



ORDINARY MEETING OF COUNCIL

AGENDA

19 OCTOBER 2023



NOTICE OF MEETING

19 October 2023

**14 White Street
Brookton, WA 6306**

Dear Councillor, Resident or Ratepayer,

Notice is hereby given that the Ordinary Meeting of the Brookton Shire Council will be held on Thursday 19th October 2023 in the Council Chambers at the Shire Administration Centre commencing at 6.00 pm.

The business to be transacted is shown in the Agenda.

Gary Sherry
CHIEF EXECUTIVE OFFICER
12th October 2023

DISCLAIMER

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Brookton warns that anyone who has any application lodged with Council must obtain and should only rely on written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Brookton for any act, omission or statement or intimation occurring during a Council meeting.

TABLE OF CONTENTS

1.10.23	DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS	5
2.10.23	RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE.....	5
3.10.23	USE OF COMMON SEAL – SEPTEMBER 2023	6
4.10.23	DELEGATED AUTHORITY – ACTIONS PERFORMED.....	6
5.10.23	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE.....	6
6.10.23	PUBLIC QUESTION TIME.....	6
7.10.23	APPLICATIONS FOR LEAVE OF ABSENCE.....	6
8.10.23	PETITIONS/DEPUTATIONS/PRESENTATIONS.....	6
9.10.23	CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS.....	7
9.10.23.01	ORDINARY MEETING OF COUNCIL – 21 SEPTEMBER 2023	7
10.10.23	ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION	7
11.10.23	DISCLOSURE OF INTERESTS	7
12.10.23	TECHNICAL & DEVELOPMENT SERVICES REPORTS.....	8
12.10.23.01	COMMUNITY WATER SUPPLY PROGRAM – APPROVAL OF ADDITIONAL EXPENDITURE - INFRASTRUCTURE RESERVE FUND TRANSFER	8
12.10.23.02	CLOSURE OF ROAD RESERVE – WEST BROOKTON BUSH FIRE BRIGADE BUILDING.....	13
13.10.23	COMMUNITY SERVICES REPORTS.....	19
13.10.23.01	REQUEST FOR FEE WAIVER – BROOKTON DISTRICT HIGH SCHOOL	19
14.10.23	CORPORATE SERVICES REPORTS	23
14.10.23.01	LIST OF PAYMENTS – SEPTEMBER 2023.....	23
14.10.23.02	STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 SEPTEMBER 2023.....	39
14.10.23.03	SALE OF PROPERTY – OUTSTANDING RATES – 160 CHITTLEBOROUGH ROAD.....	68
14.10.23.04	RESERVES – 2021/22 AUDITED ANNUAL FINANCIAL STATEMENT	71
14.10.23.05	POLICY 2.53 DISPOSAL OF IT EQUIPMENT POLICY.....	76
14.10.23.06	POLICY 2.54 PERSONALLY OWNED DEVICES POLICY	80
15.10.23	GOVERNANCE REPORTS.....	90
15.10.23.01	EQUAL EMPLOYMENT OPPORTUNITY MANAGEMENT PLAN	90
16.10.23	ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	105
17.10.23	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING	105

18.10.23	CONFIDENTIAL REPORTS.....	105
19.10.23	NEXT MEETING & CLOSURE.....	105

1.10.23	DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS
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On behalf of Council, I would like to acknowledge that this meeting is being held on the traditional lands of the Nyoongar People and pay respect to all Elders, past, present, and emerging. I wish to acknowledge and respect local people's continuing culture and the contribution they make to Country and its life.

2.10.23	RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE
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Elected Members (Voting)

Cr KL Crute	(Shire President)
Cr NC Walker	(Deputy Shire President)
Cr HA Bell	
Cr C Hayden	
Cr CE Hartl	
Cr TD Lilly	

Staff (Non-Voting)

Gary Sherry	Chief Executive Officer
Deanne Sweeney	Manager Corporate and Community
Les Vidovich	Manager Infrastructure and Works
Kevin D'Alton	Manager Projects
Sandie Spencer	Executive Governance Officer

Apologies

Nil at this time

Leave of Absence

Nil

Members of the Public

Nil at this time

3.10.23 USE OF COMMON SEAL – SEPTEMBER 2023

The Table below details the Use of Common Seal under delegated authority for the month of September 2023.

Use of Common Seal Register		
File Ref:	Purpose	Date Granted
	Early Engagement Agreement between Shire of Brookton and Arc Infrastructure.	21/09/23

4.10.23 DELEGATED AUTHORITY – ACTIONS PERFORMED

The Table below details the actions of Council performed under delegated authority.

Shire of Brookton, Delegation Register, 1.41 Building Matters – Permits, Certificates & Orders

BUILDING			
Permit No.	Lot & Street	Type of Building Work	Date Granted
6-23/24	10471 Great Southern Highway, Brookton	Ancillary Dwelling	13/09/2023
22-22/23	505 Smart Road, Brookton	Storage Shed	20/09/2023

Shire of Brookton, Delegation Register, 1.37 Specific Provisions under the Town Planning Scheme No. 4.

PLANNING				
File Ref	Application Ref	Subject Land (Inc. Scheme No.)	Purpose	Date Granted
A624	P2023/012	104 Robinson Road, Brookton – Local Town Planning Scheme No.4.	Installation of an electric vehicle charging station	27/09/2023
A763	P2023/013	1700 Corberding Road, Brookton – Local Town Planning Scheme No.4	New Ancillary Dwelling	15/09/2023

5.10.23 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

6.10.23 PUBLIC QUESTION TIME

Nil at this time.

7.10.23 APPLICATIONS FOR LEAVE OF ABSENCE

Nil at this time.

8.10.23 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil at this time.

9.10.23 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**9.10.23.01 ORDINARY MEETING OF COUNCIL – 21 SEPTEMBER 2023**

That the minutes of the Ordinary meeting of Council held in the Shire of Brookton Council Chambers, on 21st September 2023, be confirmed as a true and correct record of the proceedings.

10.10.23 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

Nil at this time.

11.10.23 DISCLOSURE OF INTERESTS

Members and Officers to declare Financial, Proximity or Impartiality Interests & submit forms to the Chief Executive Officer at the commencement of the meeting and prior to the item.

Disclosure of Financial & Proximity Interests

- a. Members must disclose the nature of their interest in matters to be considered at the meeting. (Sections 5.60B and 5.65 of the *Local Government Act 1995*).
- b. Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting. (Sections 5.70 and 5.71 of the *Local Government Act 1995*).

Disclosure of Interest Affecting Impartiality

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

Item no.	Officers	Type of Interest	Nature of Interest
12.10.23.01	Gary Sherry	Impartiality	Cousin employed by NewGround Water Services.

12.10.23 TECHNICAL & DEVELOPMENT SERVICES REPORTS**12.10.23.01 COMMUNITY WATER SUPPLY PROGRAM – APPROVAL OF ADDITIONAL EXPENDITURE - INFRASTRUCTURE RESERVE FUND TRANSFER**

File No:	HOU030
Date of Meeting:	19 October 2023
Location/Address:	Not applicable
Name of Applicant:	Not applicable
Name of Owner:	Not applicable
Author/s:	Les Vidovich – Manager Infrastructure & Works
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	Mr Gary Sherry - Impartiality Interest - Cousin is an employee of NewGround Water Services
Voting Requirements:	Simple Majority
Previous Report:	17 th August 2023

Summary of Report:

Council is to consider allocating Infrastructure Reserve Funds to complete additional works required to efficiently use “Happy Valley” water in Memorial Park, Madison Square Park, Caravan Park and the Town Oval.

Description of Proposal:

Council has allocated \$211,382 (GST Exclusive) in its 2023/24 budget to complete the existing works of which two thirds is funded by the Department of Water and Environmental Regulation through the Community Water Supply Program.

The costs of additional works that will allow the reticulation system to operate efficiently and effectively have not been allowed for in the 2023/24 Annual Budget and as such, funds of \$84,952 (GST Exclusive) are required. The Officer’s Recommendation proposes including the additional works as a variation to the current contract.

Description	Budget	Actual GST Ex
HVCAP01 - Extend reticulation infrastructure to allow water from Happy Valley Bore Field to reticulate Memorial Park and Town Oval.	110,565	89,700
HVCAP02 - Extend reticulation infrastructure to allow water from Happy Valley Bore Field to reticulate Brookton Caravan Park and Madison Park	100,817	89,700
Additional Works 1 - Supply and Install Oval Irrigation Pump		39,442
Additional Works 2 - Upgrade of Existing Pumping system at Robinson Road		28,060
Additional Works 3 - Upgrades of Communications		17,450
TOTAL EXPENSE	211,382	264,352
Grant Income 1	77,395	77,395
Grant Income 2	70,572	70,572
Council Contribution	63,415	63,415
Reserve Transfer		52,970
TOTAL INCOME/FUNDING	211,382	264,352

Being early in the financial year future savings may be made in other programs that will offset this proposed additional expenditure. However at this time, no specific savings have been identified, therefore staff propose a transfer from Council's Infrastructure Reserve to meet the additional expenditure.

The Officer's Recommendation seeks approval to transfer funds to complete the additional works from Council's Infrastructure Reserve. The Infrastructure Reserve is for the purpose of construction and upgrade of roads, bridges, paths and water infrastructure within the Shire of Brookton. While this activity fits purpose of the Infrastructure Reserve, no transfer was included in the Council's 2023/24 Budget.

Council's 2023/24 Budget expects the balance of Infrastructure Reserve to be \$417,682 at 30 June 2024. With approval of the Officer's Recommendation the balance of Infrastructure Reserve will be \$364,712.

Background:

Council has a licence arrangement with the Water Corporation to take bore water (Happy Valley water) from the Happy Valley bore field outside Brookton. Happy Valley water is pumped to tanks at Lot 448 Robinson Road. From this site the water is reticulated to the Town Oval and the Brookton District High School as well as being available for other Shire purposes. A pumping system installed in February 2022 operates from the Robinson Road site.

The Shire of Brookton was successful in receiving funding through the Department of Water and Environmental Regulation, Community Water Supplies Partnership Program with Local Governments. The scope of the project was to supply and install 90mm poly feed lines via under road boring to supply Happy Valley water to Memorial Park, Madison Square Park, Caravan Park, and Town Oval, removing their usage of scheme water. At the August 2023 Ordinary Meeting, Council approved the quotation received from NewGround Water Services to perform these works.

NewGround Water Services have recently advised Council of issues with the oval reticulation and the existing pumping station at Happy Valley that require immediate works to allow the improved reticulation system to operate efficiently. This additional work would cost \$84,952 (GST Exclusive).

NewGround Water Services have provided the following explanation and breakdown of cost:

1. Supply and Install Oval Irrigation Pump.

The existing pump used to irrigate the oval is no longer operational. Pumping from the tank at the oval is a more efficient method of irrigating the oval. The tank outlet needs to be increased to 100mm to prevent damage to the pump.

- Grundfos CRE32-4-2 11kw Vertical Multistage pump with lockable aluminium cover,
- Manufacture 100mm suction assembly sched 40 ERW pipe and fittings, flanged TE and hot dipped galvanised after fabrication. A 100mm flanged gate valve will be fitted to the tank outlet and a rubber flexible joint fitted between the tank outlet and the pump suction manifold.
- Concrete tank to be core drilled and a 100mm puddle flange installed with a SS

mesh screen and vortex plate.

- Manufacture 80mm pump discharge manifold and antiphon assembly using sched 40 ERW pipe and fittings, flanged TE and hot dipped galvanized after fabrication.
- Pump discharge manifold to include a wafer butterfly valve, wafer check valve, 80mm Bermad Waltman mechanical water meter with lockable aluminium cover and flow switch.
- Antisyphon assembly to include 25mm air release valve, with 25mm brass gate valve and terminating approx. 450mm BGL for connection by others.
- Pump and discharge assembly to be mounted on a concrete slab approx. 1200 x 1200 x
- Electrical Connection
- Total Price \$39,442.00 (GST Exclusive)

2. Upgrade of Existing Pumping system at main tank site.

The existing pump was installed to provide the high pressures required to supply water to the oval through the existing 50mm pipe work. This 50mm pipe is being replaced.

The existing pump does not have the correct flow and pressure curve to operate the Caravan / Memorial and the Park on Whittington Street. Using the existing pump to supply water to the reticulation at the Caravan Park and Memorial Park damage the reticulation with high pressure of around 1400kpa. This reticulation only requires around 300kpa. The proposal is to replace this pump with something suitable for tank fill and irrigation supply for the parks using a variable frequency drive on the pump.

The cost breakdown of this requirement includes:

- Tank Fill – Nominal Duty 8Ls @ 30m
- POS Irrigation – Nominal Duty 2Ls @ 50m
- Grundfos CRE32-2 7.5kw Vertical Multistage pump with galvanized channel base,
- Manufacture 100mm suction assembly sched 40 ERW pipe and fittings, flanged TE and hot dipped galvanised after fabrication. A 100mm rubber flexible joint fitted between the tank outlet and the pump suction manifold.
- Manufacture 80mm pump discharge manifold and antiphon assembly using sched 40 ERW pipe and fittings, flanged TE and hot dipped galvanized after fabrication.
- Pump discharge manifold to include a wafer butterfly valve, wafer check valve, 80mm Bermad Waltman mechanical water meter with lockable aluminium cover and flow switch.
- Antisyphon assembly to include 25mm air release valve, with 25mm brass gate valve and terminating approx.
- Electrical Connection
- \$28,060.00 (GST Exclusive)

3. Upgrades of Communication units

The upgraded communications will link the individual reticulation sites to the pump to turn it on and off when required. This communication system will allow the system to run at different pressures to suit tank fill and parks irrigation. The communications systems is also viewable remotely and software updates can be done at any time without coming to site which is part of the package.

The cost breakdown of this requirement includes:

- 5 X Neo AG/HIM comms Devices (School, Oval, 2 x Park and Pump site)
- 5 x Antennas
- Labour
- Programming
- Subscription for SIM cards and updates
- \$17,450.00 (GST Exclusive)

Consultation:

NewGround Water Services

Statutory Environment:

Section 2.7(2) Local Government Act (1995) provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Relevant Plans and Policy:

The following Council policies have relevance:

- 2.19 Financial Reserves Policy
- 2.36 Procurement

Financial Implications:

The table below provides the current annual water usage and cost at each site which will be saved when converted over to Happy Valley Water.

Park	Usage (kl)	Cost
Memorial Park	3,132	\$ 8,552.82
Madison Square	1,463	\$ 3,998.26
Caravan Park	1,129	\$ 3,454.43
Total	5,724	\$ 16,005.51

* The figures shown are from 2021/22

Risk Assessment:

Without completion of the additional works, there is an almost certain likelihood that the ongoing reticulation issues will not be solved. This ongoing failure to adequately maintain the reticulation areas, in particular the Town Oval, will have an increasing Major reputational damage.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

The upgrading or improvement of Councils water infrastructure aligns with the Shire of Brookton's Corporate Business Plan.

Comment:

Last financial year Parks and Gardens staff dealt with various leaks, breakdowns and communication issues with the Shires reticulation system which resulted in the oval and surrounds being at a level which was unacceptable causing community concern. Replacing, rectifying, and improving the system should minimise any future recurrence.

NewGround Water Services has provided a detail list and cost of the proposed works to rectify the issues as stated above and these include:

OFFICER'S RECOMMENDATION

That Council:

- 1. approve the additional expenditure on the reticulation projects from \$211,382 (GST Exclusive) to \$264,352 (GST Exclusive); and***
- 2. make a transfer of up to \$52,970 from the Infrastructure Reserve Fund.***

(Simple majority vote required)

12.10.23.02 CLOSURE OF ROAD RESERVE – WEST BROOKTON BUSH FIRE BRIGADE BUILDING

File No:	ROA015
Date of Meeting:	19 October 2023
Location/Address:	York/Williams Road Reserve
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Kevin D’Alton Manager Projects
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider the permanent closure of a section of road reserve in York/Williams Road upon which the Shire of Brookton will be constructing a Fire Station building for the West Brookton Volunteer Bush Fire Brigade.

Description of Proposal:

The proposal is to close a used portion of road reserve beside the York Williams Road to allow this land to become a crown reserve vested in the Shire of Brookton for the purpose of Emergency Services. A location map is included at Attachment 12.10.23.02A.

The proposed road reserve areas to be closed included;

1. A section of the current road reserve beside the current York Williams Road alignment. This area is a portion of Land ID 3691042; and
2. A northern section of the old, historic alignment of the York Williams Road that runs beside Location 5043. This area is a portion of Land ID 3691041

The total area of road reserve proposed to be closed is shown in red on Attachment 12.10.23.02B. The estimated area of land is up to 5,500m².

Closing this area of road reserve still allows legal road access to location from neighbouring land. The purpose of closing the road reserve is to allow construction of an approved structure in the road reserve associated with the West Brookton Bush Fire Brigade.

Should the closure of the road reserve be approved by the Minister for Lands, the Shire will be able to seek to have the land made into a reserve vested in Council.

Background:

This area of road reserve proposed to be closed is the site upon which the Shire of Brookton is constructing a Fire Station building for the West Brookton Volunteer Bush Fire Brigade.

Consultation:

Council has conducted widespread consultation proposing the road reserve closure in keeping with the requirements of the Land Administration Act.

Correspondence and advertising for the proposed closure in the following publications from Saturday 2 September 2023 with a closing date for submissions or objections 6 October 2023:

- West Australian - Advertised 02 September 2023
- Brookton Telegraph - Advertised 12 September 2023
- Social Media Shire of Brookton Facebook.
- Letter to DPLH
- Letter to DWER
- Western Power
- Letter to Department of Main Roads
- SWLSC
- Telstra
- Warranine Park Pty Ltd
- Rockend Grazing Company

At the close of submissions on 06 October 2023 one response was received. DWER provided a response received on 18 September 2023 with no objections. This response is included at Attachment 12.10.23.02C

Statutory Environment:

Section 58 of the Land Administration Act (1997) applies to this matter. The process for a local government to close a road reserve is:

1. Council to formally decide at Council meeting to consider closing a road.
2. Council advertises its intention to consider closing a road in local publication, such as the West Australian, giving a period of notice to provide submissions. Other publicity is also be completed.
3. Council writes to advise service agencies impacted by the road closure. This could include Water Corporation, Western Power, Telstra, the Dept. of Industry and Resources, Main Roads WA, Department of Aboriginal Affairs and the Department of Planning Lands and Heritage. Notice would normally also be provided to adjacent or nearby local land owners.
4. Council formally decides to close the road. This must be at least 35 days after the notice was published in the local newspaper. Any objections must be considered by Council.
5. Council writes to the Minister (with plans of road to be closed, copies of advice to service agencies, copy of the Council minutes, copies of any submissions, any other relevant information) requesting closure of road.

Relevant Plans and Policy:

Nil

Financial Implications:

There have been minor expenses relating to advertising.

Risk Assessment:

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

Construction of the West Brookton Volunteer Bush Fire Brigade Building.

Comment:

The request for this road closure arises because this site is the best suited site to locate the West Brookton Bush Fire Brigade station and maintain legal access to the site.

OFFICER'S RECOMMENDATION

That Council approves permanently closing the portion of unnamed road reserves from the Brookton Highway, Land ID 3691042 and to the northern boundary of Land ID 3691041 as shown on the plan included at Attachment 12.10.23.02A.

(Simple majority vote required)

Attachments

Attachment 12.10.23.02A – Location Map.

Attachment 12.10.23.02B– Road Reserve.

Attachment 12.10.23.02C– Letter from DWER.





From: Diana Nussey
Sent: Friday, September 15, 2023 3:37 PM
To: Administration Officer <mail@brookton.wa.gov.au>
Subject: ROA015 - Proposed closure of road reserve - York-Williams Road Jelcobine

Good afternoon,

Thank you for providing the attached referral for the Department of Water and Environmental Regulation (DWER) to consider. DWER has reviewed the proposed road closure and has no objections or comments to provide.

It should be noted that future development proposals may need to be referred to DWER for assessment and further advice on water and environment matters.

Let me know if you have any queries.

Kind regards,

[Diana Nussey](#)
A/Senior Natural Resource Management Officer
Planning Advice Section
Swan Avon Region

[Department of Water and Environmental Regulation](#)

13.10.23 COMMUNITY SERVICES REPORTS

13.10.23.01 REQUEST FOR FEE WAIVER – BROOKTON DISTRICT HIGH SCHOOL

File No:	COM002
Date of Meeting:	19 th October 2023
Location/Address:	N/A
Name of Applicant:	Brookton District High School
Name of Owner:	N/A
Author/s:	Kylie Freeman – Community Development Officer
Authorising Officer:	Deanne Sweeney – Manager Corporate & Community
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Absolute Majority
Previous Report:	N/A

Summary of Report:

Council is to consider waiving the adopted charge for the hire of the Shire of Brookton Community Bus by the Brookton District High School (BDHS) for transporting senior students to a school ball being held in Beverley on Friday 24th November 2023.

Description of Proposal:

The BDHS has requested that the community bus hire fee be waived, meaning the cost to Council would be an estimated \$57.00 based pm a 60km return trip via Great Southern Highway. Council's support of this request could be considered a Council contribution to the event.

Background:

Attending a School Ball as a senior student is a rite of passage that is increasing in popularity in Western Australian Schools.

Brookton District High School senior students have an opportunity to attend a school ball which is being hosted in Beverley. Each year, a school ball is hosted by either Quairading, Beverley or Brookton District High Schools. A significant number of the Brookton District High School students who will attend are from disadvantaged backgrounds and may not be able to afford the additional expense of the hire of the community bus.

Consultation:

There has been no consultation regarding this matter.

Statutory Environment:

Local Government Act 1995

6.12. Power to defer, grant discounts, waive or write off debts

- (1) *Subject to subsection (2) and any other written law, a local government may —*
- (a) *when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or*
 - (b) *wave or grant concessions in relation to any amount of money; or*
 - (c) *write off any amount of money, which is owed to the local government.*

**Absolute majority required*

- (2) *Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.*

- (3) The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.
- (4) Regulations may prescribe circumstances in which a local government is not to exercise a power under subsection (1) or regulate the exercise of that power.

