

# Ordinary Council Meeting

## Notice of Meeting | 29th August 2024

I respectfully advise that the ORDINARY COUNCIL MEETING will be held in the Council Chambers, 10 Jennaberring Road, Quairading, WA on 29th August 2024 commencing at 2.00pm

Public are able to attend this meeting.

Public questions may be submitted electronically to this meeting. Please click on the link for further information <https://www.quairading.wa.gov.au/documents/1150/public-question-time-form>

Alternatively, Questions may be asked in Person.

MEETING AGENDA ATTACHED



**Natalie Ness**  
CHIEF EXECUTIVE OFFICER

Date: 23 August 2024

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### Disclaimer

Members of the public should note that in any discussion regarding any planning or other application that any statement or intimation of approval made by any member or officer of the Shire of Quairading during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Quairading. No action should be taken on any item discussed at a Council meeting prior to written advice on the resolution of the Council being received.

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## SHIRE OF QUAIRADING

### ITEM 1 OPENING & ANNOUNCEMENTS

The Shire President opened the Meeting at \_\_\_\_\_ pm.

“Before we start our meeting, I would like to acknowledge that we are meeting on Noongar/Ballardong land. We pay respect to the original custodians of the land...past, present and future. I welcome you all here today for this meeting.”

### ITEM 2 ATTENDANCE AND APOLOGIES

#### Councillors

Cr JN Haythornthwaite	Shire President
Cr TJ Stacey	Deputy Shire President
Cr BR Cowcill	
Cr RC Faltyn	
Cr JC Hayes	
Cr JR Hippisley	

#### Council Officers

Ms NJ Ness	Chief Executive Officer
Ms T Brown	Executive Manager, Corporate Services
Ms SE Caporn	Executive Manager, Works & Services
Ms J Green	Executive Manager, Economic Development
Ms M Haeusler	Executive Officer

#### Observers/Visitor

Nil

#### Apologies

Nil

#### Leave of Absence Previously Granted

Nil

**ITEM 3 PUBLIC QUESTIONS**

*No matters for consideration*

**ITEM 4 DEPUTATIONS/PRESENTATIONS/SUBMISSIONS/PETITIONS**

*No matters for consideration*

**ITEM 5      APPLICATIONS FOR LEAVE OF ABSENCE**

*No matters for consideration*



**ITEM 6      DECLARATIONS OF INTEREST**

Elected Members in accordance with section 5.61 and 5.65 of the Local Government Act 1995 and the *Local Government (Model Code of Conduct) Regulations 2021* Schedule 1 Division 4 regulation 22:

A member who has an interest in any matter to be discussed at a Council or Committee meeting that will be attended by the member must disclose the nature of the interest -

- a. in a written notice given to the CEO before the meeting; or
- b. at the meeting immediately before the matter is discussed.

Local Government employees in accordance with section 5.70 or 5.71 of the *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996* Part 4A Division 2, regulation 19AD:

An employee who has an interest in any matter to be discussed at a council or committee meeting attended by the local government employee disclose the nature of the interest —

- a. in a written notice given to the CEO before the meeting; or
- b. at the meeting immediately before the matter is discussed.

**ITEM 7      CONFIRMATION OF MINUTES AND BUSINESS ARISING**

**7.1            Confirmation of Minutes: Ordinary Council Meeting – 25 July 2024**

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**OFFICER RECOMMENDATION**

That the Minutes of the Ordinary Council Meeting held on the 25 July 2024 be confirmed as a true and accurate record.

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**BUSINESS ARISING**

**ITEM 8 RECEIVAL OF COMMITTEE MEETING MINUTES (NO RECOMMENDATIONS)**

**8.1 Concept Forum Meeting – 25 July 2024**

<b>Responsible Officer</b>	Natalie Ness, Chief Executive Officer
<b>Reporting Officer</b>	Marion Haeusler, Executive Officer
<b>Attachments</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Disclosure of Interest</b>	Reporting Officer: Nil Responsible Officer: Nil

**OFFICER RECOMMENDATION**

That Council receive the minutes of the Concept Forum for its meeting on 25 July 2024.

*The minutes for the Concept Forum Meeting were provided to Council under separate cover. These minutes are not for public viewing.*

**8.2 Reconciliation Action Plan Advisory Committee Meeting – 14 August 2024****Responsible Officer** Natalie Ness, Chief Executive Officer**Reporting Officer** Marion Haeusler, Executive Officer**Attachments** Nil**Voting Requirements** Simple Majority**Disclosure of Interest** Reporting Officer: NilResponsible Officer: Nil

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**OFFICER RECOMMENDATION**

That Council receive the minutes of the Reconciliation Action Plan Advisory Committee for its meeting on 14 August 2024.

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*The minutes for the Reconciliation Action Plan Committee Meeting were provided to Council under separate cover. The minutes can be found on Council's website: [www.quairading.wa.gov.au](http://www.quairading.wa.gov.au).*

**ITEM 9      RECOMMENDATIONS FROM COMMITTEE MEETINGS FOR COUNCIL  
CONSIDERATION****9.1            Audit & Risk Committee Meeting – 13 August 2024****Responsible Officer**      Natalie Ness, Chief Executive Officer**Reporting Officer**        Marion Haeusler, Executive Officer**Attachments**              Nil**Voting Requirements**    Simple Majority**Disclosure of Interest**   Reporting Officer: NilResponsible Officer: Nil

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**OFFICER RECOMMENDATION**

That Council receive the minutes of the Audit & Risk Committee for its meeting on 13 August 2024.

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*The minutes for Audit & Risk Committee Meeting were provided to Council under separate cover.  
The minutes can be found on Council's website: [www.quairading.wa.gov.au](http://www.quairading.wa.gov.au).*

**9.1.1 2023/2024 Financial Audit - Office of the Auditor General (OAG)****Responsible Officer** Natalie Ness, Chief Executive Officer**Reporting Officer** Tricia Brown, Executive Manager, Corporate Services**Attachments**

1. Attachment (i) Interim Management Letter to CEO [↓](#) 
2. Attachment (ii) Interim Management Letter Attachment [↓](#) 
3. Attachment (iii) Audit Planning Summary 2023-2024 [↓](#) 

**Voting Requirements** Simple Majority**Disclosure of Interest** Reporting Officer:

Responsible Officer:

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**OFFICER RECOMMENDATION***COMMITTEE RESOLUTION: ARC 002-24/25*

That the Audit &amp; Risk Committee recommend to Council, that Council:

1. Receive the independent auditors report and interim management letter attachment (attachment (i) and (ii) from the Office of the Auditor General for the audit year ended 30 June 2024,
2. Notes the management responses and planned actions from the interim management letter, attachment (ii),
3. Accepts and adds the seven new findings as contained within attachment (ii) to the Audit Register, for progress to be reported quarterly through the audit register – progress report,
4. Notes that the annual meeting (entrance meeting) with the auditor, pursuant to section 7.12A of the Local Government Act was held on 12<sup>th</sup> April 2024,
5. Receive the Entrance Meeting Audit Planning Summary - Attachment (iii)

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**IN BRIEF**

- AMD Chartered Accountants (AMD) have been contracted by the Office of the Auditor General (OAG) to perform the Shire's financial report audit on the OAG's behalf for a 3-year period, which commenced with the audit for the year ended 30 June 2021.
- The 2023/2024 pre-audit (entrance) Meeting was conducted with Tim Partridge, Director of AMD; the OAG Representative Director on behalf of Caitlin McGowan and the Shire's Executive Manager Corporate Services on the 12<sup>th</sup> April 2024. This meeting was conducted via teams online meeting.
- The Interim Audit has been completed by AMD, through offsite work and an onsite audit visit from 15<sup>th</sup> & 16<sup>th</sup> May 2024. The draft interim management letter showing seven new findings and recommendations was received from the Auditors on the 28th June 2024.
- Management provided comments on the findings and recommendations which were incorporated into the interim management letter which was received from the OAG on 29<sup>th</sup> July 2024.

