | Easi Salary Pty Ltd | Staff Salary Sacrifice | \$3,466.44 |
| 17/05/2024 | DP-02387 | Australian Taxation Office | PAYG Payment | \$46,993.00 |
| 21/05/2024 | DP-02388 | Australian Taxation Office | BAS Payment April 2024 | \$213,615.00 |
| 23/05/2024 | DP-02389 | Australian Taxation Office | FBT 2023-2024 | \$4,227.27 |
| 29/05/2024 | DP-02390 | Australian Taxation Office | ATO charges | \$75.37 |
| 29/05/2024 | DP-02391 | Commonwealth Bank | Transfer from CBA Saver Account to CBA Muni Account | \$3,200,000.00 |
| 28/05/2024 | DP-02392 | MRC Credit Card | See the schedule attached (credit card payments) | \$10,030.45 |
| 2/05/2024 | DP-02393 | Commonwealth Bank | Merchant fees | \$1,752.27 |
| 2/05/2024 | DP-02394 | Commonwealth Bank | Merchant fees | \$113.43 |
| 15/05/2024 | DP-02395 | Commonwealth Bank | CommBiz Fees | \$44.55 |
| 15/05/2024 | DP-02396 | Commonwealth Bank | Account Fee | \$10.50 |
| 31/05/2024 | DP-02397 | ANZ | Account Fee | \$10.00 |
| 31/05/2024 | DP-02398 | Easi Salary Pty Ltd | Staff Salary Sacrifice | \$3,466.44 |
| 31/05/2024 | DP-02399 | Australian Taxation Office | PAYG Payment | \$46,474.64 |
| 31/05/2024 | DP-02400 | SuperChoice | Staff Superannuation | \$101,779.64 |
| 27/05/2024 | DP-02401 | Commonwealth Bank | CBA Visa Interchange Fee (\$28) | (\$28) |
| 31/05/2024 | DP-02402 | NAB Bank | Account Fee | \$10.00 |
| 21/05/2024 | DP-02403 | Commonwealth Bank | CBA transfer for Westpac Acct | \$4,300,000.00 |
| 30/05/2024 | DP-02404 | Commonwealth Bank | CBA transfer for Westpac Acct | \$3,200,000.00 |
| Total Direct Payments & Fees | | | | \$11,199,145.65 |

Total Inter account Transfers

| Date | Document No. | Vendor Name | Description | Amount |
|------------|--------------|---|---|-------------|
| 2/05/2024 | EFT-02393 | Airwell Group Pty Ltd | Pipe Flange Welding | \$8,192.25 |
| 2/05/2024 | EFT-02393 | All 4 People Pty Ltd | Contract Labour week ending on 1, 8, 22, 31 Mar; 5, 12 Apr 24 | \$40,764.47 |
| 2/05/2024 | EFT-02393 | Ampol Australia Petroleum Pty Ltd | Fuel Usage Mar 24 | \$1,038.71 |
| 2/05/2024 | EFT-02393 | Banhams WA Pty Ltd | RFR Monthly Fire System Maintenance | \$578.79 |
| 2/05/2024 | EFT-02393 | Brooks Hire | Hire of CAT Skidsteer until May 24 | \$5,929.17 |
| 2/05/2024 | EFT-02393 | Bunnings | Workshop and landfill supplies | \$1,936.43 |
| 2/05/2024 | EFT-02393 | City of Joondalup | TP Lease - May 24 | \$14,789.71 |
| 2/05/2024 | EFT-02393 | City of Perth | TP Lease - May 24 | \$7,392.36 |
| 2/05/2024 | EFT-02393 | Cleanaway Operations Pty Ltd | Disposal of Car Gas Cylinders | \$151.36 |
| 2/05/2024 | EFT-02393 | Critical Fire Protection and Training Pty Ltd | Monthly/Annual Service and Inspection of Fire Detection Systems | \$39,596.21 |
| 2/05/2024 | EFT-02393 | East to West Plant Services Pty Ltd | Hire D6 Dozer - Western Batter Capping Proj | \$66,880.00 |
| 2/05/2024 | EFT-02393 | ECOLO WA | TM Pod Mix + Service Fee (5 pods) | \$2,208.80 |
| 2/05/2024 | EFT-02393 | Envirocare Systems | Hygiene Supplies | \$155.98 |
| 2/05/2024 | EFT-02393 | GHD Pty Ltd | FOGO Consultancy Charges | \$4,491.43 |
| 2/05/2024 | EFT-02393 | Great Southern Fuel Supplies | Diesel Purchases | \$48,757.64 |
| 2/05/2024 | EFT-02393 | Gutters Supa Kleen | Monthly Gutter Clean | \$3,730.00 |
| 2/05/2024 | EFT-02393 | Jedi Auto Worx | PLT51, PLT 117, PLT 135 Sensor and Radio repairs | \$799.15 |
| 2/05/2024 | EFT-02393 | Local Government Professionals Australia | Staff Training LG Pro Report Writing | \$1,060.00 |
| 2/05/2024 | EFT-02393 | Paul Lochhead | Power Adaptor for Pylon | \$61.27 |
| 2/05/2024 | EFT-02393 | Pirtek (Malaga) Pty Ltd | PL151 New Hoses | \$836.31 |
| 2/05/2024 | EFT-02393 | Risk Management Technologies Pty Ltd | Chem Alert License Renewal | \$3,682.80 |
| 2/05/2024 | EFT-02393 | S & L Engineering WA Pty Ltd | Pipework Installation, Test & Commission & Auto Drain Fitting | \$6,978.87 |
| 2/05/2024 | EFT-02393 | SafeWork Laboratories Pty Ltd | Drug and Alcohol Testing April to June 2024 | \$705.54 |
| 2/05/2024 | EFT-02393 | Security Specialists Australia Pty Ltd | Monthly Cash Collection | \$139.66 |
| 2/05/2024 | EFT-02393 | Sitech WA P/L | 15 Credit Pack for Stratus Renewal | \$10,450.00 |
| 2/05/2024 | EFT-02393 | Spectur Ltd | Neerabup Portable CCTV Monthly subs. | \$3,630.00 |
| 2/05/2024 | EFT-02393 | Talis Consultants P/L | Piggyback and Leachate Variations | \$13,792.63 |
| 2/05/2024 | EFT-02393 | Tree Amigos Tree Surgeons | Tree Lopping - Admin Building | \$1,296.00 |
| 2/05/2024 | EFT-02393 | Tutt Bryant Equipment WA | P1135 1000 hr Service | \$6,322.92 |
| 2/05/2024 | EFT-02393 | Tyrecycle P/L | Disposal of Tyres Apr 24 | \$6,039.38 |
| 2/05/2024 | EFT-02393 | Veolia Recycling & Recovery Pty Ltd | Monthly Documents Disposal | \$314.93 |
| 2/05/2024 | EFT-02393 | Western Tree Recyclers | MRC Green Recycling | \$908.83 |
| 2/05/2024 | EFT-02393 | Winc Australia P/L | Stationery and printing | \$411.80 |
| 2/05/2024 | EFT-02393 | Workpower Incorporated | Battery Rescue - Monthly Battery Recycling | \$2,578.35 |
| 2/05/2024 | EFT-02393 | Wren Oil | Disposal of Oil | \$16.50 |
| 2/05/2024 | EFT-02393 | Zircodata Pty Ltd | Zircodata Storage | \$763.22 |
| 14/05/2024 | EFT-02395 | Air-Met Scientific Pty Ltd | Calibration of Fixed System Gas Monitor | \$550.00 |
| 14/05/2024 | EFT-02395 | All 4 People Pty Ltd | Contract labour week ending 01 Mar & 12 Apr 24 | \$1,594.45 |
| 14/05/2024 | EFT-02395 | Aussie Natural Spring Water | Water Cooler Bottles | \$32.25 |

30

| Date | Document No. | Vendor Name | Description | Amount |
|------------|--------------|--|--|-------------|
| 14/05/2024 | EFT-02395 | Australian Training Management | Front End Loader Training - 22 May 24 | \$1,095.00 |
| 14/05/2024 | EFT-02395 | Benara Nurseries | Plants for Admin | \$583.00 |
| 14/05/2024 | EFT-02395 | BOC Limited | Dissolved Acetylene Apr 24 | \$164.89 |
| 14/05/2024 | EFT-02395 | Brooks Hire | Hire of CAT Skidsteer to May 24 | \$424.34 |
| 14/05/2024 | EFT-02395 | City of Stirling | TP Lease - Apr 24 | \$28,541.95 |
| 14/05/2024 | EFT-02395 | Copyright Agency Ltd | Annual Copyright Licence | \$1,821.03 |
| 14/05/2024 | EFT-02395 | CT Irrigation | Repairs to Non Return Valve | \$1,303.94 |
| 14/05/2024 | EFT-02395 | Data#3 | Monitors, Docking Stations & Other IT Equip | \$5,866.05 |
| 14/05/2024 | EFT-02395 | Dept of Water & Environment Regulation | DWER TP - Annual Licence Fee 24-25 | \$27,808.00 |
| 14/05/2024 | EFT-02395 | Digrite | PI151 Replace Gas Struts | \$320.00 |
| 14/05/2024 | EFT-02395 | Envirocare Systems | Monthly Hygiene Services | \$771.32 |
| 14/05/2024 | EFT-02395 | Fennell Tyres International Pty Ltd | PLT148, PLT120, PLT110, PLT133 Tyres Repl & Field Service | \$5,439.40 |
| 14/05/2024 | EFT-02395 | Gary Smith | Safety Glasses Prescription | \$297.00 |
| 14/05/2024 | EFT-02395 | Herbert Smith Freehills | WIE Legal Fees to March 24 | \$5,672.70 |
| 14/05/2024 | EFT-02395 | Jedi Auto Worx | PLT131, PL133, PLT135 Vehicle repairs | \$1,927.75 |
| 14/05/2024 | EFT-02395 | Kyocera Document Solutions | Monthly Photocopier Expenses | \$340.22 |
| 14/05/2024 | EFT-02395 | Midalia Steel | Universal Steel Beam & Other Steel Prod | \$4,804.17 |
| 14/05/2024 | EFT-02395 | NAPA Parts | PL142 Hi-Vis Safety Flags & Grease | \$2,440.77 |
| 14/05/2024 | EFT-02395 | Olivers Lawn & Landscaping Pty Ltd | TP monthly lawn mowing service Apr 24 | \$225.00 |
| 14/05/2024 | EFT-02395 | Open Office | Develop & Test Fixed Asset in UAT & Prod | \$10,175.00 |
| 14/05/2024 | EFT-02395 | Open Office | Bus Central Monthly Refresh of UAT Database | \$6,159.92 |
| 14/05/2024 | EFT-02395 | Pirtek (Malaga) Pty Ltd | PL151 New Hoses | \$529.78 |
| 14/05/2024 | EFT-02395 | Plants & Garden Rentals | Monthly maintenance - May 24 | \$330.00 |
| 14/05/2024 | EFT-02395 | Robert Walters Pty Ltd | Contract Labour week ending 25 Feb & 24 Mar 24 | \$1,717.35 |
| 14/05/2024 | EFT-02395 | SafeWork Laboratories Pty Ltd | Drug and Alcohol Testing Apr to June 24 | \$2,705.12 |
| 14/05/2024 | EFT-02395 | Smart Waste Solutions Pty Ltd | Baler Platinum Health & Safety Service - Mar-Sept 24 | \$1,593.90 |
| 14/05/2024 | EFT-02395 | Sonia Cherico | Reimburse - Gift for Employee | \$239.00 |
| 14/05/2024 | EFT-02395 | Strata Green | Replacement Litter Picker tools | \$527.37 |
| 14/05/2024 | EFT-02395 | Synergy | TP & RRF Electricity Apr 24 | \$39,633.89 |
| 14/05/2024 | EFT-02395 | T & C Couriers | Monthly Courier service | \$113.92 |
| 14/05/2024 | EFT-02395 | Telstra | Telephone Bill 14/04/2024 - 13/05/2024 & Serv & Equipment Rental | \$1,877.45 |
| 14/05/2024 | EFT-02395 | Total Green Recycling Pty Ltd | E-Waste recycling | \$6,262.23 |
| 14/05/2024 | EFT-02395 | Tyrecycle P/L | Tyre Recycling | \$1,680.21 |
| 14/05/2024 | EFT-02395 | Winc Australia P/L | Cleaning Products & Staff Amenities | \$234.45 |
| 24/05/2024 | EFT-02396 | Paul Miles | Travel Expenses Claim - Feb, Mar & Apr 24 | \$505.95 |
| 31/05/2024 | EFT-02398 | A & G Wines Plumbing | Plumbing Maintenance - Old Admin & Workshop | \$308.00 |
| 31/05/2024 | EFT-02398 | Airgen Australia | PL67 Compressor C Type Service | \$2,170.30 |
| 31/05/2024 | EFT-02398 | Airwell Group Pty Ltd | Service and Report on (6x) Basal Liner Pumps | \$39,618.51 |
| 31/05/2024 | EFT-02398 | Alance Newspaper & Magazine Delivery | Newspaper Delivery | \$249.10 |
| 31/05/2024 | EFT-02398 | All 4 People Pty Ltd | Contract Labour Hire Apr & May 24 | \$10,163.87 |
| 31/05/2024 | EFT-02398 | All Fence U Rent P/L | Temporary Fencing - RRF | \$165.00 |
| 31/05/2024 | EFT-02398 | Alliance Surveying Pty Ltd | Drone Flights Services for Site | \$5,390.00 |
| 31/05/2024 | EFT-02398 | Ampol Australia Petroleum Pty Ltd | Fuel Usage - April 2024 | \$1,510.26 |
| 31/05/2024 | EFT-02398 | BOQ Finance (Aust) Limited | Monthly Printer Rental | \$421.53 |
| 31/05/2024 | EFT-02398 | Blackwoods & Atkins | Pump Drums & Other Supplies | \$896.59 |
| 31/05/2024 | EFT-02398 | Breathesafe | Hepa Filters for Plant 131 & Plant 133 | \$2,814.22 |
| 31/05/2024 | EFT-02398 | Brooks Hire | Hire of CAT Skidsteer until May 24 | \$8,354.72 |
| 31/05/2024 | EFT-02398 | ChekRite Asia Pacific Pty Ltd | Chekrite - Subscription | \$2,196.70 |
| 31/05/2024 | EFT-02398 | City of Stirling | TP Lease - May 24 | \$28,541.95 |
| 31/05/2024 | EFT-02398 | City of Stirling | TP Lease - Jan & May 24 | \$5,137.55 |
| 31/05/2024 | EFT-02398 | City of Wanneroo | TP Lease - May 24 | \$14,784.73 |
| 31/05/2024 | EFT-02398 | Cleanaway Operations Pty Ltd | Disposal of Fluorescent Lamps | \$95.92 |
| 31/05/2024 | EFT-02398 | Couplers Malaga | 25mm Hotwash White Rubber & Bolt Clamps | \$1,680.73 |
| 31/05/2024 | EFT-02398 | Datacom Systems (AU) Pty Ltd | KVM Switch | \$374.31 |
| 31/05/2024 | EFT-02398 | DCM Services | Evaporative Cooler Repairs & Air Con Maint Apr 24 | \$2,217.38 |
| 31/05/2024 | EFT-02398 | Flick Anticimex P/L | Pest Control and Inspection | \$1,847.83 |
| 31/05/2024 | EFT-02398 | Gareth Smith | Safety Glasses Prescription | \$299.00 |
| 31/05/2024 | EFT-02398 | Gentronics | Welding Consumables | \$1,954.49 |
| 31/05/2024 | EFT-02398 | Great Southern Fuel Supplies | Diesel Delivered 30 Apr 24 | \$12,272.38 |
| 31/05/2024 | EFT-02398 | Herbert Smith Freehills | WIE Legal Fees to April 24 | \$37,605.43 |
| 31/05/2024 | EFT-02398 | Instant Products Group | Toilet hire/clean/restock Apr 24 | \$212.28 |
| 31/05/2024 | EFT-02398 | Iron Mountain Australia Pty Ltd | Monthly Archive IT Storage Cost - Cartridge | \$94.94 |
| 31/05/2024 | EFT-02398 | Jedi Auto Worx | PLT133 Battery Supply and TAG & PLT154,155 & 156 Radio Inst. | \$7,135.31 |
| 31/05/2024 | EFT-02398 | Macri Partners | Reg 5 - audit fees | \$17,600.00 |
| 31/05/2024 | EFT-02398 | Major Motors Pty Ltd | Seal & Slack Adjustment | \$421.92 |
| 31/05/2024 | EFT-02398 | NAPA Parts | Motor Vehicle Maintenance Supplies | \$3,714.57 |
| 31/05/2024 | EFT-02398 | Newcastle Weighing Services Pt | Wasteman Custom Report | \$2,491.50 |
| 31/05/2024 | EFT-02398 | North Star Security | Quarterly Alarm Monitoring fees | \$128.70 |
| 31/05/2024 | EFT-02398 | Nutrien Ag Solutions | Chicken Wire & Kangaroo Muesli | \$835.43 |
| 31/05/2024 | EFT-02398 | Paxon Consulting Group Pty Ltd | WIE Modelling - Fee & Variation | \$13,128.50 |
| 31/05/2024 | EFT-02398 | Proofload P/L | NDT Tie Down Buckles | \$2,857.80 |
| 31/05/2024 | EFT-02398 | Push My Button Australia Ltd | Happy or Not Annual Subscriptions | \$3,300.00 |

31

| Date | Document No. | Vendor Name | Description | Amount |
|------------|--------------|--|--|-----------------------|
| 31/05/2024 | EFT-02398 | REXROTH | Remove, Install and Commissioning New Pump | \$5,355.90 |
| 31/05/2024 | EFT-02398 | Robert Walters Pty Ltd | Contract Labour April & May 24 | \$3,841.45 |
| 31/05/2024 | EFT-02398 | RSEA Pty Ltd | Protective Clothing | \$396.00 |
| 31/05/2024 | EFT-02398 | Security Specialists Australia Pty Ltd | Monthly Cash Collection Apr 24 | \$174.57 |
| 31/05/2024 | EFT-02398 | SLR Consulting Australia Pty Ltd | Leachate to Sewer Investigative Works Consultancy | \$11,544.50 |
| 31/05/2024 | EFT-02398 | Soft Landing | COS On Demand Mattresses | \$27,955.40 |
| 31/05/2024 | EFT-02398 | Soft Landing | COS RCB Mattresses | \$31,812.00 |
| 31/05/2024 | EFT-02398 | Soft Landing | MRC Monthly Mattress Collection | \$16,764.00 |
| 31/05/2024 | EFT-02398 | Specialized Cleaning Group Pty Ltd | TP Road Sweeping Monthly Service Mar 24 | \$1,950.00 |
| 31/05/2024 | EFT-02398 | Stantons International | Probity Consultancy for FOGO and WIE | \$3,082.20 |
| 31/05/2024 | EFT-02398 | Super Choice Services Pty Ltd | Monthly Single Touch Payroll | \$14.94 |
| 31/05/2024 | EFT-02398 | T & C Couriers | Monthly Courier service | \$84.89 |
| 31/05/2024 | EFT-02398 | Talis Consultants P/L | Landfill & Piggy Back & Leachate Pond Design and Consultancy | \$8,939.82 |
| 31/05/2024 | EFT-02398 | Telstra | Telephone Expenses - 14 May -13 June 24 | \$634.92 |
| 31/05/2024 | EFT-02398 | Thomas Petrou T/A Alkimos Autocare | Cars cleaning | \$3,965.00 |
| 31/05/2024 | EFT-02398 | Topnotch Roof Plumbing | Workshop roof repairs and Call out | \$3,910.50 |
| 31/05/2024 | EFT-02398 | Total Green Recycling Pty Ltd | E-Waste recycling | \$2,425.26 |
| 31/05/2024 | EFT-02398 | Town of Victoria Park | TP Lease - Vic Park | \$7,392.36 |
| 31/05/2024 | EFT-02398 | Trade West Industrial Supplies | Protective Uniforms | \$1,757.59 |
| 31/05/2024 | EFT-02398 | Veolia Recycling & Recovery Pty Ltd | Monthly Documentation Disposal | \$85.46 |
| 31/05/2024 | EFT-02398 | Wanneroo Crane Hire | 2.5 Hrs Leachate Pumps Removal | \$534.60 |
| 31/05/2024 | EFT-02398 | Water Corporation | TP Water Rates 21 Mar - 20 May 24 | \$2,005.44 |
| 31/05/2024 | EFT-02398 | Water2water P/L | Callout - Repairs to Cribroom Ice Machine | \$617.00 |
| 31/05/2024 | EFT-02398 | Western Tree Recyclers | CoJ Greens Handling | \$4,746.78 |
| 31/05/2024 | EFT-02398 | Western Tree Recyclers | MRC Green Recycling | \$243.08 |
| 31/05/2024 | EFT-02398 | Western Tree Recyclers | CoP Greens Handling | \$705.67 |
| 31/05/2024 | EFT-02398 | Winc Australia P/L | Office Supplies | \$136.26 |
| 31/05/2024 | EFT-02398 | Wormald | Fire Panel Inspection | \$57.64 |
| 3/05/2024 | 76 | cancelled | - | \$0.00 |
| 3/05/2024 | 77 | Payroll | Staff Payroll | \$139,719.57 |
| 17/05/2024 | 78 | Payroll | Staff Payroll | \$125,590.30 |
| 31/05/2024 | 79 | cancelled | - | \$0.00 |
| 31/05/2024 | 80 | cancelled | - | \$0.00 |
| 31/05/2024 | 81 | cancelled | - | \$0.00 |
| 31/05/2024 | 82 | cancelled | - | \$0.00 |
| 31/05/2024 | 83 | cancelled | - | \$0.00 |
| 31/05/2024 | 84 | Payroll | Staff Payroll | \$6,779.44 |
| 24/05/2024 | 85 | Payroll | Staff Payroll | \$6,779.44 |
| 31/05/2024 | 86 | Payroll | Staff Payroll | \$118,635.87 |
| | | | | \$1,245,319.54 |

| | |
|-------------------------|------------------------|
| CBA Cheque No. 889 | \$1,229.97 |
| Electronic Payments: | |
| DP-02383 to DP-02404 | \$11,199,145.65 |
| Inter-Account Transfers | \$0.00 |
| EFT-02393 to EFT-02398 | \$1,245,319.54 |
| Grand Total | \$12,445,695.16 |

CERTIFICATE OF CHIEF EXECUTIVE OFFICER

This schedule of accounts which was passed for payment, covering vouchers as above which was submitted to each member of Council on 27th June, 2024 has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendered services and as to prices, computations, and costing and the amounts due for payment.

32

| Schedule of Payments for May 2024 Council Meeting - 27 June 2024 CBA Credit Card | | | |
|--|--|--|--------------------|
| Date | Payment to | Description | Amount |
| 30/04/2024 | Department of Transport | Vehicle License | \$446.15 |
| 3/05/2024 | Secure Parking | Business Meeting Parking | \$8.00 |
| 20/05/2024 | Phoenix Holden | Car Service | \$473.50 |
| 21/05/2024 | Turquoise Wanneroo | CEO Meeting with Chair and Councillor | \$35.80 |
| | Total CBA Credit Card ending 7336 | | \$963.45 |
| 30/04/2024 | Trust Media | UK trade Registry fee for new vendor application fee | \$240.23 |
| 30/04/2024 | CBA | International Transaction fee | \$6.01 |
| 1/05/2024 | Who Gives a Crap | Staff Amenities | \$240.00 |
| 2/05/2024 | Hire Intelligence | Hire of Shredder for Doc Destruction | \$248.91 |
| 17/05/2024 | Coles Online | Staff Amenities | \$404.70 |
| 24/05/2024 | Tony Aveling Jandakot | Online Training | \$3,157.00 |
| | Total CBA Credit Card ending 7977 | | \$4,296.85 |
| 6/05/2024 | PC Locs | Charging Station for Ipad | \$1,375.00 |
| 5/07/2024 | Officeworks | Transfer Hut Office Furniture | \$2,713.90 |
| 11/05/2024 | Hertz UK | Car Hire Uk trip | \$56.93 |
| 11/05/2024 | CBA | International Transaction fee | \$1.42 |
| 19/05/2024 | Harvey Norman Computers | Keyboard and Video cam | \$622.90 |
| | Total CBA Credit Card ending 2225 | | \$4,770.15 |
| Total CBA Credit Card Payments | | | \$10,030.45 |

33

| Schedule of Payments for May 2024 Council Meeting - 27 June 2024 Ampol Purchasing card | | | |
|--|--------------|-----------------|-------------------|
| Date | Document No. | Description | Amount |
| 5/03/2024 | EFT-02393 | Fuel | \$108.78 |
| 5/03/2024 | EFT-02393 | Car Wash | \$25.00 |
| 12/03/2024 | EFT-02393 | Fuel | \$87.77 |
| 20/03/2024 | EFT-02393 | Fuel | \$81.26 |
| 4/04/2024 | EFT-02398 | Fuel | \$148.76 |
| 26/04/2024 | EFT-02398 | Fuel | \$146.13 |
| 2/04/2024 | EFT-02398 | Fuel | \$71.41 |
| 4/04/2024 | EFT-02398 | Fuel | \$44.79 |
| 9/04/2024 | EFT-02398 | Fuel | \$124.18 |
| 11/04/2024 | EFT-02398 | Fuel | \$46.37 |
| 13/04/2024 | EFT-02398 | Oils/Lubricants | \$7.00 |
| 13/04/2024 | EFT-02398 | Fuel | \$127.63 |
| 15/04/2024 | EFT-02398 | Fuel | \$62.24 |
| 16/04/2024 | EFT-02398 | Fuel | \$64.55 |
| 18/04/2024 | EFT-02398 | Fuel | \$85.99 |
| 19/04/2024 | EFT-02398 | Fuel | \$99.79 |
| 24/04/2024 | EFT-02398 | Fuel | \$97.52 |
| 24/04/2024 | EFT-02398 | Fuel | \$97.52 |
| 24/04/2024 | EFT-02398 | Fuel | -\$ (65.69) |
| Total Ampol Card for Rego 1938 | | | \$1,461.00 |
| 4/03/2024 | EFT-02393 | Fuel | \$73.75 |
| 16/03/2024 | EFT-02393 | Fuel | \$127.91 |
| 23/03/2024 | EFT-02393 | Fuel | \$71.13 |
| 25/03/2024 | EFT-02393 | Fuel | \$105.58 |
| 2/04/2024 | EFT-02398 | Fuel | \$112.85 |
| 14/04/2024 | EFT-02398 | Fuel | \$147.44 |
| 21/04/2024 | EFT-02398 | Fuel | \$91.78 |
| Total Ampol Card for Rego 9808 | | | \$730.44 |
| 19/03/2024 | EFT-02393 | Fuel | \$120.92 |
| 26/03/2024 | EFT-02393 | Fuel | \$119.22 |
| 30/03/2024 | EFT-02393 | Fuel | \$117.39 |
| Total Ampol Card for Rego 2010 | | | \$357.53 |
| Total Ampol Purchase Card Payments | | | \$2,548.97 |

34

Schedule of Payments for May 2024
Council Meeting - 27 June 2024
Bunnings Power Pass

| Date | Document No. | Description | Amount |
|---|--------------|--|--------------------------|
| 6/03/2024 | EFT-02393 | Ratchet Tie Down | \$64.00 |
| 7/03/2024 | EFT-02393 | Rounds Pails | \$131.20 |
| 7/03/2024 | EFT-02393 | Mounting Tape | \$20.08 |
| 20/03/2024 | EFT-02393 | Window Washer | \$26.00 |
| 20/03/2024 | EFT-02393 | Paint Line Marking - Eyewash Station 3 Fire Ext | \$95.52 |
| 25/03/2024 | EFT-02393 | Concrete & Roof Vent | \$516.63 |
| 11/03/2024 | EFT-02393 | Paint scrapers, Garden Sprayer | \$141.76 |
| Total for Card ending 31614 | | | \$995.19 |
| 17/03/2024 | EFT-02393 | Paint, gap filler, decorating equipment, multi tool blades | \$314.32 |
| Total for Card ending 01584 | | | \$314.32 |
| 7/03/2024 | EFT-02393 | Render & Paint of Admin Build | \$379.42 |
| 12/03/2024 | EFT-02393 | Liquid nails, sealant, moulding coverstrip | \$58.83 |
| 15/03/2024 | EFT-02393 | Painted Admin Office | \$188.67 |
| Total for Card ending 51400 | | | \$626.92 |
| Total Bunnings Power Pass Payments | | | <u>\$1,936.43</u> |

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

| | |
|-----------------------------|---|
| 9.3 | ANNUAL BUDGET 2024/25 |
| File No: | GF-24-0000074 |
| Appendix(s): | Attachment No. 1 and 2 |
| Date: | 21 June 2024 |
| Responsible Officer: | Executive Manager Corporate Services |

SUMMARY

This report presents the Draft 2024/25 Annual Budget for adoption by Council.

BACKGROUND

The 2024/25 Annual Budget has been prepared in accordance with the requirements of the *Local Government Act 1995*. The Annual Budget is an important part of the MRC's Integrated Planning Framework and is guided by the Strategic Community Plan (SCP) 2022-2032 (adopted by Council 27 April 2023), Corporate Business Plan 2023-2026 and Long Term Financial Plan 2025-2032. The SCP has been instrumental in guiding the activities of the MRC both at the strategic and operational levels.

The MRC's annual budget deliberation process for 2024/25 included a workshop and briefing session which took place at the City of Stirling on 3 April and 30 May 2024.

The MRC has carefully considered resources and funding requirements necessary to deliver ongoing services, statutory and governance activities and assets renewal program. The MRC's budget financial strategy strives to achieve as low as practical a gate fee, to minimise the financial burden placed on members whilst also maintaining tight control of costs and funds allocated for post closure rehabilitation.

The development of the 2024/25 Annual Budget plays an important role in positioning the MRC's finances to a sustainable future. The underlying operating budget has been developed in discussion with the managers across the business and has been reviewed in detail to ensure that the Mindarie Regional Council (MRC) continues to deliver its service in an efficient, cost effective manner and in line with the Waste Strategy 2030 and the MRC's Waste Plan.

Some of the key assumptions with regard to the 2024/25 budget include:

- Waste to Energy commissioning date expected from October 2024;
 - Member councils' gate fee (blended) to be set at \$183 per tonne excl. GST;
 - Non-member's gate fee to be set at \$250 per tonne excl. GST;
 - Governance and Administration costs to be apportioned using equity share, and invoiced directly to Member Councils;
 - Maintain Reserves established for a specific purpose;
 - Landfill Levy to increase to from \$70 to \$85 from July 2024;
 - FOGO - pending outcomes – not forming part of the proposed 2024/25 budget.
 - No substantial effect on budget from current Critical Infrastructure Plan deliberations.
-

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

DETAILS

The final draft Annual Budget for 2024/25 is included as an Attachment 1 to this report.