Relevant Plans and Policy:

There are no relevant plans or policy applicable to this matter.

Financial Implications:

Under the Council's 2023-2024 Schedule of Fees and Charges, the following applies:

Particulars	Unit	Rate	GST	Charge
Full Hire *	Per Km	\$0.86	\$0.09	\$0.95
Minimum Hire *	Minimum	\$40.00	\$4.00	\$44.00

The bond of \$350.00 is held by the Shire of Brookton for the calendar year.

Risk Assessment:

The risk in relation to this matter is assessed as "Low".

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This proposal relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021.

Specifically, the proposal relates to:

Function 24 Community Support

Action 24.1 – Support community group activities

Comment:

Reducing barriers for students to attend the Brookton District High School Ball increases the potential for a successful School Ball event. A successful School Ball event will have positive impacts on the reputation of the Brookton District High School and education in Brookton.

OFFICER'S RECOMMENDATION

That Council waive the hire fee for hire of the Shire of Brookton Community Bus by the Brookton District High School on Friday 24th November 2023 to attend the School Ball in Beverley.

(Absolute Majority required)

Attachments

Attachment 13.10.23.01A – Request from Brookton District High School.

From: QUAIN Aoife [Brookton District High School]
Sent: Monday, October 9, 2023 2:22 PM
To: Administration Officer <mail@brookton.wa.gov.au>
Subject: Bus Hire

To whom it may concern,

We are looking for the donation of your bus for our school ball on Friday the 24th of November.
Without the bus we would be unable to attend as our current students wouldn't be able to afford the hire price.

Thank you

Kind regards

Aoife QUAIN
School Chaplain

14.10.23 CORPORATE SERVICES REPORTS

14.10.23.01 LIST OF PAYMENTS – SEPTEMBER 2023

File No:	N/A
Date of Meeting:	19 October 2023
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Kathy Muller – Finance Administration Officer - Creditors
Authorising Officer:	Deanne Sweeney - Manager Corporate and Community
Declaration of Interest:	The author and authorising officer do not have an interest in this item.
Voting Requirements:	Simple Majority
Previous Report:	21 September 2023

Summary of Item:

The purpose of this report is to present the list of payments for the month of September 2023, as required under the *Local Government (Financial Management) Regulations 1996*.

Description of Proposal:

The accounts paid under Delegation 1.1, Power to Make Payments, are included at within Attachment 14.10.23.01A.

Contained within Attachment 14.10.23.01B is a detailed transaction listing of credit card expenditure paid for the period ended 30 September 2023.

Contained within Attachment 14.10.23.01C is a detailed transaction listing of fuel purchasing card expenditure paid for the period ended 30 September 2023.

Background:

In accordance with *Local Government (Financial Management) Regulations 1996 Clause 13 (1)* schedules of all payments made through Council's bank accounts are presented to Council.

Consultation:

There has been no consultation on this matter.

Statutory Environment:

Local Government (Financial Management) Regulations 1996

13. *Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.*

(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 —*

- (a) *the payee's name; and*
- (b) *the amount of the payment; and*
- (c) *the date of the payment; and*
- (d) *sufficient information to identify the transaction.*

(2) *A list of accounts for approval to be paid is to be prepared each month showing —*

- (a) *for each account which requires council authorisation in that month —*
 - (i) *the payee's name; and*
 - (ii) *the amount of the payment; and*

- (iii) *sufficient information to identify the transaction; and*
 - (b) *the date of the meeting of the council to which the list is to be presented.*
- (3) *A list prepared under sub-regulation (1) or (2) is to be —*
- (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
 - (b) *recorded in the minutes of that meeting.*

13A. *Payments by employees via purchasing cards*

- (1) *If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —*
- (a) *the payee's name;*
 - (b) *the amount of the payment;*
 - (c) *the date of the payment;*
 - (d) *sufficient information to identify the payment.*
- (2) *A list prepared under subregulation (1) must be —*
- (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
 - (b) *recorded in the minutes of that meeting.*

Local Government (Administration) Regulations 1996

13. *Publication of unconfirmed minutes of meetings (Act s. 5.25(1)(i))*

- (1) *The CEO must publish on the local government's official website —*
- (a) *the unconfirmed minutes of each council and committee meeting that is open to members of the public;*

Relevant Plans and Policy:

The Chief Executive Officer, under relevant delegation, is authorised to arrange purchase of specific items in the budget, which do not require calling tenders, providing that it is within the approved and adopted budget.

Financial Implications:

No financial implications have been identified at the time of preparing this report.

Risk Assessment:

The risk in relation to this matter is assessed as 'Medium' on the basis that if Council does not accept the payments. The risk identified would be failure to fulfil statutory regulations or compliance requirements. Shire Officer's provide a full detailed listing of payments made in a timely manner.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This item relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021.

Comment:

Council has delegated, to the Chief Executive Officer, the exercise of its power to make payments from the Shire's Municipal and Trust funds. In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996*, a list of accounts paid is to be provided to Council, where such delegation is made.

OFFICER'S RECOMMENDATION

That Council receive:

- 1. the list of accounts, totalling \$458,706.69 paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of September 2023, as contained within Attachment 14.10.23.01A; and*
- 2. the list of credit card transactions, totalling \$1,002.12 paid in September 2023, as contained within Attachment 14.10.23.01B; and*
- 3. the list of fuel card transactions, totalling \$776.76 paid in September 2023, as contained within Attachment 14.10.23.01C.*

(Simple majority vote required)

Attachments

Attachment 14.10.23.01A – List of Payments for September 2023.

Attachment 14.10.23.01B– List of Credit Card Transactions for September 2023.

Attachment 14.10.23.01C– List of fuel Card Transactions for September 2023.

List of Payments for September 2023

Chq/EFT	Date	Name	Description	Amount
EFT14858	12/09/2023	CARMEN GARLETT	BOND RETURN - WB EVA PAVILION HIRED ON 24.08.2023 - T857	\$250.00
EFT14859	12/09/2023	LANG ANDRETTA	GYM KEY BOND RETURN - T828 - MEMBERSHIP CANCELLED	\$60.00
EFT14860	12/09/2023	3E ADVANTAGE PTY LTD	MONTHLY CHARGES - CRC AND ADMINISTRATION OFFICES PRINTING AND PHOTOCOPIER FEES - AUGUST 2023	\$2,916.37
EFT14861	12/09/2023	AARON CROFFT	STAFF REIMBURSEMENT - CARAVAN PARK CARETAKER A. CROFFT REIMBURSEMENT OF POLICE CLEARANCE - 28.08.2023	\$58.70
EFT14862	12/09/2023	AC ELECTRICS WA	PARKS AND GARDENS STOREROOM AT DEPOT - INSTALL 4 OUTLET GPO IN SHED, DEPOT WORKSHOP - RELOCATE 1 GPO - 28.08.2023 - SEPTEMBER 2023	\$700.43
EFT14863	12/09/2023	ALLINGTON AGRI	WEED CONTROL VERGE SPRAYING WITHIN ENTIRE BROOKTON ROAD NETWORK - SEPTEMBER 2023	\$25,000.00
EFT14864	12/09/2023	AMPAC DEBT RECOVERY	MONTHLY CHARGES - DEBT RECOVERY COST A2682, A338 - AUGUST 2023	\$851.10
EFT14865	12/09/2023	AUSTRALIA POST	MONTHLY CHARGES - MONTHLY POSTAGES COST ADMINISTRATION OFFICE AND CRC OFFICE - AUGUST 2023	\$270.42
EFT14866	12/09/2023	BEST OFFICE SYSTEMS	CRC OFFICE AND ADMINISTRATION OFFICE - SHIPPING OF TONER CARTRIDGES AND PRINTER STAPLES TO OFFICE - SEPTEMBER 2023	\$269.00
EFT14867	12/09/2023	BOB WADDELL & ASSOCIATES PTY LTD	FINANCE TEAM - ASSISTANT WITH 2022/2023 AFR 2.25HR - SEPTEMBER 2023	\$371.25
EFT14868	12/09/2023	BOC GASES	MONTHLY CHARGES - GAS CYLINDER STORAGE / RENTAL - JULY 2023	\$56.49
EFT14869	12/09/2023	BORAL CONSTRUCTION MATERIALS GROUP LTD	WORKS DEPARTMENT - SUPPLY 1000KG BAG OF ASPHALT BITUPACK X2, USED FOR VARIOUS TOWN ROADS WHENEVER POTHOLE ARISE - AUGUST 2023	\$1,056.00

Chq/EFT	Date	Name	Description	Amount
EFT14870	12/09/2023	BROOKTON 24/7 TOWING	SKID STEER PTR4 - DIAGNOSE AND REPAIR BOTTOM RADIATOR HOSE INCLUDES TRAVEL AND PARTS, TOWING OF HINO TRUCK PT16 - FROM SHIRE DEPOT TO WELSHPOOL AND BACK, HINO TRUCK PT16 - INSPECT AND DIAGNOSE PROBLEM WITH PTO SHAFT - SEPTEMBER 2023	\$1,277.10
EFT14871	12/09/2023	BROOKTON HISTORICAL SOCIETY	ANNUAL MAINTENANCE CONTRIBUTION AS PER SIGNED LEASED AGREEMENT - 2023-2024 FY	\$2,274.21
EFT14872	12/09/2023	BROOKTON PLUMBING	ROBINSON ROAD PUBLIC TOILETS - PLUMBING WORKS FOR RENOVATIONS, ROBINSON ROAD PUBLIC TOILETS - REPLACE DIVERTOR BOX AND PUMP OUT LEACH DRAINS INCLUDING TRACKING AND DUMP FEES, ADMINISTRATION OFFICE - INVESTIGATE AND CLEAR BLOCKED MEN'S AND WOMEN'S TOILETS, POSSIBLE FULL TANK - AUGUST 2023	\$14,576.70
EFT14873	12/09/2023	BROOKTON PROFESSIONAL SERVICES CENTRE	CRC OFFICE RENT PAYMENT - SEPTEMBER 2023, BACKPAY OF RENTAL INCREASE FOR CRC OFFICE SPACE - JULY AND AUGUST	\$1,103.30
EFT14874	12/09/2023	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	CALCULATED BUILDING FEE AND LEVY - 37 JOSE STREET - AUGUST 2023	\$291.75
EFT14875	12/09/2023	BUILDING & ENERGY	PAYMENT OF BUILDING SERVICE LEVY'S COLLECTED - 2X PERMITS - AUGUST 2023	\$257.15
EFT14876	12/09/2023	CEMETERIES & CREMATORIA ASSOCIATION OF WA INC	ANNUAL ORDINARY MEMBERSHIP - GOVERNANCE DEPARTMENT - 01.07.2023-30.06.2024	\$130.00
EFT14877	12/09/2023	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$195.67
EFT14878	12/09/2023	COLAS	WORKS DEPARTMENT - SUPPLY 205L DRUM OF CRS EMULSION X4 USED FOR VARIOUS TOWN ROADS WHENEVER POTHOLES ARISE - AUGUST 2023	\$1,166.00

Chq/EFT	Date	Name	Description	Amount
EFT14879	12/09/2023	DARRY'S PLUMBING & GAS DARR BEST PLUMBING PTY LTD	CARAVAN PARK - QUARTERLY ATU SERVICE - AUGUST 2023	\$363.00
EFT14880	12/09/2023	DFES	ESL PAYMENT - QUARTER 1 2023-2024 FY - 01/07/2023 - 30/09/2023	\$22,443.90
EFT14881	12/09/2023	FLASH AS TRANSPORT	WORKS AT WALLWALLING ROAD - HIRE OF SIDE TIPPER AND DRIVER 4 X DAYS - 30.08.2023-01.09.2023 AND 07.09.2023	\$5,610.00
EFT14882	12/09/2023	GREAT SOUTHERN FUEL SUPPLIES	MONTHLY CHARGES - MONTHLY FUEL CARD PURCHASES - MCC D. SWEENEY, CEO G. SHERRY, MIW L. VIDOVICH, CESM J. CARROLL - AUGUST 2023	\$776.76
EFT14883	12/09/2023	INTEGRATED ICT	MONTHLY CHARGES - SHIRE ADMINISTRATION OFFICE TELEPHONY AND EQUIPMENT FEE - 25.07.2023-24.08.2023	\$982.45
EFT14884	12/09/2023	KENNEDYS TREE SERVICES	REMOVE DEAD TREES X3 - CARAVAN PARK AND ROBINSON ROAD TOILETS, CLEAR TREES AROUND REAMING POWERLINES THROUGHOUT TOWN, REMOVE 1 TREE AND HARD PRUNE FICUS TREES PRE RENOVATION AT ROBINSON ROAD TOILET BLOCK - AUGUST 2023	\$19,360.00
EFT14885	12/09/2023	LANDGATE (DOLA)	UPDATE UNIMPROVED VALUES SCHEDULE NO U2022/1 - 01.09.2020 - 30.02.2023	\$74.15
EFT14886	12/09/2023	LES VIDOVICH	STAFF REIMBURSEMENT - MIW L. VIDOVICH REIMBURSEMENT OF INTERNET EXPENSES AS PER EMPLOYMENT CONTRACT - AUGUST 2023	\$80.27
EFT14887	12/09/2023	LGRCEU	PAYROLL DEDUCTIONS	\$132.00
EFT14888	12/09/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ANNUAL LG PROFESSIONALS AFFILIATE MEMBERSHIP - CRC COORDINATOR K. FREEMAN - 01.07.2023-30.06.2024	\$185.00
EFT14889	12/09/2023	OFFICEWORKS BUSINESS DIRECT	ADMINISTRATION OFFICE STATIONERY ORDER INCLUDING DYMNO LABELS, CHALET GUEST BOOKS AND PRINTER TONER FOR SFO PRINTER - AUGUST 2023	\$1,290.72

Chq/EFT	Date	Name	Description	Amount
EFT14890	12/09/2023	PINGELLY-BROOKTON PHYSIOTHERAPIST	COMMUNITY GYM INDUCTIONS – 9X MEMBERS- MAY, JUNE, JULY, AND AUGUST	\$300.00
EFT14891	12/09/2023	RA MILLS & CO	WORKS DEPARTMENT - PAYMENT FOR GRAVEL TAKEN FOR ROAD BUILDING 4150M - SEPTEMBER 2023 – WBSF1	\$6,847.50
EFT14892	12/09/2023	RESONLINE	MONTHLY CHARGES - CARAVAN PARK ONLINE BOOKING SYSTEM FEES - AUGUST 2023	\$242.00
EFT14893	12/09/2023	SECURUS	CRC OFFICE - ATTENDANCE OF TECHNICIAN ON 13.06.2023 REPAIR OF SECURITY PANEL - JUNE 2023	\$145.04
EFT14894	12/09/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$360.00
EFT14895	12/09/2023	SHRED-X PTY LTD	MONTHLY CHARGES - RENTAL FEE FOR HIRE OF SECURE DOCUMENT SHREDDING BINS - SEPTEMBER 2023	\$13.00
EFT14896	12/09/2023	SIGNS PLUS	SUPPLY NAME BADGES - 2 X COUNCILOR BADGES (CR K. CRUTE) AND 2 X STAFF BADGES (CEO G. SHERRY, TRAINEE P. HALL) - AUGUST 2023	\$88.00
EFT14897	12/09/2023	SIMS CIVIL	WORKS DEPARTMENT - YORK-WILLIAMS ROAD EXTEND REINFORCED CONCRETE PIPE 2.4M WITH HEAD WALL ON EACH SIDE X 5 LOCATIONS - AUGUST 2023	\$27,703.50
EFT14898	12/09/2023	SLING LIFT & RIGGING LTD	SUPPLY 60T X 9M MAGNI RECOVERY STROP -WORKS DEPARTMENT - AUGUST 2023	\$1,749.00
EFT14899	12/09/2023	SPECSAVERS NORTHAM (WA) PTY LTD	STAFF PPE - GENERAL PLANT OPERATOR P. SYNGE - PSG UGLY FISH WARHEAD PRESCRIPTION SAFETY GLASSES - SEPTEMBER 2023	\$470.00
EFT14900	12/09/2023	TEEDE'S AUTO ELECTRICS	PORTABLE MESSAGE BOARD PT6 - REPLACE CONTROLLER, INSTALL SOLAR REGULATOR AND WIRING - SEPTEMBER 2023	\$513.50
EFT14901	12/09/2023	THE LOCAL GUYS - TEST AND TAG WA TNT	SUPPLY FIRE SIGNS AND FIRE EXTINGUISHER/BLANKETS - MEN'S SHED AND GIRL GUIDES SHED - AUGUST 2023	\$588.50

Chq/EFT	Date	Name	Description	Amount
EFT14902	12/09/2023	TOLL TRANSPORT PTY LTD	SHIPPING COST FOR DELIVERY OF GOODS FROM TUTT BRYANT AND ARMADALE MOWER WORLD TO SHIRE OFFICE - AUGUST 2023	\$65.26
EFT14903	12/09/2023	WA CONTRACT RANGER SERVICES	MONTHLY CHARGES - RANGER SERVICES PROVIDED 8 X HRS OVER 3 DAYS - 31.08.2023, 05.09.2023 AND 06.09.2023	\$836.00
EFT14904	12/09/2023	ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS)	MONTHLY CHARGES - STORAGE OF ARCHIVE BOXES - 26.07.2023-25.08.2023	\$52.16
EFT14905	19/09/2023	ATO	AUGUST 2023 BAS RETURN	\$29,983.00
EFT14906	22/09/2023	STEVE DAVIS BUILDER	2ND PROGRESS CLAIM FOR WORK COMPLETED ON THE REFURBISHMENT OF THE ROBINSON ROAD PUBLIC TOILETS	\$27,500.00
EFT14907	29/09/2023	ARM SECURITY	ALARM MONITORING CHARGES - ADMINISTRATION OFFICE AND CRC OFFICE - 01.10.2023 - 31.12.2023	\$332.63
EFT14908	29/09/2023	B & N EYRE BROOKTON NEWSAGENCY	MONTHLY PURCHASES - ADMINISTRATION OFFICE AND CRC OFFICE ITEMS INCLUDING CONTACT, PAPER, PINS, LAMINATING POUCHES AND VARIOUS STATIONERY - AUGUST 2023	\$203.35
EFT14909	29/09/2023	BCA BUILDING CERTIFIERS & ASSESSORS PTY LTD	REFUND - OVERCHARGED FOR BUILDING PERMIT FEES DUE TO USE OF WRONG CALCULATOR, DIFFERENCE TO BE REFUNDED - SEPTEMBER 2023	\$60.77
EFT14910	29/09/2023	BOB WADDELL & ASSOCIATES PTY LTD	FINANCE DEPARTMENT - ASSISTANCE WITH RATES SERVICES 7HRS, FINANCE DEPARTMENT - ASSISTANCE WITH ANNUAL FINANCIAL STATEMENTS - SEPTEMBER 2023	\$1,320.00

Chq/EFT	Date	Name	Description	Amount
EFT14911	29/09/2023	BROOKTON 24/7 TOWING	TIP TRUCK PT12 - SERVICE, INSPECT AND REPAIR AIR LEAK, LOADER PL7 - 2444 HOURS SERVICE AND INSPECTION, HINO TRUCK PT16 - TOW TRUCK FROM HINO WELSHPOOL TO SHIRE DEPOT, SKID STEET PTR4 - REPLACE TOP COOLANT HOSE TO RADIATOR INCLUDING PARTS AND TRAVEL TO/FROM GUILDFORD, HINO TRUCK PT14 - SERVICE SAFETY INSPECTION INCLUDING REPLACING OIL/AIR/FUEL FILTERS - SEPTEMBER 2023	\$5,602.34
EFT14912	29/09/2023	BROOKTON PLUMBING	ADMINISTRATION OFFICE - CLEAR BLOCKAGE IN PLUMBING TO TOILETS, INCLUDES LOCATE AND DIG UP SEPTIC TANK, DIG UP DRAINS AND LOOK WITH CAMERA'S, REPAIR FLAT SECTION OF PIPE TO HAVE MORE FALL, CARAVAN PARK - REPLACE SEAL FOR BASIN IN DISABLED TOILET BLOCK, SHIRE DEPOT - MOVE HWU DRAIN FROM URN TO OVER THE CRIB ROOM SINK, CARAVAN PARK - INVESTIGATE AND REPAIR LEAK TO HEAT PUMP ON POWDERBARK CHALET, SEWERAGE TREATMENT PLANT - PUMP OUT POLISHING TANKS AND REPAIR PIPES - SEPTEMBER 2023	\$4,938.80
EFT14913	29/09/2023	BROOKTON PROFESSIONAL SERVICES CENTRE	CRC OFFICE - 89 ROBINSON WAY - RUBBISH AND SEWERAGE FEES OF RATES 2023/2024 PAID BY SHIRE AS PER LEASE AGREEMENT - SEPTEMBER 2023	\$1,615.00
EFT14914	29/09/2023	BURGESS RAWSON (WA) PTY LTD	MONTHLY CHARGES - WATER USAGE FEES FOR RAILWAY PARK - 13.07.2023 - 12.09.2023	\$438.36
EFT14915	29/09/2023	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$281.99