- Any matters raised in the interim management letter are to be addressed by management and reported to the Audit and Risk Committee through the audit register progress report.

## **MATTER FOR CONSIDERATION**

Receipt of the independent auditor's report and interim management letter for the year ended 30 June 2024.

## **BACKGROUND**

The external audit, also known as financial audits or audit of the annual financial statements, focuses on providing an objective and independent examination of the financial statements prepared by the Shire, increasing the value and user confidence in the financial statements.

The Local Government Amendment (Auditing) Act 2017 made legislative changes to the Local Government Act 1995 to provide for the auditing of local governments by the Auditor General. This Act allows the Office of the Auditor General (OAG) to contract out some or all the financial audits, but all audits will be the responsibility of the Auditor General.

The changes also allow for the Auditor General to undertake performance audits that focus on the economy, efficiency, and effectiveness of any aspect of local government operations. These performance audits are similar to that of an internal audit; therefore, the Auditor General may undertake both external and internal audits.

The audit occurs in two steps; the first being an interim audit, with the second (final) stage being the audit work to attest the balances and notes that comprise the annual financial statements.

Bob Waddell and Associates have been engaged to complete the Shire's Annual Financial Statements for the year ended 30th June 2024.

Executive staff are to establish and execute protocols to ensure that all the recommendations are being met.

## **STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

*Local Government (Audit) Regulations 1996*

*Australian Accounting Standards*

*International Financial Reporting Standards*

## **POLICY IMPLICATIONS**

Purchasing Policy

Delegation 1.1.13: Payments from the municipal or trust funds

Records Management Policy

Significant Accounting Policies

Delegations Register

**FINANCIAL IMPLICATIONS**

Council has received an indicative costing for the 23/24 audit, increasing from \$31,590 for 22/23 to \$39,500 for 23/24. Council will need to include this in the 24/25 FY Budget. There has been concern raised within the Local Government sector with some Local Governments seeing a 60% increase in their indicative costs for the 23/24 Audit.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

**5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

Nil.

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Financial misconduct by (a) a Shire employee, and (b) an executive/office holder results in financial, legal and/or reputational damage.

Misconduct (non-financial) by a Shire employee results in financial, legal and/or reputational damage.

**RISK ASSESSMENT**

	Option 1
Financial	Low <i>Cost of the audit is included in the budget. The audit’s purpose is not to uncover any financial fraud, however having strong financial processes, as raised in the management report can reduce the risk of this occurring.</i>
Health	Low
Reputation	Low <i>Compliant with legislative requirements. Failure to complete the annual financial audit would lead to increased reputational risk and possible actions by the OAG.</i>
Operations	Low <i>Council’s Management and Administration staff assist AMD by providing all information and documents requested. Operational impact is minimal in reporting progress on audit findings, however the operational impact of not closing findings would be significantly higher if conditions escalated.</i>
Natural Environment	Low



	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

The new findings have been added to the Audit Risk Register.

The CEO and EMCS will continue to report on progress of audit findings through the Audit Progress Register that is submitted to the Audit and Risk Committee and recommended to Council.



Our Ref: F21/69

Natalie Ness  
Chief Executive Officer  
Shire of Quairading  
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QUAIRADING WA 6383

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469 Wellington Street, Perth

**Mail to:** Perth BC  
PO Box 8489  
PERTH WA 6849

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

Dear Ms Ness,

**ANNUAL FINANCIAL REPORT  
INTERIM AUDIT RESULTS FOR THE YEAR ENDING 30 JUNE 2024**

We have completed the interim audit for the year ending 30 June 2024. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to primarily evaluate your financial control environment, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

**Management control issues**

We would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the attachment. The matters reported are limited to those deficiencies that were identified during the interim audit that we have concluded are of sufficient importance to merit being reported to management.

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

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

Feel free to contact me on 6557 7552 if you would like to discuss these matters further.

Yours faithfully

Cait McGowan  
Assistant Director  
Financial Audit  
29 July 2024  
[Attach]

**ATTACHMENT**

**SHIRE OF QUAIRADING  
 PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024  
 FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Financial Management Systems Review	No	✓			
2. Cyber Security Assessment	No	✓			✓
3. Quotations and Purchase Orders for Goods and Services	No	✓			
4. Difficulties in locating documents	No	✓			
5. Rates Reconciliation	No		✓		
6. Credit Note Request Forms	No		✓		
7. Payroll Assessment	No		✓		

**Key to ratings**

The Ratings in this management letter are based on the audit team’s assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

**Significant -** Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

**Moderate -** Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

**Minor -** Those findings that are not of primary concern but still warrant action being taken.

## ATTACHMENT

## SHIRE OF QUAIRADING

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

## FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

## 1. Financial Management Systems Review

We noted that the financial management systems review has not been conducted by the CEO within the last 3 years as required by Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

**Rating: Significant****Implication**

Non-compliance with the *Local Government (Financial Management) Regulations 1996*.

**Recommendation**

We recommend that the CEO arranges for this review to take place as soon as possible.

**Management comment**

*The Shire acknowledges that the last Financial Management Review was conducted and finalised more than 3 years ago (May 2021) and has included this review in the 2024/25 budget to ensure that all regulatory requirements are current and up-to-date. The Shire is currently obtaining quotes for the purpose of this review, noting that it is expected to be completed within the first 6 months of the 2024/25 financial year.*

**Responsible person:** *Tricia Brown*

**Completion date:** *31/12/2024*

**ATTACHMENT****SHIRE OF QUAIRADING  
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024  
FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****2. Cyber Security Assessment**

During the audit we noted the following:-

- There are no policies in place governing the physical access and logical access to IT applications;
- There is no formal change management policy in place which is crucial for controlling and tracking changes to IT Systems and infrastructure;
- There is no IT risk register in place therefore management have not formally evaluated the risks associated with the overall security policies;
- Data logs are not maintained.

This finding was initially raised in 2022-23 in respect to no formal signed contract in placed with external IT provider and lack of IT policies (Rated: Significant).

**Rating: Significant****Implication**

- The absence of policies for physical and logical access to the Shire's IT applications such as SynergySoft and infrastructure poses a significant security risk, potentially increasing the risk of unauthorised individuals gaining access to sensitive information and systems;
- The absence of a formal change management policy makes it difficult to track and control changes to IT systems and infrastructure, increasing the risk of unintended consequences and disruptions to operations;
- Lack of adequate risk assessment identification, evaluation and mitigating internal control processes in relation to Information Technology and cyber security risks
- The absence of data logs impedes the detection and investigation of security incidents such as unauthorised access or data breaches. This lack of documentation would make it challenging to respond effectively in the event of a security breach.

**Recommendation**

We recommend the following:

- Establish policies and procedures for physical and logical access control to safeguard sensitive information and systems from unauthorised access.
- Establish and implement a formal change management policy to track and control changes to IT systems and infrastructure, minimising potential disruptions
- A comprehensive risk identification, evaluation and mitigation process be undertaken to ensure all potential risks associated with Information technology, specifically cyber security are considered and documented. Subsequently we recommend the risk register be updated to include specific Information Technology and cyber security risks such as ransomware breaches, data breaches due to phishing emails, general data breaches, reputational damage and related media which may be required in the event of a cyber security breach etc.
- Maintain data logs to ensure there is a detailed record of system activities, enabling timely detection of security incidents and unauthorised access.