Part 3 of the *Local Government (Financial Management) Regulations 1996* requires the Annual Budget to contain certain information, including:

- Prescribed financial statements;
- Other information to be included in the budget notes;
- Information relating to hire charges and fees; and
- Information relating to service charges.

Overall, in terms of the Statement of Comprehensive Income, the Annual Budget 2024/25 includes an Operating Revenue of \$48.4m and Operating Expenses \$47.2m. Following the inclusion of profit/loss on sale \$510k this will see a Net trading result of \$1.8m.

Of the total Operating revenue, 88% comes from the fees and charges (\$43m) and interest (\$3m). A marginal tonnage increase is expected from 176,006 tonnes budgeted in 2023/24 to 180,943 tonnes based on information provided by the member councils. 112,909 tonnes of residual waste will be delivered to the MRC by Member Councils during the course of the year, with 68,034 tonnes planned to go to Waste to Energy from October 2024. Non-members are expected to deliver the same level of waste, 31,400 tonnes.

The MRC Annual Budget also anticipates receiving \$1.08m in other revenue mostly from gas power and royalties and anticipates a \$4.4m contribution by Member councils to recoup administration and governance costs.

The Annual Budget process is subject to external factors. Western Australia and the globe at large have seen an increase in the cost of living as a result of elevated demand and global supply issues. Inflation as portrayed in the movements in the Consumer Price Index will be the focus in the coming year.

The MRC's ordinary budgeted expenditure for 2024/25 is estimated at \$47.2m (\$37.5m budgeted in 2023/24), of which the most significant cost is materials and contracts \$28.3m, \$7m depreciation on assets and \$6.8m employee costs. Expenditure by nature is detailed in the statement of comprehensive income.

The financial assumptions anticipate movements in both the consumer price index, wages growth and interest rates. Any unplanned changes in any of these parameters and the general economic environment are likely to have an impact on the proposed budget.

In the previous year, the Minister for Environment has announced an increase in the waste levy rate commencing 1 July 2024. A one-off 'catch-up' increase of \$15 per tonne is accounted for in the proposed 2024/25 budget.

The commencement of Waste to energy (WtE), budgeted to start in October 2024, coupled with the above waste levy increase has impacted materials and contracts by a \$9.9m increase from 2023/24 budget.

Labour shortages and historically low unemployment rates directly impact on the wages price index (4.7% increase in WA wage price index for 12 months to Dec 23). The MRC's budgeted employee costs of \$6.8m represent 14% of the overall operating expenditure.

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

The total budget of the Capital works program in 2024/25 is \$15.7m. This program is planned to deliver building works \$280k, infrastructure including necessary landfill works of \$11.6m, plant and equipment of \$3.6m and computing \$245k. Included in the budgeted amounts is carry forward of \$8m.

Cash backed reserves 2024/25 closing budget is estimated at \$23.6m. Transfers into reserve \$7.1m plus \$946k in interest earned on investments. Capital reserve is anticipated to fund an estimated \$7.8m of capital works.

Post closure reserve transfers will result in an estimated \$19.5m budget closing position to cover post closure liability. Any unfunded portion of the post closure liabilities will need to be funded over the remaining life of the landfill.

As in previous year, the MRC has completed the LTFP for 2025-2032, aligned to SCP, CBP and Annual Budget, for Council endorsement. This plan addresses the operating and capital needs placed on MRC over the next eight years and becomes the basis on which the Annual Budget 2024/25 is developed.

CONSULTATION

The MRC held the 2024/25 budget workshop with Councillors on 3rd April 2024, with a follow up session after the OCM meeting held 30th May 2024 at the City of Stirling.

Member council administrations have been fully informed and provided opportunities to provide feedback during the budget development process at Strategic Working Group meetings.

ATTACHMENTS

Draft Annual Budget 2024/25 (Attachment 1)
Long Term Financial Plan (LTFP) 2025-2032 (Attachment 2)

STATUTORY IMPLICATIONS

In accordance with section 6.2 of the Local Government Act 1995, Council is required to formally adopt the Annual Budget on or before 31 August each year.

Part 3 of the *Local Government (Financial Management) Regulations 1996*

Modifications of existing reserves and creation of new reserves is done in compliance with section 6.11 of the Local Government Act 1995.

FINANCIAL IMPLICATIONS

The financial implications of adopting the 2024/25 budget are disclosed in the Draft 2024/25 Annual Budget and supplementary Notes. (Attachment 1)

The Members' gate fee (blended) will be set at \$183 per tonne (excluding GST) for the 2024/25 financial year.

The Non-members' gate fee will be set at \$250 per tonne (excluding GST) for the 2024/25 financial year.

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

STRATEGIC IMPLICATIONS

- Strategic Community Plan 2023-2032
- Corporate Business Plan 2023-2026
- Long Term Financial Plan 2025-2032
- Asset Management Plan 2023-2032
- Workforce Plan 2023-2027

VOTING REQUIREMENT

Absolute Majority

RESPONSIBLE OFFICER RECOMMENDATION

That Council resolve:

1. That the Draft 2024/25 Annual Budget be adopted including the following:

1.1 Statement of Comprehensive Income

That the Statement of Comprehensive Income by Nature in the Draft 2024/25 Annual Budget be adopted.

1.2 Statement of Financial Activity

That the Statement of Financial Activity in the Draft 2024/25 Annual Budget be adopted.

1.3 Statement of Financial Position

That the Statement of Financial Position in the Draft 2024/25 Annual Budget be adopted.

1.4 Statement of Cash Flow

That the Statement of Cash Flow in the Draft 2024/25 Annual Budget be adopted.

1.5 Notes to and Forming part of the Annual Budget 2024/25

That the Notes to and Forming Part of the Draft 2024/25 Annual Budget be adopted.

1.6 Reserves

That the Reserve accounts in the Draft 2024/25 Annual Budget be adopted.

1.6 Capital works program 2024/25

That the Capital Works Program in the Draft 2024/25 Annual Budget be adopted.

1.7 Operating Management budget

That the Budget by each division in the Draft 2024/25 Annual Budget be adopted.

1.8 Schedule of Fees and Charges 2024/25

That the Schedule of Fees and Charges in the draft 2024/25 Annual Budget be adopted.

2. Financial Reporting and Materiality

As per Local Government (Financial Management) Regulations 1996 Section 34 (5) each financial year, a Local Government is to adopt a percentage or value, calculated in accordance with the AAS (Australian Accounting Standards), to be used in financial statements for reporting material variances. For the purpose of materiality in financial reports for the 2024/25 financial year, variances shall be those equal to or greater than \$50,000.

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

3. Endorse the Long Term Financial Plan (LTFP) 2025-2032

That the 2025-2032 LTFP be endorsed

Moved Cr Ferrante, seconded Cr Creado

Meeting Note:

The Chair advised the meeting that there was a minor numerical error in the officer recommendation, 1.6 was listed twice, the Chair directed that it be corrected in the minutes.

Moved Cr Jacob, seconded Cr Proud

Procedural Motion:

That Council close the meeting to the members of the public at 6.44 pm to consider item 9.3 in accordance with section 5.23 of the Local Government Act 1995. The Chair permitted Member Council Officer to remain in the gallery during the discussion.

CARRIED UNANIMOUSLY 12/0

For: Crs Castle, Creado, Ferrante, Gobbert, Hatton, Jacob, Mack, May, Miles, Proud, Smith and Vernon
Against: Nil

Cr Gobbert moved, seconded Cr May

AMENDMENT 1

Substitute the wording at 1.8 to read:

That the Capital Works Program in the Draft 2024/25 Annual Budget be adopted but plant and equipment purchases are to be withheld until a cost assessment for a long-term plant dry hire can be obtained and presented to Council for consideration.

LOST 5/7

For: Crs Gobbert, Jacob, Mack, May and Smith

Against: Crs Castle, Creado, Ferrante, Hatton, Miles, Proud and Vernon

AMENDMENT 2

Substitute the wording at 1.9 to read:

That the Schedule of Fees and Charges in the draft 2024/25 Annual Budget be adopted subject to two fees being listed. The initial gate fee of \$171 to apply that reflects all Member Councils disposing their residual waste at Tamala Park (BAU) and the second fee being \$192 to reflect the blended rate when the Waste-to-Energy facility is operational and being used by the nominated Member Councils.

LOST 5/7

For: Crs Gobbert, Jacob, Mack, May and Smith

Against: Crs Castle, Creado, Ferrante, Hatton, Miles, Proud and Vernon

40

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

Substantive Motion:

That the Draft 2024/25 Annual Budget be adopted including the following:

1.1 Statement of Comprehensive Income

That the Statement of Comprehensive Income by Nature in the Draft 2024/25 Annual Budget be adopted.

1.2 Statement of Financial Activity

That the Statement of Financial Activity in the Draft 2024/25 Annual Budget be adopted.

1.3 Statement of Financial Position

That the Statement of Financial Position in the Draft 2024/25 Annual Budget be adopted.

1.4 Statement of Cash Flow

That the Statement of Cash Flow in the Draft 2024/25 Annual Budget be adopted.

1.5 Notes to and Forming part of the Annual Budget 2024/25

That the Notes to and Forming Part of the Draft 2024/25 Annual Budget be adopted.

1.6 Reserves

That the Reserve accounts in the Draft 2024/25 Annual Budget be adopted.

1.7 Capital works program 2024/25

That the Capital Works Program in the Draft 2024/25 Annual Budget be adopted.

1.8 Operating Management budget

That the Budget by each division in the Draft 2024/25 Annual Budget be adopted.

1.9 Schedule of Fees and Charges 2024/25

That the Schedule of Fees and Charges in the draft 2024/25 Annual Budget be adopted.

2 Financial Reporting and Materiality

As per Local Government (Financial Management) Regulations 1996 Section 34 (5) each financial year, a Local Government is to adopt a percentage or value, calculated in accordance with the AAS (Australian Accounting Standards), to be used in financial statements for reporting material variances. For the purpose of materiality in financial reports for the 2024/25 financial year, variances shall be those equal to or greater than \$50,000.

3 Endorse the Long Term Financial Plan (LTFF) 2025-2032

That the 2025-2032 LTFF be endorsed

CARRIED 11/1

For: Crs Castle, Creado, Ferrante, Hatton, Jacob, Mack, May, Miles, Proud, Smith and Vernon

Against: Cr Gobbert

Moved Cr Jacob, seconded Cr Hatton

Procedural Motion:

That Council:

- Reopen the meeting to members of the public at 7.25 pm

To re-open the meeting to the public

CARRIED UNANIMOUSLY 12/0

For: Crs Castle, Creado, Ferrante, Gobbert, Hatton, Jacob, Mack, May, Miles, Proud, Smith and Vernon

Against: Nil

Doors re-opened at 7.25 pm, the Chair declared the meeting re-opened. There were no members of the public present. The Chair noted the resolution passed behind closed doors.

41

ATTACHMENT 1
2024/2025 ANNUAL BUDGET BOOK

42



Annual Budget **2024/25**



ACKNOWLEDGEMENT OF COUNTRY

Mindarie Regional Council acknowledges the continuing connection of Aboriginal people to Country, culture and community. We embrace the vast Aboriginal cultural diversity throughout Western Australia, including the Whadjuk Noongar People where Mindarie Regional Council is located, and we acknowledge and pay respect to Elders past and present.

MINDARIE REGIONAL COUNCIL ANNUAL BUDGET 2024/25

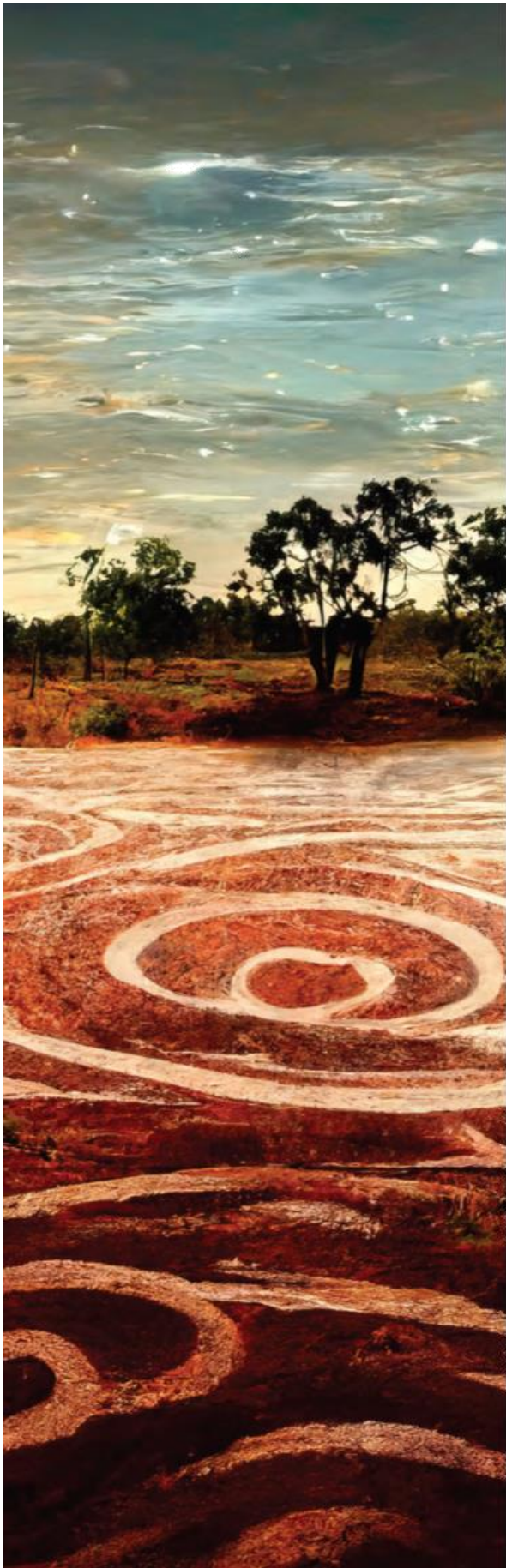


Table of Contents

| | |
|---|----|
| Statement of Comprehensive Income by Nature | 12 |
| Statement of Financial Activity | 13 |
| Statement of Cash Flows | 14 |
| Notes to and Forming Part of the Budget | 15 |
| Report Management Budget | 45 |
| Fees and Charges | 46 |

The Mindarie Regional Council conducts the operations of a local government with the following community vision:

“Collaborating for a regional Circular Economy”.





MRC Councillor Details

46



Cr Paul Miles (Chairperson), City of Wanneroo

Councillor Paul Miles was first elected to the Council in 2007. Then in 2008, Cr Miles was elected as a State Member of Parliament for the electorate of Wanneroo. In 2016, he was appointed Minister for Local Government; Communities; Youth; Seniors; Volunteering and Cemeteries. Following his time as Wanneroo MLA and Minister for Western Australia, Cr Miles was re-elected to Council in October 2017.



Cr Stephanie Proud JP, (Deputy Chairperson), City of Stirling

Cr Proud has owned and operated a small business since 1989 and has enjoyed a diverse administrative career path in small, medium and corporate business enterprises as well as the local government sector. Cr Proud has resided in the City of Stirling with her family since 1993 and represented the local community on various issues since 1998 through various community organisations, schools and local action and reference groups. Cr Proud has been a past member of the Murdoch University Animal Ethics Committee and more recently as a RACWA Councillor. She is an active Justice of the Peace.



Cr Gary Mack, Town of Cambridge

Councillor Gary Mack served as a Wembley Ward Councillor from 19 October 2019 to 21 October 2023 when he was elected Mayor in the 2023 Ordinary Local Government Elections. He is an experienced lawyer and mediator by profession.



Cr Christopher May, City of Joondalup

Councillor Christopher May was elected as councillor for the City of Joondalup in 2021. Cr May has a proven track record backing his community - delivering real, positive outcomes locally. A finance professional, he identifies and eliminates wasteful expenditure. A lifetime local who serves on school boards in Kallaroo and Craigie, volunteers in Yellagonga Regional Park and employed in commercial banking.



Cr Albert Jacob JP, City of Joondalup

Councillor Albert Jacob was elected as Mayor for the City of Joondalup in 2017 having previously served the City of Joondalup for 3 years in the North Central Ward. He was the member for the Western Australian Legislative Assembly seat of Ocean Reef from 2008 to 2017, and the Minister for the Environment and Heritage in Colin Barnett's government.



Cr Andrea Creado, City of Stirling

Councillor Andrea Creado was elected to Council in October 2021 and her priorities are increasing services for seniors, people with disabilities and other vulnerable groups, improving community safety, improving local parks and amenities and advocating for good environmental practices. Cr Creado holds a Master's Degree in Human Development, Bachelor of Psychology, Bachelor of Arts with Honours in Psychology and is a Fellow of the Australian Institute of Management along with additional training in governance and resource and personnel management.



Cr Joe Ferrante, City of Stirling

Councillor Joe Ferrante was elected as councillor for the City of Stirling in 2011, he has lived in the City of Stirling for over 50 years, growing up in Tuart Hill and its surrounding suburbs. Over the last 14 years, Cr Ferrante and his family have been residents of Mount Lawley and Menora. Cr Ferrante works with a global logistics provider as a national sales executive managing international companies. Cr Ferrante has particular interests in community safety, heritage protection and preservation of green open spaces.

Page 5

**Cr Chris Hatton, City of Stirling**

Councillor Chris Hatton was elected as councillor for the City of Stirling in 2019, he and his family have lived in Stirling for over 30 years, in the Hamersley Ward. He has a strong belief in keeping suburbs safe, vibrant and family friendly. Cr Hatton is a local school teacher and a Board Member of Balcatta Senior High School. He is also a former State Member of Parliament and a former Board Member of the Constable Care Child Safety Foundation. He believes in working for community and ensuring that Council spends wisely on essential services and infrastructure.

**Cr Liam Gobbert, City of Perth**

Councillor Liam Gobbert was elected for the City of Perth in 2020, he has over 10 years local government experience. He was a councillor for the City of Joondalup for 8 years including a year as deputy mayor. A project support officer at the Public Transport Authority, a Justice of the Peace, and a qualified town planner.

**Cr Alex Castle, City of Vincent**

Councillor Alex Castle is a long-term Mount Hawthorn resident, with a background in law, governance and communication. Cr Castle has been a City of Vincent Councillor since 2017 and Deputy Mayor since 2023. As a regular volunteer, serving on school and local committees and Boards, she is deeply committed to supporting the community. Cr Castle is passionate about greening in our neighbourhoods and efficient and sustainable management of our waste.

**Cr Jordan Wright, City of Wanneroo**

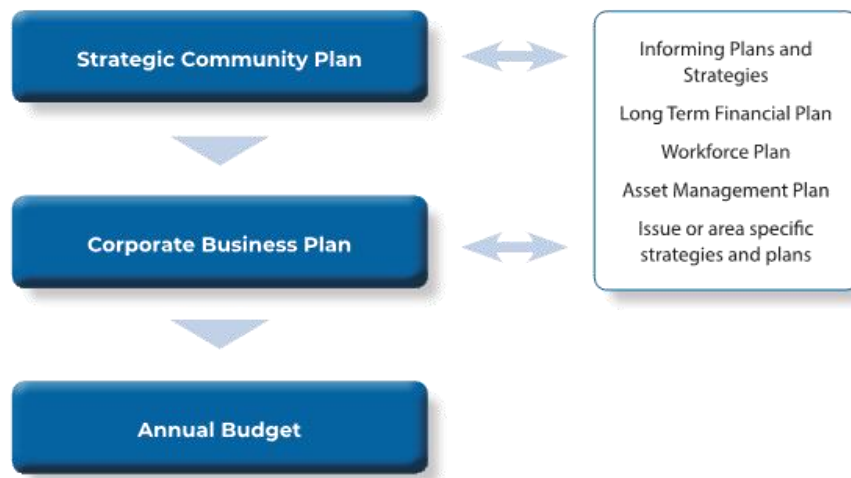
Councillor Jordan Wright was elected as Councillor for City of Wanneroo in 2021. Cr Wright holds experience in the retail, hospitality, public service and higher education sectors and is a Business graduate completing a Bachelor of Commerce, Tourism and Hospitality Management at Edith Cowan University. Cr Wright is also a School Board Member at Hocking Primary School and Wanneroo Secondary College.

**Cr Karen Vernon, Town of Victoria Park**

Councillor Karen Vernon was elected as a councillor for the Town of Victoria Park in 2017, and elected Mayor in 2019, adding public sector governance to existing professional skills, and expanding the passion for a good cause into a wider framework. A Senior Barrister with more than 25 years' experience working in the legal profession, including as a law firm partner and government prosecutor before specialising as a barrister since 2005. Extensive corporate governance experience with more than 10 years as a Company Director and Board Member in the private and not for profit sectors. Skilled in policy, strategic planning and risk management. Graduate of the Australian Institute of Company Directors, and Fellow of the Governance Institute of Australia.

The Executive Management and Services



Integrated Planning and Reporting Framework

ANNUAL BUDGET INTRODUCTION

The 2024/25 Annual Budget has been prepared in accordance with the requirements of the Local Government Act 1995 and Financial Management Regulations 1996.

The Annual budget is guided by the Strategic Community Plan (SCP). The revised SCP 2022 – 2032 was adopted by MRC's Council in April 2023. The Plan has been instrumental in guiding the activities of the MRC both at the strategic and operational levels.

The Long Term Financial Plan (LTFP), Asset Management Plan and Workforce Plan inform the SCP, Corporate Business Plan (CBP) and Annual budget, with outcomes contained in the Annual Report. This budget has been influenced by the MRC's LTFP and CBP. This budget reflects the first year of the LTFP.

The MRC is one of the State's largest waste management authorities, delivering high quality waste management services to its members; the Cities of Joondalup, Perth, Stirling, Vincent and Wanneroo, and the Towns of Cambridge and Victoria Park; a combined population of more than 700,000 West Australians.

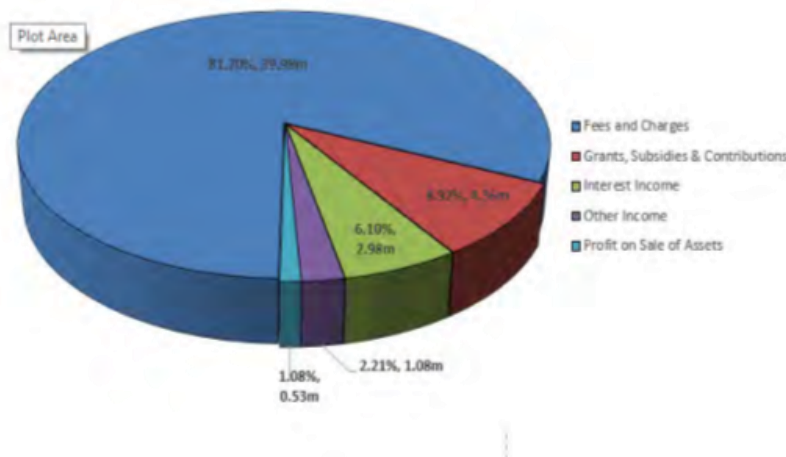
OPERATING BUDGETS

The development of the 2024/25 Annual Budget plays an important role in positioning our finances for a sustainable future. The MRC has carefully considered the resource and funding requirements necessary to deliver ongoing services, statutory and governance activities and assets renewal program.

The Operating Budgets are presented in two different formats: by nature in the Statutory section of this document (page 11) and by program as a Note 11(b). Overall, in terms of the Statement of Comprehensive Income, the Annual Budget 2024/25 includes Operating Revenue of \$48.4m and Operating Expenses \$47.2m. Following the inclusion of profit/loss on sale \$510k this will see a Net trading result of \$1.8m.

REVENUE

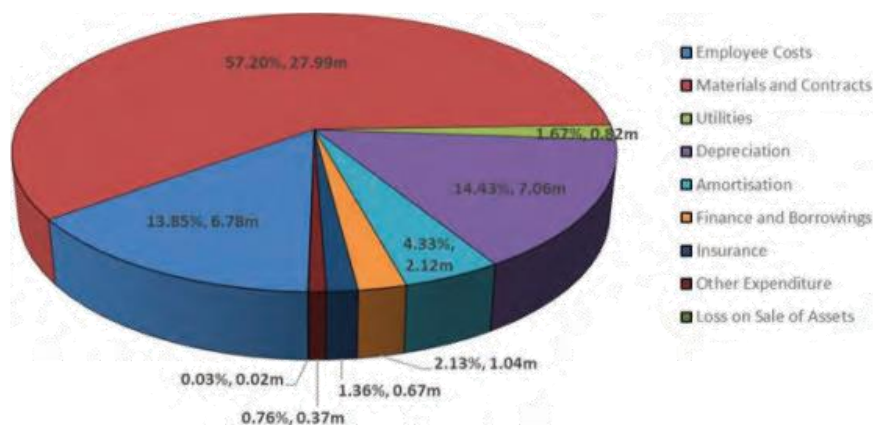
Of the \$48.4m total operating revenue 88% comes from fees and charges and interest, 3% from other revenue and 9% from Member contribution to cover administration and governance costs.



EXPENSES

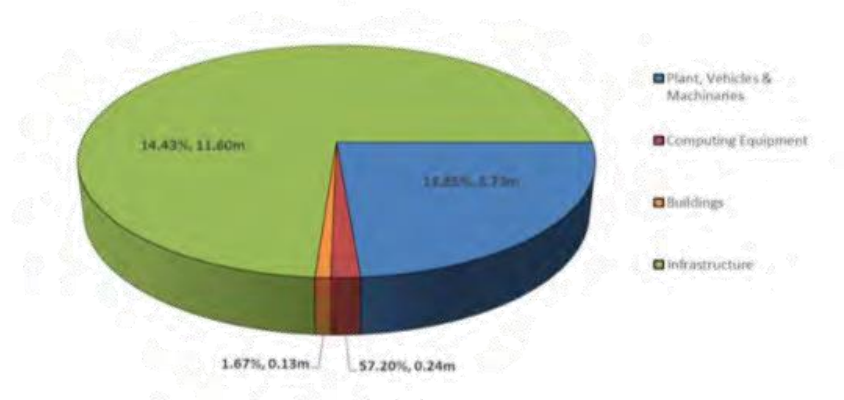
The MRC's ordinary budgeted expenditure for 2024/25 is \$47.2m, of which \$28.0m relates to materials and contracts, \$7.1m represents depreciation on assets and \$6.8m employee costs. Expenditure by nature is detailed in the statement of comprehensive income (page 11).

The financial assumptions anticipate both movement in the consumer price index, wages growth and interest rates. Any unplanned changes in any of these parameters and the general economic environment are likely to have an impact on the proposed budget.



CAPITAL OUTLAYS

The Capital Works Summary Statement (Pages 23-25) gives an overview of the Capital and Infrastructure program planned for the year. The total Capital Works program for 2024/25 is \$15.7m. The program includes building works of \$280k, plant and equipment purchases / replacements of \$3.64m, computing \$245k and infrastructure including landfill \$11.54m. Included in the amounts is carry forward of \$8m.



Reserve Accounts

The term 'Restricted Funds' generally applies to cash amounts received by Council on the basis that they are for specific purposes for which the Reserves have been established. The Annual Budget 2024/25 reserves balance budget is estimated at \$23.6m with \$7.8m transfer from Capital reserve to fund capital works. Details of the reserve accounts are contained in Note 9 (page 31).

Statutory Financial Statements

The 2024/25 Annual Budget has been prepared in accordance with the requirements of the Australian Accounting Standards, the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

Statement of Comprehensive Income (page 11)

The Statement of Comprehensive Income by Nature is prepared on accrual basis, it is a statutory document and is a requirement of the Local Government (Financial Management) Regulations 1996. This statement details operating revenue and expenses from ordinary activities including non-cash items such as depreciation and financing costs plus capital grants and profit/loss on disposal of assets.

Statement of Financial Activity (page 12)

Primary purpose of the statement of financial activity is to ensure compliance with the LGA S6.2(2) which requires local government to prepare the annual budget by developing detailed estimates of Expenditure, Revenue and Income independent of general rates and the amount required to make up the budget deficiency (if any) by comparing estimated expenditure with estimated revenue.

Statement of Cash Flows (page 13)

The Statement of Cash Flows is required under the Local Government (Financial Management) Regulations 1996 and it reports budgeted cash receipts from operations and alternative sources including government grants and investments. It also reports budgeted cash outflows from general business activities including the payment of creditors and anticipated capital acquisitions.

Budget Notes

The Budget Notes provide additional information than what is required by the Local Government (Financial Management) Regulations 1996 to enable the reader to better understand the Budget.