Chq/EFT	Date	Name	Description	Amount
EFT14916	29/09/2023	CIVILMART	WORKS DEPARTMENT - SUPPLY AND DELIVER 12X RRI PIPE AND RUBBER RINGS FOR CULVERTS YORK-WILLIAMS ROAD - SEPTEMBER 2023	\$3,115.20
EFT14917	29/09/2023	DAWSONS CONCRETE & REINFORCING	SUPPLY AND INSTALL 143M2 OF CONCRETE FOOTPATHS - KING STREET	\$12,269.00
EFT14918	29/09/2023	EDGE PLANNING & PROPERTY	MONTHLY CHARGES - TOWN PLANNER SERVICES PROVIDED 21.5HOURS - AUGUST 2023	\$3,299.17
EFT14919	29/09/2023	FUEL DISTRIBUTORS OF WA	BULK FUEL - 7029L OF DIESEL DELIVERED TO SHIRE DEPOT - 08.09.2023	\$14,128.29
EFT14920	29/09/2023	G & M DETERGENTS AND HYGIENE SERVICES	CARAVAN PARK - MONTHLY CLEANING ORDER INCLUDING TOILET ROLLS, SAFEGUARD AND PAPER TOWEL - SEPTEMBER 2023	\$172.30
EFT14921	29/09/2023	GREENFIELD TECHNICAL SERVICES	WORKS DEPARTMENT - UPDATE RAMM DATABASE AND REVIEW OF RACAS DATA DONE BY CIVIL ENGINEER - SEPTEMBER 2023	\$12,860.85
EFT14922	29/09/2023	JES-KY BUILDING AND SUPPLIES	CARAVAN PARK - PUMP OUT DUMP POINT AND REMOVE OBSTRUCTION FROM PIPE - SEPTEMBER 2023	\$550.00
EFT14923	29/09/2023	KYLIE PATRICIA FREEMAN	REIMBURSEMENT - CROWN PROMENADE PERTH X 2 NIGHT STAY TO ATTEND COMMUNITY DEVELOPMENT CONFERENCE - 14.09.2023-16.09.2023	\$287.42
EFT14924	29/09/2023	LGIS INSURANCE	INSURANCE - LOCAL GOVERNMENT SPECIAL RISKS - CRC OFFICE REEVALUATION OF ASSETS FOR THE PERIOD 30.06.2022 - 30.06.2023	\$1,205.31
EFT14925	29/09/2023	LGRCEU	PAYROLL DEDUCTIONS	\$154.00
EFT14926	29/09/2023	LIWA AQUATICS	AQUATIC SUPERVISOR D. MACAULAY - ANNUAL MEMBERSHIP INDIVIDUAL, DELEGATE REGISTRATION FOR WA AQUATIC REGIONAL SEMINAR - SEPTEMBER 2023	\$260.00
EFT14927	29/09/2023	PERTH MATERIALS BLOWING	SUPPLY AND DELIVER WHITE WASHED SAND FOR TOWN PLAYGROUNDS - CARAVAN PARK, TOWN OVAL, MADISON SQUARE, MEMORIAL PARK, WB EVA PAVILION - SEPTEMBER 2023	\$2,778.60

Chq/EFT	Date	Name	Description	Amount
EFT14928	29/09/2023	QUALITY PRESS	SUPPLY AND DELIVER DL ENVELOPES X 1000 PRINTED ON BACK SIDE - SEPTEMBER 2023	\$269.50
EFT14929	29/09/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$360.00
EFT14930	29/09/2023	SHIRE OF NARROGIN	PROFESSIONAL DEVELOPMENT TRAINING - MCC D. SWEENEY, ARO S. FISHER, FO H. BASSETT, BCRCC K. FREEMAN - 10.10.2023	\$880.00
EFT14931	29/09/2023	SIMS CIVIL	WORKS DEPARTMENT - YORK-WILLIAMS ROAD - SUPPLY AND INSTALL REINFORCED CONCRETE PIPE - AUGUST 2023	\$15,787.20
EFT14932	29/09/2023	STUMPY'S GATEWAY ROADHOUSE	WORKS DEPARTMENT - UNLEADED FUEL PURCHASES FOR SMALL MACHINES - AUGUST 2023	\$273.92
EFT14933	29/09/2023	TEEDE'S AUTO ELECTRICS	PR9 DRUM ROLLER - SUPPLY AND INSTALL NEW 2WAY RADIO AND ANTENNA - SEPTEMBER 2023	\$635.50
EFT14934	29/09/2023	WA CONTRACT RANGER SERVICES	MONTHLY CHARGES - FEES FOR RANGER SERVICES PROVIDED 7 HRS - 24.08.2023 & 12.09.2023	\$731.50
EFT14935	29/09/2023	WA LOCAL GOVERNMENT ASSN	ANNUAL SUBSCRIPTION - CENTRAL COUNTRY ZONE OF WALGA 2023-2024 FY	\$1,100.00
EFT14936	29/09/2023	ZONE 50 ENGINEERING SURVEYS PTY LTD	DANGIN-MEAR ROAD - SURVEY MANAGER, OVERLAY DESIGN AND INTERSECTIONS - SEPTEMBER 2023	\$8,448.00
DD6990.1	01/09/2023	SYNERGY	MONTHLY CHARGES - ELECTRICITY USAGE WHITE STREET UNITS - 25.05.2023-25.07.2023	\$2,563.98
DD6992.1	04/09/2023	TELSTRA CORPORATION	MONTHLY CHARGES - WIRELESS M2M DATA PLAN 5MB	\$10.99
DD6996.1	05/09/2023	BRET EVENIS SUPERANNUATION	PAYROLL DEDUCTIONS	\$483.56
DD6996.2	05/09/2023	MYNORTH SUPER WEALTH PERSONAL SUPERANNUATION AND PERSONAL FUND	SUPERANNUATION CONTRIBUTIONS	\$303.22
DD6996.3	05/09/2023	CARE SUPER	PAYROLL DEDUCTIONS	\$190.18
DD6996.4	05/09/2023	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$7,320.18
DD6996.5	05/09/2023	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$362.71

Chq/EFT	Date	Name	Description	Amount
DD6996.6	05/09/2023	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$100.00
DD6996.7	05/09/2023	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$956.76
DD6996.8	05/09/2023	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$197.29
DD6996.9	05/09/2023	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,443.27
DD7017.1	14/09/2023	SHIRE OF BROOKTON - MASTERCARD - CESM	MONTHLY CHARGES - MONTHLY CREDIT CARD PURCHASES CESM - 01.08.2023-31.08.2023	\$4.00
DD7017.2	14/09/2023	SHIRE OF BROOKTON - MASTERCARD - MIW	MONTHLY CHARGES - MONTHLY CREDIT CARD PURCHASES MIW - AUGUST 2023	\$427.42
DD7017.3	14/09/2023	SHIRE OF BROOKTON - MASTERCARD - MCC	MONTHLY CHARGES - MONTHLY CREDIT CARD PURCHASES MCC, - AUGUST 2023	\$4.00
DD7017.4	14/09/2023	SHIRE OF BROOKTON - MASTERCARD - CEO	MONTHLY CHARGES - MONTHLY CREDIT CARD PURCHASES CEO - AUGUST 2023	\$566.70
DD7024.1	19/09/2023	BRET EVENIS SUPERANNUATION	PAYROLL DEDUCTIONS	\$472.82
DD7024.2	19/09/2023	MYNORTH SUPER WEALTH PERSONAL SUPERANNUATION AND PERSONAL FUND	SUPERANNUATION CONTRIBUTIONS	\$303.22
DD7024.3	19/09/2023	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$7,527.70
DD7024.4	19/09/2023	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$362.71
DD7024.5	19/09/2023	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$100.00
DD7024.6	19/09/2023	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$956.76
DD7024.7	19/09/2023	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$209.41
DD7024.8	19/09/2023	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,531.08
DD7024.9	19/09/2023	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$327.48
DD7030.1	22/09/2023	SYNERGY	MONTHLY CHARGES - ELECTRICITY USAGE TOWN STREET LIGHTS X 184 - 25.06.2023-24.08.2023	\$3,832.93

Chq/EFT	Date	Name	Description	Amount
DD7034.1	18/09/2023	TELSTRA CORPORATION	MONTHLY CHARGES - PHONE SERVICE AND USAGE CHARGES -ADMINISTRATION OFFICE AND CRC OFFICE - JULY AND AUGUST 2023	\$345.73
DD7037.1	21/09/2023	TELSTRA CORPORATION	MONTHLY CHARGES - PHONE USAGE AND SERVICES CHARGES STAFF MOBILE PHONES - BMO, CEO, PWS, MIW, MCC, MP, C/P CARETAKER, AQUATIC SUPERVISOR, WORKS LH AND P&G LH - SEPTEMBER AND OCTOBER	\$689.21
DD7038.1	19/09/2023	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$142.98
DD7046.1	29/09/2023	WATER CORPORATION OF WA	MONTHLY CHARGES - 25 WHITTINGTON STREET, 10 MARSH AVE, UNIT 2 MATTHEW, 23 WHITTINGTON STREET- WATER USAGE CHARGES 13.07.2023- 12.09.2023, SERVICE CHARGES 01.09.2023-31.10.2023	\$385.66
1107.1	21/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.61
1111.1	04/09/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$37.74
1111.1	04/09/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$164.47
1111.1	06/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.16
1112.1	07/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$4.98
1112.1	11/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.75
1114.1	13/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.61
1115.1	14/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$6.88
1116.1	15/09/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$30.86
1116.1	15/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$5.71

Chq/EFT	Date	Name	Description	Amount
1117.1	18/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$6.07
1118.1	19/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.36
1118.1	20/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.24
1118.1	21/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$5.26
1118.1	22/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$6.40
1119.1	25/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$4.64
1121.1	27/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.36
1122.1	28/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.48
1123.1	29/09/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$5.26
DD6996.10	05/09/2023	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$327.48
DD6996.11	05/09/2023	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$361.84
DD6996.12	05/09/2023	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$114.97
DD7024.10	19/09/2023	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$361.84
DD7024.11	19/09/2023	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$109.90
PAYJRUN*1163	5/09/2023	SALARIES & WAGES	WEEK 10 - PPE 05/09/2023	\$61,276.07
PAYJRUN*1165	19/09/2023	SALARIES & WAGES	WEEK 12 - PPE 19/09/2023	\$61,554.78
PAYJRUN*1167	27/09/2023	SALARIES & WAGES	WEEK 14 - PPE 03/10/2023	\$5,941.67
			TOTAL	\$458,706.69

List of Credit Card Transactions Paid in September 2023

Shire of Brookton - Bendigo Bank Mastercard – MIW

Direct Debit	Date	Description	Amount
DD7017.2	14/09/2023	BENDIGO BANK CARD FEE	\$ 4.00
		AUSTRALIAN MEDICAL SUPPLIES - SHOWER CHAIR WITH ARMS FOR DISABLED ABLUTION BLOCK AT CARAVAN PARK	\$144.00
		BUNNINGS HARRISDALE - DOOR STOP AND DOOR WEDGE X2 FOR CARAVAN PARK CHALETs	\$19.44
		JB HI-FI ARMADALE - SPECIALIZED MOUSE FOR USE IN DEVELOPMENT OF TRAFFIC MANAGEMENT PLANS	\$259.98
		TOTAL	\$427.42

Shire of Brookton - Bendigo Bank Mastercard - CESM

Direct Debit	Date	Description	Amount
DD7017.1	14/09/2023	BENDIGO BANK CARD FEE	\$4.00
		TOTAL	\$4.00

Shire of Brookton - Bendigo Bank Mastercard - MCC

Direct Debit	Date	Description	Amount
DD7017.3	14/09/2023	BENDIGO BANK CARD FEE	\$4.00
		TOTAL	\$4.00

Shire of Brookton - Bendigo Bank Mastercard - CEO

Direct Debit	Date	Description	Amount
DD7017.4	14/09/2023	BENDIGO BANK CARD FEE	\$4.00
		CANVA AUSTRALIA - ANNUAL FEE FOR USE OF CANVA PROGRAM	\$209.90
		INTERNATIONAL TRANSACTION FEE (CANVA PURCHASE)	\$6.30
		SEEK LIMITED - JOB ADVERTISING FOR BUILDING MAINTENANCE OFFICER 10.08.2023	346.50
		TOTAL	\$566.70

List of Fuel Card Transactions Paid in September 2023

Shire of Brookton – Great Southern Fuels Card – MIW

Direct Debit	Date	Description	Amount
EFT14882	18/08/2023	13.08.2023 - DIESEL PURCHASE 47.45L @ \$2.0690 - BP MORRISON ROAD MIDVALE	\$98.17
		BP PLUS FEE X 1	\$0.38
		TOTAL	\$98.55

Shire of Brookton - Great Southern Fuel Card - CESM

Direct Debit	Date	Description	Amount
EFT14882	18/08/2023	28.08.2023 - DIESEL PURCHASE 55.25L @ \$2.0789 - BP WILIAMS	\$114.86
		28.08.2023 - DIESEL PURCHASE 41.19L @ \$2.0990 - PINGELLY OPT	\$86.46
		TOTAL	\$201.32

Shire of Brookton - Great Southern Fuel Card - MCC

Direct Debit	Date	Description	Amount
EFT14882	18/08/2023	14.08.2023 UNLEADED FUEL PURCHASE 33.9L @ \$1.9130 - BP KARRAGULLEN	\$64.85
		21.08.2023 UNLEADED FUEL PURCHASE 39.74L @ \$2.0800 - STUMPY'S ROADHOUSE, BP BROOKTON	\$82.66
		26.08.2023 UNLEADED FUEL PURCHASE 26.95L @ \$1.9930 - BP KARRAGULLEN	\$53.71
		31.08.2023 UNLEADED FUEL PURCHASE 231.45L @ \$2.1500 - BP BROOKTON - STUMPY'S ROADHOUSE	\$67.62
		BP PLUS FEE X 4	\$1.52
		TOTAL	\$270.36

Shire of Brookton - Great Southern Fuel Card - CEO

Direct Debit	Date	Description	Amount
EFT14882	18/08/2023	05.08.2023 ULSD PURCHASE 55.11L @ \$1.8690 - NORTHAM OPT	\$103.00
		11.08.2023 ULSD PURCHASE 50.22L @ \$2.0540 - BP WOODBRIDGE	\$103.15
		BP PLUS FEE X 1	\$0.38
		TOTAL	\$206.53

14.10.23.02 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 SEPTEMBER 2023

File No:	N/A
Date of Meeting:	19 October 2023
Location/Address:	N/A
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Charlotte Cooke – Senior Finance Officer
Authorising Officer:	Deanne Sweeney - Manager Corporate & Community
Declaration of Interest:	The authors have no financial interest in this matter
Voting Requirements:	Simple Majority
Previous Report:	31/08/2023

Summary of Item:

The Statement of Financial Activity for period ending 30 September 2023 together with associated commentaries are present for Council's consideration.

Description of Proposal:

That Council receives the Statement of Financial Activity for the period ended 30 September 2023, as presented.

Background:

In accordance with regulation 34 of the *Local Government (Financial Management) Regulations 1996*, the Shire is to prepare a monthly Statement of Financial Activity for approval by Council. December and January's reports are presented in February as Council does not meet in January.

Consultation:

Reporting officers receive monthly updates to track expenditure and income.

Statutory Environment:

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

Regulation 34(1) of the *Local Government (Financial Management) Regulations 1996* as amended requires the Local Government to prepare monthly financial statements and report on actual performance against what was set out in the annual budget.

Relevant Plans and Policy:

There is no Council Policy relevant to this item.

Financial Implications:

The Budget is regularly monitored on at least a monthly basis, by the Chief Executive Officer, the Manager Corporate & Community and the Senior Finance Officer. Responsible Officers are also required to review their particular line items for anomalies each month, with a major review required by law, between 1 January and 31 March of each year pursuant to the *Local Government (Financial Management) Regulations 1996* (Regulation 33A).

Any material variances that have an impact on the outcome of the budgeted closing surplus position are detailed in the Monthly Financial Report contained within attachment 14.10.23.02A.

Risk Assessment:

The risk in relation to this matter is assessed as 'Low' on the basis that if Council does not receive the Monthly Financial Reports for the month reported leading to the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

Responsible financial management is critical to deliver on the Strategic Community Plan.

The Corporate Business Plan determines the local government's resource allocations which form the construction of the Annual Budget. The financial statements thus measure performance against the Corporate Business Plan by providing comparatives against the Annual Budget.

This proposal relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021.

Specifically, the contract services supports the following Business Unit and Functions:

18. *Financial Control*
 - 18.2 *Conduct external/internal audits and reporting*
 - 18.4 *Review/Manage financial investments*
 - 18.5 *Process rates, other revenues, timely payments*

Comment:

The Monthly Financial Reports has been prepared in accordance with statutory requirements.

OFFICER'S RECOMMENDATION

That Council, accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995, receives the Monthly Statements of Financial Activity for the 30 September 2023, in as presented in attachment 14.10.23.02A.

(Simple majority vote required)

Attachments

Attachment 14.10.23.02A – Statement of Financial Activity for the period ended 30 September 2023.



SHIRE OF BROOKTON

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

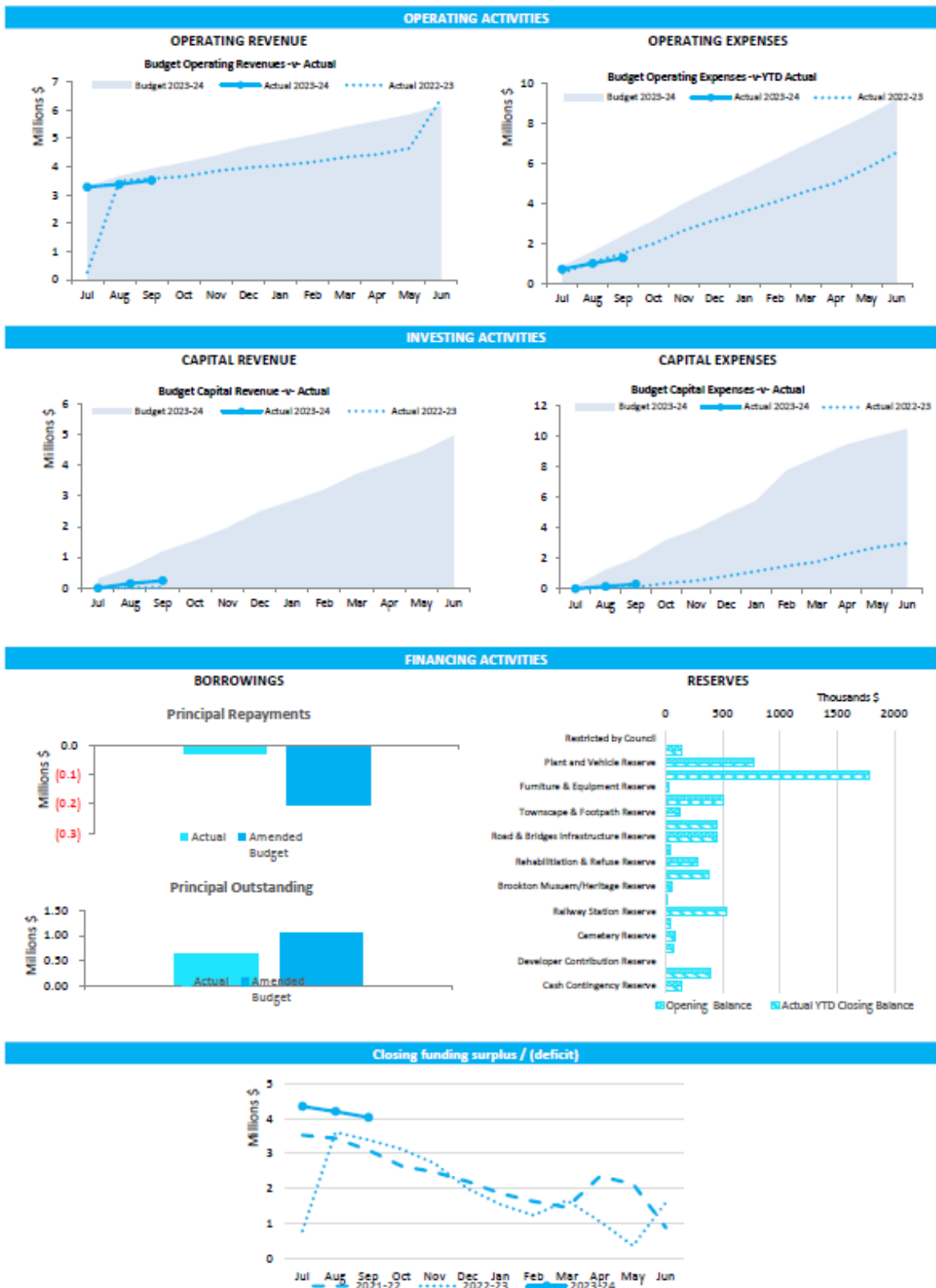
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Summary Information - Graphs	2
Executive Summary	3
Statement of Financial Activity by Nature	4
Statement of Financial Activity by Program	6
Basis of Preparation	8
Note 1 Statement of Financial Activity Information	9
Note 1 Statement of Financial Activity Information (Alternative Presentation)	10
Note 2 Cash and Financial Assets	11
Note 3 Receivables	12
Note 4 Other Current Assets	13
Note 5 Payables	14
Note 6 Rate Revenue	15
Note 7 Disposal of Assets	16
Note 8 Capital Acquisitions	17
Note 9 Borrowings	19
Note 10 Lease Liabilities	20
Note 11 Reserve Accounts	21
Note 12 Other Current Liabilities	22
Note 13 Grants, subsidies and contributions	23
Note 14 Capital grants, subsidies and contributions	24
Note 15 Trust Fund	25
Note 16 Budget Amendments	26
Note 17 Explanation of Material Variances	29



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

Funding surplus / (deficit) Components

	Funding surplus / (deficit)			
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.50 M	\$1.50 M	\$1.60 M	\$0.10 M
Closing	\$0.00 M	\$2.67 M	\$4.03 M	\$1.36 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
		% of total			% Outstanding			% Collected
Unrestricted Cash	\$16.50 M	22.7%	Trade Payables	\$0.13 M		Rates Receivable	\$1.31 M	67.4%
Restricted Cash	\$3.75 M		0 to 30 Days	\$0.00 M	61.7%	Trade Receivable	\$1.07 M	
	\$12.75 M	77.3%	Over 30 Days		38.4%	Over 30 Days	\$0.23 M	7.0%
			Over 90 Days		51.3%	Over 90 Days		5.4%

Refer to Note 2 - Cash and Financial Assets

Refer to Note 3 - Payables

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.75 M)	\$2.11 M	\$2.45 M	\$0.34 M

Refer to Statement of Financial Activity

Rates Revenue			Grants, Subsidies and Contributions			Fees and Charges		
YTD Actual	YTD Budget	% Variance	YTD Actual	YTD Budget	% Variance	YTD Actual	YTD Budget	% Variance
\$3.24 M	\$3.34 M	(2.9%)	\$0.20 M	\$0.63 M	(68.3%)	\$0.53 M	\$0.52 M	1.2%

Refer to Statement of Financial Activity

Refer to Note 13 - Operating Grants and Contributions

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$5.94 M)	(\$1.00 M)	\$0.01 M	\$1.01 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants and Contributions		
YTD Actual	YTD Budget	%	YTD Actual	YTD Budget	% Spent	YTD Actual	YTD Budget	% Received
\$0.08 M	\$0.18 M	(53.2%)	\$0.31 M	\$10.49 M	(97.0%)	\$0.23 M	\$4.21 M	(94.4%)

Refer to Note 7 - Disposal of Assets

Refer to Note 8 - Capital Acquisitions

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$5.19 M	\$0.06 M	(\$0.03 M)	(\$0.09 M)

Refer to Statement of Financial Activity

Borrowings			Reserves			Lease Liability		
Principal repayments	\$0.03 M		Reserves balance	\$12.75 M		Principal repayments	\$0.00 M	
Interest expense	(\$0.00 M)		Interest earned	\$0.00 M	0.0%	Interest expense	\$0.00 M	
Principal due	\$0.64 M					Principal due	\$0.02 M	

Refer to Note 9 - Borrowings

Refer to Note 11 - Cash Reserves

Refer to Note 10 - Lease Liabilities

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

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION

Depreciation expense raised on all classes of assets. Excluding Land.