**Management comment**

*In conjunction with the external IT Providers (under a signed agreement), the Shire and the ICT Strategic Plan, the ICT Usage plan, the Shire considers all risks associated with IT. Upon each annual renewal it considers any future developments that can be implemented to mitigate any new risks emerging. Testing has been conducted as at year end in relation to the ICT Strategic Plan and any issues raised within this testing will be taken into account as part of the ICT Strategic Plan review.*

**ATTACHMENT**

**SHIRE OF QUAIRADING**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024**

**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

*The Shire will endeavour to develop a change management policy/procedure, user access policy/procedure and an IT Risk Register to mitigate further risks raised.*

**Responsible person:** *Tricia Brown*

**Completion date:** *31/08/2024*

## ATTACHMENT

**SHIRE OF QUAIRADING**  
**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024**  
**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

**3. Quotations and Purchase Orders for Goods and Services**

During of our review of the Shire's purchases, we noted the following:-

- one instance where a purchase did not have evidence of the required number of quotes being obtained;
- one instance where a verbal quote was obtained but no support documents maintained;
- two instances where Purchase Orders were not raised.

**Rating: Significant**

**Implications**

When purchases are made without obtaining quotations or if reasons for not obtaining quotations are not sufficiently documented during the purchase requisition stage, there is an increased risk of favouritism of suppliers and not obtaining value for money, and non-compliance with Council's Purchasing Policy.

Additionally, the lack of Purchase Orders increases the risk of unauthorised goods and services being purchased and liabilities being incurred.

**Recommendation**

Quotes should be obtained for purchases in-line with the Shire's purchasing policy. Where it is impractical to obtain quotations, the reasons for this should be recorded during the requisition stage prior to committing to the purchase of goods or services.

We recommend purchase orders be used for all purchases with exception of utilities and regular payments. These purchase orders should be authorised as approval that the goods or services are to be ordered.

**Management Comment:**

*The EMCS has now introduced a purchase order request cover form which includes the purchasing policy thresholds for quotes, verbal etc and was rolled out as at 01/07/2024 to be included with each purchase. All Invoices paid will now have a PO Request Cover Form accompanied with any relevant Quotes and PO's attached so that all documents will be retained in one place together to comply with the purchasing policy.*

**Responsible Officer:** *Tricia Brown*

**Completion Date:** *01/07/2024*

**ATTACHMENT****SHIRE OF QUAIRADING  
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024  
FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****4. Difficulties in locating documents.**

During the course of completing our audit, management encountered difficulties in retrieving the requested documents due to the inefficiencies in their filing system. As a result, there were delays in providing the necessary information for the audit.

**Rating: Significant****Implication**

Lack of documentation in respect to contractual rights and obligations arising from contracts previously entered into.

**Recommendation**

We recommend the documentation set out above is retained to ensure there is appropriate support for transactions.

All documentation should be systematically filed to ensure they can be located on a timely basis.

**Management Comment:**

*The Shire acknowledges the need for improved document management and maintenance and has subsequently introduced streamlined process/filing system for the management and filing of financial documents.*

**Responsible Officer:** *Tricia Brown*

**Completion Date:** *30/06/2025*



## ATTACHMENT

## SHIRE OF QUAIRADING

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

## FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

**5. Rates Reconciliation**

Rates reconciliations are prepared externally and sent to an officer at the Shire for review following completion; however they are not signed and dated as evidence of review.

**Rating: Moderate****Implications**

Increased risk of fraud or error due to lack of evidence of independent review.

**Recommendation**

We recommend that rates reconciliations be signed and dated as evidence of being reviewed when received by the Shire.

**Management comment**

*The Shire acknowledges the need for improved evidence of review documentation and has recently introduced an EOM Folder and comprehensive Task List for the finance team to follow on a monthly basis. This new process is intended to ensure all critical areas for segregation of duties are appropriately documented and evidenced. This new process was implemented by the Shire in July 2024.*

**Responsible person:** *Tricia Brown*

**Completion date:** *31/07/2024*

## ATTACHMENT

**SHIRE OF QUAIRADING**  
**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024**  
**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

**6. Credit Note Request Forms**

Our observation and enquiries confirmed that there were no credit note request forms completed during the 2023/2024 financial year therefore there was no evidence that credits issued were appropriately authorised.

**Rating: Moderate**

**Implication**

Increased risk of fraud or error in respect to credit notes issued.

**Recommendation**

We recommend that credit note request forms be completed prior to the issuing of credit notes, detailing the purpose of the credit note and that these are appropriately authorised.

**Management comment**

*Historically, the Shire has considered the review and signing of batch documentation (in which the credit note was issued) as proof of authorisation. The Shire acknowledges that the control environment can be further enhanced by creation of a "credit note request form" and has subsequently implemented this form/requirement commencing in July 2024.*

**Responsible person:** *Tricia Brown*

**Completion date:** *01/07/2024*

## ATTACHMENT

**SHIRE OF QUAIRADING**  
**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024**  
**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

**7. Payroll Assessment**

During our interim audit work on payroll, we noted the following:

- One instance where fortnightly wage reports were not signed off by an authorised person independent of the wage preparation function as evidence of authorisation for payments.
- There is no formal procedure or process in place for the approval of overtime.
- There is no approval process in place to authorise travel allowances.
- Loyalty Allowances are not being paid in accordance with Employment Contracts due to software issues.
- There is no policy in place regarding the terms and conditions of loyalty allowances paid to Shire employees.
- One employment contract provided by management was in Word Document format with signatures inserted as images and the document history indicated that the document was edited on the date of the request.

**Rating: Moderate****Implication**

- Lack of reviews, policies and procedures for payroll could result in misstatements due to over or underpayments and increases the risk of fraudulent activity
- Risk that employee remuneration and/or wages paid do not reflect wages approved by management.
- Risk of lack of supporting evidence for employee deductions and allowances.
- Lack of formalised documentation in respect to contractual rights and obligations arising from contracts previously entered into which could result in lack of understanding of rights and obligations between the two parties and difficulty enforcing rights and obligations.

**Recommendation**

We recommend the following:

- Key payroll reports should be signed off as evidence of review, prior to wages payments being made.
- We recommend retaining signed employment contracts in PDF format to ensure that agreed-upon contracts cannot be edited thereafter.
- Implement procedures for the approval of Overtime and Travel allowances.
- Work with the Payroll software developers to customise and configure the software to ensure that it accurately reflects the terms and conditions of the Employment Contracts and determine if any under or overpayments have occurred. Additionally, we also recommend constant monitoring of deductions paid as part of the fortnightly pay run review.
- Develop a policy outlining the eligibility criteria, duration, calculation method, and any other relevant terms and conditions associated with loyalty allowances. This policy should be communicated to all staff once approved by Council.