53

**STATEMENT OF COMPREHENSIVE INCOME
BY NATURE**

| | Note | 2025 Budget | 2024 Estimate | 2024 Budget |
|--|------|---------------------|---------------------|---------------------|
| | | \$ | \$ | \$ |
| REVENUE | | | | |
| Fees and charges | 13 | 39,982,586 | 32,301,627 | 32,032,723 |
| Grants, subsidies and contributions | 15 | 4,364,356 | 4,656,518 | 4,656,518 |
| Interest earnings | 12 | 2,984,150 | 2,692,822 | 1,659,800 |
| Gas power income | 12 | 800,000 | 800,000 | 800,000 |
| Other income | 12 | 281,556 | 281,000 | 95,000 |
| Total revenue | | 48,412,648 | 40,731,966 | 39,244,041 |
| EXPENSES | | | | |
| Employee costs | | (6,779,990) | (5,536,680) | (5,536,680) |
| Materials and contracts | | (28,294,000) | (18,713,901) | (18,348,818) |
| Insurance | | (665,100) | (620,200) | (620,200) |
| Utility charges | | (818,250) | (800,450) | (718,250) |
| Finance costs | | (1,040,175) | (1,097,123) | (1,097,123) |
| Depreciation | 5 | (7,062,320) | (6,340,025) | (5,896,783) |
| Amortisation | 5 | (2,119,200) | (2,119,202) | (4,954,195) |
| Other expenses | | (371,090) | (320,950) | (320,950) |
| Total expense | | (47,150,125) | (35,548,531) | (37,492,999) |
| Ordinary activities | | 1,262,523 | 5,183,435 | 1,751,042 |
| Non-ordinary activities | | | | |
| Non-operating grants and contributions | 15 | - | 50,000 | 50,000 |
| | | | | 50,000 |
| Profit on asset disposals | 4(c) | 527,550 | 293,890 | 1,000 |
| Loss on asset disposals | 4(c) | (17,070) | (40,785) | (350,756) |
| | | 510,480 | 253,105 | (349,756) |
| NET RESULT | | 1,773,003 | 5,486,540 | 1,451,286 |
| OTHER COMPREHENSIVE INCOME | | | | |
| Items that will not be reclassified subsequently to profit or loss | | | | |
| Changes in asset revaluation | | - | - | - |
| TOTAL OTHER COMPREHENSIVE INCOME | | - | - | - |
| TOTAL COMPREHENSIVE INCOME | | 1,773,003 | 5,486,540 | 1,451,286 |

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

54

STATEMENT OF FINANCIAL ACTIVITY
For the year ended 30 June 2025

| Note | 2025 Budget | 2024 Estimate | 2024 Budget |
|--|----------------|---------------------|---------------------|
| | \$ | \$ | \$ |
| Revenue from operating activities | | | |
| Contributions and reimbursements | 15 | 4,364,356 | 4,656,518 |
| Fees and charges | 13 | 39,982,586 | 33,101,626 |
| Interest revenue | 12 | 2,984,150 | 2,692,822 |
| Other revenue | 12 | 1,081,556 | 281,551 |
| Profit on asset disposals | 4(c) | 527,550 | 293,890 |
| | | 48,940,198 | 41,026,407 |
| Expenditure from operating activities | | | |
| Employee costs | | (6,779,990) | (5,611,232) |
| Materials and contracts | | (28,294,000) | (18,640,230) |
| Utility charges | | (818,250) | (800,453) |
| Depreciation & amortisation | 5 | (9,181,520) | (8,459,227) |
| Finance costs | | (1,040,175) | (1,097,135) |
| Insurance | | (665,100) | (630,406) |
| Other expenditure | | (371,090) | (334,170) |
| Loss on asset disposals | 4(c) | (17,070) | (40,785) |
| | | (47,167,195) | (35,613,638) |
| Add/less: Non - cash items | | | |
| Profit on asset disposals | | (527,550) | (293,890) |
| Loss on disposal of assets | | 17,070 | 40,785 |
| Depreciation & amortisation | | 9,181,520 | 8,459,227 |
| Employee benefit provisions | | 678,558 | 537,362 |
| Rehabilitation - unwinding of interest | | 738,287 | 432,745 |
| Other Provisions | | 696,004 | (394,116) |
| | | 10,783,888 | 8,782,113 |
| Amount attributable to operating activities | | | |
| | | 12,556,891 | 14,194,883 |
| Inflows from investing activities | | | |
| Proceeds from disposal of assets | 4(c) | 1,370,000 | 1,199,361 |
| Capital Grants and Subsidies | 15 | - | 50,000 |
| | | 1,370,000 | 1,249,361 |
| Outflows from investing activities | | | |
| Purchase of plant and equipment | 4(b) | (3,753,366) | (808,323) |
| Purchase of land and buildings | 4(b) | (280,000) | (183,134) |
| Purchase of computer equipment | 4(b) | (217,000) | (211,753) |
| Purchase and construction of infrastructure | 4(b) | (11,455,030) | (1,121,970) |
| | | (15,705,396) | (2,325,180) |
| Amount attributable to investing activities | | | |
| | | (14,335,396) | (1,075,819) |
| Inflows from financing activity | | | |
| Transfers from reserve accounts | 9 | 7,808,366 | 3,162,310 |
| | | 7,808,366 | 3,162,310 |
| Outflows from financing activities | | | |
| Payments for principal portion of lease liabilities | 7 | (665,840) | (630,741) |
| Transfers to reserve accounts | 9 | (8,054,124) | (7,033,310) |
| | | (8,719,964) | (7,664,051) |
| Amount attributable to financing activities | | | |
| | | (911,598) | (4,501,741) |
| Operating Net Current Assets at the start of the financial year | | | |
| | | 49,252,469 | 40,635,145 |
| Amount attributable to operating activities | | 12,556,891 | 14,194,883 |
| Amount attributable to investing activities | | (14,335,396) | (1,075,819) |
| Amount attributable to financing activities | | (911,598) | (4,501,741) |
| Closing Net Current Assets | | | |
| | | 46,562,366 | 49,252,469 |
| | | | 39,385,748 |

Draft Annual Budget 2024-5

Mindarie Regional Council

STATEMENT OF CASH FLOWS

For the year ended 30 June 2025

CASH FLOWS FROM OPERATING ACTIVITIES**Receipts**

| | 2025 Budget | 2024 Estimate | 2024 Budget |
|-------------------------------------|------------------------|--------------------------|------------------------|
| | | \$ | \$ |
| Fees and charges | 41,317,586 | 31,945,734 | 32,032,723 |
| Grants, subsidies and contributions | 4,364,356 | 4,706,518 | 4,656,518 |
| Interest earnings | 2,984,150 | 2,630,059 | 1,659,800 |
| Gas power income | 800,000 | 800,000 | 800,000 |
| Other income | 281,556 | 281,000 | 95,000 |
| | 49,747,648 | 40,363,312 | 39,244,041 |

Payments

| | | | |
|-------------------------|---------------------|---------------------|---------------------|
| Employee costs | (6,217,432) | (5,079,162) | (5,102,945) |
| Materials and contracts | (27,783,520) | (19,984,313) | (18,348,818) |
| Insurance | (665,100) | (620,200) | (620,200) |
| Utility charges | (818,250) | (800,450) | (718,250) |
| Other expenses | (371,090) | (320,950) | (320,950) |
| | (35,855,392) | (26,805,075) | (25,111,163) |

Net cash provided by operating activities 3 **13,892,256** **13,558,236** **14,132,878**

CASH FLOWS FROM INVESTING ACTIVITIES

| | | | |
|--|---------------------|--------------------|---------------------|
| Non-operating grants and contributions | - | - | 50,000 |
| Payments for purchase of property, plant & equipment | 4(b) (4,163,366) | (1,203,210) | (1,033,000) |
| Payments for construction of infrastructure | 4(b) (11,542,030) | (1,121,970) | (9,019,000) |
| Investment in term deposits | (4,354,150) | (5,432,685) | (2,315,904) |
| Proceeds from sale of property, plant & equipment | 4(c) 1,370,000 | | 576,000 |
| Net cash (used in) investment activities | (18,689,546) | (7,757,865) | (11,741,904) |

CASH FLOWS FROM FINANCING ACTIVITIES

| | | | |
|---|------------------|------------------|------------------|
| Payments for principal portion of lease liabilities | 7 (559,266) | (559,266) | (559,266) |
| Net cash (used in) financing activities | (559,266) | (559,266) | (559,266) |

| | | | |
|---|--------------------|-------------------|-------------------|
| Increase (decrease) in cash held | (5,356,556) | 5,241,105 | 1,881,474 |
| Cash and cash equivalents at beginning of the year | 25,503,246 | 20,262,141 | 15,250,254 |
| Cash and cash equivalents at the end of the year | 20,146,690 | 25,503,246 | 17,258,130 |

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

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025*

| NOTES TO AND FORMING PART OF THE BUDGET | | Page |
|--|--|-------------|
| Note 1 | Basis of Preparation | 16 |
| Note 2 | Net Current Assets | 22 |
| Note 3 | Cash and Cash Equivalents | 23 |
| Note 4 | Fixed Assets | 24 |
| Note 5 | Depreciation | 28 |
| Note 6 | Information on Borrowings | 29 |
| Note 7 | Lease Liabilities | 30 |
| Note 8 | Restoration and Post Closure Provision | 31 |
| Note 9 | Reserve Accounts | 32 |
| Note 10 | Revenue Recognition | 33 |
| Note 11 | Key Terms and Definitions Reporting Programs & Program Information | 35 |
| Note 12 | Other Information | 38 |
| Note 13 | Fees and Charges | 39 |
| Note 14 | Tonnages | 40 |
| Note 15 | Recoups and Grants | 41 |
| Note 16 | Elected Members Remuneration | 42 |

NOTES TO AND FORMING PART OF THE BUDGET
For the year ended 30 June 2025

1 (a) BASIS OF PREPARATION

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

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

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow information, the budget 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears in the notes to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and interpretations are expected to be compiled, become mandatory and be applicable to its operations.

• AASB 2020-1 Amendments to Australian Accounting Standards

- Classification of Liabilities as Current or Non-current

• AASB 2022-5 Amendments to Australian Accounting Standards

- Lease Liability in a Sale and Leaseback

• AASB 2022-6 Amendments to Australian Accounting Standards

- Non-current Liabilities with Covenants

• AASB 2023-1 Amendments to Australian Accounting Standards

- Supplier Finance Arrangements

• AASB 2023-3 Amendments to Australian Accounting Standards

- Disclosure of Non-current Liabilities with Covenants: Tier 2

It is not expected these standards will have an impact on the annual budget.

• AASB 2022-10 Amendments to Australian Accounting Standards

- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, become mandatory during the budget year. Amendments

to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of Local Government (Financial Management) Regulations 1996. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

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

• AASB 2014-10 Amendments to Australian Accounting Standards

- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

• AASB 2021-7c Amendments to Australian Accounting Standards

- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]

• AASB 2022-9 Amendments to Australian Accounting Standards

- Insurance Contracts in the Public Sector

• AASB 2023-5 Amendments to Australian Accounting Standards

- Lack of Exchangeability

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

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

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

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

1 (b) KEY TERMS AND DEFINITIONS - NATURE**REVENUES****FEES AND CHARGES**

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Rubbish removal charges should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts are not included in service charges either.

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***1 (b) KEY TERMS AND DEFINITIONS - NATURE cont.****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.

Material and Contracts

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

Utilities (Gas, Electricity, Water etc)

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

Insurance

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

Loss on Asset Disposal

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

Depreciation on Non-Current Assets

Depreciation and amortisation expense raised on all classes of assets.

Interest Expenses

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

Landfill Levy

Department of Water and Environmental Regulation (DWER) levy for landfill waste disposal at licenced Tamala Park Landfill site.

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees, or State taxes. Donations and subsidies made to community groups.

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***1 (c) KEY TERMS AND DEFINITIONS cont.****Current and Non-Current Classifications**

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the MRC's operational cycle. In the case of liabilities where the MRC does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the MRC's intentions to release for sale.

Trade and Other Payables

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

Inventories

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.

Superannuation

The MRC contributes to a number of superannuation funds on behalf of employees. All funds to which the MRC contributes are defined contribution plans.

In addition to Superannuation Guarantee statutory requirements, the MRC encourages employees to participate in the Local Government Superannuation Scheme. The MRC matches contributions made by employees to these nominated superannuation funds on a sliding scale up to a limit of 7%.

Landfill Cell

There are three general components of landfill cell construction

- a) Cell excavation and development
- b) Cell liner costs, and
- c) Cell capping costs

All cell excavation and development costs, cell liner costs and cell capping costs are capitalised and depreciated over the useful life of the cell.

Future Capping Expenditure

The liability for estimated future capping expenditure is provided for through a rehabilitation provision on a phase-by-phase basis and is discounted to its present value, with the unwinding of the discount being charged to the statement of comprehensive income within the finance charge. The discounted present value of the future capping expenditure is also capitalised as part of the rehabilitation asset and is amortised on a straight-line basis. Changes in estimates are recognised prospectively with corresponding adjustments to the provision and associated costs.

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***1 (d) KEY TERMS AND DEFINITIONS cont.****Trade and Other Receivables**

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

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

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

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

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

Provisions

Provisions are recognised when the MRC 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.

Provisions for restoration, rehabilitation, and site monitoring costs

Charges are made to expenses based on the estimated costs of restoring, rehabilitating and monitoring the Tamala Park Waste Disposal Facility. The nature of work planned by Council includes monitoring of groundwater, surface water, leachate, landfill gas generation and revegetation. The rate charge is reviewed annually and is based on an estimated cost per tonne. The cost per tonne is arrived at after taking into account a standard engineering cost per cubic metre of landfill, the density of the waste and the most recent aerial surveys. Engineering rates differ according to the nature of the obligation to provide the service.

Land Held for Resale

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

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for resale is classified as current except where it is held as non-current based on the MRC's intentions to release for sale.

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***1 (e) KEY TERMS AND DEFINITIONS cont.****Good and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a net 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.

EMPLOYEE BENEFITS**Short-term employee benefits**

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

Long-term employee benefits

Long-term employee benefits provisions 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 re-measurements 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 MRC's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the MRC 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.

NOTES TO AND FORMING PART OF THE BUDGET
For the year ended 30 June 2025

2 NET CURRENT ASSETS

| | 2025 Budget | 2024 Estimate | 2024 Budget |
|---|------------------------|--------------------------|------------------------|
| | \$ | \$ | \$ |
| (a) Net current assets - unrestricted | | | |
| Current assets | | | |
| Cash and cash equivalents | 20,146,690 | 25,503,246 | 17,258,130 |
| Trade and other receivables | 3,668,003 | 3,969,891 | 4,990,296 |
| Inventories | 23,762 | 23,762 | 22,041 |
| Term deposits | 50,841,764 | 46,487,614 | 44,001,119 |
| Other assets | 2,089 | 2,089 | 158,773 |
| | 74,682,308 | 75,986,602 | 66,430,359 |
| LESS: Restricted cash backed reserves | (23,610,129) | (23,364,371) | (21,412,801) |
| Total Current Assets | 51,072,179 | 52,622,231 | 45,017,558 |
| LESS: Current liabilities | | | |
| Trade and other payables | (4,509,813) | (2,952,122) | (5,631,810) |
| Provisions | (1,494,034) | (1,050,229) | (1,236,434) |
| Lease Liabilities | (665,840) | (377,938) | (509,500) |
| | (6,669,686) | (4,380,288) | (7,377,744) |
| Net Current Assets | 44,402,493 | 48,241,943 | 37,639,814 |
| Add Back: Restricted Liabilities | | | |
| Lease liabilities | 665,840 | 377,938 | 509,500 |
| Provisions | 1,494,034 | 632,588 | 1,236,434 |
| NET CURRENT ASSETS - UNRESTRICTED | 46,562,366 | 49,252,468 | 39,385,748 |
| (b) Net current assets - restricted | | | |
| When calculating the budget deficiency for the purpose of 'Section 6.2 (2)(c) of the Local Government Act 1995 the following amounts have been excluded as provided by 'Local Government (Financial Management) Regulation 32 which will not fund the budgeted expenditure. | | | |
| Cash and cash equivalents - restricted | 23,610,129 | 23,364,371 | 21,412,801 |
| NET CURRENT ASSETS - RESTRICTED | 23,610,129 | 23,364,371 | 21,412,801 |

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

3 CASH AND CASH EQUIVALENTS

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overs. Estimated cash at the end of the reporting period is as follows:

| Note | 2025 Budget \$ | 2024 Estimate \$ | 2024 Budget \$ |
|--|----------------------|------------------------|----------------------|
| Cash at bank | 20,145,190 | 25,500,246 | 17,255,130 |
| Cash on hand | 1,500 | 3,000 | 3,000 |
| Term deposits | 50,841,764 | 46,487,614 | 44,001,119 |
| Total cash and cash equivalents | 70,988,454 | 71,990,860 | 61,259,249 |
| Held as | | | |
| - Unrestricted cash and cash equivalents | 47,378,325 | 48,626,489 | 39,846,448 |
| - Restricted cash and cash equivalents | 23,610,129 | 23,364,371 | 21,412,801 |
| | 70,988,454 | 71,990,860 | 61,259,249 |
| Restrictions | | | |
| The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | |
| Financially backed reserves: | 9 | | |
| Reserves - Site Rehabilitation | 9(a) | 19,453,141 | 18,102,528 |
| Reserves - Capital Expenditure | 9(b) | 3,628,273 | 4,749,771 |
| Reserves - Carbon Abatement | 9(c) | 528,715 | 512,072 |
| | | 23,610,129 | 23,364,371 |
| | | | 21,412,801 |
| Reconciliation of net cash provided by operating activities to net result | | | |
| Net result | 1,773,003 | 5,486,540 | 1,451,286 |
| Depreciation | 5 | 7,062,320 | 6,340,025 |
| Amortisation | 5 | 2,119,200 | 2,119,202 |
| (Profit)/loss on sale of asset | 4(c) | (510,480) | (253,105) |
| (Increase)/decrease in receivables | | 301,888 | (355,892) |
| Increase/(decrease) in other provision | | 738,287 | 768,835 |
| (Increase)/decrease in other current assets | | 510,480 | (114,429) |
| (Increase)/decrease in inventories | | - | (7,970) |
| Increase/(decrease) in employee provisions | | 562,558 | 225,042 |
| Increase/(decrease) in payables | | 1,335,000 | (650,013) |
| Net cash from operating activities | 13,892,256 | 13,558,235 | 14,132,878 |

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overs are reported as short term borrowings in current liabilities in Note 2 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The MRC 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.

65

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

4(a) FIXED ASSETS

SUMMARY OF CAPITAL EXPENDITURE

| | 2025 Budget | 2024 Estimate | 2024 Budget |
|----------------------------------|-------------------|------------------|-------------------|
| | \$ | \$ | \$ |
| New Capital Expenditure | | | |
| Plant, vehicles and machineries | 3,626,500 | 808,323 | 618,000 |
| Computing equipment | 217,000 | 211,753 | 105,000 |
| Building | 280,000 | 183,134 | 160,000 |
| Infrastructure | 3,558,000 | 1,121,970 | 2,032,000 |
| | 7,681,500 | 2,325,180 | 2,915,000 |
| Carry forward | | | |
| Plant, vehicles and machineries | 12,000 | - | - |
| Building | - | - | 150,000 |
| Computing equipment | 27,866 | - | - |
| Infrastructure | 7,984,030 | - | 6,987,000 |
| | 8,023,896 | - | 7,137,000 |
| Total Capital Expenditure | 15,705,396 | 2,325,180 | 10,052,000 |

66

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

4(f) FIXED ASSETS (CONTINUED)

| ASSET ACQUISITIONS | 2025 Budget | 2024 Estimate | 2024 Budget |
|---|----------------|------------------|----------------|
| | \$ | \$ | \$ |
| LANDFILL INFRASTRUCTURE | | | |
| Stage 2 - Phase 2 capping work | 5,395,426 | - | 6,987,000 |
| Leachate Processing Infrastructure | 1,683,369 | 1,026,970 | 1,850,000 |
| Piggy Back Liner | 3,631,235 | - | - |
| | 10,710,030 | 1,026,970 | 8,837,000 |
| INFRASTRUCTURE TAMALA PARK | | | |
| Transfer station extension | 65,000 | - | 14,000 |
| Facility Signage Upgrade at Transfer Station | 14,000 | - | 18,000 |
| Transfer Station Line Marking | 18,000 | - | 15,500 |
| Drop off bays modification and reticulation at Transfer Station | - | 15,500 | 16,000 |
| 12AMP power supply installation to Green Waste bunker | - | 16,000 | 25,000 |
| Transfer Station chain drop Access Control unit | - | 25,000 | 55,000 |
| Monitoring bores - Marmon Avenue x4 | 55,000 | - | 10,000 |
| Workshop Hotwash - Wash-down bay | - | 10,000 | - |
| Monitoring Bores x2 | - | 28,500 | 28,500 |
| Footpath - Admin Buildings | 10,000 | - | - |
| Recycling Asphalt Hardstand extension works | 35,000 | - | - |
| Leachate Extraction Well Stage2 Phase 2 | 150,000 | - | - |
| Waste Water Treatment Replacement (Washdown Bay) | 65,000 | - | - |
| Leachate Holding Tanks and Pump Station | 190,000 | - | - |
| Infrastructure Design Planning | 200,000 | - | - |
| Transfer Station Fixed Lighting Towers | 30,000 | - | - |
| | 832,000 | 95,000 | 182,000 |
| BUILDING | | | |
| Workshop building roller doors and road upgrade for tyre | - | 25,000 | 25,000 |
| Recycling E-Waste Storage and Bulk Up Facility | - | 135,000 | 135,000 |
| Weighbridge roof modification | - | 23,134 | 150,000 |
| Admin Building Renewal | 105,000 | - | - |
| Master Distribution Board Upgrade | 150,000 | - | - |
| Recycling Centre Roof Extension Works | 15,000 | - | - |
| Workshop Crib Room Kitchen | 10,000 | - | - |
| | 280,000 | 183,134 | 310,000 |
| COMPUTING | | | |
| CCTV install for Tip Face, Quarry and Transfer | 10,000 | 97,000 | 85,000 |
| Replacement IT Equipment | 27,000 | 50,000 | 20,000 |
| Meeting Room Upgrade and Telephony System | - | 30,000 | - |
| Event Management System (Inex) Replacement | - | 24,753 | - |
| Wi-Fi Access Point Replacements | 27,866 | 10,000 | - |
| Weighbridge Software Upgrade | 150,000 | - | - |
| DCS Replacements | 30,000 | - | - |
| | 244,866 | 211,753 | 105,000 |

67

FIXED ASSETS (CONTINUED)

| | 2025 Budget | 2024 Estimate | 2024 Budget |
|--|----------------|------------------|----------------|
| | \$ | \$ | \$ |
| EQUIPMENT | | | |
| Odour monitoring units / control | - | 70,000 | 70,000 |
| Point to point Telemetry & Data System Installation | - | 16,500 | 16,500 |
| Two Air Well Leachate Extraction Pumps for Stage 2 | - | 8,500 | 8,500 |
| Workshop Hotwash Machine | - | 8,000 | 8,000 |
| Generator & Compressor | - | 15,000 | 15,000 |
| 2 way radios | 6,500 | - | - |
| Odour monitoring units / control | 80,000 | - | - |
| High Flow Leachate/ Water Transfer Pump (Diesel) | 60,000 | - | - |
| | 146,500 | 118,000 | 118,000 |
| PLANT AND VEHICLES | | | |
| Vehicle Replacements | - | 232,323 | 80,000 |
| Double Axle trailer | 15,000 | - | - |
| Skid Steer Bucket Replacements x 3 | 60,000 | - | - |
| Kubota SVL75-2CW Truck Loader - Skid steer | 12,000 | 213,000 | 175,000 |
| 16t Vibrating Roller at Tip face | - | 245,000 | 245,000 |
| TAKEUCHI Skid Steer Loader TL10V2 (2022) | 245,000 | - | - |
| CAT 2.5L Forklift | 85,000 | - | - |
| Komatsu Excavator 2018-C22211 | 385,000 | - | - |
| Compactor for alternative waste compaction treatment | 1,500,000 | - | - |
| Hino Bin Truck - 1EAS815 | 390,000 | - | - |
| Slow Speed Shredder/Crusher | 800,000 | - | - |
| | 3,492,000 | 690,323 | 500,000 |
| | 15,705,396 | 2,325,180 | 10,052,000 |

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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.

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***4(c) FIXED ASSETS (CONTINUED)****Disposals of assets**

| | 2025 Budget | 2025 Budget | 2025 Budget | 2025 Budget |
|--|---------------------------|------------------------|------------------------|------------------------|
| | Net Book Value | Sale Proceeds | Profit | Loss |
| | \$ | \$ | \$ | \$ |
| PROPERTY, PLANT AND EQUIPMENT | | | | |
| TAKEUCHI Skid Steer Loader TL10V2 (2022) | 77,074 | 60,000 | - | (17,073) |
| Hino Bin Truck - 1EAS815 | - | 80,000 | 80,000 | - |
| BOMAG Compactor BCE1172RB-2 | 451,941 | 800,000 | 348,059 | - |
| Komatsu Excavator 2018-C22211 | 123,436 | 180,000 | 56,564 | - |
| Komatsu Dump Truck HM300-5 - 2018 | 207,076 | 250,000 | 42,924 | - |
| | 859,527 | 1,370,000 | 527,547 | (17,073) |

SIGNIFICANT ACCOUNTING POLICIES**GAINS AND LOSSES ON DISPOSAL**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

5 DEPRECIATION
By Class**Depreciation**

Plant and equipment
Buildings
Infrastructure
Right of use asset

Amortisation

Cell Development
Decommissioning asset
Site Rehabilitation

| 2025 Budget | 2024 Estimate | 2024 Budget |
|------------------|------------------|-------------------|
| | | \$ |
| 326,836 | 301,597 | 397,048 |
| 1,850,184 | 1,633,003 | 1,733,585 |
| 4,120,994 | 3,622,345 | 3,384,009 |
| 764,306 | 783,080 | 382,141 |
| 7,062,320 | 6,340,025 | 5,896,783 |
| 1,591,500 | 1,591,500 | 3,223,090 |
| - | - | 1,731,105 |
| 527,700 | 527,702 | - |
| 2,119,200 | 2,119,202 | 4,954,195 |
| 9,181,520 | 8,459,227 | 10,850,978 |

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

Major depreciation periods used for each class of depreciable asset are:

Asset Class

Resource Recovery Facility
Buildings - non specialised
Buildings - Resource Recovery Facility
Furniture and equipment
Plant and equipment
Computing Equipment
Excavation and Rehabilitation
Other Infrastructure
Right of use asset

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

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

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

Useful life

13 years
5-20 years
13 years
5 years
6 2/3 years
3 years
% of actual usage
5-20 years
lease period

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***6 INFORMATION ON BORROWINGS**

- (a) The MRC has not budgeted to have any borrowings for the year 2024/25.

| | 2025 Budget | 2024 Estimate | 2024 Budget |
|-------------------------------------|------------------------|--------------------------|------------------------|
| | \$ | \$ | \$ |
| (b) Credit Facilities | | | |
| Undrawn borrowing facilities | | | |
| Credit standby arrangements | | | |
| Credit card limit | 100,000 | 100,000 | 100,000 |
| Amount of credit unused | 100,000 | 50,000 | 100,000 |

SIGNIFICANT ACCOUNTING POLICIES**BORROWING COSTS**

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

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***7 LEASE LIABILITIES**

| | 2025 Budget | 2024 Estimate | 2024 Budget |
|----------------------------|------------------------|--------------------------|------------------------|
| | \$ | \$ | \$ |
| Lease principal at 1 July | 6,708,619 | 6,456,778 | 6,456,778 |
| Lease principal repayments | (559,266) | (559,266) | (559,266) |
| Lease interest repayments | (301,888) | (328,288) | (328,288) |
| | (861,154) | (887,554) | (887,554) |

| Leased items | Start date | End date |
|---|-------------------|-----------------|
| Tamala Park Landfill Site (1,517,641 square meters) | 7/1/1990 | 30/6/2032 |

SIGNIFICANT ACCOUNTING POLICIES**LEASES**

At the inception of a contract, the MRC assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the MRC uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

72

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

8 RESTORATION AND POST CLOSURE PROVISION

| | 2025 Budget | 2024 Estimate | 2024 Budget |
|-----------------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Capping Provision | | | |
| Opening balance at 1 July | 5,926,490 | 5,689,411 | 5,892,803 |
| Additions | - | 237,079 | 237,079 |
| Closing balance at 30 June | 5,926,490 | 5,926,490 | 6,129,882 |
| Post Closure Provision | | | |
| Opening balance at 1 July | 14,895,039 | 14,363,283 | 12,705,765 |
| Additions | 738,287 | 531,756 | 531,756 |
| Closing balance at 30 June | 15,633,326 | 14,895,039 | 13,237,521 |
| TOTAL | 21,559,816 | 20,821,529 | 19,367,403 |

73

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

9 CASH BACKED RESERVES

| | 2025 Budget | 2024 Estimate | 2024 Budget |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Restricted by council | | | |
| (a) Reserves - Site Rehabilitation | | | |
| Opening balance at 1 July | 18,102,528 | 17,056,658 | 17,056,651 |
| Interest earnings | 612,326 | 789,324 | 654,480 |
| Transfer to reserves | 738,287 | 256,546 | 768,835 |
| Transfer from reserves | - | - | - |
| Closing balance at 30 June | 19,453,141 | 18,102,528 | 18,479,966 |
| (b) Reserves - Capital Expenditure | | | |
| Opening balance at 1 July | 4,749,771 | 1,945,637 | 1,830,791 |
| Interest earnings | 316,868 | 89,654 | 80,968 |
| Transfer to reserves | 6,370,000 | 5,876,791 | 1,725,000 |
| Transfer from reserves | (7,808,366) | (3,162,310) | (1,215,000) |
| Closing balance at 30 June | 3,628,273 | 4,749,772 | 2,421,759 |
| (c) Reserves - Carbon Abatement | | | |
| Opening balance at 1 July | 512,072 | 491,076 | 491,076 |
| Interest earnings | 16,643 | 20,996 | 20,000 |
| Transfer to reserves | - | - | - |
| Transfer from reserves | - | - | - |
| Closing balance at 30 June | 528,715 | 512,072 | 511,076 |
| TOTAL RESERVES | | | |
| Opening balance at 1 July | 23,364,371 | 19,493,371 | 19,378,518 |
| Interest earnings | 945,837 | 899,974 | 755,448 |
| Transfer to reserves | 7,108,287 | 6,133,337 | 2,493,835 |
| Transfer from reserves | (7,808,366) | (3,162,310) | (1,215,000) |
| CLOSING BALANCE AT 30 JUNE | 23,610,129 | 23,364,371 | 21,412,801 |

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

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

Reserves - Site Rehabilitation

The purpose of this reserve is to be used to fund the rehabilitation following the closure of the landfill.

Reserves - Capital Expenditure

The purpose of this reserve is to be used to fund the ongoing capital expenditure requirements.

Reserves - Carbon Abatement

The purpose of this reserve is to be used to fund Carbon Abatement Projects.

NOTES TO AND FORMING PART OF THE BUDGET
For the year ended 30 June 2025

10 REVENUE RECOGNITION

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

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/ Refunds/ Warranties |
|---|--|--------------------------------------|--|------------------------------------|
| Waste management entry fees | Waste disposal, treatment, and recycling services | Single point in time | Payment in advance at gate or on normal trading terms if credit provided | None |
| Gas Power Generation Income | Landfill Gas (LFG) from the decomposition of organic material in landfills | Single point in time | Not applicable | None |
| Member contributions | Reimbursement of MRC's administration and governance expenses by members | No obligation | Monthly in advance | None |
| Service charges | Charge for specific service | Over time | Payment dates adopted by Council during the year | Refund in event monies are unspent |
| Fees and charges for other goods and services | Private works | Single point in time | Payment in full in advance | None |

75

| Determination of transaction price | Allocating transaction price | Measuring obligations for returns | Revenue recognition |
|------------------------------------|---|-------------------------------------|--|
| Adopted by council annually | Based on timing of entry to facility | Not applicable | On entry to facility |
| Adopted by council annually | Applied fully based on timing of provision | Not applicable | On sale of renewable energy certificates (output method) |
| Adopted by council annually | Applied fully based on timing of service delivery | Based on share capital contribution | Upon issue of invoice |
| Adopted by council annually | When taxable event occurs | Not applicable | When rates notice is issued |
| Adopted by council annually | Applied fully based on timing of provision | Not applicable | Output method based on provision of service or completion of works |

NOTES TO AND FORMING PART OF THE BUDGET
For the year ended 30 June 2025

11(a) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the MRC's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Community amenities

To deliver sustainable waste management options for member councils

The orderly and efficient treatment and/or disposal of waste delivered to a building or place provided, managed or controlled for those purposes by the Mindarie Regional Council.

The MRC is currently operating a Class 2 Sanitary Landfill Site in accordance with a licence issued by the Department of Water and Environmental Regulation. Recycling of various items occurs at the recycling centre where a small handling fee is charged for the goods that the public wishes to purchase.