FINANCE COSTS

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

BY NATURE

	Ref	Adopted Budget	YTD Budget	YTD Actual	Variance \$	Variance % ((c) - (b))/(b)	Var.
	Note	(a)	(b)	(c)	(c) - (b)		
		\$	\$	\$	\$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
Rates		2,711,103	2,711,103	2,713,252	2,149	0.08%	
Grants, subsidies and contributions	13	2,199,065	628,819	199,128	(429,691)	(68.33%)	▼
Fees and charges		846,688	523,796	529,919	6,123	1.17%	
Interest revenue		161,449	8,502	12,804	4,302	50.60%	
Other revenue		237,641	56,562	48,027	(8,535)	(15.09%)	
Profit on disposal of assets	7	845	0	17,646	17,646	0.00%	▲
		6,156,791	3,928,782	3,520,776	(408,006)	(10.39%)	
Expenditure from operating activities							
Employee costs		(2,425,436)	(655,447)	(583,657)	71,790	10.95%	▲
Materials and contracts		(3,876,751)	(967,152)	(321,747)	645,405	66.73%	▲
Utility charges		(225,310)	(56,253)	(37,233)	19,020	33.81%	▲
Depreciation		(2,176,012)	(543,957)	(195,935)	348,022	63.98%	▲
Finance costs		(72,257)	(17,542)	3,579	21,121	120.40%	▲
Insurance expenses		(233,965)	(107,296)	(113,493)	(6,197)	(5.78%)	
Other expenditure		(76,305)	(19,063)	(2,431)	16,632	87.25%	▲
Loss on disposal of assets	7	(82,068)	(20,517)	(9,021)	11,496	56.03%	▲
		(9,168,104)	(2,387,227)	(1,259,938)	1,127,289	(47.22%)	
Non-cash amounts excluded from operating activities	1(a)	2,257,235	564,474	187,310	(377,164)	(66.82%)	▼
Amount attributable to operating activities		(754,078)	2,106,029	2,448,148	342,119	16.24%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	4,343,445	1,085,842	234,727	(851,115)	(78.38%)	▼
Proceeds from disposal of assets	7	180,000	44,997	84,318	39,321	87.39%	▲
Proceeds from financial assets at amortised cost - self supporting loans	9	27,988	0	0	0	0.00%	
		4,551,433	1,130,839	319,045	(811,794)	(71.79%)	
Outflows from investing activities							
Payments for inventories, property, plant and equipment and infrastructure	8	(10,491,256)	(2,129,879)	(310,422)	1,819,457	85.43%	▲
		(10,491,256)	(2,129,879)	(310,422)	1,819,457	(85.43%)	▲
Amount attributable to investing activities		(5,939,823)	(999,040)	8,623	1,007,663	(100.86%)	▲
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new debentures	9	600,000	100,000	0	(100,000)	(100.00%)	▼
Transfer from reserves	11	16,616,616	0	0	0	0.00%	
		17,216,616	100,000	0	(100,000)	(100.00%)	▼
Outflows from financing activities							
Repayment of borrowings	9	(202,168)	(39,706)	(26,748)	12,958	32.63%	▲
Payments for principal portion of lease liabilities	10	(1,515)	0	0	0	0.00%	
Transfer to reserves	11	(11,821,760)	0	0	0	0.00%	
		(12,025,443)	(39,706)	(26,748)	12,958	(32.63%)	▲
Amount attributable to financing activities		5,191,173	60,294	(26,748)	(87,042)	(144.36%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Net current assets at start of financial year - surplus/(deficit)	1(c)	1,502,728	1,502,728	1,604,206	101,478	6.75%	
Amount attributable to operating activities		(754,078)	2,106,029	2,448,148	342,119	16.24%	
Amount attributable to investing activities		(5,939,823)	(999,040)	8,623	1,007,663	(100.86%)	▲
Amount attributable to financing activities		5,191,173	60,294	(26,748)	(87,042)	(144.36%)	
Net current assets at end of financial year - surplus/(deficit)	1(c)	0	2,670,011	4,034,228	1,364,217	(51.09%)	▲

KEY INFORMATION

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

Refer to Note 17 for an explanation of the reasons for the variance.

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

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operations of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
HEALTH To provide an operational framework for good community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE The Shire of Brookton provides low cost housing and Seniors accommodation units.	Support and provide assistance to senior citizens and other voluntary services.
HOUSING Provision and maintenance of rental housing to staff and non-staff tenants.	Provision and maintenance of rental housing to staff and non-staff tenants.
COMMUNITY AMENITIES Provision and maintenance of a sewerage overflow system; street; household and commercial refuse collection; refuse disposal site; administration of a town planning scheme; public conveniences and Brookton cemetery.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning scheme, cemetery and public conveniences
RECREATION AND CULTURE To establish and manage efficiently infrastructure and resources which will help the social well To establish and manage efficiently infrastructure and resources which will help the social well being of the community.	Maintenance of halls, aquatic centre, recreation centre and reserves, parks and gardens, library service, cultural and heritage services and facilities.
TRANSPORT Construction and maintenance of RAV network including traffic signs, footpaths, bridges, culverts and other drains, street cleaning and lighting of streets. Townscape projects and the maintenance of a works depot.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES Tourism and promotion of Brookton, operation of Brookton Caravan Park, building control and land care development of the Brookton district.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and stand pipes. Building control.
OTHER PROPERTY AND SERVICES Private works and indirect cost allocation pools for plant operation and public works.	Private works operations, public works operation, plant operation costs, gross salaries and wages.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

BY PROGRAM

	Note	Adopted Annual Budget \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var. ▲▼	Significant Var. S
OPERATING ACTIVITIES							
Revenue from operating activities							
Governance		15,490	12,693	9,927	358.89%	▲	
General Purpose Funding - Rates	6	2,711,103	2,713,252	2,149	0.08%	▲	
General Purpose Funding - Other		180,694	34,831	21,781	166.91%	▲	S
Law, Order and Public Safety		321,864	10,963	(68,410)	(86.19%)	▼	S
Health		300	22	(53)	(70.91%)	▼	
Education and Welfare		54,205	12,599	(949)	(7.01%)	▼	
Housing		117,137	22,716	(6,564)	(22.42%)	▼	
Community Amenities		438,067	437,250	11,332	2.66%	▲	
Recreation and Culture		49,645	3,484	(5,516)	(61.29%)	▼	
Transport		1,886,218	125,447	(423,719)	(77.16%)	▼	S
Economic Services		358,868	125,182	35,475	39.55%	▲	S
Other Property and Services		23,200	22,338	16,542	285.40%	▲	S
		6,156,791	3,520,776	(408,006)	(10.39%)	▼	
Expenditure from operating activities							
Governance		(283,302)	(97,170)	7,549	7.21%	▲	
General Purpose Funding		(516,771)	(54,375)	72,189	57.04%	▲	S
Law, Order and Public Safety		(613,934)	(85,438)	74,827	46.69%	▲	S
Health		(22,213)	(6,243)	(273)	(4.58%)	▼	
Education and Welfare		(148,672)	(23,905)	14,949	38.47%	▲	S
Housing		(208,266)	(28,752)	25,907	47.40%	▲	S
Community Amenities		(747,384)	(105,014)	88,467	45.72%	▲	S
Recreation and Culture		(1,104,206)	(136,475)	136,553	50.01%	▲	S
Transport		(4,701,763)	(438,657)	743,724	62.90%	▲	S
Economic Services		(776,541)	(123,509)	77,728	38.63%	▲	S
Other Property and Services		(45,052)	(160,399)	(114,330)	(248.17%)	▼	S
		(9,168,104)	(1,259,938)	1,127,289	47.22%	▲	
Non-cash amounts excluded from operating activities	1(a)	2,257,235	187,310	(377,164)	(66.82%)	▼	
Amount attributable to operating activities		(754,078)	2,448,148	342,119	16.24%		
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	4,343,445	234,727	(851,115)	(78.38%)	▼	S
Proceeds from Disposal of Assets	7	180,000	84,318	39,321	87.39%	▲	S
Proceeds from financial assets at amortised cost - self supporting loans	9	27,988	0	0			
		4,551,433	319,045	(811,794)	(71.79%)	▼	
Outflows from investing activities							
Payments for inventories, property, plant and equipment and infrastructure	8	(10,491,256)	(310,422)	1,819,457	85.43%	▲	S
		(10,491,256)	(310,422)	1,819,457	(85.43%)	▲	
Amount attributable to investing activities		(5,939,823)	8,623	1,007,663	(100.86%)	▲	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from New Debentures	9	600,000	0	(100,000)	(100.00%)	▼	S
Transfer from Reserves	11	16,616,616	0	0			
		17,216,616	0	(100,000)	(100.00%)	▼	
Outflows from financing activities							
Repayment of borrowings	9	(202,168)	(26,748)	12,958	32.63%	▲	S
Payments for principal portion of lease liabilities	10	(1,515)	0	0			
Transfer to Reserves	11	(11,821,760)	0	0			
		(12,025,443)	(26,748)	12,958	(32.63%)	▲	
Amount attributable to financing activities		5,191,173	(26,748)	(87,042)	(144.36%)	▼	
MOVEMENT IN SURPLUS OR DEFICIT							
Net current assets at start of financial year - surplus/(deficit)	1	1,502,728	1,604,206	101,478	6.75%	▲	
Amount attributable to operating activities		(754,078)	2,448,148	342,119	16.24%		
Amount attributable to investing activities		(5,939,823)	8,623	1,007,663	(100.86%)	▲	
Amount attributable to financing activities		5,191,173	(26,748)	(87,042)	(144.36%)	▼	
Net current assets at end of financial year - surplus/(deficit)	1	0	4,034,228	1,364,217	(51.09%)	▲	

KEY INFORMATION

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

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

SIGNIFICANT ACCOUNTING POLICIES

CRITICAL ACCOUNTING ESTIMATES

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

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

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 May 2023

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(845)	0	(17,646)
Add: Loss on asset disposals	7	82,068	20,517	9,021
Add: Depreciation on assets		2,176,012	543,957	195,935
Total non-cash items excluded from operating activities		2,257,235	564,474	187,310

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

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation*

32 to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Opening	Last Year Closing	Year to Date
		30 June 2023	30 June 2023	30 September 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(12,754,602)	(12,754,601)	(12,754,601)
Less: - Financial assets at amortised cost - self supporting loans	4	(27,988)	(27,988)	(27,988)
Add: Borrowings	9	151,836	151,836	125,088
Add: Lease liabilities	10	1,515	1,515	1,515
Total adjustments to net current assets		(12,629,239)	(12,629,238)	(12,655,986)

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

Current assets

Cash and cash equivalents	2	15,029,902	15,228,053	16,499,675
Financial assets at amortised cost	4	27,988	0	0
Rates receivables	3	105,844	105,844	1,023,447
Receivables	3	92,957	172,387	233,302
Other current assets	4	32,367	60,355	59,683

Less: Current liabilities

Payables	5	(327,235)	(358,512)	(130,651)
Borrowings	9	(151,836)	(151,836)	(125,088)
Contract liabilities	12	(477,426)	(477,426)	(524,734)
Lease liabilities	10	(1,515)	(1,515)	(1,515)
Provisions	12	(199,079)	(343,905)	(343,905)
Less: Total adjustments to net current assets	1(b)	(12,629,239)	(12,629,238)	(12,655,986)

Closing funding surplus / (deficit)

1,502,728 1,604,206 4,034,228

CURRENT AND NON-CURRENT CLASSIFICATION

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

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

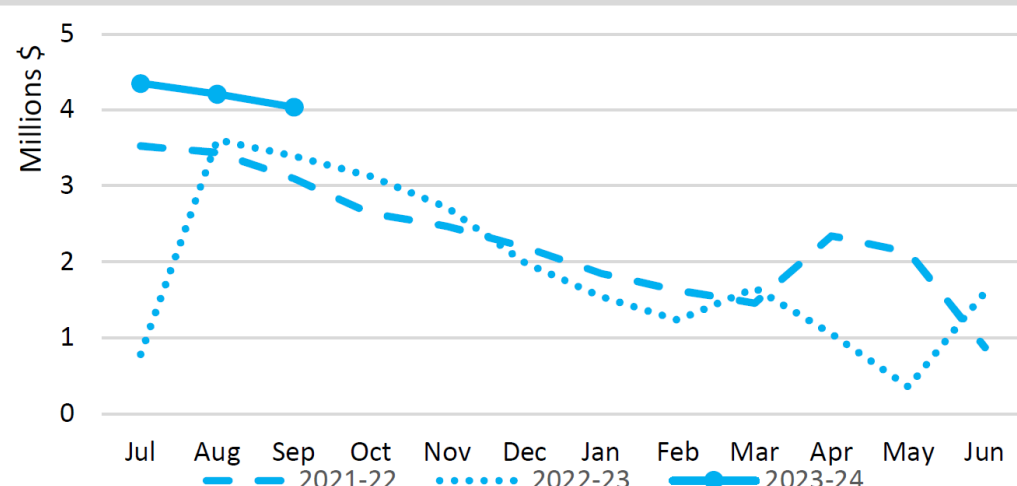
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 30/09/2022	Year to Date Actual 30/09/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,473,451	3,551,505	3,745,073
Cash Restricted - Reserves	2	12,754,601	12,528,370	12,754,601
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	105,844	895,755	1,023,447
Receivables - Other	3	172,387	75,510	233,302
Other Financial Assets	4	27,988	26,140	27,988
Other Assets Other Than Inventories	4	0	0	0
Inventories	4	32,367	69,937	31,695
		15,566,639	17,147,217	17,816,108
Less: Current Liabilities				
Payables	5	(345,942)	(83,085)	(115,314)
Contract Liabilities/Capital Grant and Contribution Liabilities	12	(477,426)	(829,044)	(524,734)
Bonds & Deposits	5	(12,570)	(933)	(15,337)
Loan and Lease Liability	9	(153,351)	(118,625)	(126,603)
Provisions	12	(343,905)	(230,492)	(343,905)
		(1,333,195)	(1,262,179)	(1,125,893)
Less: Cash Reserves	11	(12,754,601)	(12,528,370)	(12,754,601)
Add Back: Component of Leave Liability not Required to be funded		0	0	0
Add Back: Loan and Lease Liability		153,351	118,625	126,603
Less : Loan Receivable - clubs/institutions		(27,988)	(26,140)	(27,988)
Less : Land Held For Resale		0	(59,454)	0
Less : Trust Transactions Within Muni		0	0	0
Net Current Funding Position		1,604,206	3,389,700	4,034,228

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

\$4.03 M

Last Year YTD

Surplus(Deficit)

\$3.39 M

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash Floats	Cash and cash equivalents	350		350		N/A	NIL	On hand
At Call Deposits								
Municipal Cash At Bank	Cash and cash equivalents	203,650		203,650		Bendigo	0.00%	N/A
Municipal Cash At Bank (Cash Management A/C)	Cash and cash equivalents	1,527,273		1,527,273		Bendigo	1.25%	N/A
Municipal Term Deposit	Cash and cash equivalents	1,000,000		1,000,000		WATC	4.09%	26/10/2023
Municipal Term Deposit	Cash and cash equivalents	1,000,000		1,000,000		Bendigo	4.55%	7/11/2023
Bond Cash At Bank	Cash and cash equivalents	13,800		13,800		Bendigo	0.00%	N/A
Trust Cash At Bank	Cash and cash equivalents				13,820	Bendigo	0.00%	N/A
Term Deposits								
Reserves Cash At Bank	Cash and cash equivalents		10,754,601	10,754,601		Bendigo	4.30%	20/12/2023
Reserves Cash At Bank	Cash and cash equivalents	0	2,000,000	2,000,000		WATC	4.56%	20/12/2023
Total		3,745,073	12,754,601	16,499,675	13,820			
Comprising								
Cash and cash equivalents		3,745,073	12,754,601	16,499,675	13,820			
		3,745,073	12,754,601	16,499,675	13,820			

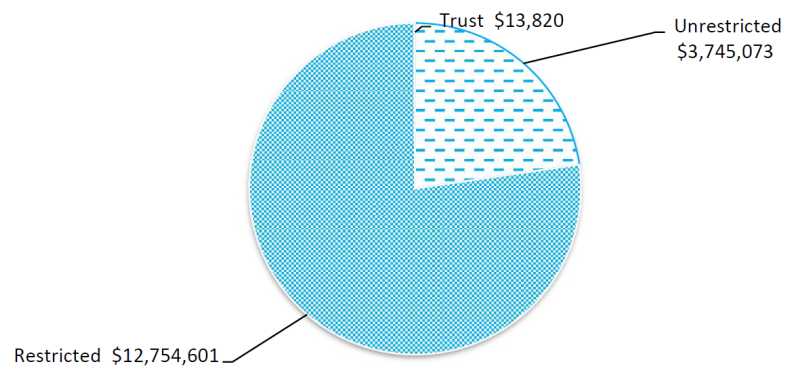
KEY INFORMATION

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

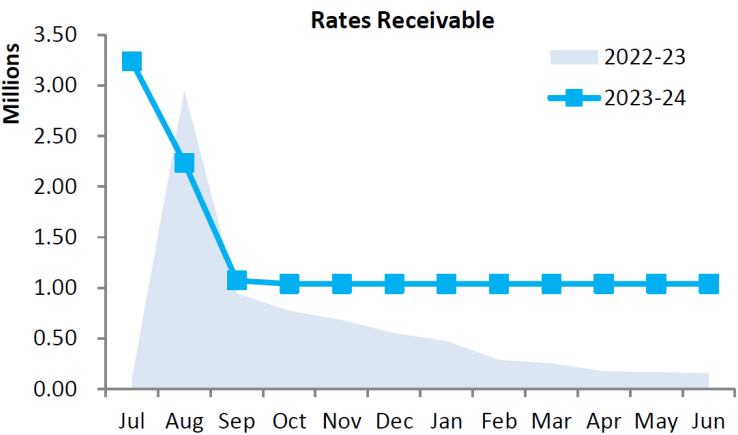
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 Jun 2023	30 Sep 2023
	\$	\$
Opening arrears previous years	153,188	155,777
Levied this year	2,975,379	3,136,777
Less - collections to date	(2,972,790)	(2,219,173)
Gross rates collectable	155,777	1,073,381
Net rates collectable	155,777	1,073,381
% Collected	95%	67.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(613)	69,776	156	1,033	4,010	74,362
Percentage	(0.8%)	93.8%	0.2%	1.4%	5.4%	
Balance per trial balance						
Sundry receivable						74,362
GST receivable						22,774
Other Receivables						56,736
Receivable - Employee Related Provisions - Current						79,430
Total receivables general outstanding						233,302

Amounts shown above include GST (where applicable)

KEY INFORMATION

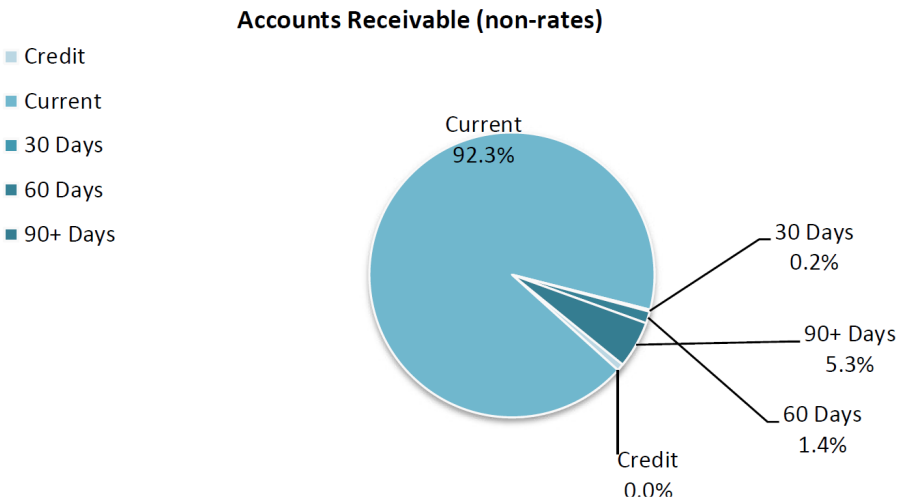
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



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

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 September 2023
Other current assets	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	27,988	0	0	27,988
Inventory				
Fuel and materials (including gravel)	32,367	0	(671)	31,695
Total other current assets	60,355	0	(671)	59,683
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

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

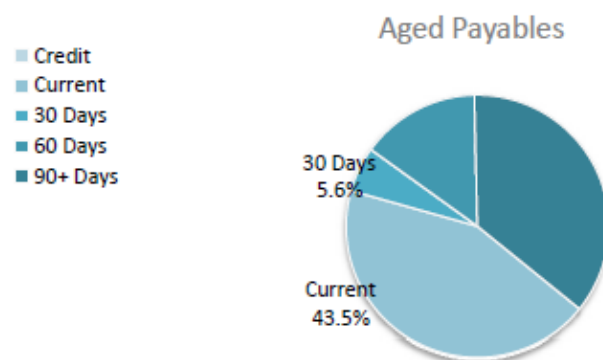
OPERATING ACTIVITIES
NOTE 5
PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	3,006	385	(1,015)	2,500	4,875
Percentage	0%	61.7%	7.9%	-20.8%	51.3%	
Balance per trial balance						
Sundry creditors						4,875
Other creditors						50,380
ATO liabilities						8,057
Payroll creditors						39,056
Bonds and deposits held						15,337
Prepaid (Excess) Rates						12,946
Total payables general outstanding						130,651