**Management Comment:**

*The Shire acknowledges the need for improved record keeping and documented evidence of review. While the Shire considers these first two instances to be an oversight, further emphasis will be placed over these requirements to ensure that policies in respect of these areas are adhered to going-forward.*

*The Shire further acknowledges the benefit of written policies and procedures surrounding non-regular pay items – including overtime, deductions and allowances. Responsibility of the review and approval of these items reside with the Executive Manager and, while the Shire considers this review adequate to identify any inappropriate activity, the Shire will consider the enhancement of the control environment through written policy(ies) outlining the eligibility*

**ATTACHMENT**

**SHIRE OF QUAIRADING  
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024  
FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

*criteria, duration, calculation method, and any other relevant terms and conditions associated with non-regular pay items.*

**Responsible Officer:** *Tricia Brown*  
**Completion Date:** *31/07/2024*



# AUDIT PLANNING SUMMARY

## SHIRE OF QUAIRADING Year ended 30 June 2024

AMD Chartered Accountants on behalf of  
Office of the Auditor General for Western Australia



Liability limited by a scheme approved under Professional Standards Legislation



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## 1. Purpose of the Audit Planning Summary

The purpose of this Audit Planning Summary is to provide the Shire of Quairading Audit and Risk Committee and Executive Management our proposed approach to the audit of the financial report of the Shire of Quairading for the year ending 30 June 2024.

This Audit Planning Summary will be discussed during the meeting scheduled for the 12<sup>th</sup> April 2024 and ensures our responsibility to communicate with those charged with governance are satisfied.

Specifically, this Audit Planning Summary includes:

- Introduction
- Terms of Engagement and Appointment
- Our Audit Approach
- Significant Risks and Other Audit Issues
- Audit Emphasis and Significant Account Balances
- Management Representation Letter
- Related Entities
- Reporting Protocols
- Proposed Audit Schedule
- Audit Evidence - Specific Audit Requirements
- Your Audit Team

If there are any matters in the Summary that you would like clarified, please do not hesitate to contact us.

There may be areas where you would like us to increase the audit focus. We would be pleased to discuss these to determine the most efficient and effective approach to performing the Shire of Quairading's audit requirements.



**2. Introduction**

**2.1 Background and General Information**

Quairading is nestled in the central Wheatbelt of Western Australia, on Noongar Ballardong country just 167km east of Perth on the York-Quairading Road. It offers a variety of cultural, sporting and social activities.

Quairading is a farming community with a population of approximately 1,200, producing cereal and grain crops, forestry, wool, sheep and cattle supported by rural service industries. The district includes the localities of Quairading, Pantapin, Yoting, Badjaling, Dangin, South Caroling, Balkuling, Doodenanning & Wamenusking.

Individual Councillors, including the President, cannot make decisions as individuals. The Council itself does not have any delivery or executive functions, but rather relies on the decisions of the majority of the group which provide direction for the Chief Executive Officer to implement.

The Local Government Act defines the roles of Council and the Councilor’s as follows:

**Role of Council**

1. direct and control the Local Government’s affairs and functions;
2. oversee the allocation of the Local Government’s finances and resources;
3. determine the Local Government’s policies; and
4. ensure that there is an appropriate structure for administering the Local Government.

**2.2 Shire Council and Executive Management**

The Shire of Quairading Council consists of:

President	Jo Haythornthwaite
Deputy President	Trevor Stacey
Councillor	Renee Faltyn
Councillor	Becky Cowcill
Councillor	Jonathan Hippisley
Councillor	Peter Smith
Councillor	Jo Hayes

The Shire Executive Management consists of:

Chief Executive Office (“CEO”)	Natalie Ness
Executive Manager of Corporate Services	Tricia Brown
Executive Manager of Works and Services	Sarah Caporn
Executive Manager of Community, Projects and Strategy	Jen Green
Executive Officer – Governance	Marion Haeusler





### 2.3 Governance and Roles and Responsibilities

As one of Australia's three spheres of government (Federal, State, Local), Local Government is the sphere that most closely affects the daily lives of members of the local community.

The roles and responsibilities of Local Government generally include:

- infrastructure and property services, including local roads, bridges, footpaths, drainage, waste collection and management;
- provision of recreation facilities, such as parks, sports fields and stadiums, golf courses, swimming pools, sport centres, halls, camping grounds and caravan parks;
- health services such as water and food inspection, toilet facilities, noise control and meat inspection and animal control;
- community services, such as child-care, aged care and accommodation, community care and welfare services;
- building services, including inspections, licensing, certification and enforcement;
- planning and development approval;
- administration of facilities, such as airports and aerodromes, ports and marinas, cemeteries, parking facilities and street parking;
- cultural facilities and services, such as libraries, art galleries and museums; and
- water and sewerage services in some states.

Local Government revenue comes from three main sources:

- rates;
- fees and charges; and
- grants from Federal and State/Territory Governments.

The Shire of Quairading is governed by an independent Council. Councillors are elected by the ratepayers.

The Shire of Quairading Council appoints a CEO to ensure resources are effectively and efficiently managed. Council may delegate to the CEO the exercise of any of its powers or the discharge of any of its duties under the Local Government Act 1995.

### 2.4 Financial Report and Regulation

The Shire of Quairading's annual financial report is general purpose financial statements prepared in accordance with the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Applicable financial reporting regulations the Shire of Quairading must comply with includes:

- Local Government Act 1995 ("the Act");
- Local Government (Financial Management) Regulations 1996 ("the Regulations"); and
- Local Government (Audit) Regulations 1996.

The Auditor General's audit report will be prepared in accordance with the Act, Regulations and Australian Auditing Standards and include the audit opinion on the annual financial report.

The Shire of Quairading is required to publish the auditor's report with the annual financial report on its website.



### **3. Terms of Engagement and Appointment**

#### **3.1 Auditor General**

Following proclamation of the Local Government Amendment (Auditing) Act 2017, the Auditor General becomes responsible for the annual financial report audit of Western Australian Local Governments.

#### **3.2 Contractor Appointment – AMD Chartered Accountants (“AMD”)**

AMD has been contracted by the Auditor General to perform the Shire of Quairading financial report audit on the Auditor General’s behalf for the year ending 30 June 2024. The OAG and AMD have signed a contractor agreement which outlines the relationships between the OAG, Shire and AMD.

Our audit procedures will be conducted under the direction of the Auditor General, who will retain responsibility for forming the audit opinion and issuing the audit report to the Shire of Quairading. The signed contractor agreement requires AMD to use its own audit approach and methodology in carrying out the services provided.

AMD is required to report any matter to the Auditor General which may affect the Auditor General’s responsibilities under the Auditor General Act 2006. AMD’s reporting requirements as outlined within the contractor agreement are outlined within section 9 of this Audit Planning Summary, Reporting Protocols.

#### **3.3 Conflicts of Interest**

We confirm we have completed our independence evaluation and are satisfied we do not have any actual or perceived conflicts of interest in completing the annual audit of the Shire of Quairading on behalf of the Auditor General.



## 4. Our Audit Approach

### 4.1 Audit Approach Steps

Our audit approach comprises five steps:



### 4.2 Audit Approach and Methodology

Our audit approach is designed to specifically focus audit attention on the key areas of risk faced by the Shire of Quairading in reporting on finances and performance.

As part of our audit approach, we have conducted an initial financial report risk assessment to determine whether any of the risks identified are, in our judgement, high risks. A high risk is an assessed risk of material misstatement in the financial report that in our judgement is a key audit area and therefore requires special audit consideration.



Our assessment of key audit areas is based on:

- Discussions held with the Executive Management team;
- The complexity of transactions within each audit area;
- The degree of subjectivity in the measurement of financial information related to the risk, in particular those requiring significant accounting estimates and assumptions; and
- The degree of susceptibility to fraud risk.

Testing of high risk material balances follows a hierarchy approach commencing with tests of controls, substantive analytical review procedures and finally tests of details. Testing of low risk material balances is coordinated with the auditing of high risk material balances.

Our audit will be separated into two components, the interim audit and the final audit.