The MRC's services include:

Landfill operations at Tamala Park;

Resource Recovery Facility at Neerabup;

Transfer station;

Refuse and Recycling; and

Household hazardous waste disposal

Costs associated with the financing, administration, operation, and maintenance of the Tamala Park Waste Disposal Facility and Resource Recovery Facilities.

Governance

To provide a high level account of how the MRC applies good practices for making and implementing decisions for the efficient allocation of members resources.

Costs associated with elected members and corporate support services including administration and operation of activities and services to members

General Purpose Funding

To collect revenue to allow for the provision of services.

Interest revenue.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal services.

Education and Welfare

To provide services to disadvantaged persons, the elderly, children and youth

Maintenance of child minding centre, playgroup centre, senior citizen and aged care centre. Provision and maintenance of home care programs and youth services.

77

Housing

To provide and maintain elderly residents

Provision and maintenance of staff and elderly residents housing.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social well being

Maintenance of public halls, civic centres, aquatic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operations of library, museum and other cultural facilities

Transport

To provide safe, effective, and efficient transport services to the community

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

Other property and services

To monitor and control operating accounts.

Private works operation, plant repair and costs.

78

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***11(b) PROGRAM INFORMATION**

| | 2025 Budget | 2024 Estimate | 2024 Budget |
|--|------------------------|--------------------------|------------------------|
| | \$ | \$ | \$ |
| Revenue from Ordinary Activities | | | |
| Community Amenities | 41,064,142 | 33,382,628 | 32,927,723 |
| General Purpose Funding | 2,984,150 | 2,692,821 | 1,659,800 |
| Governance | 4,364,356 | 4,656,518 | 4,656,518 |
| | 48,412,648 | 40,731,966 | 39,244,041 |
| Expenses from Ordinary Activities | | | |
| Governance | (7,274,182) | (5,128,496) | (5,559,935) |
| Community amenities | (39,574,055) | (30,091,747) | (31,604,776) |
| | (46,848,237) | (35,220,243) | (37,164,711) |
| Profit on Sale of Assets | | | |
| Community Amenities | 527,550 | 293,890 | 1,000 |
| | 527,550 | 293,890 | 1,000 |
| Loss on Sale of Assets | | | |
| Governance | - | - | (384) |
| Community Amenities | (17,070) | (40,785) | (350,372) |
| | (17,070) | (40,785) | (350,756) |
| Finance Costs - ROUA | | | |
| Governance | (301,888) | (328,288) | (328,288) |
| Community Amenities | - | - | - |
| | (301,888) | (328,288) | (328,288) |
| Non-operating grants | | | |
| Community amenities | - | 50,000 | 50,000 |
| | - | 50,000 | 50,000 |
| Net result for the period | 1,773,003 | 5,486,540 | 1,451,286 |

79

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***12 OTHER INFORMATION**

| | 2025 Budget | 2024 Estimate | 2024 Budget |
|--|------------------------|--------------------------|------------------------|
| | \$ | \$ | \$ |
| (a) Interest earnings | | | |
| - Muni funds | 2,038,312 | 1,792,578 | 755,448 |
| - Reserve funds | 945,837 | 900,244 | 904,352 |
| | 2,984,149 | 2,692,822 | 1,659,800 |
| (b) Other revenue | | | |
| Fuel rebates | 95,000 | 95,000 | 95,000 |
| Gas power income | 800,000 | 800,000 | 800,000 |
| (c) Auditors remuneration | | | |
| Audit services OAG | 125,000 | 125,000 | 105,200 |
| Audit Services Other | 30,000 | 30,000 | 30,000 |
| | 155,000 | 155,000 | 135,200 |
| (d) Interest expenses (finance costs) | | | |
| Interest Charge Leases | 301,888 | 328,288 | 328,288 |
| Capping Accretion Expenses | - | 237,079 | 237,079 |
| Post Closure Accretion Expense | 738,287 | 531,756 | 531,756 |
| | 1,040,175 | 1,097,123 | 1,097,123 |

(e) Discounts, Incentives and Concessions

A discount on casual tipping fees may be granted to charitable or not for profit organisations up to \$500 per organisation in any one financial year. The budgeted expenditure for discount on casual tipping fees for 2024/25 is \$5,000.

(f) Financial Reporting and Materiality

In accordance with *Regulation 34(5) of the Local Government (Financial Management) Regulations 1996*, for the purpose of the materiality used in the financial statements in 2024/25, the level to be used for reporting variances shall be equal to or higher than \$50,000.

80

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***13 FEES AND CHARGES**

| | 2025 Budget | 2024 Estimate | 2024 Budget |
|-------------------------------|------------------------|--------------------------|------------------------|
| By Program: | \$ | \$ | \$ |
| Community amenities: | | | |
| Member charges | 33,112,569 | 27,555,093 | 26,576,657 |
| Casual fees and charges | 5,870,017 | 4,691,534 | 5,401,066 |
| Mattress fees | 1,000,000 | 55,000 | 55,000 |
| Total fees and charges | 39,982,586 | 32,301,627 | 32,032,723 |

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

14 TONNAGES

MEMBER COUNCIL TONNES

Landfill

| | 2025 Budget | 2024 Estimate | 2024 Budget |
|-----------------------|----------------|------------------|----------------|
| City of Perth | 3,629 | 13,540 | 12,482 |
| City of Wanneroo | 55,000 | 58,000 | 58,000 |
| City of Joondalup | 33,600 | 33,600 | 33,600 |
| City of Stirling | 15,476 | 55,500 | 52,808 |
| Town of Cambridge | 1,063 | 5,870 | 5,216 |
| City of Vincent | 1,430 | 5,500 | 5,500 |
| Town of Victoria Park | 2,711 | 10,620 | 8,400 |
| | 112,909 | 182,630 | 176,006 |

Waste to Energy

| | | | |
|-----------------------|--------|---|---|
| City of Perth | 11,129 | - | - |
| City of Wanneroo | - | - | - |
| City of Joondalup | - | - | - |
| City of Stirling | 41,689 | - | - |
| Town of Cambridge | 3,237 | - | - |
| City of Vincent | 4,070 | - | - |
| Town of Victoria Park | 7,909 | - | - |
| | 68,034 | - | - |

Total Member Council Tonnes

| | | |
|---------|---------|---------|
| 180,943 | 182,630 | 176,006 |
|---------|---------|---------|

NON - MEMBER COUNCIL TONNES

| | | | |
|---------|--------|--------|--------|
| Casuals | 31,400 | 25,400 | 31,400 |
| | 31,400 | 25,400 | 31,400 |

TOTAL TONNES

| | | |
|---------|---------|---------|
| 212,343 | 208,030 | 207,406 |
|---------|---------|---------|

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***15 Recoups and Grants****Recoup of Administration and Governance Costs**

Governance and Administration costs are apportioned using equity share.

| Member Council | Equity Share | 2025 | 2024 |
|-----------------------|--------------|------------------|------------------|
| | | Budget | Budget |
| | | \$ | \$ |
| City of Wanneroo | 16.67% | 727,393 | 776,087 |
| City of Joondalup | 16.67% | 727,393 | 776,087 |
| City of Stirling | 33.33% | 1,454,785 | 1,552,173 |
| City of Perth | 8.33% | 363,696 | 388,043 |
| Town of Cambridge | 8.33% | 363,696 | 388,043 |
| City of Vincent | 8.33% | 363,696 | 388,043 |
| Town of Victoria Park | 8.33% | 363,696 | 388,043 |
| | 100% | 4,364,356 | 4,656,518 |

83

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***# ELECTED MEMBERS REMUNERATION**

| | 2025 Budget | 2024 Estimate | 2024 Budget |
|-----------------------------------|------------------------|--------------------------|------------------------|
| Cr Paul Miles | | | |
| Chairperson's Meeting Fees | 17,139 | - | - |
| Chairperson's Allowance | 21,710 | - | - |
| Meeting Fees | - | 11,000 | 11,000 |
| Allowances (ICT) | 3,500 | 1,040 | 1,040 |
| Travel Expenses | 208 | 152 | 152 |
| Conference Expenses | 6,517 | 6,517 | 6,517 |
| Other Expenses | 564 | 83 | 83 |
| | 49,638 | 18,792 | 18,792 |
| Cr Stephanie Proud JP | | | |
| Deputy Chairperson's Meeting Fees | 11,430 | - | - |
| Deputy Chairperson's Allowance | 5,428 | - | - |
| Allowances (ICT) | 3,500 | - | - |
| Travel Expenses | 208 | - | - |
| Conference Expenses | 6,517 | - | - |
| Other Expenses | 564 | - | - |
| | 27,647 | - | - |
| Cr Gary Mack | | | |
| Meeting Fees | 11,430 | - | - |
| Allowances (ICT) | 3,500 | - | - |
| Travel Expenses | 208 | - | - |
| Conference Expenses | 6,517 | - | - |
| Other Expenses | 564 | - | - |
| | 22,219 | - | - |
| Cr Christoper May | | | |
| Meeting Fees | 11,430 | 11,000 | 11,000 |
| Allowances (ICT) | 3,500 | 1,040 | 1,040 |
| Travel Expenses | 208 | 152 | 152 |
| Conference Expenses | 6,517 | 6,517 | 6,517 |
| Other Expenses | 564 | 83 | 83 |
| | 22,219 | 18,792 | 18,792 |
| Cr Albert Jacob | | | |
| Meeting Fees | 11,430 | - | - |
| Deputy Chairperson's Meeting Fees | - | 11,000 | 11,000 |
| Deputy Chairperson's Allowance | - | 5,800 | 5,800 |
| Allowances (ICT) | 3,500 | 1,040 | 1,040 |
| Travel Expenses | 208 | 152 | 152 |
| Conference Expenses | 6,517 | 6,517 | 6,517 |
| Other Expenses | 564 | 83 | 83 |
| | 22,219 | 24,592 | 24,592 |

84

| | | | |
|---------------------------|---------------|---------------|---------------|
| Cr Andrea Creado | | | |
| Meeting Fees | 11,430 | - | - |
| Allowances (ICT) | 3,500 | - | - |
| Travel Expenses | 208 | - | - |
| Conference Expenses | 6,517 | - | - |
| Other Expenses | 564 | - | - |
| | 22,219 | - | - |
| Cr Joe Ferrante | | | |
| Meeting Fees | 11,430 | 11,000 | 11,000 |
| Allowances (ICT) | 3,500 | 1,040 | 1,040 |
| Travel Expenses | 208 | 152 | 152 |
| Conference Expenses | 6,517 | 6,517 | 6,517 |
| Other Expenses | 564 | 83 | 83 |
| | 22,219 | 18,792 | 18,792 |
| Cr Chris Hatton | | | |
| Meeting Fees | 11,430 | 11,000 | 11,000 |
| Allowances (ICT) | 3,500 | 1,040 | 1,040 |
| Travel Expenses | 208 | 152 | 152 |
| Conference Expenses | 6,517 | 6,517 | 6,517 |
| Other Expenses | 564 | 83 | 83 |
| | 22,219 | 18,792 | 18,792 |
| Cr Liam Gobbert JP | | | |
| Meeting Fees | 11,430 | 11,000 | 11,000 |
| Allowances (ICT) | 3,500 | 1,040 | 1,040 |
| Travel Expenses | 208 | 152 | 152 |
| Conference Expenses | 6,517 | 6,517 | 6,517 |
| Other Expenses | 564 | 83 | 83 |
| | 22,219 | 18,792 | 18,792 |
| Cr Alex Castle | | | |
| Meeting Fees | 11,430 | 11,000 | 11,000 |
| Allowances (ICT) | 3,500 | 1,040 | 1,040 |
| Travel Expenses | 208 | 152 | 152 |
| Conference Expenses | 6,517 | 6,517 | 6,517 |
| Other Expenses | 564 | 83 | 83 |
| | 22,219 | 18,792 | 18,792 |
| Cr Jordan Wright | | | |
| Meeting Fees | 11,430 | - | - |
| Allowances (ICT) | 3,500 | - | - |
| Travel Expenses | 208 | - | - |
| Conference Expenses | 6,517 | - | - |
| Other Expenses | 564 | - | - |
| | 22,219 | - | - |

85

| | | | |
|--|----------------|----------------|----------------|
| Cr Karen Vernon | | | |
| Meeting Fees | 11,430 | - | - |
| Chairperson's Meeting Fees | - | 16,500 | 16,500 |
| Chairperson's Allowance | - | 20,900 | 20,900 |
| Allowances (ICT) | 3,500 | 1,040 | 1,040 |
| Travel Expenses | 208 | 152 | 152 |
| Conference Expenses | 6,517 | 6,517 | 6,517 |
| Other Expenses | 564 | 83 | 83 |
| | 22,219 | 45,192 | 45,192 |
| Cr Elizabeth Re | | | |
| Meeting Fees | - | 11,000 | 11,000 |
| Allowances (ICT) | - | 1,040 | 1,040 |
| Travel Expenses | - | 152 | 152 |
| Conference Expenses | - | 6,517 | 6,517 |
| Other Expenses | - | 83 | 83 |
| | - | 18,792 | 18,792 |
| Cr Frank Cvitan JP | | | |
| Meeting Fees | - | 11,000 | 11,000 |
| Allowances (ICT) | - | 1,040 | 1,040 |
| Travel Expenses | - | 152 | 152 |
| Conference Expenses | - | 6,517 | 6,517 |
| Other Expenses | - | 83 | 83 |
| | - | 18,792 | 18,792 |
| Cr Keri Shannon | | | |
| Meeting Fees | - | 11,000 | 11,000 |
| Allowances (ICT) | - | 1,040 | 1,040 |
| Travel Expenses | - | 152 | 152 |
| Conference Expenses | - | 6,517 | 6,517 |
| Other Expenses | - | 83 | 83 |
| | - | 18,792 | 18,792 |
| Cr Lisa Thornton | | | |
| Meeting Fees | - | 11,000 | 11,000 |
| Allowances (ICT) | - | 1,040 | 1,040 |
| Travel Expenses | - | 152 | 152 |
| Conference Expenses | - | 6,517 | 6,517 |
| Other Expenses | - | 83 | 83 |
| | - | 18,792 | 18,792 |
| Total Elected Member Remuneration | 299,475 | 257,700 | 257,700 |
| Chairperson's Meeting Fees | 17,139 | 16,500 | 16,500 |
| Member's Meeting Fees | 125,730 | 121,000 | 121,000 |
| Chairperson's Allowance | 21,710 | 20,900 | 20,900 |
| Deputy Chairperson's Allowance | 5,428 | 5,800 | 5,800 |
| Allowances (ICT) | 42,000 | 12,480 | 12,480 |
| Travel Expenses | 2,496 | 1,824 | 1,824 |
| Conference Expenses | 78,204 | 78,204 | 78,204 |
| Other Expenses | 6,768 | 996 | 996 |
| | 299,475 | 257,700 | 257,700 |

86

MANAGEMENT OPERATING BUDGETS 2024/25

OFFICE OF THE CEO

EXPENSES

| | 2025 Budget | 2024 Estimate | 2024 Budget |
|--------------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ |
| Employee costs | (1,277,787) | (1,066,500) | (1,093,815) |
| Materials and contracts | (1,267,800) | (1,089,854) | (1,000,375) |
| Insurance | (119,030) | (98,000) | (98,000) |
| Depreciation | (109,368) | (93,318) | (116,047) |
| Other expenses | (306,090) | (265,700) | (266,084) |
| TOTAL EXPENDITURE | (3,080,075) | (2,613,373) | (2,574,321) |

CORPORATE SERVICES

REVENUE

| | | | |
|-------------------------|---|-------|---|
| Profit on Sale of Asset | - | 6,207 | - |
|-------------------------|---|-------|---|

EXPENSES

| | | | |
|--------------------------|--------------------|--------------------|--------------------|
| Employee costs | (1,857,463) | (1,338,032) | (1,299,390) |
| Materials and contracts | (1,188,390) | (1,099,628) | (919,318) |
| Insurance | (69,650) | (66,250) | (66,250) |
| Utility charges | (178,250) | (171,250) | (208,250) |
| Finance costs | (301,888) | (328,288) | (328,288) |
| Depreciation | (870,354) | (858,550) | (472,540) |
| Other expenses | (30,000) | (20,250) | (20,250) |
| TOTAL EXPENDITURE | (4,495,995) | (3,882,248) | (3,314,286) |

| | | | |
|------------|--------------------|--------------------|--------------------|
| NET | (4,495,995) | (3,876,041) | (3,314,286) |
|------------|--------------------|--------------------|--------------------|

OPERATIONS

REVENUE

| | | | |
|-------------------------|----------------|----------------|------------------|
| Non-operating grants | - | 50,000 | 50,000 |
| Profit on Sale of Asset | 527,550 | 287,682 | 1,000 |
| | 527,550 | 337,682 | 51,000.00 |

EXPENSES

| | | | |
|--------------------------|---------------------|---------------------|---------------------|
| Employee costs | (3,644,740) | (3,132,148) | (3,096,884) |
| Materials and contracts | (16,361,048) | (16,524,418) | (16,475,715) |
| Insurance | (476,420) | (455,950) | (455,950) |
| Utility charges | (640,000) | (629,200) | (510,000) |
| Finance costs | (738,287) | (768,835) | (768,835) |
| Depreciation | (6,082,598) | (5,388,157) | (5,308,196) |
| Amortisation | (2,119,200) | (2,119,202) | (4,954,196) |
| Other expenses | (52,070) | (75,785) | (385,372) |
| TOTAL EXPENDITURE | (30,114,363) | (29,093,695) | (31,955,148) |

| | | | |
|------------|---------------------|---------------------|---------------------|
| NET | (29,586,813) | (28,756,013) | (31,904,148) |
|------------|---------------------|---------------------|---------------------|

GENERAL FUNDS

REVENUE

| | | | |
|-------------------------------------|-------------------|-------------------|-------------------|
| Fees and charges | 39,982,586 | 32,301,626 | 32,032,723 |
| Grants, subsidies and contributions | 4,364,356 | 4,656,518 | 4,656,518 |
| Interest earnings | 2,984,150 | 2,692,822 | 1,659,800 |
| Other income | 1,081,556 | 1,081,000 | 895,000 |
| | 48,412,648 | 40,731,966 | 39,244,041 |

EXPENSES

| | | | |
|-------------------------|--------------------|---|---|
| Materials and contracts | (9,476,762) | | |
| | (9,476,762) | - | - |

| | | | |
|------------|-------------------|-------------------|-------------------|
| NET | 38,935,886 | 40,731,966 | 39,244,041 |
|------------|-------------------|-------------------|-------------------|

87

FEES AND CHARGES

Member Charges

The following fees and charges are exclusive of goods and services tax (GST).

| Landfill | 2025 Budget | 2025 Budget | 2025 Budget | 2024 Estimate | 2024 Budget |
|---|----------------|----------------|-------------------|-------------------|-------------------|
| | Tonnes | Rate \$/t | Revenue \$ | Revenue \$ | Revenue \$ |
| City of Perth | 3,629 | 183.00 | 664,144 | 2,042,071 | 1,884,782 |
| City of Wanneroo | 55,000 | 183.00 | 10,065,000 | 8,759,336 | 8,757,751 |
| City of Joondalup | 33,600 | 183.00 | 6,148,800 | 5,067,171 | 5,073,600 |
| City of Stirling | 15,476 | 183.00 | 2,832,060 | 8,370,577 | 7,974,008 |
| Town of Cambridge | 1,063 | 183.00 | 194,504 | 885,766 | 787,616 |
| City of Vincent | 1,430 | 183.00 | 261,654 | 828,738 | 830,500 |
| Town of Victoria Park | 2,711 | 183.00 | 496,149 | 1,601,433 | 1,268,400 |
| Landfill Member Fees & Charges | 112,909 | 183.00 | 20,662,312 | 27,555,093 | 26,576,657 |

| Waste to Energy | 2025 Budget | 2025 Budget | 2025 Budget | 2024 Estimate | 2024 Budget |
|--|----------------|----------------|-------------------|------------------|-------------------|
| | Tonnes | Rate \$/t | Revenue \$ | Revenue \$ | Revenue \$ |
| City of Perth | 11,129 | 183.00 | 2,036,570 | - | 1,884,782 |
| City of Wanneroo | - | 183.00 | - | - | 8,757,751 |
| City of Joondalup | - | 183.00 | - | - | 5,073,600 |
| City of Stirling | 41,689 | 183.00 | 7,629,135 | - | 7,974,008 |
| Town of Cambridge | 3,237 | 183.00 | 592,396 | - | 787,616 |
| City of Vincent | 4,070 | 183.00 | 744,846 | - | 830,500 |
| Town of Victoria Park | 7,909 | 183.00 | 1,447,311 | - | 1,268,400 |
| Waste to Energy Member Fees & Charges | 68,034 | 183.00 | 12,450,257 | - | 26,576,657 |

| | | | | | |
|----------------------------------|----------------|---------------|-------------------|-------------------|-------------------|
| Member Fees & Charges | 180,943 | 183.00 | 33,112,569 | 27,555,093 | 26,576,657 |
|----------------------------------|----------------|---------------|-------------------|-------------------|-------------------|

88

FEES AND CHARGES SCHEDULE 2024/25

The following fees and charges are inclusive of goods and services tax (GST).

| | 2024 / 2025 Fees & Charges \$ | 2024 Budget \$ |
|---|-------------------------------------|----------------------|
| NON - MEMBER COUNCIL CHARGES | | |
| GENERAL ENTRY | | |
| 1. Minimum entry to site (up to 100 kgs) | \$ 27.50 | \$ 23.65 |
| 2. General waste – price per tonne | \$ 275.00 | \$ 236.50 |
| OTHER FEES & CHARGES | | |
| 3. Asbestos – (Up to 100 kgs) | \$ 30.25 | \$ - |
| 4. Asbestos – per tonne | \$ 302.50 | \$ 275.00 |
| 5. Tyres – per tyre | \$ 27.50 | \$ 25.00 |
| 6. Mattresses – per item (MRC site) | \$ 36.30 | \$ 33.00 |
| 7. Small animals – per animal | \$ 20.90 | \$ 19.00 |
| 8. Large animals – per animal | \$ 41.80 | \$ 38.00 |
| 9. Controlled waste – per tonne | \$ 264.00 | \$ 240.00 |
| 10. Lightweight bulk material – per cubic metre | \$ 96.00 | \$ 80.00 |
| 11. Special burials – per 5 cubic metres | \$ 291.50 | \$ 265.00 |
| 12. Odorous loads – per tonne | \$ 344.50 | \$ 265.00 |
| 13. Car gas cylinders/industrial gas cylinders – per item | \$ 71.50 | \$ 65.00 |
| 14. Fluorescent tubes – commercial loads – per item | \$ 0.63 | \$ 0.55 |
| 15. Clean green waste – (Up to 100 kgs) | \$ 27.50 | \$ - |
| 16. Clean green waste – per tonne | \$ 138.00 | \$ 120.00 |
| 17. Wooden Pallet Disposal (Each / Per Item) | \$ 5.00 | \$ - |
| 18. BULK Cleanfill Disposal Charge (Mixed Sand/Soil blends (Rocks & stones <150mm) | Price on Application (POA) | \$ - |
| 19. Rock, Stone, Asphalt, Pavers, Concrete (Construction & Demolition Mat - min (up to 100 kgs) | \$ 27.50 | \$ - |
| 20. Rock, Stone, Asphalt, Pavers, Concrete (Construction & Demolition Materials (>150mm)- per tonne | \$ 110.00 | \$ - |
| 21. Replacement of Driver Control Station cards | \$ 72.00 | \$ 60.00 |
| 22. Replacement of gate access remotes | \$ 240.00 | \$ 160.00 |
| 23. Tipping with no payment (drive-aways) | \$ 120.00 | \$ 100.00 |
| 24. Clean up charge (per half hour) plus any 3rd party costs | \$ 180.00 | \$ 150.00 |
| 25. Waste Relocation Charge | \$ 250.00 | \$ - |
| 26. Uncompacted waste – per axle | \$ 84.50 | \$ 65.00 |
| 27. Compacted waste – per axle | \$ 143.00 | \$ 110.00 |
| 28. Weighbridge Docket Reprint | \$ 10.00 | \$ - |
| 29. Weigh Only Service (Certificated) | \$ 35.00 | \$ - |
| 30. Contractor Diesel Supply Charge (API + 10%) | Price on Application (POA) | \$ - |
| 31. Truck Wash Down Bay Service Charge | \$ 40.00 | \$ - |
| MEMBER - OTHER CHARGES | | |
| 1. Mattresses – per item (MRC site) | \$ 36.30 | \$ 33.00 |
| 2. Mattresses – per item (Off MRC site) | Contract Price + 5% Admin Fee | \$ - |

SCHEDULE 1: MODIFIED PENALTIES

| SCHEDULE 1 – MODIFIED PENALTIES including GST | |
|--|----------|
| ITEM 1 – Clause 7(4)(a)(b) - Enter the site or any part of the site that is closed or drive a vehicle on a road, track or path that is closed. | \$100.00 |
| ITEM 2 – Clause 8 – Enter the site other than through an entrance without permission. | \$100.00 |
| ITEM 3 – Clause 11(1)(a) – Park a vehicle, or cause to permit it to be parked on the site without permission in a place, other than a parking area, that is off a carriageway. | \$100.00 |
| ITEM 4 – Clause 11(1)(b) – Park a vehicle, or cause or permit it to be parked on the site without permission on part of a carriageway, if the parking of vehicles on that part of the carriageway is prohibited by a traffic sign. | \$100.00 |
| ITEM 5 – Clause 11(1)(c) - Park a vehicle, or cause or permit it to be parked, on the site without permission during a period when the person is not the site, whether or not the vehicle is parked in a parking area. | \$100.00 |
| ITEM 6 – Clause 11(1)(d) - Park a vehicle, or cause or permit it to be parked, on the site without permission in a place that is marked with parking bays, unless it is entirely within the confines of a parking bay. | \$100.00 |
| ITEM 7 – Clause 11(1)(e) - Park a vehicle or vehicles in an area designated for a person or persons with a disability, unless the person or persons with the disability is the driver of, or a passenger in, the vehicle and an disability permit is displayed in a prominent position on the vehicle. | \$100.00 |
| ITEM 8 – Clause 13(2) - Damage, destroy or take away flora with permission. | \$100.00 |
| ITEM 9 – Clause 14(2) – Injure, take or interfere with any fauna without permission. | \$100.00 |
| ITEM 10 – Clause 15(d) - Damage, destroy or take cultural sensitive items. | \$100.00 |
| ITEM 11 – Clause 16(1) - Deposit litter other than in a litter receptacle. | \$100.00 |
| ITEM 12 – Clause 16(d) - Environmental Contamination, discharge liquids/rubbish to the environmental that cause, or are known to cause contamination to the soil, water and/or air. | \$100.00 |
| ITEM 13 – Clause 20(a) - Place any notice, advertisement or document on any structure, object or natural surface on the site without permission. | \$100.00 |
| ITEM 14 – Clause 20(b) - Paint, mark or deface any structure, object or natural surface on the site without permission. | \$100.00 |
| ITEM 15 – Clause 21 – Light a fire (minor impact, managed on site) or use a gas barbecue or other cooker without permission. | \$100.00 |
| ITEM 16 – Clause 21 – Light a fire – (significant impact e.g. call of DFES). | \$100.00 |
| ITEM 17 – Clause 24(1) – Disturb or remove property from the site without permission. | \$100.00 |
| ITEM 18 – Clause 27(1)(2) – Fail to comply with a sign and direction. | \$100.00 |
| ITEM 19 – Clause 27(1)(2) – Disposing waste without payment of fee or charge. | \$100.00 |

ATTACHMENT 2
DRAFT LONG TERM FINANCIAL PLAN

⁹¹
DRAFT

MINDARIE REGIONAL COUNCIL

LONG TERM FINANCIAL PLAN

2024/25 – 2031/32

92
DRAFT



Our Vision

Collaborating for a regional Circular Economy

Our Mission

To deliver sustainable waste management options for members

Acknowledgement of Country

The Mandarie Regional Council acknowledges the Traditional Custodians of the land we are working on, the Whadjuk people. We would like to pay respect to the Elders of the Noongar nation, past, present and future, who have walked and cared for the land. We acknowledge and respect their continuing culture and the contributions made to the life of this region.



93
DRAFT

TABLE OF CONTENTS

| | |
|---|-----------|
| <i>The Long-Term Financial Plan</i> | 3 |
| Federal Government 2024/25 Budget | 3 |
| State Government Budget 2024/25 | 3 |
| Forward Estimates | 4 |
| Price Drivers..... | 4 |
| Exclusions | 5 |
| Financial risks..... | 5 |
| Long Term Forecasts..... | 5 |
| Basis of Preparation..... | 6 |
| Net current assets | 7 |
| Financial Statements | 7 |
| Statement of Comprehensive Income | 9 |
| Statement of Financial Activity | 10 |
| Capital Budgets (current values) | 11 |
| Statement of Financial Position | 14 |
| Cash Backed Reserves | 15 |
| <i>Summary.....</i> | 17 |

DRAFT



95
DRAFT

Integrated Planning Framework

The Asset Management Plan 2023-2032 (AMP) is an informing strategy within the Integrated Planning Framework (IPF). The purpose of this AMP is to identify and determine the ongoing management of the existing land, infrastructure, buildings, plant and machinery and vehicles, equipment and information systems associated with each of the MRC sites, to deliver the outcomes stated in the MRC's Corporate Business Plan 2023 – 2027 (CBP).

The AMP is based upon the MRC's Strategic Community Plan 2023 – 2032 (SCP). Aligning the AMP needs around the MRC's service delivery, future endorsed projects and initiatives and the asset life cycle will ensure asset needs are met as service and project requirements change.

This AMP will be reviewed annually to make necessary changes in order to ensure continuity and compliance with the requirements under the existing IPF.

The chart below represents the relationships between the Strategic Community Plan,

Corporate Plan, Long term Financial Plan, the Annual Budget and other informing plans including this AMP.



96
DRAFT

The Long-Term Financial Plan

The Long-Term Financial Plan (LTFP) is a planning tool developed to estimate the financial effect of the activities/services the Mindarie Regional Council (MRC) proposes to undertake over the longer term to achieve its strategic objectives. It ensures the MRC is optimising its resource allocation and maximising its benefit to its members and the general public. Such a document will safeguard the MRC's financial assets through control of its capital investments, as well as its revenue and expenditure, and enforce accountability through transparency of future decisions. It is a dynamic tool encompassing both its operating activities and capital outlays over the 10-year period. Price and growth drivers are used to ensure the LTFP is in line with industry wide assumptions and the future social and economic environment.

The financial information in the LTFP is based on the best available information at the time of writing the report and will be subject to changes throughout the year as more current market data is released.

Federal Government 2024/25 Budget

"Australia is not immune from global developments and the combination of moderating but high inflation and higher interest rates have resulted in lower growth over the past year. Real GDP is forecast to grow by 1¾ per cent in 2023–24. The Australian economy is well placed to navigate these economic challenges, with moderating inflation, a resilient labour market, a return to annual real wage growth and a solid pipeline of business investment.