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



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

**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Residential	0.09930	249	2,965,255	294,450	0	0	294,450	294,450	0	0	294,450
Industrial	0.09930	5	78,870	7,832	0	0	7,832	7,832	0	0	7,832
Commercial	0.09930	20	651,728	64,717	0	0	64,717	64,717	0	0	64,717
GRV	0.09930	2	303,500	30,138	0	0	30,138	30,138	0	0	30,138
Unimproved value											
Unimproved	0.00721	204	268,792,000	1,937,990	0	0	1,937,990	1,937,990		0	1,937,990
Non Rateable											
Sub-Total		480	272,791,353	2,335,127	0	0	2,335,127	2,335,126	0	0	2,335,126
Minimum payment	Minimum \$										
Gross rental value											
Residential	885	67	178,520	59,295	0	0	59,295	59,295	0	0	59,295
Industrial	885	2	9,280	1,770	0	0	1,770	1,770	0	0	1,770
Commercial	885	11	60,396	9,735	0	0	9,735	9,735	0	0	9,735
GRV	885	1	7,000	885	0	0	885	885	0	0	885
Unimproved value											
Unimproved	1,480	178	19,776,354	263,440	0	0	263,440	263,440	0	0	263,440
Sub-total		259	20,031,550	335,125	0	0	335,125	335,125	0	0	335,125
		739	292,822,903	2,670,252	0	0	2,670,252	2,670,251	0	0	2,670,251
Discount							(2,150)				0
Amount from general rates							2,668,102				2,670,251
Ex-gratia rates (CBH)	Tonnage	2		43,001	0	0	43,001	43,001	0	0	43,001
Total general rates							2,711,103				2,713,252

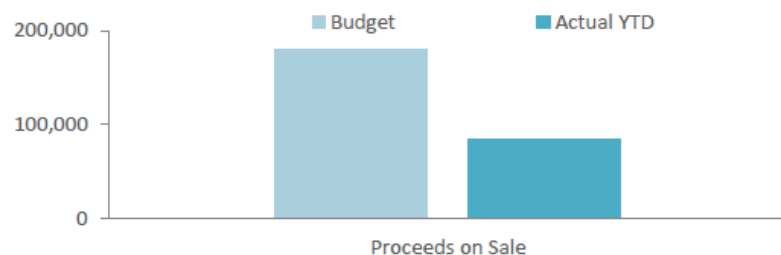
KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

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

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Law, order, public safety								
PU35	Mitsubishi Mr4W47 2019 Triton Ute	24,155	25,000	845	0	0	0	0	0
	Transport								
PT10	ISUZU GIGA TIPTRUCK-1CQL067	41,459	35,000	0	(6,459)	45,839	36,818	0	(9,021)
PT13	2011 ISUZU TIP TRUCK 4.5TONNE 1DUD178	10,575	10,000	0	(575)	10,575	27,727	17,152	0
PU36	2020 Mr Mitsubishi Triton Glx-R 4X4	27,823	25,000	0	(2,823)	0	0	0	0
PU33	Mitsubishi Mr4L20 Glx 4.2 Single Cab	15,000	15,000	0	0	0	0	0	0
PTR4	Case Skid Steer Sv185	18,766	15,000	0	(3,766)	0	0	0	0
PBH4	2012 Case 581Pc5 Backhoe - Bo5418	59,366	35,000	0	(24,366)	0	0	0	0
PCP3	Crendon Squirrel 5053D Cherry Picker	19,157	10,000	0	(9,157)	19,279	19,773	494	0
PT12	2010 Isuzu Giga 2 X 2 Hp Tip Body	44,922	10,000	0	(34,922)	0	0	0	0
		261,223	180,000	845	(82,068)	75,693	84,318	17,646	(9,021)



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	6,011,341	6,011,341	1,495,627	155,274	(1,340,353)
Furniture and equipment	29,188	29,188	11,019	9,481	(1,538)
Plant and equipment	1,005,092	1,005,092	7,200	7,200	0
Infrastructure - roads	2,634,253	2,634,253	307,498	138,468	(169,030)
Infrastructure - sewerage	600,000	600,000	150,000	0	(150,000)
Infrastructure - water	211,382	211,382	158,535	0	(158,535)
Payments for Capital Acquisitions	10,491,256	10,491,256	2,129,879	310,422	(1,819,457)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	4,212,065	4,212,065	1,083,997	234,727	(849,270)
Borrowings	600,000	600,000	600,000	0	(600,000)
Other (disposals & C/Fwd)	160,000	160,000	44,997	84,318	39,321
Plant and Vehicle Reserve	815,776	815,776	0	0	0
Furniture & Equipment Reserve	21,000	21,000	0	0	0
Building and Facility Reserve	1,575,864	1,575,864	0	0	0
Infrastructure Reserve	249,707	249,707	0	0	0
Innovations & Development Reserve	2,457,201	2,457,201	0	0	0
Contribution - operations	399,643	399,643	400,885	(8,623)	(409,508)
Capital funding total	10,491,256	10,491,256	2,129,879	310,422	(1,819,457)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Initial recognition and measurement for assets held at cost

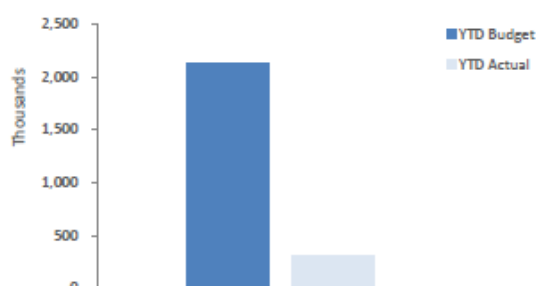
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between

mandatory revaluation dates for assets held at fair value

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

Payments for Capital Acquisitions



Capital expenditure total									
Level of completion indicators									
	0% 20% 40% 60% 80% 100% Over 100%	Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.							
Level of completion indicator, please see table at the end of this note for further detail.									
				Adopted		Amended			Variance
Account Number	Job Number	Balance Sheet Category	Account/Job Description	Budget	Budget	YTD Budget	YTD Actual	(Under)/Over	
				\$	\$	\$	\$	\$	
Buildings									
E042510	ADMINCAP	9230	ADMINISTRATION OFFICE - CHAMBERS & ADMINISTRATION	(29,500)	(29,500)	(7,374)	0	7,374	
Total - Governance				(29,500)	(29,500)	(7,374)	0	7,374	
E054510	EBSHEDCAP	9230	EAST BROOKTON BFB SHED	(756,664)	(756,664)	(189,165)	0	(189,165)	
E054510	WBSHEDCAP	9230	WEST BROOKTON BFB - APPLIANCE BAY FACILITY AND AMEN	(621,850)	(621,850)	(155,460)	0	155,460	
Total - Law, Order & Public Safety				(1,378,514)	(1,378,514)	(344,625)	0	(33,705)	
Community Amenities									
E104510	ROBICAP	9230	TOWNSCAPE - ROBINSON ROAD	(2,371)	(2,371)	(591)	(6,608)	6,017	
E105510	CEMABLU	9230	CEMETARY ABLUTION FACILITY	(93,818)	(93,818)	(23,454)	0	(23,454)	
E105510	ROBABLU	9230	ROBINSON ROAD TOILET UPGRADE - LRCI PHASE 3	(121,408)	(121,408)	(121,408)	(46,555)	(74,853)	
Total - Community Amenities				(217,597)	(217,597)	(145,453)	(53,163)	(92,290)	
Recreation And Culture									
E111510		9230	PURCHASE BUILDINGS	(11,500)	(11,500)	(2,874)	0	(2,874)	
E111511	MHALLSFC	9230	MEMORIAL HALL RENEWALS	(1,206,480)	(1,206,480)	(301,620)	0	(301,620)	
E112510	POOLCAP	9230	POOL - CAPITAL	(107,000)	(107,000)	(53,499)	(86,000)	32,501	
E113510	MENSCAP	9230	MENSSHED - OLD BOWLING CLUB CAPITAL	(7,500)	(7,500)	(1,875)	(110)	(1,765)	
E115510	RWSTCAP	9230	RAILWAY STATION BUILDING REFURBISHMENT	(2,488,635)	(2,488,635)	(622,158)	0	622,158	
E116510	MEMPCAP	9230	MEMORIAL PARK CAPITAL	(20,955)	(20,955)	(5,238)	0	5,238	
E116510	NATPLACAP	9230	YOUTH PRECINCT - NATURE PLAY AREA	0	0	0	0	0	
Total - Recreation And Culture				(3,842,070)	(3,842,070)	(987,264)	(86,110)	353,638	
Economic Services									
E132510		9230	PURCHASE BUILDINGS	(11,660)	(11,660)	(2,913)	0	(2,913)	
E136510		9230	PURCHASE BUILDINGS	(500,000)	(500,000)	0	0	0	
Total - Economic Services				(511,660)	(511,660)	(2,913)	0	(2,913)	
Other Property & Services									
E142519		9230	SHIRE DEPOT IMPROVEMENTS	(32,000)	(32,000)	(7,998)	(16,001)	8,003	
				0	0	0	0	0	
Total - Other Property & Services				(32,000)	(32,000)	(7,998)	(16,001)	8,003	
Total - Buildings				(6,011,341)	(6,011,341)	(1,495,627)	(155,274)	240,107	
Plant & Equipment									
Law, Order & Public Safety									
E055530		9234	PURCHASE PLANT & EQUIPMENT - BRMP & CESM	(72,116)	(72,116)	0	0	0	
Total - Law, Order & Public Safety				(72,116)	(72,116)	0	0	0	
Community Amenities									
Total - Community Amenities				0	0	0	0	0	
Other Property & Services									
E142530		9234	PURCHASE PLANT & EQUIPMENT	(7,200)	(7,200)	(7,200)	(7,200)	0	
E143530	EP001	9234	PURCHASE P&E - 2010 ISUZU GIGA 2 X 2 HP 6 WHEEL TIP BOI	(324,435)	(324,435)	0	0	0	
E143530	EP002	9234	PURCHASE P&E - REPLACEMENT PTR4 CASE SKID STEER SV18	(85,000)	(85,000)	0	0	0	
E143530	EP003	9234	PURCHASE P&E - REPLACEMENT PBH4 2012 CASE 581PCS B.	(190,000)	(190,000)	0	0	0	
E143530	LIGHTV1	9234	PURCHASE P&E - REPLACEMENT PU36 2020 MR MITSUBISHI	(50,000)	(50,000)	0	0	0	
E143530	LIGHTV2	9234	PURCHASE P&E - REPLACEMENT PU33 MITSUBISHI MR4L20	(40,000)	(40,000)	0	0	0	
E143530	TRUCKH	9234	PURCHASE P&E - TIP TRUCK HEAVY TANDEM AXLE	(236,341)	(236,341)	0	0	0	
Total - Other Property & Services				(932,976)	(932,976)	(7,200)	(7,200)	0	
Total - Plant & Equipment				(1,005,092)	(1,005,092)	(7,200)	(7,200)	0	
Furniture & Equipment									
Governance									
E042520	ELECCAP	9232	CAPEX - ELECTRONIC EQUIPMENT	(21,000)	(21,000)	(5,250)	0	(5,250)	
E042520	ITINFCAP	9232	IT INFRASTRUCTURE	(7,448)	(7,448)	(5,586)	(9,481)	(3,895)	
Total - Governance				(28,448)	(28,448)	(10,836)	(9,481)	(9,145)	
Recreation & Culture									
E113520		9232	PURCHASE FURNITURE & EQUIPMENT	(740)	(740)	(183)	0	(183)	
Total - Recreation & Culture				(740)	(740)	(183)	0	(183)	
Total - Furniture & Equipment				(29,188)	(29,188)	(11,019)	(9,481)	(9,328)	
Infrastructure - Roads									
Transport									
E121555	YORKRRG	9250	YORK-WILLIAMS ROAD	(589,715)	(589,715)	(147,427)	(44,033)	(103,394)	
E121560	KINGR2R	9250	KING STREET	(36,936)	(36,936)	0	(14,633)	14,633	
E121560	BRKW2R	9250	BROOKTON-KWEDA ROAD	(55,749)	(55,749)	0	0	0	
E121560	CORBR2R	9250	CORBERDING ROAD CAPITAL R2R	(15,753)	(15,753)	0	0	0	
E121560	MCGSR2R	9250	MCGRATH STREET R2R	(21,703)	(21,703)	0	0	0	
E121565	ROBIR2R	9250	ROBINSON ROAD	(24,000)	(24,000)	0	(1,701)	1,701	
E121565	COPPR2R	9250	COPPING ROAD R2R	(88,025)	(88,025)	(88,025)	(13,424)	(74,601)	
E121565	WALWR2R	9250	WALWALLING ROAD R2R	(72,048)	(72,048)	(72,046)	(39,135)	(32,911)	
E121565	WBSF1	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NE	(463,368)	(463,368)	0	(25,542)	25,542	
E121565	WBSF2	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NE	(1,199,943)	(1,199,943)	0	0	0	
E121570	BRIDGE05	9250	BRIDGE 3144 BROOKTON KWEDA ROAD	(5,829)	(5,829)	0	0	0	
E121570	BRIDGE06	9250	BRIDGE 3165A WALWALLING ROAD	(13,373)	(13,373)	0	0	0	
E121570	BRIDGE07	9250	BRIDGE 3163A JAENSCH ROAD	(23,998)	(23,998)	0	0	0	
E121570	BRIDGE08	9250	BRIDGE 4834 BROOKTON KWEDA ROAD	(23,813)	(23,813)	0	0	0	
Total - Transport				(2,634,253)	(2,634,253)	(307,498)	(138,468)	(169,030)	
Total - Infrastructure - Roads				(2,634,253)	(2,634,253)	(307,498)	(138,468)	(169,030)	
Infrastructure - Sewerage									
Community Amenities									
E102541	SEWPIPE	9254	SEWERAGE PIPE RELINING/UPGRADE	(600,000)	(600,000)	(150,000)	0	(150,000)	
Total - Community Amenities				(600,000)	(600,000)	(150,000)	0	(150,000)	
Total - Infrastructure - Sewerage				(600,000)	(600,000)	(150,000)	0	(150,000)	
Infrastructure - Water									
Community Amenities									
E107541	HVCAP01	9262	HAPPY VALLEY WATER EXTENSION MEMORIAL PARK,	(110,565)	(110,565)	(82,923)	0	(82,923)	
	HVCAP02	9262	CARAVAN PARK & UPGRADE TOWN OVAL	(100,817)	(100,817)	(75,612)	0	75,612	
E107541			HAPPY VALLEY WATER EXTENSION CARAVAN PARK AND						
			MADISON SQUARE PARK						
Total - Community Amenities				(211,382)	(211,382)	(158,535)	0	(7,311)	
Total - Infrastructure - Water				(211,382)	(211,382)	(158,535)	0	(7,311)	
Grand Total				(10,491,256)	(10,491,256)	(2,129,879)	(310,422)	(95,562)	

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

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Loan No.	1 July 2023	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare														
Kalkami Residency (20%)	80	34,443	0	0	0	(5,350)	(10,850)	(10,850)	29,094	23,593	23,593	(166)	(2,044)	(2,044)
Housing														
Staff Housing (33%)	80	56,832	0	0	0	(8,827)	(17,902)	(17,902)	48,005	38,930	38,930	(274)	(3,372)	(3,372)
Community amenities														
Sewerage (14%)	80	24,110	0	0	0	(3,745)	(7,595)	(7,595)	20,366	16,515	16,515	(116)	(1,431)	(1,431)
Effluent Loan	83	0	0	600,000	600,000	0	(50,332)	(50,332)	0	549,668	549,668	0	(24,874)	(24,874)
Recreation and culture														
Sport & Recreation	81	354,293		0	0	0	(69,599)	(69,599)	354,293	284,694	284,694	1,265	(26,031)	(26,031)
Other property and services														
Grader (33%)	80	56,832	0	0	0	(8,827)	(17,902)	(17,902)	48,005	38,930	38,930	(274)	(3,372)	(3,372)
		526,510	0	600,000	600,000	(26,748)	(174,180)	(174,180)	499,761	952,330	952,330	434	(61,124)	(61,124)
Self supporting loans														
General purpose funding														
Country Club	82	142,474		0	0	0	(27,988)	(27,988)	142,474	114,486	114,486	3,145	(10,469)	(10,469)
		142,474	0	0	0	0	(27,988)	(27,988)	142,474	114,486	114,486	3,145	(10,469)	(10,469)
Total		668,983	0	600,000	600,000	(26,748)	(202,168)	(202,168)	642,235	1,066,815	1,066,815	3,579	(71,593)	(71,593)
Current borrowings		151,836							125,088					
Non-current borrowings		517,147							517,147					
		668,983							642,235					

All debenture repayments were financed by general purpose revenue.

Self-supporting loans are financed by repayments from third parties.

New borrowings 2023-24

Particulars	Amount Borrowed Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	\$	\$						Actual	Budget	
Effluent Loan	0	600,000	WATC	Debenture	10	152,064	3.81	0	(600,000)	0
	0	600,000				152,064		0	(600,000)	0

The Shire has no unspent debenture funds as at 30th June 2023, nor is it expected to have unspent funds as at 30th June 2024.

KEY INFORMATION

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

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

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

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases			New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Lease No.	1 July 2023	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities														
Re-Use Water Dam	LE-03	20,552	0	0	0	0	(1,515)	(1,515)	20,552	19,037	19,037	0	(664)	(664)
Total		20,552	0	0	0	0	(1,515)	(1,515)	20,552	19,037	19,037	0	(664)	(664)
Current lease liabilities		1,515							1,515					
Non-current lease liabilities		19,037							19,037					
		20,552							20,552					

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is 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 lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using 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 Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

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

OPERATING ACTIVITIES

NOTE 11

RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave Reserve	146,463	1,493	0	0	0	0	0	147,956	146,463
Plant and Vehicle Reserve	774,794	7,897	0	588,772	0	(975,776)	0	395,687	774,794
Land and Housing Development Reserve	1,785,748	0	0	0	0	(1,785,748)	0	(0)	1,785,748
Furniture & Equipment Reserve	30,256	308	0	97,000	0	(33,300)	0	94,264	30,256
Municipal Building & Facility Reserve	508,351	0	0	0	0	(508,351)	0	0	508,351
Townscape & Footpath Reserve	131,025	0	0	0	0	(131,025)	0	(0)	131,025
Sewerage Scheme Reserve	449,016	4,577	0	49,968	0	0	0	503,561	449,016
Road & Bridges Infrastructure Reserve	452,381	0	0	0	0	(452,381)	0	0	452,381
Sport & Recreation Reserve	32,719	0	0	0	0	(32,719)	0	(0)	32,719
Rehabilitation & Refuse Reserve	279,411	0	0	0	0	(279,411)	0	(0)	279,411
Caravan Park Reserve	373,341	0	0	0	0	(373,341)	0	0	373,341
Brookton Museum/Heritage Reserve	48,777	0	0	0	0	(48,777)	0	0	48,777
Kweda Hall Reserve	19,025	0	0	0	0	(19,025)	0	(0)	19,025
Railway Station Reserve	526,287	0	0	0	0	(526,287)	0	(0)	526,287
Madison Square Units Reserve	32,351	330	0	208	0	0	0	32,889	32,351
Cemetery Reserve	84,276	0	0	0	0	(84,276)	0	0	84,276
Water Reserve	65,683	0	0	0	0	(65,683)	0	0	65,683
Developer Contribution Reserve	2,891	0	0	0	0	(2,891)	0	0	2,891
Brookton Aquatic Reserve	387,599	0	0	0	0	(387,599)	0	(0)	387,599
Cash Contingency Reserve	138,858	0	0	0	0	(138,858)	0	(0)	138,858
Future Fund Reserve	4,206,439	0	0	0	0	(4,206,439)	0	(0)	4,206,439
Innovations Fund Reserve	2,056,957	0	0	0	0	(2,056,957)	0	0	2,056,957
Brookton Community Resource Centre	221,954	2,262	0	0	0	0	0	224,216	221,954
Building and Facility Reserve	0	61,996	0	5,968,372	0	(1,575,864)	0	4,454,504	0
Infrastructure Reserve	0	9,174	0	883,215	0	(474,707)	0	417,682	0
Waste Reserve	0	0	0	710,872	0	0	0	710,872	0
Aged Housing Reserve	0	4,155	0	400,000	0	0	0	404,155	0
Innovations & Development Reserve	0	31,161	0	3,000,000	0	(2,457,201)	0	573,960	0
	12,754,601	123,353	0	11,698,407	0	(16,616,616)	0	7,959,745	12,754,601

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 Sep 2023
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Capital grant/contribution liabilities		477,426	0	163,438	(116,130)	524,734
Total other liabilities		477,426	0	163,438	(116,130)	524,733.65
Employee Related Provisions						
Annual leave		143,729	0	0	0	143,729
Long service leave		160,683	0	0	0	160,683
Provision for long service leave oncosts - Current		18,284	0	0	0	18,284
Provision for annual leave oncosts - Current		21,209	0	0	0	21,209
Total Employee Related Provisions		343,905	0	0	0	343,905
Total other current assets		821,331	0	163,438	(116,130)	868,639
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