The interim audit includes:

- understanding the Shire of Quairading's current business practices;
- assessment and response to engagement risk, entity risk and system risk;
- understanding the control environment and evaluating the design and implementation of key controls and, where appropriate, whether they are operating effectively;
- testing transactions to confirm the accuracy and completeness of processing accounting transactions;
- clarifying significant accounting issues, including accounting estimates and fair value considerations before the annual financial report is prepared for audit;
- review and assess legislative compliance;
- review and assess contingent liabilities;
- review and assess progress with respect to the introduction of applicable new Accounting Standards; and
- follow up prior year management letter comments and recommendations.

The final audit focuses on verifying the annual financial report and associated notes, and includes:

- verifying material account balances using a combination of substantive analytical procedures, tests of details, substantiation to subsidiary records and confirmation with external parties; and
- reviewing the annual financial report and notes for compliance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

It is important to note that:

- The Council and the CEO are responsible for keeping proper accounts and records, maintaining effective internal controls, preparing the annual financial report, and complying with the Local Government Act and Regulations, and other legislative requirements.
- An audit does not guarantee that every amount and disclosure in the annual financial report is free from error. Also, an audit does not examine all evidence and every transaction. However, our audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the annual financial report.
- The Council and CEO are responsible for ensuring the accuracy and fair presentation of all information in its annual report, and that it is consistent with the audited annual financial report. The OAG does not provide assurance over your annual report.
- The Council and the CEO have responsibility for maintaining internal controls that prevent or detect fraud or error and to ensure regulatory compliance. The Audit Committee and AMD/the OAG should be informed by management of any fraud or material errors. During the audit we will make inquiries with management about their process for identifying and responding to the risks of fraud, including management override. It should be noted that our audit is not designed to detect fraud, however should instances of fraud come to our attention, and we will report them to you.



### 4.3 Australian Auditing Standards

Our audit is conducted in accordance with Australian Auditing Standards. Our aim is to provide reasonable assurance whether the annual financial report is free of material misstatement, whether due to fraud or error. We perform audit procedures to assess whether, in all material respects, the annual financial report is presented fairly in accordance with the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

The nature of the audit is influenced by factors such as:

- the use of professional judgement;
- selective testing;
- the inherent limitations of internal controls; and
- the availability of persuasive rather than conclusive evidence.

As a result, an audit cannot guarantee that all material misstatements will be detected. We examine, on a test basis, information to provide evidence supporting the amounts and disclosures in the annual financial report, and assess the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by management.

### 4.4 Materiality

The scope of our audit also applies materiality. The planning materiality level will be calculated and determined using AMD's audit methodology. The amount of materiality may be adjusted during the audit, depending on the results of our audit procedures.

### 4.5 Fraud Risk

In accordance with *ASA240 The Auditor's Responsibility Relating to Fraud in the Audit of a Financial Report*, when planning and performing audit procedures and evaluating the results, the auditor must consider the risk of material misstatement in the financial report as a result of fraud or error.

Council and management of the Shire of Quairading is responsible for the prevention and detection of fraud and error. The Shire is responsible for maintaining accounting records and controls designed to prevent and detect fraud and error, and for the accounting policies and estimates inherent in the financial report.

We will request management complete a self assessment fraud control questionnaire. This allows us to make inquiries of management, to obtain an understanding of the risk of fraud within the Shire and to determine whether management have knowledge of fraud activities. We will review the fraud control questionnaire assessment.

In addition we will review the Shire's fraud prevention control procedures, review significant or unusual transactions, review accounting estimates and key assumptions and review year end accounting adjustments.



#### **4.6 Meetings**

##### **4.6.1 Entrance Meeting**

The entrance meeting will discuss this Audit Planning Summary and be held with the Audit and Risk Committee (or where impractical for the Audit and Risk Committee, a representative from Council), CEO, Executive Manager of Corporate Services, OAG Director and AMD.

##### **4.6.2 Interim Audit Findings**

The interim audit findings will be discussed with management by the audit team at the completion of the interim audit. Draft management letters will be provided to the Shire's CEO for coordination of comments from appropriate members of your management.

##### **4.6.3 Final audit close out meeting**

The final audit findings will be discussed with management by the audit team at the completion of the final audit.

##### **4.6.4 Exit meeting**

The exit meeting will discuss the financial report, proposed audit report to be issued and the management letter. This meeting will be held with the Audit and Risk Committee (or where impractical for the Audit and Risk Committee, a representative from Council), CEO, Executive Manager of Corporate Services, OAG Director and AMD.



**5. Significant Risks and Other Audit Issues**

Through discussions with the Executive Management team and based on the 2022/2023 audit, we have identified the following issues and key areas of risk affecting the audit.

Details of Risk / Issue	Audit Approach
<p>Audit findings reported in the previous audit including the following:</p> <p><b>INTERIM</b></p> <ol style="list-style-type: none"> <li>1. General Journals                             <ul style="list-style-type: none"> <li>• We noted that all the journals selected for testing were not signed as evidence of independent review.</li> </ul> </li> <li>2. CEO Credit Card Missing Invoices                             <ul style="list-style-type: none"> <li>• We noted 3 occasions where no tax invoice was retained as support for purchases made on the CEO credit card, and one instance where a statutory declaration was completed, however no amount was included to support the purchase made on the CEO credit card.</li> </ul> </li> <li>3. Terminated Employee Checklist                             <ul style="list-style-type: none"> <li>• We noted that a Termination checklist was not completed for the employee (Shannon Wruck) selected for testing from the list of employees terminated between July 2022 and March 2023.</li> </ul> </li> <li>4. Non-compliance with Local Government (Financial Management) Regulations 1996                             <ul style="list-style-type: none"> <li>• The 30 June 2023 Budget was adopted by Council on 25 August 2022 and submitted to the Department on 7 October 2022 (not submitted within 30 days)</li> </ul> </li> <li>5. Purchase Orders                             <ul style="list-style-type: none"> <li>• During our review of 4 batch payments, there were 10 instances identified where purchase orders were raised after the supplier invoice was raised.</li> </ul> </li> <li>6. Information Technology Environment                             <ul style="list-style-type: none"> <li>• We noted there was no specific employee IT Usage Policy in place.</li> <li>• Although a disaster recovery plan is in place, a copy is not retained off site, and has not been tested.</li> </ul> </li> <li>7. Daily Banking Exceptions                             <ul style="list-style-type: none"> <li>• We noted one instance from our sample selection of 20 that the bank reconciliation was not signed by the preparer as evidence of completion of the reconciliation, nor by the reviewer as evidence of independent review.</li> <li>• We noted four instances where the banking was carried out in excess of 1 day of receipt of the funds.</li> </ul> </li> </ol> <p><b>FINAL</b></p> <ol style="list-style-type: none"> <li>1. Employee entitlements exceptions                             <ul style="list-style-type: none"> <li>• During our review of employee leave balances, it was noted that 1 employee has an annual leave balance in excess 8 weeks as at 30 June 2023.</li> <li>• Furthermore, our testing of leave taken, identified that an incorrect balance of long service leave taken was recorded and not identified in a timely manner.</li> </ul> </li> </ol>	<p>We will follow-up on the resolution of issues reported in last year’s audit.</p>