Although inflation remains elevated, it has moderated substantially and is now less than half of its peak in 2022.

Nominal wage growth has picked up and is growing at its fastest rate in nearly 15 years. The moderation in inflation and pick up in wage growth have contributed to an improvement in real wages. Real wages have risen for three consecutive quarters and returned to annual growth at the end of 2023, which is earlier than previously forecast. Real wages are expected to rise further and grow by ½ per cent through-the-year to the June quarter 2024."

Source: 2024/25 Federal Budget - Statement 2: Economic Outlook

State Government Budget 2024/25

"Notwithstanding strength in the domestic economy, total economic growth (Gross State Product or GSP) is expected to slow to 1.75% in 2023-24 and to 2% in 2024-25 following growth of 3.5% in 2022-23 – a nine-year high. This reflects subdued growth in the external sector, with resource producers operating at close to capacity, agricultural exports normalising after a record harvest in 2022-23, and goods imports picking up in support of business investment. In addition, a gradual return to pre-pandemic international travel patterns (with more Western Australians travelling overseas) is also expected to detract from net exports.

As employment growth moderates, the unemployment rate is forecast to lift slightly to 4% in 2024-25, from 3.75% in 2023-24. In the outyears, the unemployment rate is expected to slowly rise as labour demand is outpaced by additions to labour supply, reaching 4.75% by 2027-28. This remains well below the long-run average unemployment rate of 6%.

Western Australia's Wage Price Index (WPI) grew by 4.7% in year-ended terms to December 2023 – the strongest rate of growth since June 2012. The combination of rising wages and slowing inflation has seen real wage growth return to positive territory. A situation that is forecast to be maintained across the forward estimates period."

Source 2024/25 Budget - Economic and Fiscal Outlook - Budget Paper No. 3 Table 1

97
DRAFT

Inflation as portrayed in the movements in the Consumer Price Index will be the focus in the community in the coming year. The Reserve Banks efforts in trying to slow consumer consumption through interest rates has not had the desired outcome.

The financial model uses the economic forecasts included in the State and Federal Budgets. It should be noted that both Federal and State forecasts changed their respective growth and cost indicators provided for the 2024/25 Budgets.

| FORWARD ESTIMATES | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|
| FEDERAL GOVERNMENT | | | | | |
| Federal Budget 2024/25 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| Real gross domestic product | 1.75% | 2.00% | 2.25% | 2.50% | 2.75% |
| Consumer Price Index | 3.50% | 2.75% | 2.75% | 2.50% | 2.50% |
| Wage price index | 4.00% | 3.25% | 3.25% | 3.50% | 3.50% |
| Unemployment rate | 4.00% | 4.50% | 4.50% | 4.50% | 4.25% |
| <i>2024/25 Federal Budget - Statement 2: Economic Outlook - Table 1: Domestic economy forecasts</i> | | | | | |

| STATE GOVERNMENT | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|
| State Budget 2024/25 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| Gross State Product | 1.75% | 2.00% | 2.00% | 2.25% | 2.25% |
| Consumer Price Index | 4.00% | 3.00% | 2.50% | 2.50% | 2.50% |
| Wage Price Index | 4.25% | 3.75% | 3.50% | 3.00% | 3.00% |
| Unemployment Rate | 3.75% | 4.00% | 4.25% | 4.50% | 4.75% |
| Population | 2.80% | 1.80% | 1.70% | 1.70% | 1.70% |
| <i>2024/25 Budget - Economic And Fiscal Outlook - Budget Paper No. 3 Table 1</i> | | | | | |

Forward Estimates

Price Drivers

Preliminary Key Price Drivers applied are shown below.

| Economic Assumptions | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|
| Price Drivers | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | |
| Consumer Price Index Australia | 2.8% | 2.8% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | |
| Consumer Price Index Perth | 3.0% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | |
| WALGA - Local Government Cost Index | 3.0% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | |
| Wage Price Index | 3.3% | 3.3% | 3.5% | 3.5% | 3.4% | 3.4% | 3.4% | 3.4% | |
| Wage Price Index WA | 3.8% | 3.5% | 3.0% | 3.0% | 3.3% | 3.2% | 3.1% | 3.2% | |
| Population Australia | 1.6% | 1.5% | 1.4% | 1.3% | 1.3% | 1.2% | 1.1% | 1.1% | |
| Population WA | 1.7% | 1.6% | 1.6% | 1.2% | 1.1% | 1.1% | 1.0% | 1.0% | |
| Population - Mandarie Regional Council | 1.6% | 1.5% | 1.3% | 1.2% | 1.2% | 1.1% | 1.0% | 1.0% | |
| NATIONAL ECONOMIC AND SOCIAL INDICATORS | | | | | | | | | |
| Gross Domestic Product (GDP) | 2.0% | 2.3% | 2.5% | 2.8% | 2.4% | 2.5% | 2.5% | 2.5% | |
| Gross State Product WA | 2.0% | 2.0% | 2.3% | 2.3% | 2.1% | 2.2% | 2.2% | 2.2% | |
| Unemployment Australia | 4.5% | 4.5% | 4.5% | 4.3% | 4.4% | 4.4% | 4.4% | 4.4% | |
| Unemployment Western Australia | 4.0% | 4.3% | 4.5% | 4.8% | 4.4% | 4.5% | 4.5% | 4.5% | |
| OTHER PRICE DRIVERS | | | | | | | | | |
| Workers Compensation Insurance | 3.3% | 3.3% | 3.5% | 3.5% | 3.4% | 3.4% | 3.5% | 3.4% | |
| INTEREST RATES - BORROWING and EARNINGS | | | | | | | | | |
| RBA Cash Management Rate | 3.4% | 3.3% | 3.1% | 3.1% | 3.2% | 3.2% | 3.1% | 3.2% | |
| 1 Month Banks' term deposits (\$10 000 | 3.1% | 3.0% | 2.8% | 2.8% | 2.9% | 2.9% | 2.9% | 2.9% | |
| 3 months Banks' term deposits (\$10 000 | 4.3% | 4.1% | 3.9% | 3.9% | 4.0% | 4.0% | 3.9% | 4.0% | |

98
DRAFT

Exclusions

There are projects and facilities from the Council adopted Strategic Community Plan (SCP) that are not sufficiently detailed at this stage and therefore are not included in these estimates. They will be incorporated into future plans once transparency around timing, revenue, expenditure and capital is known.

These include -

- Details of the full potential liability for site mitigation post the closure of the landfill cell,
- Potential ongoing costs for site maintenance post closure,
- The extent of staff terminations post closure of landfill site,
- Options for the Resource Recovery Facility (RRF),
- Alternative revenue streams from the Tamala Park site,
- Potential waste initiatives and other revenue generating options subject to Council endorsement.

The Corporate Business Plan (CBP) identifies a number of strategic activities to be complied in the next two years. These activities will identify the extent of the Council's financial obligations going forward.

Financial risks

These estimates are sensitive to movements on price and supply chain issues. The current rising inflation and upward moving of interest rates means the impact of price and interest drivers is far greater on upward movements, as opposed to reductions. These potential rapid upward movements create a financial risk to the MRC and the projects in these estimates.

These estimates have a negative impact arising from prices movements however, the impact of the overall position is negated as many revenue streams use CPI as the determination of increases which offsets the downside on costs. It is considered that price movements will be more volatile than interest rates.

Many of the potential projects which at this stage cannot be quantified pose a substantial financial risk to the MRC. Caution should be exercised in reducing funds from the MRC which would be required to fund a number of projects, which at this stage are excluded from these estimates. This would also ensure members do not make further contributions.

Long Term Forecasts

These estimates reflect a high-level forecast based on the 2024/25 budget and extrapolated in future years using the economic and known useful life assumptions.

Financial Strategies and Principles

The forecasts assist the MRS's SCP by advising the financial capabilities of the MRC to deliver infrastructure and services to the member's and the general public. The CBP assists in the realisation of the MRC's vision in the medium term; it details the actions, services, operations and projects the MRC will deliver within a five-year period.

Other critical informing strategies associated with this LTFP are the Asset Management and Workforce Plans.

These estimates underpin the following principles:

- Continuous improvement in the financial capacity and sustainability of the MRC through:
 - Strengthening results to ensure long term financial sustainability.
 - No use of debt
 - Accumulate funds to meet cash flow demands.
- The maintenance of a fair and equitable fee structure.

99
DRAFT

- Maintaining or improving service level standards.
- Maintenance of cash reserves for future commitments.
- Maintaining/increasing funding for asset maintenance and renewal.
- Fees and charges are determined upon an equitable basis. A key element of the financial strategy is to achieve a lower gate fee and to minimise the financial burden placed on members whilst also maintaining tight control of costs so as to achieve zero deficit year on year.

These estimates draw out issues associated with the volume of funds required to balance budgets in future years and the financial structure arising from those estimates.

Basis of Preparation

Base premise

- Land lease expires in 2031/32,
- Land fill operations are estimated to conclude in 2027/28,
- No decision has been made as to the post closure strategies, both landfill and lease at this stage,
- No estimates are available for the site rehabilitation.

Operating Revenues

Operating grants/subsidies/contributions

This revenue represents the cost recovery from members for administration costs incurred by the MRC. An offset in determining these charges is the interest earning on "municipal funds". These charges are materially reduced with the termination of the landfill site as at 2027/28.

Fees and Charges

Non-member tipping fees are estimated to conclude in 2027/28. However, it is expected that revenue from waste to energy, the processing of mattresses and other recyclable material, both members and the general public, will continue through to 2031/32.

Gas generation services

It is anticipated the current arrangements will continue through to 2031/32.

Interest earnings

Non reserve interest projections are dependent on the level of unrestricted cash and cash equivalents/other financial assets. At this stage these are maintained until 2031/32. These returns are to offset against cost in order to reduce member contributions.

Other Revenue

These revenues relate to LGIS Dividend/Insurance Rebate and Diesel Fuel Rebate. These revenues will reduce as the site is diminished.

Operating Expenditures

Employee costs

Costs post the site closure are expected to diminish 2028/29 towards the end of the existing lease. The estimates are constructed on the basis the operation will winddown by 2031/32.

100
DRAFT

Material and Contracts

A number of costs will be incurred post 2027/28 relating to recycling, waste to energy, site rehabilitation and overhead costs on administration.

Utilities, Insurance, Other expenses

These costs will continue through to 2031/32.

Depreciation/Amortisation

Depreciation expenses will continue on the asst base through to 2031/32. Amortisation of the landfill site will conclude in 2028/29. At this stage estimates have not been included impaired assets arising from the change in operations over the period of the plan.

Finance/borrowing costs

This amount relates to the unwinding portion of rehabilitation provision over the period of the plan.

Net current assets

The overall financial position is usually reflected in the net current assets reported in the annual financial report. This is usually referred to as the annual surplus/(deficit) as it arises from all of the financial transactions of the MRC in any one financial year. That end result includes funds raised in the year that are not applied and carried forward (both operating and capital) into the next budget.

Subject these activities it is recommended that the Council act conservatively and defer any decision on the surplus allocation for the near future. This will ensure the Council has sufficient funds and will not be required to seek funding from the members.

Financial Statements

The following Financial Statements have been prepared for the ten years covered in this LTFP. These estimates have been prepared on the basis of the assumptions addressed previously in this document.

Statement of Comprehensive Income by Nature

Identifies the inputs by nature of the revenue or expense. Descriptions are defined by Regulation under the Local Government Act WA 1995.

The Statement of Comprehensive Income is prepared on an accrual basis. This process recognises income as it is earned and expenses as they are incurred. In addition, it makes adjustments for unearned income, credit sales, pre-payments, accrued expenses and non-cash provisions (i.e. depreciation and leave entitlements). This method provides a more accurate reflection of the transactions which actually occurred during the accounting period and is a better reflection of the actual business activities undertaken by the MRC. Depreciation, which is an expense charged in the Statement of Comprehensive Income, reflects the value of capital assets consumed during the accounting period.

Statement of Financial Activity

This statement summarises the operating, capital, debt and reserves transactions. It utilises the same reporting procedures required formulating the MRC's Annual Budget under the Local Government Act WA 1995. The plan identifies the funds necessary to balance the budget in each financial year through the collection of gate fees.

101

DRAFT**Statement of Financial Position (Balance Sheet)**

The purpose of the Statement of Financial Position is to provide a "snap-shot" of the overall financial position of the MRC. This statement is constructed according to well defined accounting principles which are embodied in the Australian Accounting Standards. The ratepayer equity in the MRC can be calculated by deducting total liabilities from total assets.

The Statement discloses transactions as current and non-current assets, and current and non-current liabilities and equity.

102
DRAFT

Statement of Comprehensive Income

| STATEMENT of COMPREHENSIVE INCOME | | | | | | | | Indexed values |
|-------------------------------------|------------------|------------------|----------------|----------------|--------------------|--------------------|--------------------|--------------------|
| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
| Revenues | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Operating grants/subsidies/contribu | 4,364,356 | 3,938,900 | 4,096,500 | 4,219,400 | 2,953,600 | 3,048,100 | 3,143,500 | 3,242,800 |
| Fees and Charges | 39,982,586 | 40,849,060 | 41,746,394 | 42,675,622 | 34,117,590 | 34,715,370 | 35,326,870 | 35,952,440 |
| Gas generation services | 800,000 | 820,100 | 840,600 | 861,700 | 883,200 | 905,300 | 927,900 | 951,100 |
| Interest earnings | 2,984,150 | 2,981,400 | 2,802,300 | 3,026,000 | 3,366,000 | 3,355,400 | 3,234,100 | 3,254,500 |
| Other Revenue | 281,556 | 281,500 | 281,500 | 281,500 | 28,200 | 28,200 | 28,200 | 28,200 |
| Operating Revenue | 48,412,648 | 48,870,960 | 49,767,294 | 51,064,222 | 41,348,590 | 42,052,370 | 42,660,570 | 43,429,040 |
| Expenses | | | | | | | | |
| Employee costs | (6,779,990) | (6,968,400) | (7,157,400) | (7,342,900) | (4,879,500) | (5,005,300) | (5,134,200) | (5,266,300) |
| Material and Contracts | (28,294,000) | (28,489,325) | (29,271,757) | (30,080,409) | (31,338,107) | (32,560,229) | (33,835,418) | (35,167,860) |
| Utilities (gas elect water) | (818,250) | (838,700) | (859,600) | (881,100) | (903,100) | (925,600) | (948,800) | (972,500) |
| Depreciation | (7,062,320) | (7,171,490) | (7,296,790) | (7,202,190) | (6,876,190) | (6,494,590) | (6,410,290) | (6,157,846) |
| Amortisation | (2,119,200) | (2,582,500) | (2,561,500) | (3,058,200) | - | - | - | - |
| Insurance | (665,100) | (683,500) | (700,600) | (718,100) | (507,800) | (520,400) | (533,300) | (546,400) |
| Finance/borrowing costs | (1,040,175) | (761,626) | (706,826) | (651,069) | (594,260) | (536,297) | (402,187) | (107,498) |
| Other expenses | (371,090) | (308,300) | (315,300) | (322,500) | (305,300) | (312,800) | (320,500) | (328,400) |
| Operating Expenses | (47,150,125) | (47,803,841) | (48,869,773) | (50,256,468) | (45,404,257) | (46,355,216) | (47,584,695) | (48,546,804) |
| Profit(Loss) - normal operations | 1,262,523 | 1,067,119 | 897,521 | 807,754 | (4,055,667) | (4,302,846) | (4,924,125) | (5,117,764) |
| Other | | | | | | | | |
| Profit on asset disposals | 527,550 | - | - | - | - | - | - | - |
| Loss on asset disposals | (17,070) | - | - | - | - | - | - | - |
| | 510,480 | - | - | - | - | - | - | - |
| Total comprehensive income | 1,773,003 | 1,067,119 | 897,521 | 807,754 | (4,055,667) | (4,302,846) | (4,924,125) | (5,117,764) |

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

103
DRAFT

Statement of Financial Activity

| STATEMENT of FINANCIAL ACTIVITY | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | Indexed values 2031/32 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | | | | |
| Operating grants/subsidies/contribut | 4,364,356 | 3,938,900 | 4,096,500 | 4,219,400 | 2,953,600 | 3,048,100 | 3,143,500 | 3,242,800 |
| Fees and Charges | 39,982,586 | 40,849,060 | 41,746,394 | 42,675,622 | 34,117,590 | 34,715,370 | 35,326,870 | 35,952,440 |
| Gas generation services | 800,000 | 820,100 | 840,600 | 861,700 | 883,200 | 905,300 | 927,900 | 951,100 |
| Interest earnings | 2,984,150 | 2,981,400 | 2,802,300 | 3,026,000 | 3,366,000 | 3,355,400 | 3,234,100 | 3,254,500 |
| Profit on asset disposals | 527,550 | - | - | - | - | - | - | - |
| Other Revenue | 281,556 | 281,500 | 281,500 | 281,500 | 28,200 | 28,200 | 28,200 | 28,200 |
| Revenues | 48,940,198 | 48,870,960 | 49,767,294 | 51,064,222 | 41,348,590 | 42,052,370 | 42,660,570 | 43,429,040 |
| Expenses | | | | | | | | |
| Employee costs | (6,779,990) | (6,968,400) | (7,157,400) | (7,342,900) | (4,879,500) | (5,005,300) | (5,134,200) | (5,266,300) |
| Material and Contracts | (28,294,000) | (28,489,325) | (29,271,757) | (30,080,409) | (31,338,107) | (32,560,229) | (33,835,418) | (35,167,860) |
| Utilities (gas elect water) | (818,250) | (838,700) | (859,600) | (881,100) | (903,100) | (925,600) | (948,800) | (972,500) |
| Depreciation | (7,062,320) | (7,171,490) | (7,296,790) | (7,202,190) | (6,876,190) | (6,494,590) | (6,410,290) | (6,157,846) |
| Amortisation | (2,119,200) | (2,582,500) | (2,561,500) | (3,058,200) | - | - | - | - |
| Insurance | (665,100) | (683,500) | (700,600) | (718,100) | (507,800) | (520,400) | (533,300) | (546,400) |
| Finance/borrowing costs | (1,040,175) | (761,626) | (706,826) | (651,069) | (594,260) | (536,297) | (402,187) | (107,498) |
| Loss on asset disposals | (17,070) | - | - | - | - | - | - | - |
| Other expenses | (371,090) | (308,300) | (315,300) | (322,500) | (305,300) | (312,800) | (320,500) | (328,400) |
| Expenses | (47,167,195) | (47,803,841) | (48,869,773) | (50,256,468) | (45,404,257) | (46,355,216) | (47,584,695) | (48,546,804) |
| Net | 1,773,003 | 1,067,119 | 897,521 | 807,754 | (4,055,667) | (4,302,846) | (4,924,125) | (5,117,764) |
| Movement in Non Cash Assets/Liabili | 10,783,889 | 10,288,536 | 10,374,026 | 10,757,979 | 7,356,270 | 6,957,777 | 6,782,277 | 6,265,344 |
| | 12,556,892 | 11,355,655 | 11,271,547 | 11,565,733 | 3,300,603 | 2,654,931 | 1,858,152 | 1,147,580 |
| Capital Transactions | | | | | | | | |
| Proceeds from Sale of Non-Current A | 1,370,000 | 309,495 | 240,395 | 108,917 | 2,749,600 | 155,663 | - | - |
| Outlays on Property Plant & Equipme | (4,163,366) | (3,113,840) | (1,002,424) | (1,239,456) | (613,129) | (848,001) | (69,792) | - |
| Outlays on Infrastructure | (11,542,030) | (8,970,000) | (3,850,000) | (4,290,000) | (1,040,000) | (4,500,000) | (320,000) | (45,000) |
| Net Capital | (14,335,396) | (11,774,345) | (4,612,029) | (5,420,539) | 1,096,471 | (5,192,338) | (389,792) | (45,000) |
| Reserve/Trust Transactions | | | | | | | | |
| Transfers (to) Reserves | (8,054,124) | (9,745,995) | (7,579,795) | (6,524,817) | (9,218,500) | (2,031,763) | (1,675,100) | (1,614,800) |
| Transfers from Reserves | 7,808,366 | 12,027,447 | 4,852,424 | 5,529,456 | 1,653,129 | 5,348,001 | 389,792 | 45,000 |
| Net Transfers (to)/From Reserves | (245,758) | 2,281,452 | (2,727,371) | (995,361) | (7,565,371) | 3,316,238 | (1,285,308) | (1,569,800) |
| Debt Management | | | | | | | | |
| Payment of leases liabilities | (665,840) | (953,742) | (719,780) | (752,170) | (786,018) | (821,389) | (858,351) | (603,930) |
| Net Debt | (665,840) | (953,742) | (719,780) | (752,170) | (786,018) | (821,389) | (858,351) | (603,930) |
| Net Current Assets | | | | | | | | |
| 1 July Surplus/(Deficit) | 49,252,468 | 46,562,366 | 47,471,386 | 50,683,753 | 55,081,416 | 51,127,101 | 51,084,543 | 50,409,244 |
| LESS 30 June Surplus/(Deficit) | 46,562,366 | 47,471,386 | 50,683,753 | 55,081,416 | 51,127,101 | 51,084,543 | 50,409,244 | 49,338,094 |
| Movement in Net Current Assets | 2,690,102 | (909,020) | (3,212,367) | (4,397,663) | 3,954,315 | 42,558 | 675,299 | 1,071,150 |
| Budget (Deficit)/Surplus | - | - | - | - | - | - | - | - |

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

104
DRAFT

Capital Budgets (current values)

| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|
| Buildings | | | | | | | | |
| Administration Office | | | | | | | | |
| Administration Office | 105,000 | - | - | - | - | 300,000 | - | - |
| Master Distribution Board Upgrade | 150,000 | - | - | - | - | - | - | - |
| Recycling | | | | | | | | |
| Roof Extension Works | 15,000 | - | - | - | - | - | - | - |
| Recycling Facility Upgrade | - | 55,000 | - | - | - | - | - | - |
| Workshop | | | | | | | | |
| Building Improvements | 10,000 | - | - | 150,000 | - | - | - | - |
| New facility | - | 85,000 | - | - | - | - | - | - |
| Plant and Equipment | | | | | | | | |
| Equipment | | | | | | | | |
| 2 way radios | 6,500 | 15,000 | - | - | - | 15,000 | - | - |
| Air Well Leachate Extraction Pumps | 60,000 | - | - | - | - | - | - | - |
| Cardboard compactors | - | 380,000 | - | - | - | - | - | - |
| Odour monitoring units / control | 80,000 | - | - | - | 85,000 | - | - | - |
| Information Technology | | | | | | | | |
| New CCTV cameras (all site CCTV) | - | - | - | 125,000 | - | - | - | - |
| Point to point Telemetry & Data System | - | - | - | 25,000 | - | - | - | - |
| Plant and vehicles | | | | | | | | |
| Hino Bin Truck - 1EAS815 | 390,000 | - | - | - | - | - | - | - |
| Toyota - Forklift | - | 75,000 | - | - | - | - | - | - |
| Compressor/Generator | - | - | - | 55,000 | - | - | - | - |
| ISUZU Fire truck (1GCY662) | - | 345,000 | - | - | - | - | - | - |
| Ford Ranger 1GDD017 (Enviro Ute) | - | 42,000 | - | - | - | - | - | - |
| CAT forklift 2.5t | 85,000 | - | - | - | - | - | - | - |
| ISUZU Bin Truck - 1GJE586 | - | - | 350,000 | - | - | - | - | - |
| EPS compactor | - | 60,000 | - | - | - | - | - | - |
| Komatsu Excavator 2018-C22211 | 385,000 | - | - | - | - | - | - | - |
| Komatsu Dump Truck HM300-5 | - | 590,000 | - | - | - | - | - | - |
| Komatsu Loader 8 Wheel WA470 | - | 550,000 | - | - | - | - | - | - |
| Komatsu Loader 8 Wheel WA470 | - | 550,000 | - | - | - | - | - | - |

Continued

105
DRAFT

Continued

| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|--|-----------|---------|---------|---------|---------|---------|---------|---------|
| Plant and vehicles | | | | | | | | |
| Ford Ranger Fire Ute 1GVV808 | - | - | - | - | 55,000 | - | - | - |
| Caterpillar 2.5T Forklift | - | 80,000 | - | - | - | - | - | - |
| Kubota Sv175-2Cw Track Loader - Skid Steer | 12,000 | - | - | 260,000 | - | - | - | - |
| Landfill compactor | 1,500,000 | - | - | - | - | - | - | - |
| Hyundai Palisade 7S Elite - 1HKV031 (CE) | - | - | 87,500 | - | - | 90,000 | - | - |
| Ford Ranger XLS 2021 1HMD978 (OPS Ex) | - | - | 82,500 | - | - | 86,500 | - | - |
| Ford Ranger 2021 2.2L 1HNE625 (FIRE-UT) | - | - | 55,000 | - | - | - | - | - |
| Ford Ranger 2021 3.2L 1HNE639 (Works) | - | - | 55,000 | - | - | - | - | - |
| Ford Ranger 2021 2.2L 1HNE641 (Enviro L) | - | - | 55,000 | - | - | - | - | - |
| Ford Ranger 2021 XL 4x4 1HNE640 (Groun) | - | - | 55,000 | - | - | - | - | - |
| Isuzu Bin Truck (1HPY415) | - | - | - | 375,000 | - | - | - | - |
| Toyota Fortuner 2022 Reg 1HNF371 (DCS) | - | - | 82,500 | - | - | 86,500 | - | - |
| Takeuchi Skid Steer Loader TL10V2 (2022) | 245,000 | - | - | - | 275,000 | - | - | - |
| Skid Steer Bucket Replacements x 3 | 60,000 | - | 60,000 | - | - | - | 60,000 | - |
| Hook lift bins | - | 37,000 | - | - | - | - | - | - |
| Double Axle trailer | 15,000 | - | - | - | - | - | - | - |
| New Slow Speed Shredder/Crusher | 800,000 | - | - | - | 120,000 | - | - | - |
| Furniture and equipment | | | | | | | | |
| CCTV cameras/equipment | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | - |
| DCS Replacements | 30,000 | - | - | - | - | 50,000 | - | - |
| IT Systems Review | - | - | 50,000 | - | - | - | - | - |
| Replacement Laptop Computers | 27,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | - | - |
| SAN Replacements | - | 150,000 | - | - | - | - | - | - |
| Server Replacements | - | - | - | - | - | 125,000 | - | - |
| UPS Replacements | - | - | - | 150,000 | - | - | - | - |
| Weighbridge Software Upgrade | 150,000 | - | - | - | - | - | - | - |
| Wi-Fi Access Point Replacements | 27,866 | - | - | - | - | 20,000 | - | - |

Continued

106
DRAFT

Continued

| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|---|------------|------------|-----------|-----------|-----------|-----------|---------|---------|
| Landfill infrastructure | | | | | | | | |
| Footpaths | 10,000 | - | - | - | - | - | - | - |
| Capping and revegetation of western ba | 5,395,426 | 4,950,000 | - | 4,125,000 | 850,000 | 4,200,000 | - | - |
| Installation of Piggy Back Liner | 3,631,235 | - | - | - | - | - | - | - |
| Leachate Processing Infrastructure | 1,683,369 | 3,850,000 | 3,850,000 | 120,000 | - | - | - | - |
| Rehabilitation Works | - | - | - | - | 190,000 | 300,000 | 320,000 | - |
| Asphalt Hardstand extension works | 35,000 | - | - | - | - | - | - | - |
| Transfer Station - Tamala Park | | | | | | | | |
| Building Extensions | 65,000 | - | - | - | - | - | - | - |
| Design and Master Plan Works | 200,000 | - | - | - | - | - | - | - |
| Facility Signage Upgrade | 14,000 | - | - | - | - | - | - | - |
| Fixed Lighting Towers | 30,000 | - | - | - | - | - | - | - |
| Leachate Extraction Well Stage2 Phase 2 | 150,000 | - | - | - | - | - | - | - |
| Leachate Holding Tanks and Pump Static | 190,000 | - | - | - | - | - | - | - |
| Line Marking | 18,000 | - | - | 45,000 | - | - | - | 45,000 |
| Monitoring bores - Marmion Avenue x4 | 55,000 | - | - | - | - | - | - | - |
| New Facility | - | 45,000 | - | - | - | - | - | - |
| Waste Water Treatment Replacement (\ | 65,000 | - | - | - | - | - | - | - |
| Wheel and Body Wash Drive through sta | - | 125,000 | - | - | - | - | - | - |
| | 15,705,396 | 12,004,000 | 4,802,500 | 5,450,000 | 1,595,000 | 5,283,000 | 380,000 | 45,000 |

Current values

| Asset Class | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|-------------------------|------------|------------|-----------|-----------|-----------|-----------|---------|---------|
| Buildings | 280,000 | 140,000 | - | 150,000 | - | 300,000 | - | - |
| Plant and Equipment | 3,638,500 | 2,724,000 | 882,500 | 840,000 | 535,000 | 278,000 | 60,000 | - |
| Furniture and equipment | 244,866 | 170,000 | 70,000 | 170,000 | 20,000 | 205,000 | - | - |
| Infrastructure | 11,542,030 | 8,970,000 | 3,850,000 | 4,290,000 | 1,040,000 | 4,500,000 | 320,000 | 45,000 |
| | 15,705,396 | 12,004,000 | 4,802,500 | 5,450,000 | 1,595,000 | 5,283,000 | 380,000 | 45,000 |