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

**NOTE 13
GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Sep 2023	Current Liability 30 Sep 2023	Adopted Budget Revenue	Adopted YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Governance								
Admin Grants & Subsidies	0	0	0	0	0	1,275	318	4,830
Law, order, public safety								
DFES Grant - Fire Mitigation Activity Fund	0	0	0	0	0	121,399	30,348	0
DFES Grant - ESL operating Grant	0	0	0	0	0	73,653	18,413	13,744
Recreation and culture								
Public Open Space Revenue	0	0	0	0	0	13,820	3,453	0
Transport								
DRFWA Grant Funding	0	0	0	0	0	1,775,000	443,748	0
MRWA Direct Grant Funding	0	0	0	0	0	105,418	105,418	107,801
Economic services								
Grant Revenue - Thank A Volunteer Event	0	0	0	0	0	1,000	249	0
Grant Revenue - Mental Health Week Event	0	0	0	0	0	4,000	999	0
Grant Revenue - Seniors Week Event	0	0	0	0	0	2,500	624	0
Revenue - Other Community Events	0	0	0	0	0	1,000	249	742
CRC Operating Grant Revenue	0	0	0	0	0	100,000	25,000	56,754
	0	0	0	0	0	2,199,065	628,819	199,128

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

NOTE 14
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Sep 2023	Current Liability 30 Sep 2023	Adopted Budget Revenue	Adopted YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
General purpose funding								
LRCI - Replacement Public Bins - Robinson Road	0	0	0	0	0	4,114	1,028	0
LRCI - Waterless Public Toilet Cemetery	32,171	24,896	0	57,067	57,067	93,818	23,454	0
LRCI - Robinson Rd Toilets, Upgrade including Planting	44,235	24,219	(46,555)	21,898	21,898	121,408	30,352	46,555
LRCI - Park Furniture & Light Pole Railway Station Park	13,653	(12,913)	0	740	740	740	185	0
LRCI - Copping Road Reseal	0	1,273	0	1,273	1,273	1,273	318	0
LRCI - Lennard Street Reseal	0	10,777	0	10,777	10,777	10,777	2,694	0
LRCI - Strange Road Reseal	2,163	(2,163)	0	(0)	(0)	0	0	0
LRCI - CCTV - Brookton Hwy, Robinson Road & Recreation Ground	0	8,347	0	8,347	8,347	8,347	2,086	0
LRCI - Street Gardens - White & Cumming Streets Replace Bottelbrush Trees	48,255	(48,255)	0	0	0	0	0	0
WBDC - Railway Station Building Refurbishment	0	0	0	0	0	402,799	100,699	0
Railway Station Building Refurbishment Income	0	0	0	0	0	40,000	9,999	0
Law, order, public safety								
DFES Capital Grant Income (West Brookton BFB Shed)	261,195	0	0	261,195	261,195	548,101	137,025	0
Esl Grant - Emergency Services Levy - Capital East Brookton Shed	0	0	0	0	0	656,664	164,166	0
Community amenities								
DWER - Happy Valley Water extension #1	7,740	0	0	7,740	7,740	77,395	19,347	0
DWER - Happy Valley Water extension #2	7,057	0	0	7,057	7,057	70,572	17,643	0
R2R - Richardson Street - Reseal - Income	0	0	0	0	0	17,512	4,377	17,512.00
R2R - Severin Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	23,820	5,955	23,820.00
R2R - Glenester Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	35,857	8,964	35,857.00
R2R - Woods Loop Road - Income	0	0	0	0	0	45,871	11,466	41,408.00
WSFN - Dangin-Mears Road - Income	60,957	0	(25,542)	35,415	35,415	1,477,019	369,252	25,542
King Street - R2R Income	0	0	0	0	0	36,936	9,234	0
Brookton-Kweda Road - R2R Income	0	0	0	0	0	55,749	13,935	0
Corberding Road - R2R Income	0	0	0	0	0	15,753	3,936	0
Mcgrath Street - R2R Income	0	0	0	0	0	21,703	5,424	0
Robinson Road - R2R Income	0	0	0	0	0	24,000	6,000	0
Copping Road - R2R Income	0	0	0	0	0	88,025	22,005	0
Walwalling Road - R2R Income	0	0	0	0	0	72,048	18,012	0
York Williams Road Rrg	0	157,257	(44,033)	113,224	113,224	393,144	98,286	44,033
TOTALS	477,426	163,438	(116,130)	524,733.65	524,734	4,343,445	1,085,842	234,727

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

**NOTE 15
BONDS & DEPOSITS AND TRUST FUNDS**

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

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

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 30 Sep 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Bus Bonds	1,730	350	0	2,080
Facility Hire Bonds	5,830	500	(250)	6,080
Gym Bonds	4,810	700	(270)	5,240
Other Bonds	200	200	0	400
Sub-Total	12,570	1,750	(520)	13,800
Trust Funds				
Public Open Space Contributions	13,820	0	0	13,820
Sub-Total	13,820	0	0	13,820
	26,390	1,750	(520)	27,620

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

**NOTE 16
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						0
							0
							0
				0	0	0	0

KEY INFORMATION

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
Revenue from operating activities	\$	%				
Grants, subsidies and contributions	(429,691)	(68.33%) ▼			Due to Accounting Standard AASB1058 recognition of revenue	
Profit on disposal of assets	17,646	0.00% ▲		Profit on sale of PT13 budgeted amount was \$10,000, proceeds received \$27,727.27		
Expenditure from operating activities						
Materials and contracts	645,405	66.73% ▲	Budget profiling to be reviewed as no significant spending has occurred in FY23/24 to date			
Depreciation	348,022	63.98% ▲	Depreciation set on prior year budgeting. Continuously monitored			
Finance costs	21,121	120.40% ▲		The variance relates to budget profiling as Effluent Loan 83 has not been drawn down		
Non-cash amounts excluded from operating activities	(377,164)	(66.82%) ▼				Non-cash expense which is added back in the financial statement. The main variance relates to Depreciation set on prior year budgeting
Investing activities						
Proceeds from capital grants, subsidies and contributions	(851,115)	(78.38%) ▼			Due to Accounting Standard AASB1058 recognition of revenue	
Proceeds from disposal of assets	39,321	87.39% ▲		Proceeds from PT10, PT13 & PCP3, the variance relates to higher than expected trade in values		
Payments for inventories, property, plant and equipment and infrastructure	1,819,457	85.43% ▲	A number of variances relate to FY 23/24 Capital projects which have not yet commenced or are in early stages of construction. Infrastructure - Brookton Railway station, Memorial Hall, Cemetery & Robinson Road toilets, Oval reticulation, West Brookton Fire Shed, Rural Road & Bridge works			
Financing activities						
Proceeds from new debentures	(100,000)	(100.00%) ▼			The variance relates to the Effluent Scheme Upgrade loan not yet drawn down	

14.10.23.03 SALE OF PROPERTY – OUTSTANDING RATES – 160 CHITTLEBOROUGH ROAD

File No:	A111
Date of Meeting:	19 October 2023
Location/Address:	160 Chittleborough Road, Brookton
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Holly Bassett – Finance Officer – Rates & Debtors
Authorising Officer:	Deanne Sweeney - Manager Corporate and Community
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Absolute Majority
Previous Report:	N/A

Summary of Report:

As a result of being unable to recover unpaid rates since 2020/2021, Council is to consider seeking to proceeding to sell the property to recover outstanding rates and charges.

Description of Proposal:

Council's current debt recovery agent, AMPAC Debt Recovery, have recommended for Council to proceed with the sale of the property pursuant to section 6.64(2)(b) of the Local Government Act.

Ample opportunity will exist for the ratepayer to pay outstanding rates in full or offered a suitable payment plan to stop the sale of land.

The Shire's Rates Department will be handling all matters in relation to the transfer of the property in conjunction with AMPAC Debt Recovery.

Costs to sell the property will be incurred and are recoverable under section 6.56 of the Local Government Act. These funds will be received when the sale of the property has occurred.

Comment:

Debt recovery processes with the owner of 160 Chittleborough Road, Brookton have not been productive, and the land is now under PSSO order. The Bailiff has reported there are no assets of value on the property. Three years have passed since the rates of this property have been paid in full.

Total outstanding rates and charges as of 11th October 2023 is \$38,788.98.

This amount is made up of:

• Rates 2023-24	\$10,086.79
• Rates Previous Years	\$20,487.53
• ESL Current	\$98.00
• ESL Arrears	\$202.00
• ESL Penalty Arrears	\$24.12
• Penalty Interest	\$2,832.04
• Legal Charges	\$4,875.50
• Refuse Site Current	\$64.00
• Refuse Site Prev Years	\$119.00

Consultation:

Consultation has occurred with AMPAC Debt Recovery.

Statutory Environment:

Local Government Act

6.64 – Actions to be taken

- (1) If any rates or service charges which are due to a local government in respect of any rateable land have been unpaid for at least 3 years the local government may, in accordance with the appropriate provisions of this Subdivision take possession of the land and hold the land as against a person having an estate or interest in the land and —*
 - (a) from time to time lease the land; or*
 - (b) sell the land; or*
 - (c) cause the land to be transferred to the Crown; or*
 - (d) cause the land to be transferred to itself.*
- (2) On taking possession of any land under this section, the local government is to give to the owner of the land such notification as is prescribed and then to affix on a conspicuous part of the land a notice, in the form or substantially in the form prescribed.*
- (3) Where payment of rates or service charges imposed in respect of any land is in arrears the local government has an interest in the land in respect of which it may lodge a caveat to preclude dealings in respect of the land and may withdraw caveats so lodged by it.*

** Absolute majority required.*

Section 6.68 – Exercise of power to sell land

- (1) Subject to subsection (2), a local government is not to exercise its power under section 6.64(1)(b) (in this Subdivision and Schedule 6.3 referred to as the power of sale) in relation to any land unless, within the period of 3 years prior to the exercise of the power of sale, the local government has at least once attempted under section 6.56 to recover money due to it.*
- (2) A local government is not required to attempt under section 6.56 to recover money due to it before exercising the power of sale where the local government —*
 - (a) has a reasonable belief that the cost of the proceedings under that section will equal or exceed the value of the land; or*
 - (b) having made reasonable efforts to locate the owner of the property is unable to do so.*
- (3A) A local government is to ensure that a decision to exercise a power of sale without having, within the period of 3 years prior to the exercise of the power of sale, attempted under section 6.56 to recover the money due to it and the reasons for the decision are recorded in the minutes of the meeting at which the decision was made.*
- (3) Schedule 6.3 has effect in relation to the exercise of the power of sale.*

Section 6.69 – Right to pay rates, service charges and costs, and stay proceedings

- (1) Up to 7 days prior to the time of the actual sale of any land for non payment of rates or service charges a person having an estate or interest in the land may pay the rates or service charges and the costs and expenses incurred to that time in proceedings relating to the proposed sale.*
- (2) At any time after the 7 days referred to in subsection (1) but prior to the time of the actual sale of any land the local government may, upon such terms and conditions as are agreed between the parties, accept payment of the outstanding rates or service charges.*
- (3) On payment being made under subsection (1) or (2) the proceedings relating to the proposed sale are stayed and the local government is required to make such*

notifications and take such measures as are prescribed in relation to the payment and the cancellation of the proposed sale.

Relevant Plans and Policy:

Nil.

Financial Implications:

The successful sale of this property would settle bad debts for money owed to the Shire for outstanding Rates and recovery processes. Any costs incurred as a result of this process can be claimed back through the land sale, if applicable.

Risk Assessment:

There are few likely risks from pursuing this matter, with almost no likelihood of occurring.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

Nil.

Comment:

Nil

OFFICER'S RECOMMENDATION

That Council:

- 1. exercise the power of sale under section 6.64(1)(b) of the Local Government Act 1995 to proceed to a public auction for the property located at 160 Chittleborough Road, Brookton;***
- 2. should the public auction be unsuccessful, then move to sell the property via private sale;***
- 3. in the event that the proceeds from the sale of 160 Chittleborough Road, Brookton are insufficient to meet all rates arrears and legal costs, write off any outstanding amounts of rates arrears and legal costs; and***
- 4. authorise the Chief Executive Officer to finalise this transaction.***

(Absolute majority vote required)

14.10.23.04 RESERVES – 2021/22 AUDITED ANNUAL FINANCIAL STATEMENT

File No:	N/A
Date of Meeting:	19 October 2023
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Deanne Sweeney – Manager Corporate and Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is consider a clerical error relating to reserve transfers included in the Audited Annual Financial Statement for the 2021/22 financial year.

Description of Proposal:

Staff have identified that the Shire of Brookton's Audited 2021/22 Financial Statement has a clerical/typing error, arising from incorrect recording reserve transfers. While the funds were transferred correctly and recorded in Council's accounting records correctly, the recording of the individual transfers in the 2021/22 Financial Report were incorrectly recorded. This clerical error was not identified as part of the 2021/22 audit process.

The reserves which have been affected by the incorrect recording of reserve transfers:

- Developer Contribution Reserve
- Brookton Aquatic Reserve
- Cash Contingency Reserve
- Future Fund Reserve
- Innovations Fund Reserve

The clerical/typing error does not impact the status of the report which provides a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 and the Local Government (Financial Management) regulations 1996 on the 21/22 Audited Financial Statement. The total Council Reserve closing balance of \$12,518,616 correctly reconciles to the Trial Balance by Category for 2021/22, therefore being a cosmetic transaction with no overall impact.

Attachment 14.10.23.04A and Attachment 14.10.23.04B provide information of the transactions for the 2021/22 and the amended draft disclosure for the 2022/23 Financial Statements.

Background:

Annual Reports provide a summary of the Shire's performance in relation to finance and governance responsibilities. In preparation of the 2022/23 Financial Report a reserves clerical error has been identified in the 2021/22 Financial Report. It is appropriate to disclose the facts of the disclosure amendment in the 2022/23, due to incorrect lines in the 2021/22 financials.

Consultation:

Staff have discussed this matter and the proposed approach with Council's auditor and their contract auditor.

Statutory Environment:

Local Government Act

5.53 Annual reports

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

Relevant Plans and Policy:

There are no plan and policy implications arising from this report.

Financial Implications:

There are no financial implications upon either the Council's current budget or strategic resource plan.

Risk Assessment:

To ensure transparency the reserves clerical error for 2021/22 requires to be corrected in the 2022/23, to provide a true balance of individual reserves. Accordingly, the risk associated with this matter is assessed as 'Medium'.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

There are no Community and Strategic Objectives relevant to this item.

Comment

After consultation with council's appointed Auditors Nexia Australia the Officer's Recommendation seeks to correct the reserves clerical error for the 2021/22 reporting period in the 2022/23 Annual Financial Statement.

OFFICER'S RECOMMENDATION

That Council endorses the correction to the Developer Contribution Reserve, Brookton Aquatic Reserve, Cash Contingency Reserve, Future Fund Reserve and Innovations Fund Reserve for the 2021/22 reporting period in the 2022/23 Annual Financial Statement, as presented in Attachment 14.10.23.04A and Attachment 14.10.23.04B.

(Simple majority vote required)

Attachments

Attachment 14.10.23.04A – Annual Financial Statement 2021/22.

Attachment 14.10.23.04B - Annual Financial Statement 2022/23.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

5. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance	Comment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Restricted by legislation/agreement													
(a) Leave Reserve	138,900	59	0	138,959	138,900	1,111	0	140,011	138,778	122	0	138,900	
(b) Plant and Vehicle Reserve	337,435	195,144	(74,163)	458,416	337,435	547,699	(314,000)	571,134	751,838	484	(414,987)	337,435	
(c) Land and Housing Development Reserve	1,392,425	248,095	0	1,640,520	1,392,425	11,139	(30,000)	1,373,564	1,391,205	1,220	0	1,392,425	
(d) Furniture & Equipment Reserve	21,213	9	(7,638)	13,584	21,213	170	(10,000)	11,383	21,194	19	0	21,213	
(e) Municipal Building & Facility Reserve	631,068	270	(24,045)	607,293	631,068	5,049	(180,000)	456,117	330,738	300,330	0	631,068	
(f) Townscape & Footpath Reserve	125,177	54	0	125,231	125,177	1,001	(47,000)	79,178	125,067	110	0	125,177	
(g) Sewerage Scheme Reserve	445,787	65,191	0	510,978	445,787	68,566	(50,000)	464,353	410,426	35,361	0	445,787	
(h) Road & Bridges Infrastructure Reserve	115,816	200,050	(19,064)	296,802	115,816	759,691	(484,433)	391,074	327,786	280	(212,250)	115,816	
(i) Health & Wellbeing Reserve	554,349	237	0	554,586	554,349	4,435	(558,764)	20	553,863	486	0	554,349	
(j) Sport & Recreation Reserve	31,653	14	0	31,667	31,653	253	0	31,906	31,625	28	0	31,653	
(k) Rehabilitation & Refuse Reserve	210,991	55,090	0	266,081	210,991	56,688	(50,000)	217,679	169,841	41,150	0	210,991	
(l) Caravan Park Reserve	354,061	151	0	354,212	354,061	2,832	0	356,893	153,899	200,162	0	354,061	
(m) Brookton Museum/Heritage Reserve	47,189	20	0	47,209	47,189	378	0	47,567	47,148	41	0	47,189	
(n) Kweda Hall Reserve	18,042	8	0	18,050	18,042	144	0	18,186	18,026	16	0	18,042	
(o) Aldersyde Hall Reserve	0	0	0	0	0	0	0	0	25,806	0	(25,806)	0	
(p) Railway Station Reserve	330,082	200,141	0	530,223	330,082	202,641	(70,000)	462,723	129,941	200,141	0	330,082	
(q) Madison Square Units Reserve	30,680	13	0	30,693	30,680	245	0	30,925	30,653	27	0	30,680	
(r) Cemetery Reserve	30,735	50,013	0	80,748	30,735	50,246	(40,000)	40,981	43,863	38	(13,166)	30,735	
(s) Water Reserve	109,633	47	(33,885)	75,795	109,633	877	(42,000)	68,510	48,116	80,052	(18,535)	109,633	
(t) Developer Contribution Reserve	2,742	25,195	0	27,937	2,742	22	0	2,764	2,740	2	0	2,742	Should have been transferred to Brookton Aquatic
(u) Brookton Aquatic Reserve	456,307	56	0	456,363	131,689	1,054	0	132,743	156,129	300,178	0	456,307	Should have been \$25,195 (from Developer Contribution) less \$56 (from Brookton Aquatic)
(v) Cash Contingency Reserve	131,688	7,250	0	138,938	456,307	28,650	(30,000)	454,957	140,335	123	(8,770)	131,688	Should have been \$56 (from Brookton Aquatic) Less \$7,250 should have been Future Fund
(w) Future Fund Reserve	4,097,368	3,562	0	4,100,930	4,097,367	32,779	0	4,130,146	7,084,133	93,235	(3,080,000)	4,097,368	Should have been \$7,250 (from Cash Contingency) Less \$3,562 (Future Fund)
(x) Innovations Fund Reserve	2,013,401	0	0	2,013,401	2,013,401	16,107	(500,000)	1,529,508	0	2,013,401	0	2,013,401	Should have been \$3,562 (Future Fund)
	11,626,742	1,050,669	(158,795)	12,518,616	11,626,742	1,791,777	(2,406,197)	11,012,322	12,133,250	3,267,006	(3,773,514)	11,626,742	
				6,737,569									

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

27. RESERVE ACCOUNTS	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	Comment
	\$	\$	\$	\$	\$	\$	\$	\$	
	0	0	0	0	0	0	0	0	
Restricted by council									
(a) Leave Reserve	138,959	7,504	0	146,463	138,900	59	0	138,959	
(b) Plant and Vehicle Reserve	458,416	422,875	(106,497)	774,794	337,435	195,144	(74,163)	458,416	
(c) Land and Housing Development Reserve	1,640,520	145,227	0	1,785,747	1,392,425	248,095	0	1,640,520	
(d) Furniture and Equipment Reserve	13,584	30,944	(14,272)	30,256	21,213	9	(7,638)	13,584	
(e) Municipal Building and Facility Reserve	607,293	29,297	(128,238)	508,352	631,068	270	(24,045)	607,293	
(f) Townscape and Footpath Reserve	125,231	5,794	0	131,025	125,177	54	0	125,231	
(g) Sewerage Scheme Reserve	510,978	42,410	(104,371)	449,017	445,787	65,191	0	510,978	
(h) Road and Bridges Infrastructure Reserve	296,802	351,172	(195,593)	452,381	115,816	200,050	(19,064)	296,802	
(i) Health and Wellbeing Reserve	554,586	0	(554,586)	0	554,349	237	0	554,586	
(j) Sport and Recreation Reserve	31,667	1,052	0	32,719	31,653	14	0	31,667	
(k) Rehabilitation and Refuse Reserve	266,081	13,330	0	279,411	210,991	55,090	0	266,081	
(l) Caravan Park Reserve	354,212	19,129	0	373,341	354,061	151	0	354,212	
(m) Brookton Museum/Heritage Reserve	47,209	1,568	0	48,777	47,189	20	0	47,209	
(n) Kweda Hall Reserve	18,050	975	0	19,025	18,042	8	0	18,050	
(o) Railway Station Reserve	530,223	17,614	(21,550)	526,287	330,082	200,141	0	530,223	
(p) Madison Square Units Reserve	30,693	1,658	0	32,351	30,680	13	0	30,693	
(q) Cemetery Reserve	80,748	3,528	0	84,276	30,735	50,013	0	80,748	
(r) Water Reserve	75,795	3,888	(14,000)	65,683	109,633	47	(33,885)	75,795	
(s) Developer Contribution Reserve	27,937	148	(25,195)	2,890	2,742	25,195	0	27,937	Amended Disclosure 21/22 transfer to reserve \$25,195 - should have been Brookton Aquatic Reserve
(t) Brookton Aquatic Reserve	456,363	50,236	(119,000)	387,599	456,307	56	0	456,363	Amended Disclosure 21/22 transfer to reserve - Plus \$25,195 (from Developer Contribution Reserve) Less \$56 (from Brookton Aquatic to Cash Contingency) Amended Disclosure 21/22 Plus \$56 (from Brookton Aquatic) Less \$7,250 (from Brookton Aquatic) Less \$7,250 (Cash Contingency) Less \$3,562 (Future Fund) Amended Disclosure 21/22 Plus \$7,250 (Cash Contingency) Less \$3,562 (Future Fund) Amended Disclosure 21/22 plus \$3,562 (from Future Fund)
(u) Cash Contingency Reserve	138,938	(81)	0	138,857	131,688	7,250	0	138,938	
(v) Future Fund Reserve	4,100,930	105,510	0	4,206,440	4,097,368	3,562	0	4,100,930	
(w) Innovations Fund Reserve	2,013,401	43,556	0	2,056,957	2,013,401	0	0	2,013,401	
(x) Brookton Community Resource Centre Reserve	0	221,954	0	221,954	0			0	
	12,518,616	1,519,288	(1,283,302)	12,754,602	11,626,742	1,050,669	(158,795)	12,518,616	
								6,737,569	

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

14.10.23.05 POLICY 2.53 DISPOSAL OF IT EQUIPMENT POLICY

File No:	N/A
Date of Meeting:	19 October 2023
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Deanne Sweeney – Manager Corporate and Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is requested to endorse draft policy relating to the disposal of IT equipment.