Details of Risk / Issue	Audit Approach
<p>We have identified the following areas that we consider require additional focus during 2023/2024 Local Government Audits:</p> <ul style="list-style-type: none"> <li>• Purchasing processes and documented evidence relating to obtaining quotations and tenders.</li> <li>• Revenue recognition including the application of <i>AASB 15 Revenue from Contracts with Customers</i> and <i>AASB 1058 Income of Not-for-profit Entities</i>. Assessment of the correlating contract asset or liability recorded.</li> <li>• Identification and recording of leases in accordance with <i>AASB 16 Leases</i>, including commercial leases recognising ROU asset and corresponding liability and concessionary leases recorded at zero.</li> <li>• General accounting journals ensuring adequately supported and independently reviewed.</li> <li>• Related party disclosures.</li> <li>• Contingent Liabilities, including waste facility and contaminated sites.</li> <li>• Joint arrangements (joint operations, joint ventures) and investment in associates. Ensure consideration has been given to correct accounting treatment for arrangements in place.</li> <li>• Assessment of requirements relating to Landfill sites including:                         <ul style="list-style-type: none"> <li>▪ Determining the category of landfills held by the Local Government, whether:                                 <ol style="list-style-type: none"> <li>1. Category 1 - Landfills regulated under Part V of the EP Act 1986 requiring registration only;</li> <li>2. Category 2 - Landfills regulated under Part V of the EP Act requiring licensing; or</li> <li>3. Category 3 - Landfills regulated under Part IV of the EP Act.</li> </ol> </li> <li>▪ Once the category has been established, determine whether a post closure plan is required to be prepared with valuations assigned (an independent assessment).</li> <li>▪ Determine whether a provision is required or appropriate financial report disclosure.</li> </ul> </li> <li>• Assessment of application of rate concessions (where applicable).</li> <li>• Fair value assessment of land, buildings and infrastructure assets in accordance with <i>AASB 13 Fair Value Measurement and Regulation 17A of the Local Government (Financial Management) Regulations 1996</i> noting amended minimum revaluation timing of 5 years [<i>Local Government Regulations Amendment Regulations (No. 3) 2023</i>].                      Note: All infrastructure asset classes were last revalued in 2023 including land &amp; buildings therefore they are not due for revaluation as per the Regulations in 2024 year.</li> </ul>	<p>We will review the accounting treatment and disclosure processes during our interim and final audits. We will ensure the disclosures in the annual financial report are appropriate and comply with the requirements of the Australian accounting standards.</p> <p>For asset revaluation, we will obtain the external (or management) valuation report and review the appropriateness of the main assumptions, valuation techniques and unobservable inputs used.</p> <p>Where valuation is performed internally, we ask that the Shire consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.</p>
<p>The following annual financial report items are derived from accounting estimates and hence will receive specific audit attention:</p> <ul style="list-style-type: none"> <li>• Provision for annual and long service leave</li> <li>• Fair value of assets</li> <li>• Impairment of assets</li> </ul>	<p>We will review the method and underlying data that management and where applicable third parties use when determining critical accounting estimates. This will</p>





Details of Risk / Issue	Audit Approach
	<p>include considering the reasonableness of assumptions and corroborating representations. Audit procedures will address potential management bias in accounting estimates, the assessment of inherent risk factors and applying professional scepticism to estimates included within balances. Audit procedures for Valuation of Land, buildings and infrastructure to also include assessment of reasonableness of revaluation movements.</p>
<p>Identifying and Assessing the Risks of Material Misstatement</p>	<p>As required by Australian Auditing Standard <i>ASA315 Identifying and Assessing the Risks of Material Misstatement</i>, we will devote greater attention to:</p> <ul style="list-style-type: none"> <li>• Identification of significant risks in practice;</li> <li>• Obtaining an understanding of the system of internal control; and</li> <li>• Assessment of IT risks.</li> </ul> <p>We will review the method and underlying data that management and where applicable third parties use when determining risks associated with internal controls, IT risks and risk of material misstatement of the financial report. This will include considering the reasonableness of internal Shire risks framework documents, documented policies and procedures relating to financial internal controls and documented IT policies and procedures.</p> <p>Audit procedures will address significant risk relating to misstatement, the assessment of inherent risk factors, and the assessment of control risk factors, the assessment of IT risks and applying professional scepticism to the nature and extent of risks of material misstatement.</p>



**6. Audit Emphasis and Significant Account Balances**

Our audit approach involves assessing the Shire of Quairading’s overall control environment and understanding key business processes/cycles and internal controls relevant to the audit.

We will test key controls for all significant business cycles. The level of testing will be dependent on our assessment of the risk in each business cycle. We plan to address the following cycles:

- Revenue and Receivables cycle;
- Expenditure and Payable cycle;
- Payroll and Employee Entitlements cycle;
- Cash and Financing cycle;
- Inventory cycle; and
- Fixed assets cycle (Property, Plant, Equipment and Infrastructure).

The extent of our reliance on controls, together with the materiality level, determines the nature and extent of our audit procedures to verify individual account balances.

The table below lists those items in the Statement of Financial Position and the Statement of Comprehensive Income that are significant account balances, and our planned audit approach for these balances. When selecting significant account balances, we consider materiality, the nature of the balance, inherent risk and the sensitivity of disclosures.

Significant Account	2023 Audited Balance \$'000	Audit Approach
<b>Statement of Financial Position</b>		
Cash and cash equivalents	6,756	<ul style="list-style-type: none"> <li>• Review and assess effectiveness of internal controls.</li> <li>• Perform walkthroughs of the cash cycle.</li> <li>• Review bank reconciliations.</li> <li>• Review transfers between bank accounts.</li> <li>• Verify large or unusual reconciling items.</li> <li>• Verify year end bank balance through bank confirmations.</li> <li>• Verify classifications including restricted / unrestricted; trust vs municipal and financial assets.</li> <li>• Analytical review.</li> </ul>
Financial Assets, including Self Supporting Loans	81	<ul style="list-style-type: none"> <li>• Review and assess effectiveness of internal controls.</li> <li>• Perform walkthroughs of the financial assets cycle.</li> <li>• Review investment reconciliations.</li> <li>• Verify year end investment balances, including Local Government House investment through external confirmations (where applicable).</li> <li>• Review internal controls, self-supporting loan debtor invoicing and reconciliations.</li> <li>• Analytical review.</li> </ul>



Significant Account	2023 Audited Balance \$'000	Audit Approach
Receivables including rates and other current Assets	618	<ul style="list-style-type: none"> <li>• Review and assess effectiveness of internal controls.</li> <li>• Perform walkthroughs of the revenue and receivable cycle.</li> <li>• Perform cut-off testing and review credit notes.</li> <li>• Review subsequent receipts.</li> <li>• Review expected credit loss assessment ensuring compliant with AASB9.</li> <li>• Analytical review.</li> </ul>
Land held for resale	751	<ul style="list-style-type: none"> <li>• Review and assess effectiveness of internal controls.</li> <li>• Review listings of land held for re-sale.</li> <li>• Obtain titles to verify existence and ownership of land held for re-sale.</li> <li>• Obtain evidence to support land development or land held for sale (agent listing, advertising).</li> <li>• Verification of value ensuring lower of cost and net realizable value.</li> <li>• Ensure classification between current and non-current correct.</li> </ul>
Inventories	11	<ul style="list-style-type: none"> <li>• Review and assess effectiveness of internal controls.</li> <li>• Perform walkthroughs of the inventory cycle.</li> <li>• Review of stock listings.</li> <li>• Verification of units costs.</li> <li>• Consider obsolete and slow moving inventories.</li> </ul>
Other Assets / Contract Assets	867	<ul style="list-style-type: none"> <li>• Review and assess effectiveness of internal controls.</li> <li>• Perform walkthroughs of the revenue and receivable cycle.</li> <li>• Verification of prepayment, accrued income and contract asset calculation, ensuring requirements of AASB15 are met.</li> <li>• Review of evidence to support when a performance obligation has been satisfied in accordance with the applicable Contract / Agreement to verify calculations.</li> </ul>
Property, plant, equipment and infrastructure	123,898	<ul style="list-style-type: none"> <li>• Review and assess effectiveness of internal controls, including internal control testing with respect to the Shire's processes for determining inputs into fair value.</li> <li>• Perform walkthroughs of the fixed assets cycle.</li> <li>• Analyse year end balances for each major class of asset comparing to last year.</li> <li>• Perform sample testing on asset additions and disposals.</li> <li>• Review management's impairment assessment at year end.</li> <li>• Test items posted to construction in progress to assess appropriateness of expenses being capitalised.</li> <li>• Review accounting treatment for repairs and maintenance costs to determine correct classification.</li> <li>• Ensure assets less than \$5,000 are expensed as required.</li> <li>• Ensure vested land and restricted use assets recorded in accordance with AASB13 take into account externally imposed restrictions.</li> <li>• Review developer contributions to ensure correctly recorded and disclosed.</li> </ul>