107
DRAFT

Statement of Financial Position

| STATEMENT of FINANCIAL POSITION | | | | | | | | Indexed values |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
| CURRENT ASSETS | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cash and cash equivalents | 20,296,690 | 25,989,015 | 24,056,048 | 25,051,409 | 32,616,780 | 29,300,542 | 30,585,850 | 32,155,650 |
| Trade and other receivables | 3,668,003 | 3,668,003 | 3,668,003 | 3,668,003 | 3,668,003 | 3,668,003 | 3,668,003 | 3,668,003 |
| Other financial assets | 50,841,764 | 43,404,316 | 51,277,021 | 55,674,684 | 51,720,369 | 51,677,811 | 51,002,512 | 49,931,362 |
| Inventories | 23,762 | 23,762 | 23,762 | 23,762 | 23,762 | 23,762 | 23,762 | 23,762 |
| Other assets | 2,089 | 2,089 | 2,089 | 2,089 | 2,089 | 2,089 | 2,089 | 2,089 |
| CURRENT ASSETS | 74,832,308 | 73,087,185 | 79,026,923 | 84,419,947 | 88,031,003 | 84,672,207 | 85,282,216 | 85,780,866 |
| Other Non Current Assets | | | | | | | | |
| Property plant and equipment | 30,734,856 | 33,538,721 | 33,737,075 | 35,246,489 | 33,401,793 | 34,695,806 | 34,014,648 | 34,011,148 |
| Infrastructure | 66,582,987 | 67,112,060 | 62,319,435 | 59,420,435 | 56,742,735 | 57,596,735 | 55,707,660 | 53,140,835 |
| Right of use assets | 4,656,186 | 4,004,196 | 3,352,206 | 2,700,216 | 2,048,226 | 1,396,236 | 744,246 | - |
| OTHER NON CURRENT ASSETS | 101,974,029 | 104,654,977 | 99,408,716 | 97,367,140 | 92,192,754 | 93,688,777 | 90,466,554 | 87,151,983 |
| TOTAL ASSETS | 176,806,337 | 177,742,162 | 178,435,639 | 181,787,087 | 180,223,757 | 178,360,984 | 175,748,770 | 172,932,849 |
| CURRENT LIABILITIES | | | | | | | | |
| Trade and other payables | 4,287,122 | 4,287,122 | 4,287,122 | 4,287,122 | 4,287,122 | 4,287,122 | 4,287,122 | 4,287,122 |
| Lease liabilities | 665,840 | 719,780 | 752,170 | 786,018 | 821,389 | 858,351 | 603,930 | - |
| Employee related provisions | 1,494,034 | 1,494,034 | 1,494,034 | 1,494,034 | 1,494,034 | 1,494,034 | 1,494,034 | 1,494,034 |
| CURRENT LIABILITIES | 6,446,996 | 6,500,936 | 6,533,326 | 6,567,174 | 6,602,545 | 6,639,507 | 6,385,086 | 5,781,156 |
| NON CURRENT LIABILITIES | | | | | | | | |
| Lease liabilities | 4,541,638 | 3,821,858 | 3,069,688 | 2,283,670 | 1,462,281 | 603,930 | - | - |
| Employee related provisions | 460,986 | 460,986 | 460,986 | 460,986 | 460,986 | 460,986 | 460,986 | 460,986 |
| Rehabilitation provisions | 21,322,737 | 21,857,283 | 22,373,019 | 22,870,608 | 23,350,688 | 23,813,875 | 24,185,862 | 24,293,360 |
| NON CURRENT LIABILITIES | 26,325,361 | 26,140,127 | 25,903,693 | 25,615,264 | 25,273,955 | 24,878,791 | 24,646,848 | 24,754,346 |
| TOTAL LIABILITIES | 32,772,357 | 32,641,063 | 32,437,019 | 32,182,438 | 31,876,500 | 31,518,298 | 31,031,934 | 30,535,502 |
| NET ASSETS | 144,033,980 | 145,101,099 | 145,998,620 | 149,604,649 | 148,347,257 | 146,842,686 | 144,716,836 | 142,397,347 |
| EQUITY | | | | | | | | |
| Retained surplus | (22,691,395) | (19,342,824) | (21,172,674) | (18,562,006) | (27,384,769) | (25,573,102) | (28,984,260) | (32,873,549) |
| Council Contributions | 89,085,726 | 89,085,726 | 89,085,726 | 89,085,726 | 89,085,726 | 89,085,726 | 89,085,726 | 89,085,726 |
| Reserves | 23,610,129 | 21,328,677 | 24,056,048 | 25,051,409 | 32,616,780 | 29,300,542 | 30,585,850 | 32,155,650 |
| Revaluation reserves | 54,029,520 | 54,029,520 | 54,029,520 | 54,029,520 | 54,029,520 | 54,029,520 | 54,029,520 | 54,029,520 |
| EQUITY | 144,033,980 | 145,101,099 | 145,998,620 | 149,604,649 | 148,347,257 | 146,842,686 | 144,716,836 | 142,397,347 |

108
DRAFT

Cash Backed Reserves

Cash Reserves hold funds restricted for the purpose for which the Reserves have been established.

| RESERVE ACCOUNTS | Indexed values | | | | | | | |
|---|----------------|--------------|-------------|-------------|-------------|-------------|------------|------------|
| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
| Site rehabilitation reserve | | | | | | | | |
| <i>to be used to fund the rehabilitation following the closure of the landfill.</i> | | | | | | | | |
| Opening Balance | 18,102,528 | 19,453,141 | 20,767,041 | 22,090,641 | 23,451,341 | 24,683,741 | 25,832,141 | 26,988,341 |
| Interest earnings | 612,326 | 573,900 | 583,600 | 620,700 | 682,400 | 708,400 | 736,200 | 771,900 |
| Transfers to | 738,287 | 740,000 | 740,000 | 740,000 | 740,000 | 740,000 | 740,000 | 740,000 |
| Transfers from | - | - | - | - | (190,000) | (300,000) | (320,000) | - |
| | 19,453,141 | 20,767,041 | 22,090,641 | 23,451,341 | 24,683,741 | 25,832,141 | 26,988,341 | 28,500,241 |
| Capital expenditure reserve | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
| <i>to be used to fund ongoing capital expenditure requirements.</i> | | | | | | | | |
| Opening Balance | 4,749,771 | 3,628,273 | 17,321 | 1,405,792 | 1,024,753 | 7,341,024 | 2,859,386 | 2,971,094 |
| Interest earnings | 316,868 | 107,000 | 500 | 39,500 | 29,800 | 210,700 | 81,500 | 85,000 |
| Transfers to | 6,370,000 | 8,309,495 | 6,240,395 | 5,108,917 | 7,749,600 | 355,663 | 100,000 | - |
| Transfers from | (7,808,366) | (12,027,447) | (4,852,424) | (5,529,456) | (1,463,129) | (5,048,001) | (69,792) | (45,000) |
| | 3,628,273 | 17,321 | 1,405,792 | 1,024,753 | 7,341,024 | 2,859,386 | 2,971,094 | 3,011,094 |
| Carbon abatement reserve | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
| <i>to be used to fund carbon abatement projects.</i> | | | | | | | | |
| Opening Balance | 512,072 | 528,715 | 544,315 | 559,615 | 575,315 | 592,015 | 609,015 | 626,415 |
| Interest earnings | 16,643 | 15,600 | 15,300 | 15,700 | 16,700 | 17,000 | 17,400 | 17,900 |
| Transfers to | - | - | - | - | - | - | - | - |
| Transfers from | - | - | - | - | - | - | - | - |
| | 528,715 | 544,315 | 559,615 | 575,315 | 592,015 | 609,015 | 626,415 | 644,315 |

109
DRAFT

| SUMMARY | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|-------------------|-------------|--------------|-------------|-------------|-------------|-------------|------------|------------|
| Opening Balance | 23,364,371 | 23,610,129 | 21,328,677 | 24,056,048 | 25,051,409 | 32,616,780 | 29,300,542 | 30,585,850 |
| Interest earnings | 945,837 | 696,500 | 599,400 | 675,900 | 728,900 | 936,100 | 835,100 | 874,800 |
| Transfers to | 7,108,287 | 9,049,495 | 6,980,395 | 5,848,917 | 8,489,600 | 1,095,663 | 840,000 | 740,000 |
| Transfers from | (7,808,366) | (12,027,447) | (4,852,424) | (5,529,456) | (1,653,129) | (5,348,001) | (389,792) | (45,000) |
| | 23,610,129 | 21,328,677 | 24,056,048 | 25,051,409 | 32,616,780 | 29,300,542 | 30,585,850 | 32,155,650 |

110
DRAFT

Summary

The MRC's forward estimates are a planning tool that has been developed to map and maintain the financial sustainability of the MRC into the future. It is a mechanism in determining financial projections for the period 2024/25 to 2031/32.

It has been prepared based on a number of objectives and assumptions that are outlined in this document. Strategies, priorities, issues, and risks are all dynamic influences in relation to any planning and as such the estimates are reviewed and adjusted annually to reflect material changes.

Consideration has been given to the economic drivers that will influence the future cost of providing infrastructure, facilities and services for the period 2024/25 to 2031/32. The values disclosed in this LTFP (unless otherwise stated) represent estimated future prices and costs.

The long-term financial estimates are an integral part of MRC's strategic planning process, informing the CBP which activates SCP objectives. It indicates the MRC's long-term financial sustainability, allows early identification of financial issues and their longer-term impacts.

The purpose of these estimates presents a financial analysis of all strategic objectives and strategies set out in the integrated planning framework documents over the eight-year period. These estimates address the operating and capital needs placed on the MRC over the next 8 years. It also shows the linkages between specific plans and strategies and enhances the transparency and accountability of the MRC's to its members.

This LTFP is sensitive to movements on price and supply. Increasing inflation and interest rates means the impact of price and interest drivers is far greater on upward movements, as opposed to reductions. These potential rapid upward movements create a financial risk to the MRC and the projects in this LTFP. These estimates have an adverse impact arising from price movements however, the impact of the overall position is negated as many revenue streams use CPI as the determination of increases which offsets the downside on costs.

The LTFP shows a balanced budget for each financial year, shown in Statement of Financial Activity. The net operating result, shown in the Statement of Comprehensive Income, shows a positive result to 2022/28. Post 2027/28 arising from loss of revenues against rising costs, and depreciation on property, plant and equipment. It should be noted that these estimates do not include alternative revenue streams that would reverse these outcomes.

This LTFP represents a financial option to meeting the competing demands of services and facilities to its members and the general public.

There are projects and facilities from the Council adopted Strategic Community Plan (SCP) that are not sufficiently detailed at this stage and therefore are not included in these estimates. They will be incorporated into future plans once transparency around timing, revenue, expenditure and capital is known. These include -

- Details of the full potential liability for site mitigation post the closure of the landfill cell,
- Potential ongoing costs for site maintenance post closure,
- The extent of staff terminations post closure of landfill site,
- Options for the Resource Recovery Facility (RRF). Food Organic Green Organics tender under consideration,
- Alternative revenue streams from the Tamala Park site,
- Potential waste initiatives and other revenue generating options subject to Council endorsement.

111
DRAFT

The LTFP will be continuously reviewed to reflect the prevailing economic conditions and evolving demands. These will include the quantification of the items detailed above, as decisions and information are forthcoming.

At the time of compiling this report the world is seeing the economic consequences of the pandemic and the “recovery” of the global economies remains an unknown factor. Supply chain issues will increase the financial risks now and in the immediate future.

The MRC's activities are subject to a variety of risks that have been considered in preparing these estimates. Users of this information should be aware that there are inherent risks associated with the outcomes reported, as circumstances (i.e., change in legislative requirements) may bring about changes that could materially affect the outcome and projected results of the estimates.

These estimates are set against economic uncertainty and will be reviewed every 12 months to reflect the prevailing economic conditions and demands placed on the MRC. Consideration has been given to the economic drivers that will influence the future cost of providing infrastructure, facilities and services for the period 2024/25 to 2031/32. The values disclosed in this LTFP (unless otherwise stated) represent estimated future prices and costs.

112
DRAFT

Mindarie Regional Council

1700 Marmion Ave, Tamala Park WA 6030

Phone: (08) 9306 6303

Website: www.mrc.wa.gov.au

113

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

10 MEMBERS INFORMATION BULLETIN – ISSUE NO. 84**RESPONSIBLE OFFICER RECOMMENDATION**

That the Members Information Bulletin Issue No. 84 be received.

Moved Cr Vernon, seconded Cr Proud

RESOLVED

That the recommendation be adopted

CARRIED UNANIMOUSLY 12/0

For: Crs Castle, Creado, Ferrante, Gobbert, Hatton, Jacob, Mack, May, Miles, Proud, Smith and Vernon
Against: Nil

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 URGENT BUSINESS

Nil

Meeting Note:

Prior to the meeting Cr Gobbert circulated an urgent business item to Council.

In accordance with s5.5 of the Meeting Procedures Local Law 2020, the Chair declined to move the urgent business item.

13 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

14 MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

The CEO has not released the report for item 14.1 for public viewing.

Moved Cr Proud, seconded Cr Ferrante

Procedural motion:

That Council:

1. Closes the meeting to the members of the public at 7.30pm to consider item 14.1 in accordance with section 5.23 of the Local Government Act 1995.
2. Permits the MRC Chief Executive Officer, MRC staff and Member Council Officers to remain in the chamber during discussion for item 14.1

CARRIED UNANIMOUSLY 12/0

For: Crs Castle, Creado, Ferrante, Gobbert, Hatton, Jacob, Mack, May, Miles, Proud, Smith and Vernon
Against: Nil

Doors closed at 7.30 pm.

There were no members of the public present in the gallery.

114

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

| | |
|--|--|
| This Report is Confidential and dealt with in a Confidential Session, under section 5.23 (2)(c) of the Local Government Act 1995 as the report deals with matters where a contract may be entered into. | |
| 14.1 | Tamala Park Critical Infrastructure Plan |
| File No: | GF-24-0000175 |
| Attachment(s): | Attachment A – Critical Infrastructure Plan (CIP) |
| Date: | 21 June 2024 |
| Responsible Officer: | Executive Operations Manager |

RESPONSIBLE OFFICER RECOMMENDATION

That Council:

- Endorses the actions proposed for CIP Priority 1 in the Recommendations section of the confidential report.
- Endorses the actions proposed for CIP Priority 2 in the Recommendations section of the confidential report.
- Endorses the actions proposed for CIP Priority 3 in the Recommendations section of the confidential report.
- Endorses the actions proposed for CIP Priority 4 in the Recommendations section of the confidential report.
- Endorses the actions proposed for CIP Priority 5 in the Recommendations section of the confidential report.
- Endorses the actions proposed for CIP Priority 6 in the Recommendations section of the confidential report.

Moved Cr Ferrante, seconded Cr Proud

Meeting Note:

The Chair directed that there would be 2 separate votes: the first vote is for points 1, 3 and 5 with the second vote being for points 2, 4 and 6.

Items 1, 3, & 5 were put:

That Council:

- Endorses the actions proposed for CIP Priority 1 in the Recommendations section of the confidential report.
- Endorses the actions proposed for CIP Priority 3 in the Recommendations section of the confidential report.
- Endorses the actions proposed for CIP Priority 5 in the Recommendations section of the confidential report.

CARRIED UNANIMOUSLY 12/0

For: Crs Castle, Creado, Ferrante, Gobbert, Hatton, Jacob, Mack, May, Miles, Proud, Smith and Vernon
Against: Nil

115

MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING MINUTES
27 June 2024

Items 2, 4 and 6 were put:

That Council:

- Endorses the actions proposed for CIP Priority 2 in the Recommendations section of the confidential report.
- Endorses the actions proposed for CIP Priority 4 in the Recommendations section of the confidential report.
- Endorses the actions proposed for CIP Priority 6 in the Recommendations section of the confidential report.

CARRIED 8/4

For: Crs Castle, Creado, Ferrante, Hatton, Miles, Proud, Smith and Vernon

Against: Crs Gobbert, Jacob, May and Mack

Moved Cr Castle, seconded Cr May

To reopen the meeting to the public

CARRIED UNANIMOUSLY 12/0

For: Crs Castle, Creado, Ferrante, Gobbert, Hatton, Jacob, Mack, May, Miles, Proud, Smith and Vernon

Against: Nil

Doors re-opened at 7.55 pm, the Chair declared the meeting re-opened. There were no members of the public present. The Chair noted the resolution passed behind closed doors.

15 NEXT MEETING

The next Ordinary Council meeting is to be held on Thursday 18 July 2024 at the City of Stirling commencing at 6.30 pm.

16 CLOSURE

The Chair closed the meeting at 7.56 pm and thanked the Town of Cambridge for their hospitality and use of their meeting facilities.

Signed.....Chair

Dated.....day of2024



Ordinary Meeting of Council

Thursday 20 June 2024

MINUTES

City of Stirling, 25 Cedric Street, Stirling

*Constituent Members:
Cities of Perth, Joondalup, Stirling, Vincent and Wanneroo
Towns of Cambridge and Victoria Park*

Minutes Ordinary Meeting of Council – 20 June 2023

TABLE OF CONTENTS

| | |
|---|----|
| MEMBERSHIP | 3 |
| 1. OFFICIAL OPENING..... | 5 |
| 2. APOLOGIES AND LEAVE OF ABSENCE..... | 5 |
| 3. DISCLOSURE OF INTERESTS | 5 |
| 4. PUBLIC STATEMENT/QUESTION TIME..... | 5 |
| 5. ANNOUNCEMENTS BY CHAIR (WITHOUT DISCUSSION)..... | 5 |
| 6. PETITIONS | 5 |
| 7. CONFIRMATION OF MINUTES..... | 6 |
| 8. BUSINESS ARISING FROM MINUTES | 6 |
| 9. ADMINISTRATION REPORTS AS PRESENTED | 6 |
| 9.1 BUSINESS REPORT – AS AT 31 MARCH 2024 | 6 |
| 9.2 STATEMENT OF FINANCIAL ACTIVITY - APRIL 2024 | 6 |
| 9.3 LIST OF MONTHLY ACCOUNTS SUBMITTED - APRIL 2024 | 6 |
| 9.4 PROJECT FINANCIAL REPORT – MARCH 2024..... | 7 |
| 9.5 PROJECT FINANCIAL REPORT – APRIL 2024 | 7 |
| 9.6 SALES AND SETTLEMENT REPORT – PERIOD ENDING 31 MAY 2024 | 7 |
| 9.7 CATALINA CENTRAL BUFFER AREA | 8 |
| 9.8 PROJECT BUDGET FYE 2025 (JUNE 2024)..... | 8 |
| 9.9 CATALINA REGIONAL COUNCIL CORPORATE BUSINESS PLAN 2024-2028 | 8 |
| 9.10 STATEMENT OF FINANCIAL ACTIVITY FOR MAY 2024 | 9 |
| 9.11 LIST OF MONTHLY ACCOUNTS SUBMITTED FOR MAY 2024 | 9 |
| 9.12 REVIEW OF CRC POLICIES | 9 |
| 10. ELECTED MEMBERS MOTIONS OF WHICH NOTICE HAS BEEN GIVEN | 10 |
| 11. QUESTIONS BY ELECTED MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN | 10 |
| 12. URGENT BUSINESS APPROVED BY THE CHAIR..... | 10 |
| 13. GENERAL BUSINESS | 10 |
| 14. DECISION TO MOVE INTO CONFIDENTIAL SESSION..... | 10 |
| 14.1 CONFIDENTIAL: ANNUAL PLAN FYE 2025..... | 11 |
| 14.2 CONFIDENTIAL: CATALINA CENTRAL COMMERCIAL SITE (LOT 800 AVIATOR BOULEVARD) – STAGE 2 DEVELOPMENT UPDATE | 11 |
| 14.3 CONFIDENTIAL: REPORT ON IMPLEMENTATION – CRC RISK MANAGEMENT FRAMEWORK | 11 |
| 15. FORMAL CLOSURE OF MEETING | 12 |

Minutes Ordinary Meeting of Council – 20 June 2023

MEMBERSHIP

| OWNER COUNCIL | MEMBER | ALTERNATE MEMBER |
|-----------------------|---|--|
| Town of Cambridge | Cr Jane Cutler | Cr Michael Le Page |
| City of Joondalup | Cr John Chester Cr Lewis Hutton | Cr Phillip Vinciullo Cr Adrian Hill |
| City of Perth | Cr Brent Fleeton | Cr Viktor Ko |
| City of Stirling | Cr Tony Krsticevic (CHAIR) Cr Suzanne Migdale Cr David Lagan Cr Karlo Perkovic | Cr Teresa Olow Cr Rob Pappard |
| Town of Victoria Park | Cr Claire Anderson | Cr Bronwyn Ife |
| City of Vincent | Cr Ashley Wallace | Cr Suzanne Worner |
| City of Wanneroo | Cr Helen Berry Cr Sonet Coetzee | Cr Phil Bedworth Cr Vinh Nguyen |

Minutes Ordinary Meeting of Council – 20 June 2023

PRESENT

| | |
|---|---|
| Chair | Cr Tony Krsticevic |
| Councillors | Cr Claire Anderson Cr Sonet Coetzee Cr Jane Cutler Cr Lewis Hutton (joined meeting at 6:03pm) Cr David Lagan Cr Suzanne Migdale Cr Karlo Perkovic Cr Ashley Wallace |
| Alternate Members | Cr Phil Bedworth (as alternate for Cr Helen Berry) |
| Staff | Mr Chris Adams (Chief Executive Officer) Mr Simon O'Sullivan (Project Manager) |
| Apologies Councillors | Cr Brent Fleeton Cr Helen Berry Cr John Chester |
| Leave of Absence | Nil |
| Absent | Nil |
| Consultants | Mr Drew Tomkins (Satterley Property Group) |
| Apologies Participant Councils' Advisers | Mr David MacLennan (City of Vincent) Mr Bill Parker (City of Wanneroo) Mr James Pearson (City of Joondalup) Ms Michelle Reynolds (City of Perth) Mr Stevan Rodic (City of Stirling) Mr Gary Tuffin (Town of Cambridge) Mr Duncan Olde (Town of Victoria Park) |
| In Attendance Participant Councils' Advisers | Ms Giovanna Lumbaca (City of Stirling) |
| Members of the Public | Nil |
| Press | Nil |

Minutes Ordinary Meeting of Council – 20 June 2023

1. OFFICIAL OPENING

The Chair declared the meeting open at 6:00pm.

2. APOLOGIES AND LEAVE OF ABSENCE

Apologies: Crs Helen Berry, John Chester and Brent Fleeton

Applications for Leave of Absence:

Councillor Karlo Perkovic requested a leave of absence for the period 8 July to 13 August 2024 inclusive.

Councillor Ashley Wallace requested a leave of absence for the period 28 July to 9 August 2024 inclusive.

Moved Cr Lagan, Seconded Cr Migdale.

That Council APPROVES Councillor Karlo Perkovic's request for a leave of absence for the period 30 August 2023 to 18 October 2023 inclusive and Councillor Ashley Wallace's request for a leave of absence for the period 28 July to 9 August 2024 inclusive.

The Motion was put and declared CARRIED (9/0).

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Krsticevic, Lagan, Migdale, Perkovic and Wallace.

Against: Nil

3. DISCLOSURE OF INTERESTS

Nil

4. PUBLIC STATEMENT/QUESTION TIME

Nil

5. ANNOUNCEMENTS BY CHAIR (WITHOUT DISCUSSION)

Nil

6. PETITIONS

Nil

Minutes Ordinary Meeting of Council – 20 June 2023

7. CONFIRMATION OF MINUTES

Moved Cr Migdale, Seconded Cr Wallace.

That the Council CONFIRMS and the Chair signs the minutes from the Ordinary Meeting of Council held 18 April 2024 as a true and accurate record of proceedings.

The Motion was put and declared CARRIED (9/0).

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

8. BUSINESS ARISING FROM MINUTES

Nil

Cr Hutton joined the meeting at 6:03pm.

9. ADMINISTRATION REPORTS AS PRESENTED**9.1 BUSINESS REPORT – AS AT 31 MARCH 2024**

Moved Cr Lagan, Seconded Cr Cutler.

That the Council RECEIVES the Business Report for the period ending 31 May 2024.

The Motion was put and declared CARRIED (10/0).

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

9.2 STATEMENT OF FINANCIAL ACTIVITY - APRIL 2024

Moved Cr Perkov, Seconded Cr Wallace.

That the Council RECEIVES and NOTES the Statement of Financial Activity for the month ending 30 April 2024.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Berry, Chester, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

9.3 LIST OF MONTHLY ACCOUNTS SUBMITTED - APRIL 2024

Moved Cr Perkov, Seconded Cr Wallace.

Minutes Ordinary Meeting of Council – 20 June 2023

That the Council:

- 1. RECEIVES and NOTES the list of accounts paid under Delegated Authority to the CEO for April 2024 - \$3,923,319.95**
- 2. APPROVES the Credit Card Statement for February 2024.**

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

9.4 PROJECT FINANCIAL REPORT – MARCH 2024

Moved Cr Perkov, Seconded Cr Wallace.

That the Council RECEIVES the Project Financial Report (March 2024) submitted by the Satterley Property Group.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

9.5 PROJECT FINANCIAL REPORT – APRIL 2024

Moved Cr Perkov, Seconded Cr Wallace.

That the Council RECEIVES the Project Financial Report (April 2024) submitted by the Satterley Property Group.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

9.6 SALES AND SETTLEMENT REPORT – PERIOD ENDING 31 MAY 2024

Moved Cr Perkov, Seconded Cr Wallace.

That the Council RECEIVES the Sales and Settlement Report for the period ending 31 May 2024.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

Minutes Ordinary Meeting of Council – 20 June 2023

9.7 CATALINA CENTRAL BUFFER AREA

Moved Cr Migdale, Seconded Cr Cutler.

That the Council:

1. **NOTES** that there is a low likelihood that the area to the south of Aviator Boulevard in Catalina Central (known as the Catalina Central Balance Lot) will be developable in the short to medium term.
2. **AGREES**, in principle, to transferring management and potential future development responsibility of the Catalina Central Balance Lot (approx. 26.91Ha) to the Mindarie Regional Council.
3. **NOTES** that the proposed land management transfer process is likely to take 12-15 months to complete.

The Motion was put and declared CARRIED (10/0).

For: Councillors Anderson, Bedworth, Coetzee, Cutler Hutton, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

9.8 PROJECT BUDGET FYE 2025 (JUNE 2024)

Moved Cr Perkov, Seconded Cr Wallace.

That the Council APPROVES the Project Budget FYE 2025 (June 2024), submitted by the Satterley Property Group, including the updated long-term Project Forecast, to be used for the purposes of project and financial planning and as the basis for preparation of the CRC Budget FYE 2025.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Bedworth, Chester, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, and Perkov.

Against: Nil.

9.9 CATALINA REGIONAL COUNCIL CORPORATE BUSINESS PLAN 2024-2028

Moved Cr Migdale, Seconded Cr Wallace.

That the Council ADOPTS the Catalina Regional Council Corporate Business Plan 2024 - 2028.

The Motion was put and declared CARRIED (10/0) by ABSOLUTE MAJORITY.

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

Page 8 of 12

Minutes Ordinary Meeting of Council – 20 June 2023

9.10 STATEMENT OF FINANCIAL ACTIVITY FOR MAY 2024

Moved Cr Perkov, Seconded Cr Wallace.

That the Council RECEIVES and NOTES the Statement of Financial Activity for the month ending 31 May 2024.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

9.11 LIST OF MONTHLY ACCOUNTS SUBMITTED FOR MAY 2024

Moved Cr Perkov, Seconded Cr Wallace.

That the Council:

1. **RECEIVES and NOTES the list of accounts paid under Delegated Authority to the CEO for May 2024 - \$3,501,203.34.**
2. **APPROVES the Credit Card Statement for May 2024.**

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

9.12 REVIEW OF CRC POLICIES

Moved Cr Perkov, Seconded Cr Wallace.

That the Council RE-ADOPTS the:

1. **Attendance at Events Policy unchanged with the exception of updating references to TPRC with CRC. Policy to be reviewed in two years.**
2. **Elected Member Continuing Professional Development Policy unchanged with the exception of updating references to TPRC with CRC. Policy to be reviewed in two years.**
3. **Lot Pricing Policy unchanged with the exception of updating references to TPRC with CRC. Policy to be reviewed in two years.**

The Motion was put and declared CARRIED (10/0) by exception resolution.

Page 9 of 12

Minutes Ordinary Meeting of Council – 20 June 2023

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

10. ELECTED MEMBERS MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

Nil

11. QUESTIONS BY ELECTED MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

12. URGENT BUSINESS APPROVED BY THE CHAIR

Nil

13. GENERAL BUSINESS

Nil

14. DECISION TO MOVE INTO CONFIDENTIAL SESSION

Moved Cr Cutler, Seconded Cr Migdale.

That Items 14.1 – Annual Plan FYE 2025, 14.2 Catalina Central Commercial Site – Development Update and 14.3 Report on Implementation – CRC Risk Management Framework be **CONSIDERED Behind Closed Doors** in accordance with Sections 5.23(2)(c) and (e) of the Local Government Act 1995, which permits the meeting to be closed to the public for business relating to the following:

- c) *A contract entered into, or which may be entered into, by the CRC and which relates to a matter to be discussed at a meeting (section 5.23(2)(c)); and*
- e) *A matter that if disclosed, would reveal –*
 - i. *Information that has a commercial value to a person; or*
 - ii. *Information about the business, professional, commercial, or financial affairs of a person where the information is held by, or is about, a person other than the CRC (section 5.23(2)(e)).*

The Motion was put and declared CARRIED (10/0).

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

At 6:06pm the meeting was closed to the public, and all attendees who were not required left the meeting prior to consideration of Items 14.1, 14.2 and 14.3.

Minutes Ordinary Meeting of Council – 20 June 2023

14.1 CONFIDENTIAL: ANNUAL PLAN FYE 2025

Moved Cr Anderson, Seconded Cr Cutler.

That the Council:

1. **PROCEEDS** with the confidential recommendation as outlined in the Confidential Agenda.
2. **RESOLVES** that this report, attachments and resolution remain confidential in accordance with section 5.23(2)(c) and (e) of the *Local Government Act 1995*.

The Motion was put and declared CARRIED (10/0).

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkovic and Wallace.

Against: Nil.

14.2 CONFIDENTIAL: CATALINA CENTRAL COMMERCIAL SITE (LOT 800 AVIATOR BOULEVARD) – STAGE 2 DEVELOPMENT UPDATE

Moved Cr Lagan, Seconded Cr Bedworth.

That the Council:

1. **PROCEEDS** with the confidential recommendation as outlined in the Confidential Agenda.
2. **RESOLVES** that this report, attachments and resolution remain confidential in accordance with section 5.23(2)(c) and (e) of the *Local Government Act 1995*.

The Motion was put and declared CARRIED (10/0).

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkovic and Wallace.

Against: Nil.

14.3 CONFIDENTIAL: REPORT ON IMPLEMENTATION – CRC RISK MANAGEMENT FRAMEWORK

Moved Cr Lagan, Seconded Cr Cutler.

That the Council:

1. **PROCEEDS** with the confidential recommendation as outlined in the Confidential Agenda.
2. **RESOLVES** that this report, attachments and resolution remain confidential in accordance with section 5.23(2)(c) and (e) of the *Local Government Act 1995*.

The Motion was put and declared CARRIED (10/0).

Page 11 of 12

Minutes Ordinary Meeting of Council – 20 June 2023

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

Moved Cr Cutler, Seconded Cr Perkov.

That the meeting be REOPENED to the public.

The Motion was put and declared CARRIED (10/0).

For: Councillors Anderson, Bedworth, Coetzee, Cutler, Hutton, Krsticevic, Lagan, Migdale, Perkov and Wallace.

Against: Nil.

At 6:09pm the meeting was reopened to the public.

15. FORMAL CLOSURE OF MEETING

The Chair declared the meeting closed at 6:09pm.