Description of Proposal:

The Financial Management System Review conducted by AMD in April 2023 identified that Council did not have a documented Information communication Technology (ICT) policy for the disposal of ICT equipment.

The finding rating was medium with a risk of misappropriation of the Shire's assets, or access to sensitive Shire information where the assets have not been disposed of securely and safely.

A copy of the draft policy 2.53 Disposal of IT Equipment is detailed in attachment 15.10.23.02A.

Background:

Policies are adopted by Council and establish guidelines or provide direction for the Shire's activities and actions. Policies are defined as the principles and intent behind the programs that a local government implements. A policy can also be a general plan or approach to a specific need, problem or issue. The policy determines the guidelines for the disposal of Information Technology (IT) assets.

Consultation:

Accounts AMD in their preparation of a Financial Management System Review in April 2023.

Statutory Environment:

Environmental Act 1986

Local Government Act 1995

Relevant Plans and Policy:

The recommendation proposes an additional policy for Governance Policies.

Financial Implications:

There are no known financial implications to the 2023/24 budget applicable to this policy.

Risk Assessment:

On assessment the risk is assessed as 'Medium' based on this policy providing guidance regarding Council's obligations to disposal of IT equipment, data and confidential waste.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

There are no Community and Strategic Objectives relevant to this item.

Comment:

The Officer's Recommendation seeks to provide greater direction to staff to mitigate risk for IT asset disposal and any potential impact to the environment. The policy will also reduce any potential breaches of sensitive data.

OFFICER'S RECOMMENDATION

That Council adopt the draft Policy 2.53 Disposal of IT Equipment, as presented in Attachment 14.10.23.05A.

(Simple majority vote required)

Attachments

Attachment 14.10.23.05A– Draft Policy 2.53 Disposal of Information and Communication Technology (ICT) Equipment.

2.53 DISPOSAL OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) EQUIPMENT

Directorate:	Corporate			
Statutory Environment:	<i>Environmental Act 1986</i> <i>Local Government Act 1995</i>			
Council Adoption:	Date:	<<Month>> 20XX	Resolution #:	OCM XX.XX-XX
Last Amended:	Date:		Resolution #:	
Review Date:	June 2024			

Objective:

This policy outlines the procedures and guidelines for the Shire of Brookton in the disposal of Information and Communication Technology (ICT) equipment, ensuring protection of sensitive data, environmental sustainability, and compliance with Western Australian regulations and standards.

Definitions:

ICT Equipment - Electronic devices used within the Shire of Brookton for processing, storing, or transmitting information.

End-of-Life - When ICT equipment is deemed obsolete or no longer functional.

Sanitization - Removing data from storage devices to prevent retrieval or reconstruction.

Policy Statement:

All ICT equipment within the Shire of Brookton will be disposed of in a manner ensuring:

- a) Protection of sensitive and confidential information.
- b) Environmental responsibility.
- c) Compliance with Western Australian regulatory standards and best practices.

Roles and Responsibilities:

Brookton ICT Team: Responsible for identifying and overseeing the disposal of End-of-life equipment.
 Manager Corporate & Community (MCC): Ensures that data sanitization procedures are compliant with Western Australian regulations and coordinates disposal logistics.

Procedures:

- a) Identification of End-of-Life ICT Equipment.
 - Regular audits to spot equipment that's obsolete or non-functional.
 - Maintain a dynamic inventory of assets nearing end-of-life.
- b) Data Sanitization
 - Adhere to Western Australian standards for data wiping.
 - Physically destroy un-wipeable drives and devices.
 - Keep meticulous logs of sanitization
- c) Recycling and Disposal
 - Partner with Western Australia-approved e-waste recyclers.
 - Ensure disposal techniques adhere to local environmental standards.
 - Retain disposal records, inclusive of disposal certificates when relevant.
- d) Physical Transportation

- Ensure secure methods for transportation of ICT equipment to disposal facilities.
 - Properly package equipment to prevent damage or potential data leaks
- e) Documentation and Audit
- Record all disposed equipment details: serial numbers, disposal methods, date, and personnel.
 - Annually audit the disposal process, ensuring alignment with this policy and Western Australian regulations.

Vendor Management:

Prior to outsourcing, the Shire of Brookton should vet vendors for compliance with Western Australian data protection and environmental rules.

Vendor agreements must clarify roles, responsibilities, and expectations concerning data sanitization.

Policy Review:

This policy is subject to an annual review to ensure ongoing alignment with Western Australian regulations and the specific needs of the Shire of Brookton.

Breaches:

Breaches, including unauthorized disposal or subpar sanitization, will be subject to the appropriate corrective measures and may have legal implications.

Conclusion:

The Shire of Brookton commits to a responsible ICT disposal process, ensuring the safety of its data, compliance with Western Australian standards, and environmental sustainability.

Approval and Implementation:

This policy has been approved by the Shire of Brookton Council. The Brookton ICT Team is entrusted with its implementation and the necessary training for staff.

14.10.23.06 POLICY 2.54 PERSONALLY OWNED DEVICES POLICY

File No:	N/A
Date of Meeting:	19 October 2023
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Deanne Sweeney – Manager Corporate and Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider endorsement of a policy relating to personal owned devices.

Description of Proposal:

There has been an increase in the requirement for contractors and employees to use personally owned devices when logging into the shire system remotely. To ensure the security of Council's IT systems, the draft Council policy has been prepared. The Policy sets the parameters for employees and contractors using personal devices for work.

A copy of the draft policy 2.54 Personally Owned Devices is detailed in attachment 14.10.23.06A.

The draft policy provides the basis for defining accepted practices, responsibilities and procedures for the use of personally owned Personal Computers (PC), mobile devices, including mobile phones, smart phones and tablets that the Shire of Brookton authorises to connect to enterprise systems.

Background:

Policies are adopted by Council and establish guidelines or provide direction for the Shire's activities and actions. Policies are defined as the principles and intent behind the programs that a local government implements. A policy can also be a general plan or approach to a specific need, problem or issue.

Consultation:

Internal consultation has occurred at the October 2023 Corporate Briefing Forum with elected members.

Statutory Environment:

ISO/IEC 2700 – Information Security Management Systems – requirements
ISO/IEC 20071 – Code of Practice for Information Security management
NIST Cybersecurity Framework
AS/ISO – 15483 – Records & Information
ISO – 15489 – Records Management

Relevant Plans and Policy:

The recommendation proposes an additional policy for Governance Policies.

Financial Implications:

There are no known financial implications to the 2023/24 budget applicable to this policy.

Risk Assessment:

On assessment the risk is assessed as 'Medium' based on this policy providing guidance to ensure safeguards are in place to assist with uncontrolled device access and protect council from data breaches.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

There are no Community and Strategic Objectives relevant to this item.

Comment:

The Officer's Recommendation seeks to provide greater clarity for staff and contractors who are required to work remotely on their personally owned devices.

OFFICER'S RECOMMENDATION

That Council adopt the draft Policy 2.54 Personally Owned Devices, as presented in Attachment 14.10.23.06A.

(Simple majority vote required)

Attachments

Attachment 14.10.23.06A – Draft Policy 2.54 Personally Owned Devices.

2.54 PERSONALLY OWNED DEVICES

Directorate:	Corporate		
Statutory Environment:	<i>ISO/IEC 2700 – Information Security Management Systems – requirements</i> <i>ISO/IEC 20071 – Code of Practice for Information Security management</i> <i>NIST Cybersecurity Framework</i> <i>AS/ISO – 15483 – Records & Information</i> <i>ISO – 15489 – Records Management</i>		
Council Adoption:	Date:	<<Month>> 20XX	Resolution #: OCM XX.XX-XX
Last Amended:	Date:		Resolution #:
Review Date:	June 2024		

Objective:

This policy provides the basis for defining accepted practices, responsibilities and procedures for the use of personally owned Personal Computers (PC), mobile devices, including mobile phones, smart phones and tablets that the Shire of Brookton authorises to connect to enterprise systems. The central concept of this policy is that the employee, through an opt-in decision, trades some control over his or her PC, personal mobile device to access enterprise resources (such as the network or email). It is important that the consequences and obligations of this arrangement are well understood.

These obligations include, but are not limited to:

- Employee acceptance that a personal device may be remotely wiped (i.e., erasing Shire data-only or, if needed, all data and applications) by SoB as part of its data sanitisation requirements.
- Employee understanding that he or she is solely responsible for backing up any personal content on the device, as that information cannot be guaranteed to be protected by selective wipes.
- Employee agreement to keep the device updated and in good working order.
- Employee accepts that SoB will set the standards for operating system and application version control and agrees to abide by those standards.
- Employee acknowledgment that SoB and its agents will in no way be responsible for damaged, lost or stolen personal devices while the employee is performing organisational business
- Employee agreement to allow IT to load a mobile device management software agent and any other software deemed necessary by the organisation on personally owned devices upon the organisation's request
- Employee acceptance that enterprise work may be tracked to meet the legal and fiduciary responsibilities of the SoB and its agents
- Employee understanding that participation in the BYOD program is voluntary, and by no means constitutes a request by the SoB, direct or implied, to conduct enterprise business on the personal mobile device of predetermined and regularly scheduled business hours.

It is the policy of SoB to protect and maintain the security and privacy of Shire information assets. The use of mobile devices supplied by Shire agencies shall be primarily for enterprise business. However, SoB will permit the use of personally owned devices, subject to the following broad guidelines:

- The decision to be eligible to use a personally owned mobile device for organisation business will be based on a documented business need and appropriate management approval. Guidelines for eligibility are in Appendix A.

1. Definitions

BYOD

The acronym “BYOD” stands for Bring Your Own Device” and applies to:

Personal Computer (PC)

This refers to a Personal desktop Computer in the Employees Residence.

Smartphone

A smartphone is a mobile device that includes cellular voice, messaging, scheduling, email and Internet capabilities. Smartphones may also permit access to application stores, where aftermarket ‘apps’ can be purchased. The smartphone vendor may have a software developer kit that allows developers to use native APIs to write applications. Examples include iOS and Android Phone.

Tablet

A tablet is a mobile device that has a touchscreen display typically larger than that of a smartphone and includes messaging, scheduling, email and Internet capabilities, with no cellular voice capabilities. Tablets like smartphones also permit access to application stores, where aftermarket ‘apps’ can be purchased. The tablet vendor may have a software developer kit that allows developers to use native APIs to write applications. Tablet device subtypes include slates (no standard keyboard), and hybrids (detachable keyboard). The primary use is the consumption of content, however as apps mature content creation on tablets is becoming commonplace.

Mobile Device

This refers to any mobile phone, smartphone, tablet or hybrid device.

Mobile Applications

This refers to software designed for any or all of the mobile devices defined in this policy.

2. Scope

This policy applies to all users, (e.g., employees, contractors, consultants, and customers who access and/or use the Shire of Brookton’s IT resources from non-Shire of Brookton issued and owned devices.

3. User Roles and Responsibilities

User Responsibilities

Despite individual ownership of the PC or mobile device, SoB expects the user to assume certain responsibilities for any device that contains Shire of Brookton information or connects

to Shire of Brookton resources. Users must ensure that they comply with all sections of this agreement.

Conditions

- Users are required to enrol their device(s) into the mobile device manager environment in use by SoB (such as Virtual Private Network (VPN), Meraki or Windows Intune) and maintain their devices in compliance in order to access enterprise systems hosted or contracted by SoB.
- Users are limited to enrolling 2 concurrent mobile devices with the organisation at any one time.
- Users must maintain a device compatible with the organisation's published technical specifications (defined in Appendix B). SoB will periodically review the suggested specifications and, based upon security and support requirements, make modifications. All modifications will be communicated to the intended audience if the modification affects a number of devices currently in use. These modifications could result in a decrease in functionality or support until the device is upgraded or updated. In rare cases, extreme security flaws or findings may dictate a total loss of access until the device again meets standards.
- A baseline security set will be enforced on the device. Any modifications or changes to the baseline security set on the device will cause the device to be out of compliance. If a device falls out of compliance, then it may be blocked from access until it meets minimum security requirements.

Loss or Theft

- Upon loss or theft of a device, users must submit a report to the CEO. This allows the device to be remotely wiped over the network before cancelling any mobile operator services.
- The act of remotely wiping data from the device does not cancel the service in effect for the device. It shall be the user's responsibility to contact their carrier and cancel any individual voice and data services after the remote wipe of the device is completed.

4. Violations & Uncertainty

Users shall report violations of this agreement to his/her manager or SoB's Chief Executive Officer or Manager Corporate and Community upon learning of such violations. If a User is uncertain whether an activity is permissible, s/he will refrain from the activity and obtain authorisation from the manager before proceeding.

Applications and Downloads

- Users must ensure that they install application updates in accordance with SoB guidelines.
- Users may download and install applications from the platform's public application store as long as the application complies with this policy. Approved public application stores:
 - Apple – Apple App Store/Itunes
 - Android – Google Play Store
 - Windows – Windows Store
 - Amazon – Amazon App Store

Backup and File Sharing or Synchronisation

- Users are responsible for backing up all personal information on their personal hard drives or other non-State-owned backup systems. SoB and its agents cannot be held liable for

erasing user content and applications when it is deemed necessary to protect enterprise information assets or if a wipe is accidentally conducted.

- Authorisation by the Chief Executive Officer or Manager Corporate and Community is required for employees sending SoB information to their personal email address for work purposes.

Functionality and Feature Management

- Upon SoB's request, users must allow the installation and/or update of the mobile device management software agent (Such as Virtual Private Network (VPN)Meraki or Windows Intune), and any necessary add-ons pertaining to the mobile device management software agent, on the user's device.
- The device functionality must not be modified unless required or recommended by SoB or by the mobile carrier as agent of SoB.
- The use of devices that are "jailbroken", "rooted", or have been subjected to any other method of altering or disabling built-in protections or compromising in any way the device operating system, is not permitted and constitutes a material breach of this policy.
- Users must accept that, when connecting the personal mobile device to SoB resources, SoB's Information Communications Technology – Security and Use Policy will be enforced on the device. The policy implemented may include, but is not limited to, policy elements such as passcode, passcode timeout, passcode complexity and encryption.
- Users must accept that, when connecting the personal mobile device to Shire of Brookton resources, SoB will establish and enforce standards for operating system and application version levels and will from time to time require users to update the operating system or applications to approved versions.
- Users must accept that SoB has the right to wipe the device if it is lost, stolen, retired or otherwise compromised, or when a separation or layoff from employment occurs.
- Users are solely responsible for backing up any personal content on the device, as that information cannot be guaranteed to be protected by selective wipes.
- Users must take appropriate precautions to prevent others from obtaining access to their mobile device(s). Users will be responsible for all transactions made with their credentials, and are prohibited from sharing individually assigned passwords, PINs or other credentials.
- Users are responsible for promptly, and without alteration, bringing or sending the mobile device to the IT security department and handing over necessary device access codes upon notification that the device is needed for discovery or other litigation purposes.
- Users may not provide access credentials for devices connected to the SoB internal systems to any other individual, and each device in use must be explicitly granted access after agreeing to the terms and conditions of this document.

5. User Privacy

Through mobile device management software installed on a user's device the organisation gains a level of access to the personal device that could potentially enable it to obtain access to private information, such as location, phone number, application inventory, make\model and carrier. SOB has put in place appropriate physical, electronic and managerial procedures to restrict access to this private information to a limited set of administrators.

Shire of Brookton's mobile device management software does not collect keystroke activity or the internal content of installed applications.

6. Data and System Security

All organisation data that is stored on the device must be secured using SoB's mandated physical and electronic methods at all times. Users must take the following physical security preventative measures to protect Shire of Brookton data and systems.

- All users shall abide by SoB standard information security directives for the device at all times.
- Device users must comply with directives from SoB to update or upgrade system software and must otherwise act to ensure security and system functionality. Users must also adhere to SoB mandates to delay system software upgrades when presented with a formal instruction, until noted otherwise.
- Personally owned mobile devices connecting to the network must meet the security criteria listed in Appendix C.
- The device should NEVER be connected to a public WiFi service which does not have password/encryption enabled on it.
- Mobile devices must not be left active, even for a short period of time.
- Mobile devices must not be left in a vehicle parked in a publicly accessible area or communal parking area overnight.
- A mobile device displaying sensitive information being used in a public place (e.g., train, aircraft or coffee shop) must be positioned so that the screen cannot be viewed by others, thus protecting SoB information. A tinted/polarised screen guard may be used to decrease the viewing angles of any mobile device.

There are consequences for end users who do not comply with the policies detailed in this document:

Any inappropriate use of Information Resources or failure to comply with this agreement may result in disciplinary action, up to, and including immediate dismissal from employment, criminal prosecution where the act constitutes a violation of law, and an action for breach of contract if applicable.

7. Technical Support Processes

How to Get Support

The SoB will provide BYOD support to assist users in enrolling their device in the mobile device manager.

The SoB will not support device replacement, device upgrade, device operational questions or embedded software operational questions (such as questions related to the browser, email system, etc.). The SoB will only provide assistance on questions related to SoB back-end software and the delivery of SoB content to the device. All other inquiries must be directed to the end-user's mobile operator or other issuing retailer supporting the personal device.

Warranty and Replacement Responsibility

If an employee's device breaks or becomes damaged while conducting enterprise business, neither the SoB, nor its agents, will reimburse the employee for any repairs or replacements. Consult with your device's manufacturer or retailer for applicable warranty agreements or repair services.

The employee is responsible for notifying the help desk prior to sending their device for repair or replacing their personal device. Upon notification, SoB will perform a factory reset on the device. This process will remotely wipe all data natively stored on the device and return it to

factory default settings. It will be user's responsibility to back up personal applications and data prior to this event.

8. Miscellaneous

Termination of Employment

Upon termination of employment, SoB will perform a selective wipe of SoB applications and data from all devices where possible. Should a selective wipe not be possible, SoB will perform a complete wipe of all devices with the organisation's information on them. It is the user's responsibility to back up personal application and personal data (only) prior to this event, and to restore only personal information after the device has been cleared of contents. Users must confirm the removal of any SoB data and any backups thereof from the personal mobile device, before any payment of severance, pension or other compensation can be dispensed.

Individuals are not authorised to restore any application or data that originated through the relationship with the SoB. Any attempt to restore such information will be subject to legal action against the individual.

The help desk will verify that all organisation-related information has been removed. Costs associated with device wipe will be met by the Shire of Brookton.

Terminated employees must sign off on having no other copies of SoB information stored on their devices.

Exceptions

Security exceptions will be determined by and should be routed to the IT security department. Exceptions to this policy ultimately may only be approved by the CEO.

Investigations and Litigation

In the event of the SoB or its agents needing access to the device for investigatory, discovery or other purposes in litigation, the employee is obliged to hand over the device along with the necessary passcodes.

9. Related and Other Documents

The Council sets policies, establishes control objectives and controls and references practices that secures SoB information assets.

10. User Agreement

By accessing SoB information resources and data, you acknowledge that you have read this document in full and understand the terms of use and your responsibilities as a designated user. You agree to these terms in their entirety and agree to fully, and to the best of your ability, comply at all times to the responsibilities contained herein.

Furthermore, you agree to make no claims on your organisation to protect any personal data and fully understand that you have accepted this policy under no coercion of any kind from your employer.

Finally, you understand that violations of this agreement can result in revocation of BYOD eligibility and subject you to potential disciplinary actions, up to, and including, termination of program eligibility.

The SoB can, at any time and at its discretion, modify this user agreement. Continued use of SoB information resources and data signifies your acceptance of any changes to this agreement.

Appendix A: Guidelines for Eligibility

- There is a justifiable business requirement for having mobile access to SoB information.
- The user agrees to opt in to SoB management policies and procedures defined here and in related policy documents.
- The user's device satisfies the conditions listed in Appendix B and Appendix C.

Appendix B: Eligible and Ineligible Devices and Platforms

The following device and platform types are eligible for the BYOD program (see Table 1). These choices are subject to change at any time. Users should check periodically for updates. Users will be notified if their devices are automatically detected as no longer being eligible. Devices that are not supported include but are not limited to Windows Phone, Mac & Linux.

Table 1. Eligible Devices and Platforms

Platform	Device	Software Version
Android	N/A	11 or higher
IOS	iPhone\iPad	15 or higher
Windows	PC	Windows 10 22H2
Windows	PC	Windows 11
Windows	PC	MS Outlook for Email
		MS Outlook for Email
Windows	iPhone	

Appendix C: Security Criteria for Personally Owned Mobile Devices and PC's

All personally owned mobile devices connecting to the network or accessing organisation information must meet the following security criteria:

- All users of SoB resources must select strong passwords and change passwords in accordance with the SoB Information Communications Technology – Security and Use Policy.
- All personal mobile devices and PC's must be configured with a minimum password length of four characters.
- All personal mobile devices and PC's must be secured with a password-protected screensaver when left unattended and must be configured to automatically lock after a predefined period of inactivity.

User Agreement

By accessing SoB information resources and data, you acknowledge that you have read this document in full and understand the terms of use and your responsibilities as a designated user. You agree to these terms in their entirety and agree to fully, and to the best of your ability, comply at all times to the responsibilities contained herein.

1. Furthermore, you agree to make no claims on your organisation to protect any personal data and fully understand that you have accepted this policy under no coercion of any kind from your employer.
2. Finally, you understand that violations of this agreement can result in revocation of BYOD eligibility and subject you to potential disciplinary actions, up to, and including, termination of program eligibility.
3. The SoB can, at any time and at its discretion, modify this user agreement. Continued use of SoB information resources and data signifies your acceptance of any changes to this agreement.