Significant Account	2023 Audited Balance \$'000	Audit Approach
Right to use assets and corresponding lease liability	Asset-24 Liability- (21)	<ul style="list-style-type: none"> <li>Review of internal controls, including the means utilised to identify and record leased asset arrangements.</li> <li>Verify leased assets transaction calculations and test on a sample basis.</li> <li>Ensure vested improvements appropriately recorded.</li> <li>Analytical review.</li> <li>Ensure compliance with AASB16.</li> </ul>
Payables	(1,283)	<ul style="list-style-type: none"> <li>Review and assess effectiveness of internal controls.</li> <li>Perform walkthroughs of the purchasing and payables cycle.</li> <li>Test for unrecorded liabilities and review subsequent payments post year end.</li> <li>Test and review material accrual balances.</li> <li>Ensure prepaid rates are correctly classified as a liability in accordance with AASB 1058.</li> <li>Analytical review.</li> </ul>
Other Liabilities / Contract Assets	(512)	<ul style="list-style-type: none"> <li>Review and assess effectiveness of internal controls.</li> <li>Verification of contract liability calculation, ensuring requirements of AASB15 are met.</li> <li>Review of evidence to support when a payment is due or already received before the related performance obligation has been satisfied in accordance with the applicable Contract / Agreement.</li> </ul>
Borrowings	(344)	<ul style="list-style-type: none"> <li>Review and assess effectiveness of internal controls.</li> <li>Agree amounts to WATC confirmation.</li> <li>Verification of classification between current and non-current.</li> <li>Agree bank facilities to confirmation.</li> </ul>
Provisions	(213)	<ul style="list-style-type: none"> <li>Review internal controls and employee provision reconciliations.</li> <li>Review the reasonableness of assumptions and calculations.</li> <li>Ensure calculations and disclosure in accordance with AASB 119.</li> <li>Test a sample of leave balances to ensure accuracy.</li> <li>Analytical review.</li> <li>Ensure adequacy of long service leave liability for casual employees if applicable.</li> </ul>
Equity (Total)	130,634	<ul style="list-style-type: none"> <li>Review internal controls.</li> <li>Sample test reserve movements to supporting documentation including cash reserves and asset revaluation reserves.</li> <li>Analytical review.</li> </ul>
<b>Statement of Comprehensive Income</b>		
Operating and non-operating grants, subsidies and contributions	4,676	<ul style="list-style-type: none"> <li>Review of key processes and controls.</li> <li>Perform walkthroughs of the revenue cycle relating to grants, subsidies and contributions.</li> <li>Sample testing of transactions, including grant agreements.</li> <li>Perform cut-off testing.</li> <li>Review and test disclosures relating to unspent grants at year end,</li> </ul>



Significant Account	2023 Audited Balance \$'000	Audit Approach
		ensuring treated correctly in accordance with relevant Australian Accounting Standard. <ul style="list-style-type: none"> <li>• Sample testing of non-cash contributions.</li> <li>• Analytical review.</li> </ul>
Rates	2,492	<ul style="list-style-type: none"> <li>• Review of key processes and controls.</li> <li>• Perform walkthroughs of the revenue cycle relating to rates.</li> <li>• Sample testing of transactions.</li> <li>• Perform cut-off testing.</li> <li>• Analytical review.</li> <li>• Ensure revenue recognition complies with AASB 15 and AASB 1058</li> </ul>
Fees and charges	617	<ul style="list-style-type: none"> <li>• Review of key processes and controls.</li> <li>• Perform walkthroughs of the revenue cycle relating to fees and charges.</li> <li>• Sample testing of transactions.</li> <li>• Perform cut-off testing and review credit notes.</li> <li>• Assessment of requirements to conduct site visits to facilities operated where fees and charges are applied.</li> <li>• Analytical review.</li> <li>• Ensure revenue recognition complies with AASB 15 and AASB 1058</li> </ul>
Other revenue, including interest earnings and fair value adjustments to financial assets	568	<ul style="list-style-type: none"> <li>• Review of key processes/controls.</li> <li>• Perform walkthroughs of the revenue cycle relating to other revenue.</li> <li>• Sample testing of transactions.</li> <li>• Perform cut-off testing.</li> <li>• Review credit notes.</li> <li>• Analytical review.</li> <li>• Ensure revenue recognition complies with AASB 15 and AASB 1058</li> </ul>
Employee related expenses	(2,121)	<ul style="list-style-type: none"> <li>• Review of key processes and controls.</li> <li>• Perform walkthroughs of the payroll cycle.</li> <li>• Sample testing of transactions.</li> <li>• Verify wages reconciliation.</li> <li>• Analytical review.</li> </ul>
Materials and contracts Utility charges Insurance expenses	(2,355)	<ul style="list-style-type: none"> <li>• Review of key processes and controls.</li> <li>• Perform walkthroughs of the purchasing and payments cycle.</li> <li>• Sample resting of transactions.</li> <li>• Analytical review.</li> </ul>
Depreciation and Amortisation	(3,088)	<ul style="list-style-type: none"> <li>• Review of management’s assessment of the useful lives of assets and assess reasonableness.</li> <li>• Verify depreciation expenses to valuation reports (where applicable).</li> <li>• Perform re-calculation tests.</li> <li>• Analytical review.</li> </ul>



Significant Account	2023 Audited Balance \$'000	Audit Approach
Other expenses, including interest expense and loss on asset disposal	(217)	<ul style="list-style-type: none"> <li>Review of key processes/controls</li> <li>Perform walkthroughs of the purchasing and payments cycle.</li> <li>Sample testing of transactions.</li> <li>Agree interest expense to WATC confirmation.</li> <li>Verify calculations of profit or loss on sale of property, plant and equipment including sample testing on individual transactions.</li> <li>Review listing of other expenses to identify large or unusual accounts and test accordingly.</li> <li>Analytical review.</li> </ul>

The table below lists those significant financial statement disclosures or other auditable areas and our planned audit approach for these disclosures. When selecting significant disclosures, we consider materiality, the nature of the item, inherent risk and the sensitivity of disclosures.