Statistics for Development Applications As at the end of June 2024

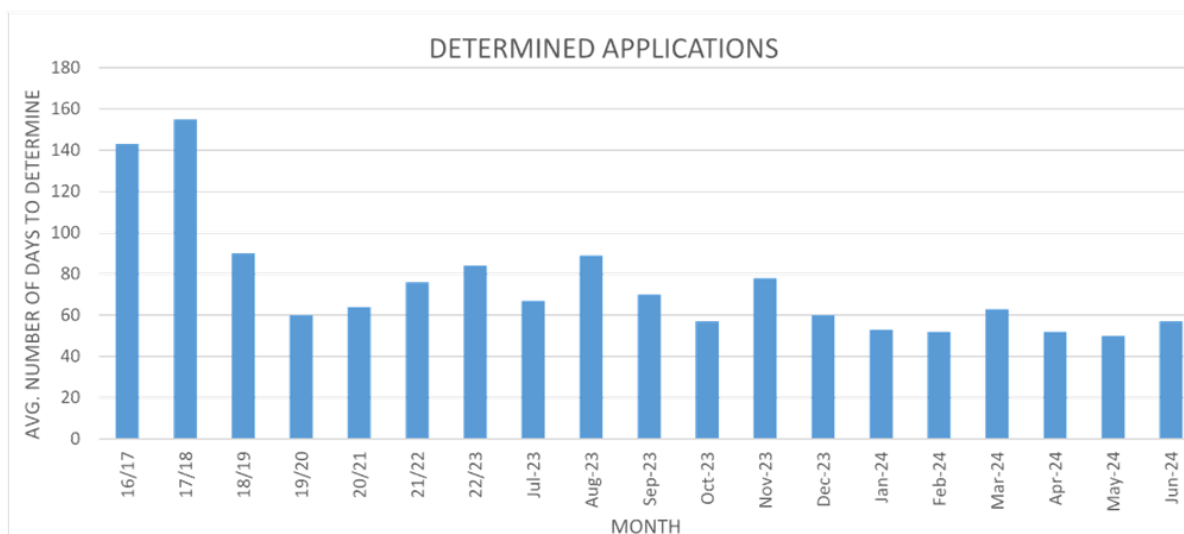
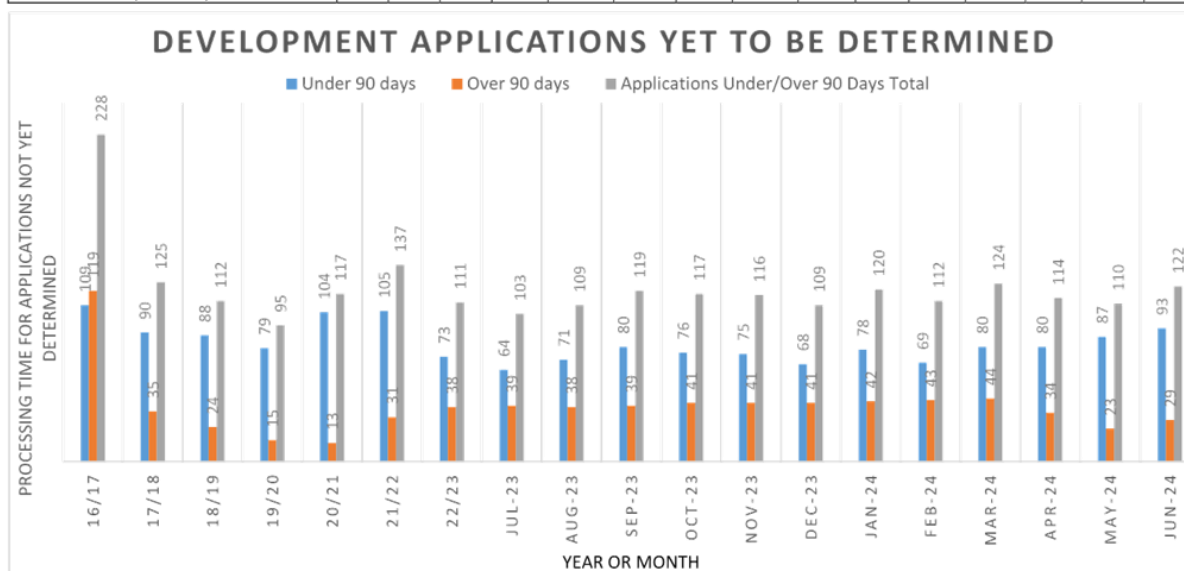


Table 1: Minimum, Average and Maximum Processing Timeframes for determined applications in each financial year since 2016/17 and each month since July 2022.

| Processing Days | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 | Jan-24 | Feb-24 | Mar-24 | Apr-24 | May-24 | Jun-24 |
|-----------------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Minimum | 7 | 1 | 0 | 0 | 0 | 1 | 0 | 8 | 14 | 31 | 7 | 14 | 7 | 5 | 6 | 1 | 0 | 13 | 12 |
| Average | 143 | 155 | 85 | 60 | 64 | 76 | 84 | 67 | 89 | 70 | 57 | 78 | 60 | 53 | 52 | 63 | 52 | 50 | 57 |
| Maximum | 924 | 1008 | 787 | 499 | 268 | 298 | 280 | 301 | 362 | 89 | 89 | 159 | 89 | 89 | 165 | 88 | 139 | 90 | 90 |

| | 20/21 | 21/22 | 22/23 | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 | Jan-24 | Feb-24 | Mar-24 | Apr-24 | May-24 | Jun-24 |
|---|-------|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| DA's Determined (excludes exempt from approval or cancelled) | 403 | 385 | 281 | 37 | 18 | 15 | 28 | 18 | 31 | 15 | 29 | 22 | 40 | 32 | 26 |
| Value of Determined DA's (in millions) | 217 | 143 | 417 | 12.1 | 66.42 | 3.43 | 10.3 | 237.3 | 9.85 | 6.2 | 7.8 | 4.48 | 18.3 | 20.7 | 8.79 |



| | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 | Jan-24 | Feb-24 | Mar-24 | Apr-24 | May-24 | Jun-24 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| DA's lodged | 16 | 30 | 33 | 27 | 24 | 27 | 25 | 22 | 36 | 34 | 31 | 36 |
| DA's to be Determined | 103 | 109 | 119 | 117 | 116 | 109 | 120 | 112 | 124 | 114 | 110 | 122 |
| Value of DA's to be Determined (in millions) | 268.68 | 252.92 | 257.1 | 260.5 | 78.1 | 76.2 | 78.5 | 78.1 | 84.9 | 80.6 | 77.7 | 84.9 |

**REGISTER OF STATE ADMINISTRATIVE TRIBUNAL (SAT) APPEALS
AS AT 18 JULY 2024**

| NO. | ADDRESS & SAT REVIEW NO. | DATE RECEIVED | APPLICANT | REVIEW MATTER & COMMENTS |
|-----|--|-----------------|---------------------|--|
| 1. | Nos. 212-214 Lake Street, Perth (DR 223 of 2021) | 19 October 2021 | Hanoze Park Pty Ltd | <p>Application for review of notice issued in accordance with the <i>Health (Miscellaneous Provisions) Act 1911</i> to address odour nuisance at 7 Grams Chicken Café. Hanoze Park Pty Ltd believes the notice to be invalid.</p> <p>*****</p> <p>SAT Directions Hearings were held on 5 and 11 November 2021, and a further directions hearing held 1 March 2022. The presiding member heard submissions from the City and from the Applicant. On 20 April 2022, the Tribunal handed down their decision, affirming the decision of the City that a Notice can be given under S.184 of the <i>Health (Miscellaneous Provisions) Act 1911</i> (for a nuisance not specifically mentioned in Section 182 of that Act). The matter proceeded to confidential mediation on 5 July 2022. The session centred on a practical solution proposed by the business. The business agreed to present plans for this solution to the City to review by 2 August 2022 with a further mediation hearing scheduled for 9 August 2022. SAT agreed to further adjournment to 21 September 2022. Applicant required to submit mechanical drawings prior to the next SAT Hearing. Matter further adjourned to 17 November 2022 as the consultant contracted by Hanoze Park Pty Ltd passed away. Mechanical drawings have been submitted and it has been identified that a development application and building application would be required. Mediation listed for 17 November 2022 was vacated, and matter is listed for hearing on 3 March 2023. A development approval has been issued for external fixtures, and the City is awaiting submission of a building application for solution. The SAT mediation hearing that was scheduled for 3 March 2023, was adjourned, with the matter relisted for a Directions Hearing on 14 April 2023. The City is advised the installation of the new exhaust system at the premises is imminent.</p> <p>The SAT hearing that as scheduled for 14 April 2023, was adjourned, with the matter relisted for 12 May 2023. The City is advised the installation of the new exhaust system will be completed by 2 May 2023.</p> <p>The two parties will return to SAT on 23 June 2023. At this time, the matter will either be resolved to the satisfaction of both parties, adjourned to a later mediation or programmed for a Hearing by the SAT Member.</p> <p>29 June 2023. The SAT Directions hearing set for 23 June was adjourned and relisted for 21 July 2023. At this time, the matter will either be resolved to the satisfaction of both parties, or it will likely be programmed for a Hearing by the SAT Member.</p> <p>The matter was heard by the Senior Member at SAT on 21 July 2023. The matter was listed for a directions hearing on 29 September 2023. Within the timeframe specified by the Order, the City and the Applicant lodged their statements of issues, facts and contentions.</p> <p>As at 30 October 2023 – matter has been listed for a final hearing, commencing 18 March 2024. SAT hearing took place between 18 – 21 March 2024. Matter has been adjourned, for a decision. Decision not expected for 2 – 3 months.</p> <p>Update as at 29 May 2024 – no decision has been handed down by the Tribunal yet.</p> |

**REGISTER OF STATE ADMINISTRATIVE TRIBUNAL (SAT) APPEALS
AS AT 18 JULY 2024**

| NO. | ADDRESS & SAT REVIEW NO. | DATE RECEIVED | APPLICANT | REVIEW MATTER & COMMENTS |
|-----|--|------------------|------------------------------|--|
| | | | | <p>On 21 June 2024, the City was provided Orders from the SAT, advising the time in which the Tribunal has to deliver its decision is extended to 26 July 2024.</p> <p>On 25 June 2024, the City was provided an update in respect to the Order received on 21/6, advising that the time in which the Tribunal has to deliver its decision has been extended to 20 September 2024.</p> <p><i>Representation by: McLeods</i></p> |
| 2. | Nos. 41-43 & 45 Angove Street, North Perth (DR 81 of 2023) | 1 June 2023 | Hidding Urban Planning/Lavan | <p>Application for review of a Development Assessment Panel decision to refuse an application for a Service Station on 3 May 2023.</p> <p>*****</p> <p>Directions hearing held on 16 June 2023. Mediation held on 4 July 2023, with Mayor Cole and interested community members in attendance to make a presentation. A second mediation was scheduled for 14 August 2023 and was vacated. Mediation was rescheduled to 10 October 2023 and was subsequently vacated. The matter was listed for a directions hearing on 10 November 2023 to schedule a new date for mediation. This was vacated. The matter has been listed for a directions hearing on 2 February 2024 with the applicant to provide additional information by 11 January 2024. The applicant has yet to provide any additional information and the matter is still proceeding to the directions hearing on 2 February 2024. The directions hearing has been vacated and the matter has been listed to a further mediation on 27 February 2024. This mediation was scheduled for 6 May 2024. Following this the matter has been listed for a further mediation to be held on 2 July 2024. This was vacated and has been rescheduled to 21 August 2024.</p> <p><i>Representation by: DAP Executive Director</i></p> |
| 3. | Nos. 37-43 Stuart Street, Perth (DR184 of 2023) | 20 December 2023 | Planning Solutions/Lavan | <p>Application for review of conditions of a Joint Development Assessment Panel decision to approve an application for an Unlisted Use (Community Purpose) and Alterations and Additions on 10 November 2023.</p> <p>*****</p> <p>Directions hearing vacated and mediation scheduled for 14 February 2024. Mediation held on 14 February 2024. Matter listed for a further mediation on 19 April 2024 with the applicant having provided further information for consideration on 27 March 2024. Following this mediation the SAT issued orders inviting the DAP to reconsider the application pursuant to s.31(1) of the <i>State Administrative Tribunal Act 2004</i>. The key dates associated with this are:</p> <ul style="list-style-type: none"> • The applicant is to provide additional information by 6 May 2024. • The DAP is to reconsider the application on or before 12 July 2024 (note this timeframe accounts for the meeting itself as well as the publishing of the minutes). • A further directions hearing has been scheduled for 19 July 2024. <p>The DAP meeting to reconsider the application was held on 3 July 2024 where the DAP approved a number of amended conditions. The appeal has not been withdrawn.</p> <p><i>Representation by: DAP Executive Director</i></p> |

REGISTER OF STATE ADMINISTRATIVE TRIBUNAL (SAT) APPEALS
AS AT 18 JULY 2024

| NO. | ADDRESS & SAT REVIEW NO. | DATE RECEIVED | APPLICANT | REVIEW MATTER & COMMENTS |
|-----|--|---------------|-------------|---|
| 4. | No. 5 Berryman Street, Mount Hawthorn (DR71 of 2024) | 22 May 2024 | George Seal | <p>Application for review of conditions of a Council decision to approve an application for a Change of Use from Single House to Single House and Restaurant/Cafe on 23 April 2024.</p> <p>*****</p> <p>The matter was listed for a directions hearing on 7 June 2024, which on agreement between the parties, was vacated and rescheduled for 5 July 2024. Following the directions hearing on 5 July 2024 the SAT issued orders inviting Council to reconsider the application pursuant to s.31(1) of the <i>State Administrative Tribunal Act 2004</i>, on or before 29 October 2024. The matter is also listed for a further Directions Hearing on 1 November 2024.</p> <p><i>Representation by: Administration</i></p> |

**METRO INNER DEVELOPMENT ASSESSMENT PANEL (DAP)
REGISTER OF APPLICATIONS RELATING TO THE CITY OF VINCENT
AS AT 18 JULY 2024**

| No. | ADDRESS | APPLICANT | PROPOSAL | DATE APPLICATION RECEIVED | DAP MEETING DATE | DAP DECISION |
|-----|--|--------------------------|--|---------------------------|-------------------|---|
| 1. | No. 299 Charles Street, North Perth | Space Collective | Form 1 – Mixed Use Development | 29 November 2023 | 10 July 2024 | <p>The Responsible Authority Report was submitted on 28 June 2024.</p> <p>The DAP meeting was held on 10 July 2024 where the application was approved 3-2, with Cr Castle and Cr Woolf voting against the motion to approve the development.</p> <p>The minutes of this meeting are available here.</p> |
| 2. | No. 2 Venn Street, North Perth | Stadt Pty Ltd | Form 1 – Six Multiple Dwellings | 10 May 2024 | Not yet scheduled | <p>The application is currently under assessment.</p> <p>Responsible Authority Report is currently due on 16 August 2024.</p> |
| 3. | Nos. 37-43 Stuart Street, Perth | Planning Solutions/Lavan | Section 31 – Reconsideration of conditions of proposed Change of Use to Unlisted Use (Community Purpose) and Alterations and Additions | 20 December 2023 | 3 July 2024 | <p>The Responsible Authority Report was submitted on 20 June 2024.</p> <p>The DAP meeting was held on 3 July 2024 where the reconsideration application was approved unanimously. The minutes of this meeting are being finalised and will be available here.</p> |
| 4. | Nos. 38-40 and 44 Brisbane Street, Perth | Rowe Group | Form 2 – Amendment to Mixed Use Development | 5 June 2024 | Not yet scheduled | <p>The application is currently under assessment.</p> <p>Responsible Authority Report is currently due on 2 August 2024.</p> |
| 5. | No. 189 Charles Street, West Perth | Apex Planning | Form 2 – Multiple Dwelling Development (Amendment to Approved) (Extension of Time) | 20 June 2024 | Not yet scheduled | <p>The application is currently under assessment.</p> <p>Responsible Authority Report is currently due on 26 September 2024.</p> |

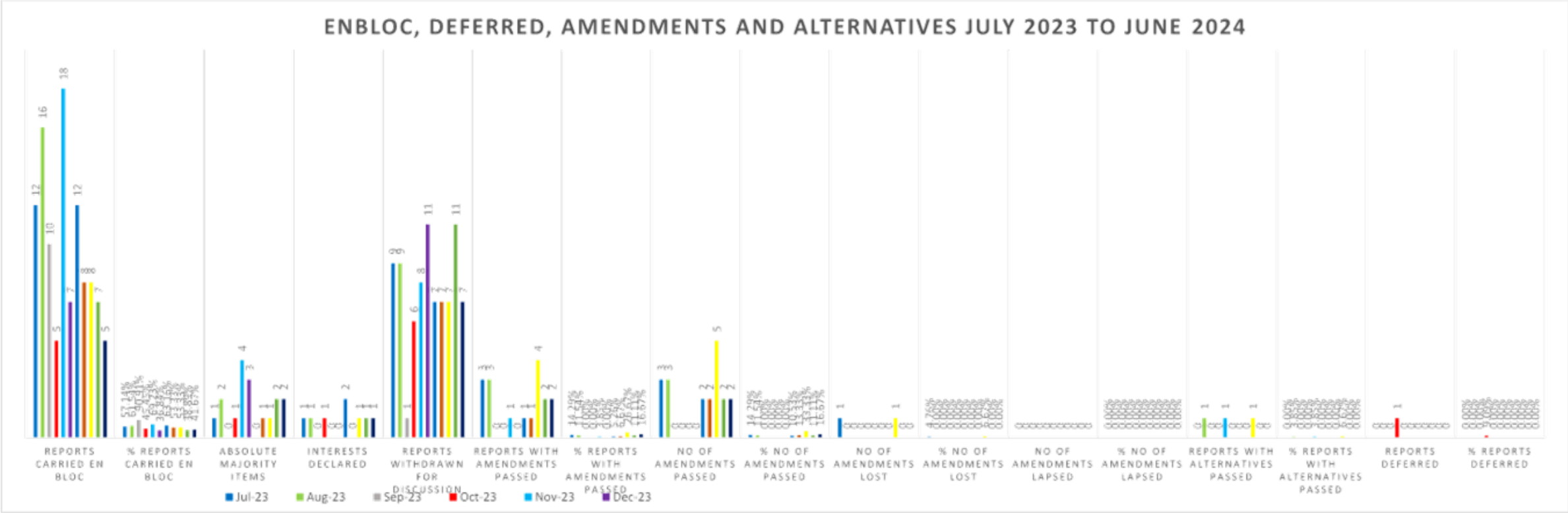
DAP Process Improvements:

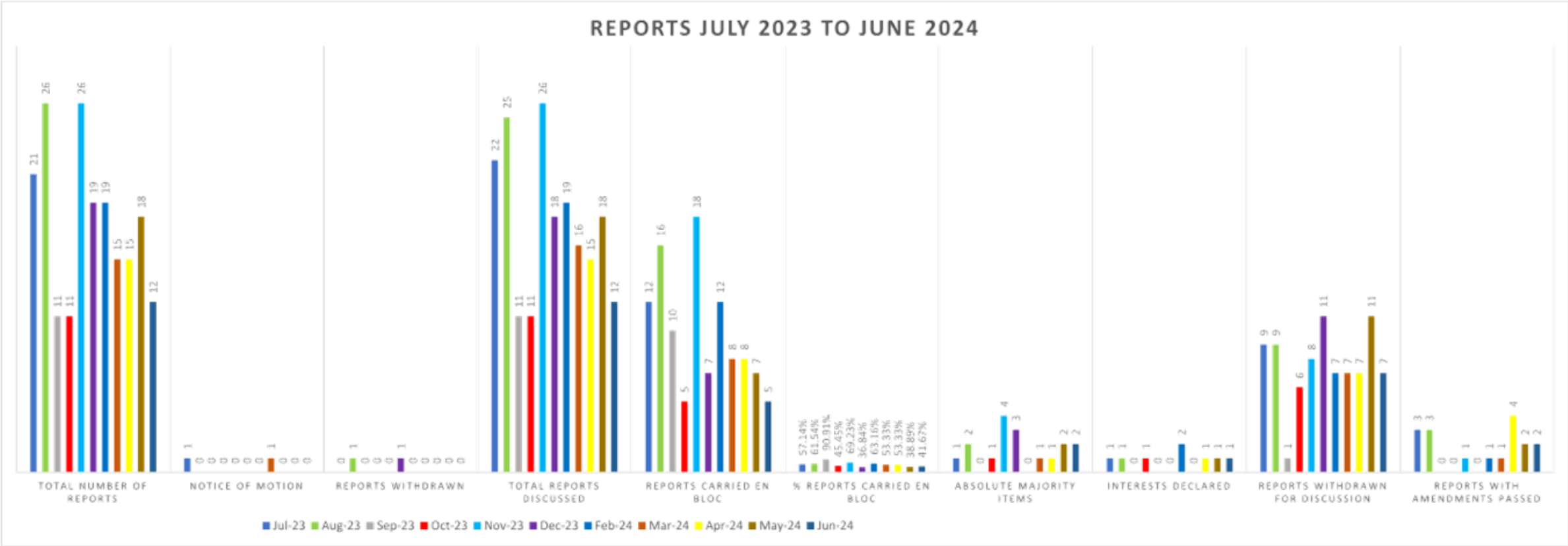
The City's Administration has changed the process for DAP matters. This will include early confirmation of the availability of Elected Members that are DAP Members to attend DAP meetings. This will also include the circulation of the Responsible Authority Report to all Elected Members on contentious DAP items.

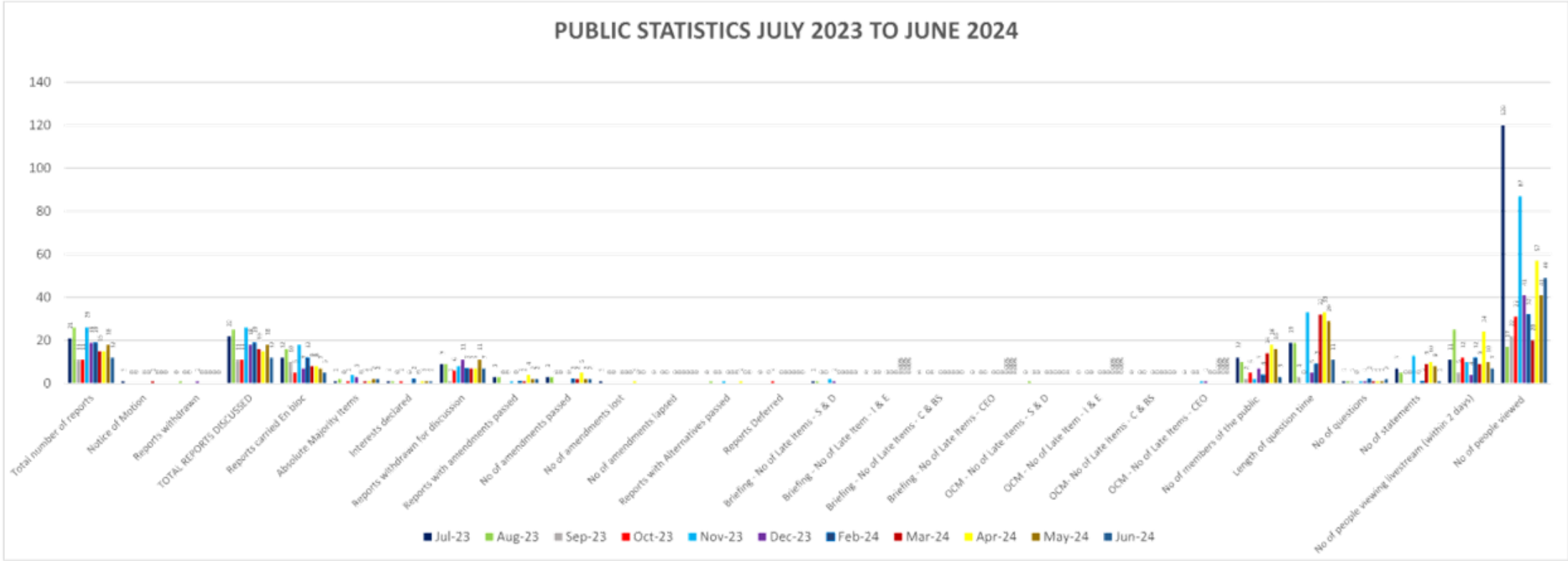
**CITY OF VINCENT DESIGN REVIEW PANEL
REGISTER OF APPLICATIONS CONSIDERED BY DESIGN REVIEW PANEL
AS AT 28 JUNE 2024**

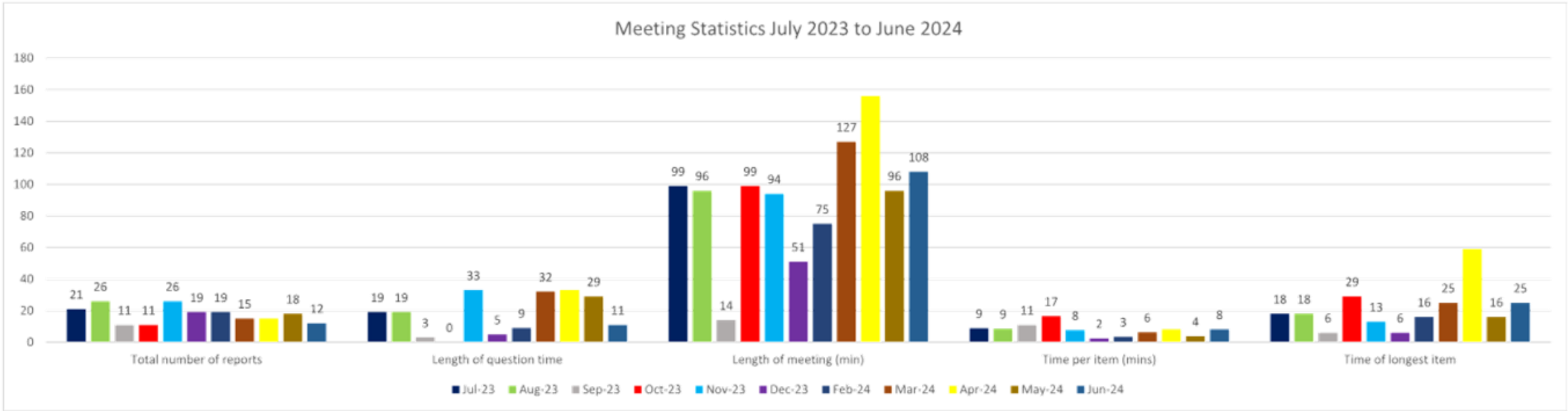
| ADDRESS | APPLICANT | PROPOSAL | DRP MEETING DATE | REASON FOR REFERRAL |
|--|-------------------|------------------------|------------------|---|
| 177 Scarborough Beach Road, Mount Hawthorn | PTS Town Planning | Mixed Use Development | 19 June 2024 | Pre-lodgement Application The proposal would benefit from referral to the Design Review Panel to consider departures to the City's Policy No. 7.1.1 – Built Form (Built Form Policy) and Residential Design Codes Volume 2 (R Codes), and the appropriateness of the development within its setting. |
| 2 Venn Street, North Perth | Stadt Pty Ltd | Multiple Dwellings (6) | 19 June 2024 | Lodged DA – Previously Referred To consider amendments to the proposal made in response to the comments of the Design Review Panel (DRP) on 10 January 2024. |

Council Meeting Statistics – June 2024











INFORMATION BULLETIN

| | |
|---------------------|--|
| TITLE: | Register of Petitions – Progress Report – July 2024 |
| DIRECTORATE: | Chief Executive Officer |

DETAILS:

Petitions received by the City of Vincent are read out at the Council Meeting and are referred to the appropriate Director for investigation and report. This normally takes 6-8 weeks and the purpose of this report is to keep the Council informed on the progress of the petitions which have been reported to the Council.

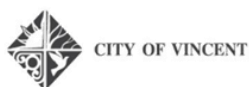
A status report is submitted to Council as an Information Bulletin item on a monthly basis.

The following petitions still require action or are in the process of being actioned.

Key Index:

| | |
|---------|--|
| CEO: | Office of the CEO |
| EDC&BS: | Executive Director Community & Business Services |
| EDI&E: | Executive Director Infrastructure & Environment |
| EDS&D: | Executive Director Strategy & Development |

No outstanding Petitions as at 30 June 2024



INFORMATION BULLETIN

| | |
|---------------------|--|
| TITLE: | Register of Notices of Motion – Progress Report – July 2024 |
| DIRECTORATE: | Chief Executive Officer |

DETAILS:

A status report is submitted to Council as an Information Bulletin item on a monthly basis.


The following Notices of Motion still require action or are in the process of being actioned.