I have read, understood, and will always adhere to the conditions this policy.

Name: _____

Signature: _____

Date: _____

Termination Sign-Off

I acknowledge that on termination I have no other copies of Shire of Brookton information stored on my personally owned devices.

Name: _____

Signature: _____

Date: _____

15.10.23 GOVERNANCE REPORTS

15.10.23.01 EQUAL EMPLOYMENT OPPORTUNITY MANAGEMENT PLAN

File No:	ORG007
Date of Meeting:	19 October 2023
Location/Address:	N/A
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Gary Sherry – Chief Executive Officer
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider adopting an Equal Employment Opportunity (EEO) Management Plan to achieve compliance with the Western Australian Equal Opportunity Act, 1984.

Description of Proposal:

A significantly revised draft EEO Plan is included at Attachment 15.10.23.01A for Councillors information. This draft EEO Management Plan is based on plans of other local governments, and information from the Public Sector Commission.

The draft EEO Plan includes:

1. A policy statement that recognises Council's legal obligations under the Equal Opportunity Act 1984, to actively promote equal employment opportunity based solely on merit to ensure that discrimination does not occur on the grounds of gender, marital status, pregnancy, race, disability, religious or political convictions.

This policy statement is included in Council's Policy Manual. The Officer's Recommendation includes an addition to the Equal Employment Opportunity & Valuing Diversity policy to clearly indicate in that policy that the Shire of Brookton will not tolerate harassment within its workplace. The draft amended Policy is included at Attachment 15.10.23.01B with the amendments shown in red;

2. Commits Council to make staff appointments, be based on qualification, skills, expertise and experience and such other criteria as deemed relevant by Council in the case of the CEO and the CEO for all other staff.
3. Appoints the CEO as EEO Officer responsible for raising awareness of Councillors and Staff to EEO issues. The CEO is also responsible for implementing and raising awareness of Council's EEO Plan, and the ongoing work associated with the implementation of the EEO Plan.
4. A commitment to collect and review personnel data from staff required to prepare statistics relevant to discrimination on grounds covered by the Equal Opportunity that enable effective management and assist in elimination of discrimination in employment. This data will include gender; salary; occupation; employment status; employment type; length of employment (within organisation) and age

5. A commitment to review the EEO Plan annually; and
6. Sets out the grievance procedure for staff and Councillors. This procedure is included in Council Policy 2.7 *Grievances, Investigations and Resolutions Policy* included in Council's Policy Manual

Background:

The Shire of Brookton appears to have previously adopted an EEO Management Plan on 19 December 2014.

Consultation:

No consultation has occurred at this time.

Statutory Environment:

Council is required to adopt an EEO Plan addressing section 145 of the Equal Opportunity Act 1984.

Relevant Plans and Policy:

Council policies:

- 2.1 Equal Employment Opportunity & Valuing Diversity
- 2.6 Discrimination, Harassment And Bullying Policy
- 2.7 Grievances, Investigations And Resolutions Policy

are all relevant to this report.

Financial Implications:

There are no direct financial implications in regards to this matter.

Risk Assessment:

Council is required to meet statutory compliance with the Equal Opportunity Act 1984. Non-compliance has a possible likelihood for major reputational damage.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

The implementation of Governance structures that ensure accountable, transparent and ethical decision making and provide openness and transparency in decisions is included in Council's Corporate Business Plan.

Comment: Nil

OFFICER'S RECOMMENDATION

That Council adopt:

- 1. the draft Equal Employment Opportunity Management Plan included at Attachment 15.10.23.01A and***
- 2. the amended policy 2.1 Equal Employment Opportunity & Valuing Diversity included at Attachment 15.10.23.01B.***

(Simple majority vote required)

Attachments

Attachment 15.10.23.01A – Draft EEO Management Plan

Attachment 15.10.23.01B – Draft amended Policy 2.1 Equal Employment Opportunity & Valuing Diversity



EQUAL EMPLOYMENT OPPORTUNITY MANAGEMENT PLAN

Adopted:

INTRODUCTION:

1. Legislative Responsibility.
2. Discrimination.
3. Harassment.
4. Complaint Machinery.

SECTION 1 - POLICY STATEMENT

1. Policy
2. Adoption
3. Manuals
4. Circulation
5. Review.

SECTION 2 - AWARENESS RAISING

1. Objective
2. Action Plan

SECTION 3 - PERSONNEL PRACTICES

1. Recruitment.
2. Appointment, Promotion, Transfer.
3. Training and Development.
4. Conditions of Service.
5. Exit Interviews.

SECTION 4 - WORKFORCE PROFILE

1. Responsible Officer
2. Review of Data

SECTION 5 - EEO PLAN REVISION

1. May Annual Review.
2. June Report to Director

SECTION 6 - INTERNAL GRIEVANCE PROCEDURES

1. Objective.
2. Grievance Officer.
3. Responsibilities of Officers.
4. Procedure on receiving a complaint.
5. Steps to be taken to resolve complaints.

INTRODUCTION

1. Legislative Responsibility

Under the Western Australian Equal Opportunity Act, 1984 (PART IX) it is the responsibility of Local Government Authorities to prepare and implement an equal opportunity management plan in order to achieve the objects of the Act. These objects are:

- A. to eliminate and ensure the absence of discrimination in employment on the ground of sex, marital status, pregnancy, family responsibility or family status, sexual orientation, race, religious or political conviction, impairment or age;
- B. to eliminate and ensure the absence of discrimination in employment against gender reassigned persons on gender history grounds; and
- C. to promote equal employment opportunity for all persons.

2. Discrimination

Discrimination is deemed to have occurred where the "discriminator" treats an "aggrieved person" less favourably than in the same circumstances the discriminator treats or would treat another person in any of the areas covered by the Act, and is defined as:

A. Direct Discrimination.

"Any decision or action which specifically excludes a person or group from benefit or opportunity, or significantly reduces their chances of obtaining it, because a personal characteristic, irrelevant to the situation, is applied as a barrier."

B. Indirect Discrimination.

"Rules, policies and procedures that appear neutral but incorporate attitudes and assumptions which disadvantage a particular group."

C. Systemic or Structural Discrimination.

"The result of interaction of a range of objective practices sanctioned by custom, and may be recognised by analysing statistical data."

3. Harassment

Harassment is defined as unwelcome, offensive actions or remarks concerning a person's sex, marital status, pregnancy, race, colour, language, ethnicity, disability, impairment, or religious political conviction.

Harassment is deemed to have occurred, not as a result of a one off or occasional comment or remark, but repeated or continual harassment, as defined.

4. Complaint Machinery

The legislation provides its own machinery for processing complaints which is distinct from the existing legal system. Complaints are referred to the Equal Opportunity Commissioner who attempts to settle by conciliation. If the Commissioner fails to settle the matter it may be referred to the State Administrative Tribunal which may:

- A. Dismiss the Complaint;
- B. Order Respondent to cease conduct or redress any loss; or
- C. Order Respondent to pay damages.

A party aggrieved by a decision of the Tribunal may appeal under Section 105 of the State Administrative Tribunal Act 2004.

SECTION ONE - EQUAL OPPORTUNITY POLICY STATEMENT

1. Policy Statement

The Shire of Brookton recognises its legal obligations under the Equal Opportunity Act (1984) to actively promote equal employment opportunity based on merit to ensure that discrimination does not occur on the grounds of gender, marital status, pregnancy, race, disability, religious or political convictions.

All offers of employment within the Shire will be directed to providing equal opportunity to prospective employees, provided their relevant experience, skills and ability meet the minimum requirements for engagement.

All employment training opportunities within the Shire will be directed towards providing equal opportunity to all employees based on merit and their relevant experience, skills and ability meet the minimum requirements for the position.

All promotional policies and opportunities within the Shire will be directed towards providing equal opportunity to all employees provided their relevant experience, skills and ability are adequate to meet the minimum requirements and they are assessed as the most appropriate candidate for the advertised position. In this context, as a minimum, all vacancies shall be advertised internally within the organisation.

The Shire of Brookton will not tolerate harassment within its workplace. Harassment is defined as any unwelcome, offensive action or remark concerning a person's race, colour, language, ethnicity, political or religious convictions, gender, marital status or disability.

The equal opportunity goals of this Council are designed to provide an enjoyable, challenging, involving and harmonious work environment for all employees, where each has the opportunity to progress to their ability.

3. Policy / Staff Manuals

This Policy Statement continues to form part of Council's standing Policy Manual. This Policy Manual is available on the Shire of Brookton's website.

5. Review

The Equal Opportunity Policy Statement is to be reviewed annually by Council, on or before 31st December each year.

SECTION TWO - AWARENESS RAISING

1. Objective

To raise the awareness, of the Councillors and Employees, of the need and desirability of Equal Employment Opportunity (EEO) practices and to endeavour to ensure compliance with the requirements of the Equal Opportunity Act 1984.

2. Action Plan

A. Responsible Officer (EEO Officer)

The Chief Executive Officer (CEO), as appointed by Council, will be the Officer responsible for raising awareness of Councillors and Staff to EEO issues. This Officer is also responsible for implementing and raising awareness of Council's EEO Management Plan, and the ongoing work associated with the implementation of the Plan.

B. Staff Training

As part of the ongoing commitment to Equal Employment Opportunity, an EEO component, where considered appropriate by Council, will be introduced into staff training.

Training courses held by other appropriate organisations will also be attended by staff, where this is considered necessary by the Council and the Chief Executive Officer.

C. Organisation Chart

The attached organisation flow chart has been adopted by the Council, as have the undermentioned schedule of occupations for the Council's workforce. The flow chart and the schedule of occupations may be reviewed annually in conjunction with the general review of the EEO Plan.

D. Advice

As and/or when considered necessary by either the Council or the EEO Officer, EEO awareness will be raised using any of the following methods: -

- a. preparation of notices for both Staff and Councillors.
- b. inclusion of EEO issues in staff training
- c. inclusion of EEO issues on the agenda for staff meetings (when necessary).
- d. accepting feedback from Staff to Management.

E. Complaints

All complaints will be recorded by the EEO Officer. The complaint will be advised of all other avenues with the decision or actions of the EEO Officer; or any other party to the dispute, in accordance to have the complaint heard if dissatisfied with the complaint machinery as detailed in the introduction to this plan.

SECTION THREE - PERSONNEL PRACTICES AND POLICIES

From the date of acceptance/implementation of the EEO Management Plan, all policies or practices adopted by Council, as recorded in the Council's Minutes, shall be deemed amended in so far as any section that is discriminatory under the Equal Opportunity Act or this Management Plan, will be deleted.

The Personnel Policies and Practices of other local government authorities will be monitored, and where practical and deemed appropriate implemented by this Council and incorporated in this Plan.

Complaints, problems or queries, in relation to personnel policy and practices, will be considered by the EEO Officer, who will make recommendations to Council.

1. Recruitment

All advertised vacancies, descriptions and titles are to be non-discriminatory and all recruitment practices are to be fair and shall not contain any discriminatory requirements or conditions.

2. Appointment, Promotion and Transfer

Council is to appoint the most suitable person to the position of Chief Executive Officer. Such an appointment is to be based on qualification, skills, expertise and experience and such other criteria as deemed relevant by Council.

The most suitable person for a position is to be appointed by the Chief Executive Officer to all other positions in the Organisation except the Chief Executive Officer position. Such appointments are to be based on qualifications, skills, expertise, experience, aptitude, and such further criteria as is deemed relevant by the Chief Executive Officer. All administrative forms are to be reviewed for relevancy and discriminatory phrasing or requirements deleted. Job Descriptions and Duty Statements are to be drawn up where necessary and reviewed regularly for accuracy.

Qualification requirements for each position are to be reviewed prior to Advertising a Vacant Position for validity, relevance and non-discrimination. All applicants for any position are to be kept fully informed in writing of the outcome of the selection procedure.

3. Training & Development

Council encourages participation by any employee in any relevant course of study or training and reserves the right to apply study requirements or qualification standards to a particular position. The requirements and/or standards shall not be onerous or excessively high and shall be relevant to the position and subject to negotiation with the prospective employee before imposition. Council's requirements must be stated briefly in any advertisement for the position and discussed with the prospective employee prior to interview and/or appointment. Relevant training courses should be publicised to all appropriate employees when the course is acceptable in all respects (eg. timing, cost) and where possible, multi-skilling is encouraged.

4. Conditions of Service

Benefits/entitlements are to be consistent throughout the workforce and without restriction. Adequate and safe facilities such as toilets, amenities and work areas are to be provided by Council. Inconsistencies in rates of pay, allowances, expenses permitted, or entitlements are not permitted.

5. Exit Interviews

Wherever possible and practicable, Staff leaving the employ of Council are to be given the opportunity to comment on all aspects of their employment with this Council, including EEO issues. These comments are to be recorded and reviewed in conjunction with existing policy and practices along with periodical reviews of existing policy and practices.

SECTION FOUR- DEMOGRAPHIC PROFILE OF EMPLOYEES

To enable effective management and to assist in the elimination of discrimination in employment, Personnel Data will be collected from all staff members. Data required incorporates statistics relevant to discrimination on grounds covered by the Equal Opportunity Act.

Specifically the data includes gender; salary; occupation; employment status; employment type; length of employment (within organisation) and age.

1. Responsible Officer

The EEO Officer for this Council is responsible for the preparation and circulation of the demographic profile to all present and future employees.

Confidentiality of the employee is to be ensured by the EEO Officer and the appropriate storage of completed forms in accordance with Council's Recordkeeping Plan.

2. Review of Data

Aggregated information from the demographic survey, from present employees, is attached as an appendage to this Plan.

Changes to the demographic profile of employees is to be aggregated annually on or before May 31st each year. This information will be monitored by the Chief Executive Officer to determine any trends shown by the demographic profile. The Chief Executive Officer will make recommendations to Council, where appropriate, on the implementation of strategies to overcome deficiencies in EEO, revealed by analysis of the demographic profile.

SECTION 5 - EEO PLAN REVISION

The Plan is to be reviewed by the 31st December each year, by the EEO Officer unless special issues require earlier changes by Council. Administrative forms and practices, as necessary, will also be reviewed by the EEO Officer.

1. Annual Review

Consideration of reports, complaints and amendments made during the year and assessment of consistency with the Plan as a whole, will be undertaken. Comments and advice will be sought from employees, Councillors and other Local Authorities as appropriate.

A complete and updated copy of the Plan is to be supplied to Councillors and Staff upon request and must be placed on Council's Shire Website.

2. Report to Director

The Chief Executive Officer shall report to the Director of Equal Opportunity in Public Employment under Section 146(1) of the EEO Act.

SECTION SIX - INTERNAL GRIEVANCE PROCEDURES

1. Objective

To ensure that this Council's work environment is discrimination and harassment free.

2. Grievance Policy

All employees have a right to express any genuine grievances or complaints via an impartial internal process.

All employees involved in a grievance process are expected to participate in good faith. For the purposes of this policy, the term “employee/s” will extend to cover contractors, volunteers and any person performing work for or with the Shire of Brookton in any capacity.

3. Roles

Complainant – An employee who raises a complaint about a matter regarding the workplace.

Respondent – An employee who is alleged to have acted in a manner which caused the complainant to raise a complaint.

Support Person – A Complainant and/or a Respondent may choose to bring a Support Person with them to a meeting, where practicable. The role of a Support Person is not to advocate on behalf of anyone, but to simply provide emotional support.

Witness – A person (including an employee) who is requested by the Local Government to assist the process by providing relevant information regarding the complaint.

4. What to do if you have a Complaint?

If an employee (Complainant) is the victim of behaviour of another employee (Respondent) which is inconsistent with the Council’s policies, procedures or guidelines (Policies), the Complainant should, where reasonable or practicable, first approach the Respondent for an informal discussion.

If the nature of the complaint is deemed to be sufficiently serious, the complainant should contact their Manager directly and seek assistance in facilitating an informal discussion.

If the Respondent is the Chief Executive Officer, the grievance can lodged with the Manager Corporate and Community Services (MCC). Any grievance lodged against the Chief Executive Officer is to be dealt with by the Shire President under this policy.

If the inappropriate behaviour continues, the Complainant is encouraged to make a formal complaint to their direct manager. If the direct manager is the Respondent in the matter or if the employee feels uncomfortable approaching their manager, the Complainant should approach any other Manager.

The employee who receives the complaint must contact the Respondents direct line manager (in the case of the Chief Executive officer that is the Shire President) and decide upon the most appropriate way to take the matter forward, whether it is an informal discussion with the Complainant and/or the Respondent, or the commencement of a formal investigation of the complaint.

5. Key Principles in the Complaint Resolution Process

The following principles are necessary for the fair investigation and resolution of a complaint:

- a. Confidential – Only the employees directly investigating or addressing the complaint will have access to the information about the complaint. The Shire of Brookton may inform or appoint a third party to investigate or advise on the investigation. All parties involved in dealing with a complaint are required to keep the matter confidential. Information will only be placed on an employee's personal file if they are disciplined as a result of the complaint.
- b. Impartial (fair/unbiased) – Both parties will have an opportunity to put their case forward. No assumptions are made, and no action will be taken until available and relevant information has been collected and considered.
- c. Sensitive – The employees who assist in responding to complaints should be specifically trained or equipped to treat all complaints sensitively and ensure the process is free of coercion or intimidation.
- d. Timely – The Shire of Brookton aims to deal with all complaints as quickly as possible and in accordance with any legislative requirements.
- e. Documented – All complaints and investigations must be documented. In formal grievance processes, records must be kept of all documents collected and/or drafted as part of that process. For more informal processes, a file note or note in a diary may be sufficient.
- f. Natural Justice – The principles of natural justice provide that:
 - A Respondent against whom allegations are made as part of a grievance process has the right to respond to the allegations before any determination is made.
 - A Respondent against whom an allegation is made has the right to be told (where possible and appropriate) who made the allegation.
 - anyone involved in the investigation should be unbiased and declare any conflict of interest.
 - decisions must be based on objective considerations and substantiated facts.
 - the Complainant and the Respondent have the right to have a support person present at any meetings where practicable.
- g. Procedural Fairness – The principles of procedural fairness provide that:
 - The Respondent is advised of the details (as precisely and specifically as possible) of any allegations when reasonably practicable.
 - A Respondent is entitled to receive verbal or written communication from the Shire of Brookton of the potential consequences of given forms of conduct, as applicable to the situation.
 - The Respondent is given an opportunity to respond to any allegations made against them by a Complainant.
 - Any mitigating circumstances presented to the Shire of Brookton through the grievance process are investigated and considered.

- The Respondent has the right to have an appropriate support person present during any inquiry or investigation process where practicable or necessary.
- Any witnesses who can reasonably be expected to help with any inquiry or investigation process should be interviewed.
- All interviews of witnesses are conducted separately and confidentially.

6. Outcome of Making a Complaint

If a complaint is substantiated, there are a number of possible outcomes. If the complaint involves a performance issue, the manager of the Respondent may commence a formal or informal performance management process with the Respondent or elect to discipline the Respondent in accordance with the Disciplinary Policy.

If the complaint involves a breach of a Policy or any other behaviour that is inconsistent with the employment relationship, the manager of the Respondent, in consultation with senior management, may elect to discipline the Respondent in accordance with the Disciplinary Policy.

7. Vexatious or Malicious Complaints

Where a Complainant has deliberately made a vexatious or malicious complaint that Complainant may be subject to disciplinary action, including but not limited to, termination of employment.

8. Victimisation of Complainant

A Complainant must not be victimised by the Respondent or any other employee of the Shire of Brookton for making a complaint. Anyone responsible for victimising a Complainant may be subject to disciplinary action, including but not limited to, termination of employment.

9. Variation to This Policy

This policy may be cancelled or varied from time to time. All Shire of Brookton's employees will be notified of any variation to this policy by the normal correspondence method.

Related Corporate Documents

Policy 2.1 EQUAL EMPLOYMENT OPPORTUNITY & VALUING DIVERSITY
 Policy 2.6 DISCRIMINATION, HARASSMENT AND BULLYING POLICY
 Policy 2.7 GRIEVANCES, INVESTIGATIONS AND RESOLUTIONS POLICY

2.1 EQUAL EMPLOYMENT OPPORTUNITY & VALUING DIVERSITY

Directorate:	Executive			
Statutory Environment:	<i>WA Equal Opportunity Act (1984)</i>			
Council Adoption:	Date:		Resolution #:	13.06.08.04
Last Amended:	Date:	Sept 2021	Resolution #:	OCM 09.21-11
Review Date:	June 2023			

Objective:

To detail the Shire of Brookton's commitment to Equal Employment Opportunity.

Policy Statements:

1. The Shire recognises its legal obligations under the *Equal Opportunity Act (1984)* to actively promote equal employment opportunity based on merit to ensure that discrimination does not occur on the grounds of gender, marital status, pregnancy, race, disability, religious or political convictions.
2. All offers of employment within the Shire will be directed to providing equal opportunity to prospective employees, provided their relevant experience, skills and ability meet the minimum requirements for engagement.
3. All employment training opportunities within the Shire will be directed towards providing equal opportunity to all employees based on merit and their relevant experience, skills and ability meet the minimum requirements for the position.
4. All promotional policies and opportunities within the Shire will be directed towards providing equal opportunity to all employees provided their relevant experience, skills and ability are adequate to meet the minimum requirements and they are assessed as the most appropriate candidate for the advertised position. In this context, as a minimum, all vacancies shall be advertised internally within the organisation.
5. The Shire of Brookton will not tolerate harassment within its workplace. Harassment is defined as any unwelcome, offensive action or remark concerning a person's race, colour, language, ethnicity, political or religious convictions, gender, marital status or disability.
6. The equal opportunity goals of this Council are designed to provide an enjoyable, challenging, involving and harmonious work environment for all employees, where each has the opportunity to progress to their ability.

16.10.23	ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN
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Nil.

17.10.23	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING
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Nil.

18.10.23	CONFIDENTIAL REPORTS
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Nil.

19.10.23	NEXT MEETING & CLOSURE
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The next Ordinary meeting of the Council will be held on Thursday 16th November 2023 commencing at 6.00 pm.