Key Index:

| | |
|--------|--|
| CEO: | Office of the CEO |
| EDCBS: | Executive Director Community & Business Services |
| EDIE: | Executive Director Infrastructure & Environment |
| EDSD: | Executive Director Strategy & Development |

| Details | Action Officer | Comment |
|---|----------------|--|
| Protection and promotion of trees on private land | EDSD | Administration presented options to explore possible planning controls at Council Workshop in May 2024. Currently investigating controls in light of Elected Member feedback and will report back on outcomes of this. |

ACTION REGISTER JULY 2024

| Item Number | Meeting Type | Council Meeting | Agenda Report Item | Resolution Action Item | Council Decision | Director | Comments | Time frame for Completion |
|-------------|-----------------|-----------------|---|---|----------------------------------|----------|---|---|
| 5.2 | Audit Committee | 27/06/2024 | Progress Delivery of the Fraud and Corruption Prevention Plan Actions and Approval of Draft Integrity Framework | DEFER consideration of the Integrity Framework until the Integrity, Fraud and Corruption Risk Assessment is discussed with the CEO. Updated Integrity Framework to be presented to the October meeting of the Audit Committee. | Carried with amendment | EDSO | To be considered at October 2024 Audit and Risk Committee Meeting | October 2024 |
| 5.3 | Audit Committee | 27/06/2024 | Internal Audit Program Outcomes and Proposed Year 3 Audits | REQUESTS Administration review Corporate Risk Register and identify three priority audits for the remainder of the internal audit program, having regard to audits already completed and feedback of Elected Members on the Audit and Risk Committee, to be tabled at the October Audit and Risk Committee Meeting. | Carried with amendments 5/0 | EDSO | To be submitted to October 2024 Audit and Risk Committee Meeting | October 2024 |
| 10.2 | OCM | 18/06/2024 | Advertising of Amended Policy - Stormwater Drainage Connections | That Council APPROVES the proposed amendments to the Stormwater Drainage Connections Policy, at Attachment 1, for the purpose of community consultation. | Carried 9/0 | EDIE | Policy advertised. | 24 September 2024 |
| 10.2 | | 21/05/2024 | Beaufort Street Precinct Area Road Safety Treatments | The draft Road Safety Implementation Plan to be presented for Council consideration by May 2025 (with progress update via Council Workshop February 2025) with delivery of works prioritised based on the treatment of severely or seriously injured crashes identified within the Highgate precinct, with the intersections of Harold Street / Beaufort Street and Chatsworth Road / Beaufort Street ranked as high priority projects; | Carried 7/1 with amendments | EDIE | Implementation Plan framework being scoped. Return to Council Workshop February 2025 | February 2025 |
| 12.2 | OCM | 21/05/2024 | Advertising of Amended Policy - Council Members Continuing Professional Development | That Council APPROVES BY ABSOLUTE MAJORITY the proposed amendments to the Council Members Continuing Professional Development Policy, at Attachment 1 for the purpose of community consultation. | Carried by Absolute Majority 7/1 | EDSO | Requires advertising and return to council for adoption by Absolute Majority | August 2024 |
| 12.4 | OCM | 19/03/2024 | Responses to Motions Carried at the Annual General Meeting of Electors held on 1 February 2024 | Motion 4.2 – Dust at Menzies Park - That Council REQUESTS Administration identifies a temporary solution to stabilise and mitigate dust on this section of verge and brings a report back to Council with a recommendation for a permanent solution by no later than March 2025. | Carried with amendment | EDIE | Investigations for alternate treatment progressing. | March 2025 |
| 10.2 | OCM | 12/12/2023 | Response to Petition - Elsmere Street, North Perth Parking | RECEIVES a further report at the conclusion of the collection of traffic data and public consultation. | Carried 7/0 | EDIE | Traffic Warrants are underway. | November 2024 |
| 10.1 | OCM | 12/12/2023 | Response To Petition - Corner Scarborough Beach Road and Killarney Street - Maintenance and Infrastructure | REQUESTS administration to complete a review of the location of Scarborough Beach Road and Killarney Street for improved and additional signage and if warranted, provide a concept design on road infrastructure improvements to address road safety concerns which will be included in the wider precinct wide traffic modeling for the Mount Hawthorn area. | Carried 7/0 | EDIE | LM - 20.01.2024 Traffic data and concept design to be issued for community consultation with residents and school in March 2024. LM 26.01.2024 - Beuron and BEAM engaged for the 12-month trial. Report to be issued to Council Workshop on the trial in July 2024 & Council Briefing. | November 2024 |
| 10.4 | OCM | 22/08/2023 | Tender - Scooter Shared Scheme Trial | REQUESTS the CEO to provide a report to Council within nine months of practical operation of the trial assessing its impacts and whether an extension of the permit will be issued. | Carried with amendment 7/1 | EDIE | Launch of EES achieved 12 November 2023. One provider (Bird) has withdrawn from trial. Initial report of first week of operations to Council Workshop November 2023. | Workshop: 30 July 2024 |
| 10.3 | OCM | 14/03/2023 | Waste Strategy Project – Verge Valet Vincent Trial Update | APPROVES the extension of the current Verge Valet trial and contract for 12 months (July 2023 - June 2024); and | Carried En bloc | EDIE | Extend trial 12 months (July 2023- June 2024). | Further report (inclusive of community consultation feedback) to Council on progress of trial in July 2024. |
| 12.4-4.2(1) | AGM | 14/03/2023 | Development Green Space - That Council REQUEST the CEO to present a review of the landscaping requirements in the City's Built Form Policy to Council by December 2023. | | Carried En bloc | EDSO | Administration completed a review of the City's Built Form Policy against the State's Medium Density Code. Commencement of this Code has now been deferred by the State Government to enable them to make changes to their approach to medium density development. | Administration will present this review and the impact to the Built Form Policy to Council once the approach to the approach to medium density development is determined by the State Government. |
| Motion 4.5 | AGM | 14/03/2023 | Pedestrian Safety (Newcastle / Fitzgerald) ¹ | ¹ "4.5.1 That the City of Vincent addresses the safety issues for pedestrians at the corner of Fitzgerald Street and Newcastle Street in this financial year 2022/23. " ² "4.5.2 That the City of Vincent places a bollard or visual deterrent to offer a pedestrian refuge and protection of the Heritage listed building on the corner Newcastle Street and Fitzgerald Street, (similar to what exists on the City of Perth side of the fore mentioned intersection)  | Carried 8/0 | EDIE | Improvements / modifications to the intersection of Newcastle and Fitzgerald Streets requires the collaboration of several stakeholders and is expected to take over eighteen months to achieve. The interim solution has the support of the proposer of the motion. | Anticipated be undertaken during the 2023 - 2024 financial year (funded through the above modelling project); and 2023 - 2024 Annual Budget preparations. |
| 10.1 | OCM | 13/12/2022 | Stormwater Drainage | That Council SUPPORTS the City's approach to develop a stormwater drainage strategy over the next three (3) financial years predicated on the following: | Unanimous 9/0 | EDIE | Commencing within the Mount Hawthorn precinct; Hydraulic modelling to be undertaken in 2023 - 2024 financial year (estimated cost of \$80,000 - \$160,000). Initial works undertaken to address flooding in William Street. Designs finalised for works in Lynton Street. | |
| 9.7 | OCM | 14/09/2021 | Outcomes of Advertising: Draft Precinct Structure Plan and Draft Place Plan - Leederville; and Preparation of Amendment 7 to Local Planning Scheme No. 2 | RECOMMENDS that the Western Australian Planning Commission approve the modifications listed at Attachment 4 and the revised Leederville Precinct Structure Plan included as Attachment 5, subject to modifying the Public Open Space at Oxford Street Reserve to reflect Attachment 7, with the remainder of 82 Frame Court, Leederville zoned Mixed Use R-AC0; | Carried with Amendment | EDSO | SPC considered draft LPSP in May 2024 and has requested further community consultation on modifications before it is reconsidered. Intended to be presented to a future Council workshop in September 2024 before community consultation is undertaken | Late 2024 |
| 9.1 | OCM | 18/06/2024 | Outcome of Advertising - Review of Heritage Management Policies | 3. Council DOES NOT SUPPORT the REVOCATION of Policy No 7.6.9 Heritage Assistance Fund, included as Attachment 9 and REQUESTS Administration presents a report to Council in December 2024 on the revocation of Policy No 7.6.9 Heritage Assistance Fund, as part of the Community Funding Policy review. | Carried with Amendment | EDSO | | |

COUNCIL WORKSHOPS

Two workshops have been held since 29 May 2024, on 4 and 25 June 2024.

The topics on the agenda were:

4 June 2024

Street Tree Policy Review

25 June 2024

- Hyde Park Reference Group & PSHB
- Attain Compliance Software
- Leederville Carpark Redevelopment
- Sale of seven Parking Bays (east of Brisbane Hotel) Brisbane Street Carpark
- Public Open Space Strategy – Implementation Progress Update
- Lease to Kidz Galore



CITY OF VINCENT

NOTES

Council Briefing

11 June 2024

COUNCIL BRIEFING NOTES

11 JUNE 2024

Table of Contents

| | | |
|-----------|---|-----------|
| 1 | Declaration of Opening / Acknowledgement of Country..... | 3 |
| 2 | Apologies / Members on Approved Leave of Absence | 3 |
| 3 | Public Question Time and Receiving of Public Statements | 4 |
| 4 | Declarations of Interest | 4 |
| | Reports with Discussion | 5 |
| 6.2 | Advertising of Amended Policy - Stormwater Drainage Connections..... | 5 |
| 5.1 | Outcome of Advertising - Review of Heritage Management Policies | 6 |
| 5.2 | Outcome of Advertising and Adoption of New Healthy Food and Drink Policy | 8 |
| 7.4 | Adoption of the Annual Budget 2024/25 [ABSOLUTE MAJORITY DECISION REQUIRED] | 9 |
| 8.3 | Information Bulletin | 12 |
| | Reports Without Discussion | 13 |
| 5.3 | Outcome of Advertising and Adoption of Property Investment and Disposal Policy | 13 |
| 6.1 | Outcome of Advertising and Adoption of Street Tree Policy | 14 |
| 7.1 | Financial Statements as at 30 April 2024 | 15 |
| 7.2 | Authorisation of Expenditure for the Period 01 April 2024 to 30 April 2024 | 16 |
| 7.3 | Investment Report as at 30 April 2024 | 17 |
| 8.1 | Regulation 5 review, report and recommendations | 18 |
| 8.2 | Adoption of Corporate Business Plan 2024/25 - 2027/28 and Four Year Capital Works Program 2024/25 - 2027/28 [ABSOLUTE MAJORITY DECISION REQUIRED]..... | 19 |
| 9 | Motions of Which Previous Notice Has Been Given..... | 20 |
| 10 | Representation on Committees and Public Bodies | 20 |
| 11 | Confidential Items/Matters For Which the Meeting May be Closed | 20 |
| 12 | Closure | 20 |

COUNCIL BRIEFING NOTES

11 JUNE 2024

**NOTES OF CITY OF VINCENT
COUNCIL BRIEFING
HELD AS E-MEETING AND AT THE ADMINISTRATION AND CIVIC CENTRE,
244 VINCENT STREET, LEEDERVILLE
ON TUESDAY, 11 JUNE 2024 AT 6.00PM**

| | | |
|-----------------------|--|---|
| PRESENT: | Mayor Alison Xamon Cr Alex Castle Cr Ron Alexander Cr Suzanne Worner Cr Nicole Woolf Cr Jonathan Hallett Cr Sophie Greer Cr Ashlee La Fontaine | Presiding Member North Ward North Ward North Ward North Ward South Ward South Ward South Ward |
| IN ATTENDANCE: | David MacLennan Peter Varris Rhys Taylor Jay Naidoo Mitchell Hoad Prue Reddingius Luke McGuirk Sarah Hill Janine Neugebauer Joslin Colli Wendy Barnard | Chief Executive Officer Executive Director Infrastructure & Environment A/Executive Director Community & Business Services A/Executive Director Strategy & Development A/Manager Strategic Planning & Specialist Planner Manager Public Health & Built Environment Manager Engineering Manager Parks (left at 6.16pm after Item 5.2) Executive Assistance Infrastructure & Environment (Joined at 6.11pm) Executive Manager Corporate Strategy & Governance Council Liaison Officer |
| Public: | One member of the public. | |

1 DECLARATION OF OPENING / ACKNOWLEDGEMENT OF COUNTRY

The Presiding Member, Mayor Alison Xamon, declared the meeting open at 6.00pm and read the following Acknowledgement of Country statement:

"The City of Vincent would like to acknowledge the Traditional Owners of the land, the Whadjuk people of the Noongar nation and pay our respects to Elders past and present and acknowledge that as the City of Vincent we have a role to play in working towards justice and reconciliation for First Nations people."

2 APOLOGIES / MEMBERS ON APPROVED LEAVE OF ABSENCE

Cr Ashley Wallace is an apology for this meeting.

COUNCIL BRIEFING NOTES11 JUNE 2024

3 PUBLIC QUESTION TIME AND RECEIVING OF PUBLIC STATEMENTS

The following is a summary of questions and submissions received and responses provided at the meeting. This is not a verbatim record of comments made at the meeting.

Dudley Maier of Highgate – Item 6.2 and 5.1

Full statement can be found [here](#).

There being no further speakers, Public Question Time closed at approximately 6.04pm.

4 DECLARATIONS OF INTEREST

Nil

REPORTS

The Presiding Member, Mayor Alison Xamon, requested Council Members to indicate:

Items which Council Members wish to discuss which have not already been the subject of a public question/comment and the following was advised:

| COUNCIL MEMBER | ITEMS TO BE DISCUSSED |
|----------------|-----------------------|
| Cr Castle | 7.4 |
| Cr Greer | 5.2 |
| Cr La Fontaine | 8.3 |

COUNCIL BRIEFING NOTES11 JUNE 2024

REPORTS WITH DISCUSSION**6.2 ADVERTISING OF AMENDED POLICY - STORMWATER DRAINAGE CONNECTIONS****Attachments:** 1. Stormwater Drainage Connections - Policy Review Mark-up **RECOMMENDATION**










That Council **APPROVES** the proposed amendments to the Stormwater Drainage Connections Policy, at Attachment 1, for the purpose of community consultation.

| |
|---------------------|
| NO QUESTIONS |
|---------------------|

COUNCIL BRIEFING NOTES

11 JUNE 2024

5.1 OUTCOME OF ADVERTISING - REVIEW OF HERITAGE MANAGEMENT POLICIES

- Attachments:
1. Heritage Policy Review - Summary of Submissions 
 2. DPLH Review of Heritage Management Local Planning Policies 
 3. Draft LPP Assessing Cultural Heritage Significance - Tracked Changes Document 
 4. Draft LPP Assessing Cultural Heritage Significance 
 5. Draft LPP Interpretation of Heritage Places 
 6. Draft LPP Amending the LHS, Heritage List and Designating Heritage Areas 
 7. Draft Heritage Assistance Fund Guidelines FY24/25 
 8. Policy No. 7.6.7 - MHI Incentives and Development Bonuses 
 9. Policy No. 7.6.9 - Heritage Assistance Fund 

RECOMMENDATION:

That Council:

1. PROCEEDS with amendments to the following policies pursuant to Schedule 2, Part 2, Clause 5 of the *Planning and Development (Local Planning Schemes) Regulations 2015*:
 - 1.1 Policy No. 7.6.2 – Heritage Management – Assessment included as Attachment 4;
 - 1.2 Policy No. 7.6.4 – Heritage Management – Interpretive Signage included as Attachment 5;
 - 1.3 Policy No. 7.6.5 – Heritage Management – Amendments to the Municipal Heritage Inventory included as Attachment 6; and
2. REVOKES the following policies pursuant to Schedule 2, Part 2, Clause 6 of the *Planning and Development (Local Planning Schemes) Regulations 2015*:
 - 2.1 Policy No. 7.6.7 – Heritage Management – Municipal Heritage Inventory Incentives and Development Bonuses included as Attachment 8; and
 - 2.2 Policy No. 7.6.9 – Heritage Assistance Fund, included as Attachment 9.

CR CASTLE:

In proposing to revoke the Policy No. 7.6.9 – Heritage Assistance Fund (LPP 7.6.9):

1. Is the provision of heritage assistance enshrined in another policy or document of the City?
2. If the budget process and continuation of the grant program were to not continue, would this mean that there is no requirement, obligation, or commitment from Council to provide a Heritage Assistance Fund?
3. If these are the only mechanisms for providing a Heritage Assistance Fund what would Council's oversight be beyond the normal budget process?

A/MANAGER STRATEGIC PLANNING:

1. *Is the provision of heritage assistance enshrined in another policy or document of the City?*

Yes, the provision of heritage assistance is included within the City's [Community Funding Policy](#).

The Community Funding Policy establishes the eligibility criteria, assessment and approval process of the Heritage Assistance Fund.

The draft Heritage Assistance Guidelines are generally consistent with these criteria, with the exception of the maximum funding amount:

- *The Community Funding Policy sets out a maximum grant of up to \$5,000.*

COUNCIL BRIEFING NOTES

11 JUNE 2024

- Following the Council Briefing, Administration has updated the draft Heritage Assistance Fund Guidelines that are included as **Attachment 9** to reflect the maximum grant funding available of \$5,000 for the undertaking of heritage conservation works and improvements.

It was initially proposed that this would be increased through the draft Guidelines to a maximum of \$10,000 to be consistent with the heritage funding provided by other local governments and would allow for larger heritage conservation works and improvements to be funded.

The total amount available for the Heritage Assistance Fund is approved by Council through the annual budget process.

- The Community Funding Policy is due to be reviewed in 2025 which would provide an opportunity for Council to consider increasing the maximum funding amount per project.

2. If the budget process and continuation of the grant program were to not continue, would this mean that there is no requirement, obligation, or commitment from Council to provide a Heritage Assistance Fund?

The Community Funding Policy would continue to apply should Council approve the revocation of LPP 7.6.9.

This would continue the City's ongoing commitment to provide assistance to property owners to protect and enhance heritage buildings in line with the Strategic Community Plan 2022-2032.





3. If these are the only mechanisms for providing a Heritage Assistance Fund, what would Council's oversight be beyond the normal budget process?

The Community Funding Policy would provide the mechanism for the ongoing provision of a Heritage Assistance Fund.

Council would continue to have oversight of this policy as well as confirming the available grant funding amount through the annual budget process.

COUNCIL BRIEFING NOTES11 JUNE 2024

5.2 OUTCOME OF ADVERTISING AND ADOPTION OF NEW HEALTHY FOOD AND DRINK POLICY

- Attachments:
1. Healthy Food and Drink Policy 
 2. Community Consultation Comments 
 3. Healthy Food and Drink Policy - Marked Up 
 4. Policy Implementation Guide (Internal Only) 

RECOMMENDATION:

That Council **ADOPTS** the Healthy Food and Drink Policy at Attachment 1.






| |
|---------------------|
| NO QUESTIONS |
|---------------------|

At 6.16pm Manager Parks left the meeting and did not return.

COUNCIL BRIEFING NOTES

11 JUNE 2024

7.4 ADOPTION OF THE ANNUAL BUDGET 2024/25

- Attachments:
1. Statement of Financial Activity 2024/25 
 2. 4 Year Capital Works Plan 2024/25 - 2027/28 
 3. Cash Backed Reserves 2024/25 
 4. Summary of Income and Expenditure by Service Area 2024/25 
 5. Proposed Fees and Charges 2024/25 

RECOMMENDATION:

That Council BY ABSOLUTE MAJORITY:

1. BUDGET:

Pursuant to the provisions of Section 6.2(1) of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, ADOPTS the City of Vincent Annual Budget as detailed in Attachment 1 for the year ended 30 June 2025, which includes:

- 1.1 Statement of Financial Activity showing an amount required to be raised from rates of \$44,452,032;
- 1.2 Transfers to/from Reserves as detailed on the Cash Backed Reserves Statement showing a 30 June 2025 closing balance of \$25,507,557;
- 1.3 Capital Works Program showing a total of \$20,132,607 (including 2024/25 carry forward projects of \$3,415,299).

2. RATES:

Pursuant to Sections 6.32, 6.33 and 6.35 of the *Local Government Act 1995*, IMPOSES the following differential general rates and minimum payments on Gross Rental Values (GRV):

2.1 General Rates:

| Differential General Rate | Cents in the dollar |
|-----------------------------------|---------------------|
| Residential | 7.82579 |
| Vacant-Residential | 8.44727 |
| Vacant-Commercial | 14.21566 |
| Other (Commercial and Industrial) | 7.37357 |

2.2 Minimum Payments:

| Differential General Rate | Minimum Payment on GRV |
|-----------------------------------|------------------------|
| Residential | \$1,451.23 |
| Vacant-Residential | \$1,331.75 |
| Vacant-Commercial | \$1,773.27 |
| Other (Commercial and Industrial) | \$1,400.59 |

2.3 RATE PAYMENT OPTIONS:

Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, ADOPTS the following due dates for payment in full by one payment on the due date or in 4 instalments:

COUNCIL BRIEFING NOTES

11 JUNE 2024

| Option | Instalment | Date |
|--------|---------------------------|-----------------|
| (a) | Due Date/First instalment | 30 August 2024 |
| (b) | Second instalment | 1 November 2024 |
| (c) | Third instalment | 3 January 2025 |
| (d) | Fourth instalment | 7 March 2025 |

2.4 INSTALMENT, RATES SMOOTHING AND ARRANGEMENTS, ADMINISTRATION FEES AND INTEREST CHARGES:

- 2.4.1 Pursuant to Section 6.45(3) of the *Local Government Act 1995* and Regulation 67 of the *Local Government (Financial Management) Regulations 1996*, ADOPTS an instalment administration charge of \$8.00 per instalment for payment of rates by 4 instalments, to apply to the second, third and fourth instalment;
- 2.4.2 Pursuant to Section 6.45(3) of the *Local Government Act 1995* and Regulation 68 of the *Local Government (Financial Management) Regulations 1996*, ADOPTS an interest rate of 5.5% where the owner has elected to pay rates through an instalment option, rates smoothing or alternative payment arrangement.

2.5 LATE PAYMENT INTEREST ON OVERDUE RATES AND AMOUNTS:

ADOPTS an interest rate of 11% per annum, calculated daily from the due date and continuing until the date of payment:

- 2.5.1 On overdue rates in accordance with Section 6.51(1) of the *Local Government Act 1995* and Regulation 70 of the *Local Government (Financial Management) Regulations 1996*, subject to Section 6.51(4) of the *Local Government Act 1995*; and
- 2.5.2 Amounts due to the City in accordance with Section 6.13 of the *Local Government Act 1995*.

Subject to the following exclusions - deferred rates, current instalment amounts not yet due under instalment payment options, registered pensioner portions and current government pensioner rebate amounts;

3. REPORTING OF BUDGET VARIANCES:

Pursuant to Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, ADOPTS the monthly reporting variance for the 2023/2024 financial year of 10% or more, where that variance is also more than \$20,000;

4. FEES AND CHARGES:

PURSUANT to Section 6.16 of the *Local Government Act 1995*, ADOPTS the Schedule of Fees and Charges in Attachment 5

5. RATES WAIVER:

Pursuant to Section 6.47 of the *Local Government Act 1995*, WAIVES the 2024/25 local government rates for the following groups:

| | | |
|----------------------------|------------------|-----------|
| Azzurri Bocce Club | Dorrien Gardens | 4,553.92 |
| Earlybird's Playgroup | 87 The Boulevard | 1,400.59 |
| East Perth Football Club | Leederville Oval | 14,003.40 |
| Floreat Athena Soccer Club | Litis Stadium | 10,461.25 |
| Forrest Park Croquet Club | Forrest Park | 5,172.56 |

COUNCIL BRIEFING NOTES

11 JUNE 2024

| | | |
|--------------------------------------|------------------------------|------------|
| Gymnastics Western Australia Inc. | Loftus Centre | 13,008.82 |
| Highgate Forrest Park Playgroup | Forrest Park | 2,301.29 |
| Leederville Tennis Club | Richmond Street Leederville | 3,018.74 |
| Loton Park Tennis Club | Loton Park | 3,780.06 |
| Mount Hawthorn Playgroup | Mt Hawthorn Community Centre | 1,400.59 |
| Mount Hawthorn Toy Library | Mt Hawthorn Community Centre | 1,400.59 |
| North Perth Bowling Club | Woodville Reserve | 4,090.49 |
| North Perth Community Garden Inc | Woodville Reserve | 1,400.59 |
| North Perth Tennis Club | Woodville Reserve | 3,992.05 |
| Perth Junior Soccer Club Inc | Forrest Park | 1,794.73 |
| Perth Soccer Club | Dorrien Gardens | 17,364.02 |
| Pride Western Australia Incorporated | 4 View Street | 2,521.76 |
| Subiaco Football Club | Leederville Oval | 11,889.18 |
| Tennis West | Robertson Park | 8,737.68 |
| Tools n Things | Britannia Reserve | 1,400.59 |
| Town Team Movement | 245 Vincent Street | 1,400.59 |
| Vincent Men's Shed | Woodville Reserve | 1,400.98 |
| Volleyball WA | Royal Park | 3,775.64 |
| Leederville Toy Library | Loftus Community Centre | 1,400.59 |
| | | 121,670.69 |

6. NOTES a provision of \$50,000 within the budget that will be used to assist ratepayers in financial hardship, up to a maximum of \$500 per property.
7. Pursuant to Section 6.11(2)(b) and Section 6.11(3)(a) of the *Local Government Act 1995*, APPROVES the closure of the Plant and Equipment Reserve and the allocation of the reserve balance to the Asset Sustainability Reserve.
8. APPROVES the change of name of the Tamala Park Land Sales Reserve to the Catalina Estate Land Sales Reserve

| |
|--------------|
| NO QUESTIONS |
|--------------|

COUNCIL BRIEFING NOTES

11 JUNE 2024

8.3 INFORMATION BULLETIN

- Attachments:**
1. Confirmed Minutes of the Arts Advisory Group held on 7 February 2024 
 2. Public Open Space Strategy Key Action Implementation Update 2024 
 3. Statistics for Development Services Applications as at the end of May 2024 
 4. Register of Legal Action and Prosecutions Monthly - Confidential
 5. Register of Legal Action - Orders and Notices Quarterly - Confidential
 6. Register of State Administrative Tribunal (SAT) Appeals - Progress Report as at 30 May 2024 
 7. Register of Applications Referred to the Metro Inner-North Joint Development Assessment Panel - Current 
 8. Register of Applications Referred to the Design Review Panel - Current 
 9. Bike Plan 2023-2028 Implementation Framework -April 2024 Update 
 10. Council Meeting Statistics 
 11. Register of Petitions - Progress Report - June 2024 
 12. Register of Notices of Motion - Progress Report - June 2024 
 13. Register of Reports to be Actioned - Progress Report - June 2024 
 14. Council Workshop Items since 8 May 2024 
 15. Council Briefing Notes - 14 May 2024 

RECOMMENDATION:

That Council RECEIVES the Information Bulletin dated June 2024.

CR WOOLF:

Public Open Space Strategy attachment, can a clearer version be uploaded?

EXECUTIVE MANAGER CORPORATE STRATEGY & GOVERNANCE:

A clearer copy has been uploaded to docs on tap and the website.

CR HALLETT:

Footpath update program, can a timeline be included?

MANAGER ENGINEERING:

Footpath defects have all been mapped and uploaded onto the City's GIS system. Additional funding has been allocated within the operational footpath budget to attend to priority areas within the City's activity centres. Expected timelines for works to be undertaken is between 2024-2025 and 2026-2027 financial years, with the majority of defects being attended to over this period.

CR GREER:

Bike Plan – high priority and proposed to be completed end of 2025, can we get more information in Briefing Notes as to if are they on track – Items 9, 11 and 17, for example?

MANAGER ENGINEERING:




All high priority action items are on track, some have not formally started however the Engineering Team are liaising with key stakeholders such as Main Roads WA over the coming weeks which will see some of these formally commence.

COUNCIL BRIEFING NOTES

11 JUNE 2024

REPORTS WITHOUT DISCUSSION

5.3 OUTCOME OF ADVERTISING AND ADOPTION OF PROPERTY INVESTMENT AND DISPOSAL POLICY

- Attachments:
1. Property Investment and Disposal Policy 
 2. Property Investment and Disposal Policy - tracked changes 
 3. Summary of Submissions from Consultation 

RECOMMENDATION:






That Council ADOPTS the Property Investment and Disposal Policy at Attachment 1.

| |
|--------------|
| NO QUESTIONS |
|--------------|

COUNCIL BRIEFING NOTES

11 JUNE 2024

6.1 OUTCOME OF ADVERTISING AND ADOPTION OF STREET TREE POLICY

- Attachments:**
1. Street Tree Policy - Final for Adoption 
 2. Street Tree Policy - Consultation Summary 
 3. Street Tree Policy - Guidelines and Procedures 
 4. Summary of Submissions and Admin Responses 
 5. Street Tree Policy - Tracked Changes 

RECOMMENDATION:

1. **NOTES** the summary of submissions received in relation to the Street Tree Policy at Attachment 2 and 4;
2. **ADOPTS** the Street Tree Policy at Attachment 1; and
3. **NOTES** the supporting Street Tree Policy Guidelines and Procedures at Attachment 3.

| |
|---------------------|
| NO QUESTIONS |
|---------------------|

COUNCIL BRIEFING NOTES11 JUNE 2024

7.1 FINANCIAL STATEMENTS AS AT 30 APRIL 2024

Attachments: 1. Financial Statements as at 30 April 2024 

RECOMMENDATION:





That Council RECEIVES the Financial Statements for the month ended 30 April 2024 as shown in Attachment 1.

| |
|--------------|
| NO QUESTIONS |
|--------------|

COUNCIL BRIEFING NOTES

11 JUNE 2024

7.2 AUTHORISATION OF EXPENDITURE FOR THE PERIOD 01 APRIL 2024 TO 30 APRIL 2024

- Attachments:
1. April 2024 - Payments by EFT and Payroll 
 2. April 2024 - Payments by Direct Debit 
 3. April 2024 - Payments by Cheque 
 4. April 2024 - Payments for Fuel Cards 

Recommendation:

That Council RECEIVES the list of accounts paid under delegated authority for the period 1 April 2024 to 30 April 2024 as detailed in Attachments 1, 2 and 3 as summarised below:

| | |
|---------------------------------------|--------------------|
| EFT payments, including payroll | \$6,198,469.14 |
| Cheques | \$328.20 |
| Direct debits, including credit cards | \$176,577.93 |
| Total payments for April 2024 | \$6,375,375.27 |

| |
|--------------|
| NO QUESTIONS |
|--------------|

COUNCIL BRIEFING NOTES11 JUNE 2024

7.3 INVESTMENT REPORT AS AT 30 APRIL 2024

Attachments: 1. Investment Statistics as at 30 April 2024 

RECOMMENDATION:

That Council NOTES the Investment Statistics for the month ended 30 April 2024 as detailed in Attachment 1.

| |
|--------------|
| NO QUESTIONS |
|--------------|

COUNCIL BRIEFING NOTES11 JUNE 2024

8.1 REGULATION 5 REVIEW, REPORT AND RECOMMENDATIONS**Attachments:** 1. Regulation 5 Audit Report - Confidential**RECOMMENDATION:****That Council:**

1. **RECEIVES** the review pursuant to Regulation 5 of the *Local Government (Financial Management) Regulations 1996* prepared by Paxon, as at Attachment 1;
2. **NOTES** the key findings of the review, as detailed in this report; and
3. **NOTES** that the findings and management actions arising from the review will be added to the City's Audit Log.

| |
|---------------------|
| NO QUESTIONS |
|---------------------|

COUNCIL BRIEFING NOTES11 JUNE 2024

8.2 ADOPTION OF CORPORATE BUSINESS PLAN 2024/25 - 2027/28 AND FOUR YEAR CAPITAL WORKS PROGRAM 2024/25 - 2027/28**Attachments:** 1. Master Corporate Business Plan - Draft Review 2024/25 **RECOMMENDATION:****That Council:**

1. **ADOPTS BY ABSOLUTE MAJORITY** the City of Vincent Corporate Business Plan 2024/25 – 2027/28 at Attachment 1 including the Four Year Capital Works Program 2024/25 – 2027/28; and
2. **NOTES** that:
 - 2.1 Financials in the CBP and CWP are subject to change based on the figures adopted in the City's Annual Budget 2024/25 and Long Term Financial Plan; and
 - 2.2 Final editorial, design and formatting of these documents will be determined by the Chief Executive Officer prior to publication.

| |
|---------------------|
| NO QUESTIONS |
|---------------------|

COUNCIL BRIEFING NOTES11 JUNE 2024

9 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

10 REPRESENTATION ON COMMITTEES AND PUBLIC BODIES

Nil

11 CONFIDENTIAL ITEMS/MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

12 CLOSURE

There being no further business the meeting closed at 6.22pm.

13 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

**14 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN
(WITHOUT DISCUSSION)**

Nil

15 REPRESENTATION ON COMMITTEES AND PUBLIC BODIES**16 URGENT BUSINESS**

Nil

**17 CONFIDENTIAL ITEMS/MATTERS FOR WHICH THE MEETING MAY BE
CLOSED**

Nil

18 CLOSURE