Statement, Auditable Area and / or Disclosures	Audit Approach
Statement of Cash Flows and Cash Flow Reconciliation Note	<ul style="list-style-type: none"> <li>Review and assess effectiveness of internal controls.</li> <li>Review Statement of Cash Flows and reconciliation note calculations.</li> <li>Ensure disclosures comply with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.</li> </ul>
Legislative Compliance	<ul style="list-style-type: none"> <li>Ensure Shire of Quairading’s financial management policies and procedures are compliant with the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Accounting Standards.</li> <li>Assess Shire of Quairading’s compliance with internal policy and procedures throughout the year, identify any instances of non-compliance which also resulted in legislative requirements not being met.</li> <li>Review draft annual financial statements to ensure compliance with Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards.</li> </ul>
Contingent Liabilities	<ul style="list-style-type: none"> <li>Review of internal controls.</li> <li>Enquiries of management.</li> <li>Assess Council’s disclosures of obligations under the Contaminated Sites Act 2003.</li> <li>Ensure disclosures comply with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.</li> <li>Determine if any contingent liabilities relating to waste facilities, contaminated sites or aluminium composite panelling.</li> </ul>
Capital and Other Commitments	<ul style="list-style-type: none"> <li>Review and assess effectiveness of internal controls.</li> <li>Enquiries of management.</li> <li>Verify disclosures to supporting calculations and documentation.</li> <li>Ensure disclosures comply with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.</li> </ul>
Related Party Transactions,	<ul style="list-style-type: none"> <li>Review and assess effectiveness of internal controls.</li> </ul>



Statement, Auditable Area and / or Disclosures	Audit Approach
including elected member remuneration, key management personnel compensation and transactions with related parties	<ul style="list-style-type: none"> <li>• Enquiries of management.</li> <li>• Obtain an understanding of the means utilised to identify related parties and record related party transactions.</li> <li>• Verify elected members remuneration calculations and test on a sample basis. Analytical review.</li> <li>• Verify key management personnel compensation calculations and test on a sample basis. Ensure KMP classifications correct.</li> <li>• Assess related party transactions terms and associated fraud risks.</li> <li>• Ensure completeness of disclosures.</li> <li>• Identify any related parties with dominant influence.</li> <li>• Ensure related party disclosures comply with AASB124.</li> </ul>
Joint Arrangements	<ul style="list-style-type: none"> <li>• Review of internal controls.</li> <li>• Enquiries of management.</li> <li>• Obtain an understanding of the means utilised to identify and record joint arrangements.</li> <li>• Obtain joint arrangement agreements.</li> <li>• Verify joint arrangement venture transaction calculations and test on a sample basis.</li> <li>• Analytical review.</li> <li>• Ensure completeness of disclosures and in accordance with AASB.</li> <li>• Ensure disclosures comply with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.</li> </ul>
Financial Risk Management	<ul style="list-style-type: none"> <li>• Review and assess effectiveness of internal controls.</li> <li>• Review financial risk management note and reconciliation calculations.</li> <li>• Ensure disclosures comply with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.</li> </ul>
Internal Control and Risk Management	<ul style="list-style-type: none"> <li>• Assess control environment including segregation of duties and level of independent review / checks in place.</li> <li>• Ensure Council have established and maintained a risk management framework that is appropriate.</li> <li>• Assess how management place a strong emphasis on the design, implementation and maintenance of internal control to prevent and detect fraud.</li> <li>• Assess classes of transactions and account balances which are more susceptible to fraud and test accordingly.</li> </ul>
Fraud	<ul style="list-style-type: none"> <li>• Assess control environment including segregation of duties and level of independent review / checks in place.</li> <li>• Assess how management place a strong emphasis on fraud prevention and deterrence. Review reporting mechanisms to those charged with governance.</li> <li>• Assess classes of transactions and account balances which are more susceptible to fraud and test accordingly.</li> <li>• Review of unusual transactions, in particular near balance date which may have a significant effect on the result.</li> </ul>
IT	<ul style="list-style-type: none"> <li>• Obtain an understanding of the IT general control environment.</li> <li>• Perform tests to assess the effectiveness of IT general controls over the IT system, including both physical and logical access of the users, change management process and audit trail / transaction log.</li> </ul>



Statement, Auditable Area and / or Disclosures	Audit Approach
Accounting General Journals	<ul style="list-style-type: none"> <li>• Assess control environment in respect to accounting general journal entry and level of independent review / checks in place.</li> <li>• Sample testing of accounting general journals.</li> <li>• Assess classes of transactions and account balances which are more susceptible to fraud and test any large or unusual accounting general journals accordingly.</li> <li>• Review of unusual accounting general journals, in particular near balance date which may manipulate the result.</li> </ul>
Accounting Estimates	<ul style="list-style-type: none"> <li>• Assess control environment in respect to accounting estimates and level of consultation / independent review / checks in place.</li> <li>• Sample testing of application accounting estimates, ensuring significant assumptions used in making accounting estimates are reasonable.</li> <li>• Assess classes of transactions and account balances which are more susceptible to fraud and test any large or unusual accounting estimates accordingly.</li> <li>• Review of unusual accounting estimates, in particular those recorded or changed near balance date which may manipulate the result.</li> <li>• Ensure accounting estimates disclosures comply with the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards.</li> </ul>

**7. Management Representation Letter**

The above audit procedures assume that management expects to be in a position to sign a management representation letter. This letter should be reviewed and tailored to meet your local government’s particular circumstances, and be signed and dated by the CEO and Executive Manager of Corporate Services as close as practicable to the date of the proposed auditor’s report. Ordinarily, this would be no longer than five working days prior to the issue of the auditor’s report.

Please bring to the attention of the President that we will also be relying on the signed Statement by CEO in the annual financial report as evidence that they confirm:

- they have fulfilled their responsibility for the preparation of the annual financial report in accordance with the *Local Government Act 1995, Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards
- they have provided us with all relevant information necessary or requested for the purpose of the audit
- all transactions have been recorded and are reflected in the annual financial report.

**8. Related Entities**

Section 7.12AL of the *Local Government Act 1995* applies section 17 of the *Auditor General Act 2006* to a local government. Section 17 requires a local government to advise the Auditor General in writing of details of all related entities that are in existence.

**9. Reporting Protocols**

**9.1 AMD Reporting Requirements**

AMD is to provide a report to the Auditor General to enable the Audit General to:

- form the audit opinion with respect to the Shire of Quairading’s annual financial report;





- report any findings, significant control weaknesses and any other relevant matters arising from our audit procedures; and

AMD will be required to form an opinion and report to the Auditor General whether the Shire of Quairading's financial statements:

- are based on proper accounts and records; and
- fairly represents, in all material respects, the results of the operations of the Shire of Quairading and its financial position for the years covered by the contract in accordance with the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

### 9.2 Management Letter

Significant issues identified during the course of our audit procedures will be discussed with relevant staff and management as soon as possible after being identified. Draft management letters will be provided to the CEO (or other nominated representative) for coordination of comments from appropriate members of your management. We request that these be returned promptly, preferably within 5 working days.

At the conclusion of the audit, the abovementioned management letter will accompany the auditor's report and the audited annual financial report forwarded to the President, the CEO and the Minister for Local Government. The management letter is intended to communicate issues arising from the audit that may impact on internal control, compliance, and financial reporting.

Where considered appropriate, and to ensure timely reporting of audit findings and action by management, interim management letters may be issued to the CEO and the President. A copy will also be forwarded to the Minister when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Specific matters resulting from issues identified during the audit may be reported in an Auditor General's Report to Parliament. Should this occur, you will be consulted in advance to assure the context and facts of the issue are adequately represented.

### 9.3 OAG Contract Reporting Requirements

As OAG contractors we are required to report to the OAG as follows:

1. Complete Interim planning audit;
2. Prepare and provide OAG representative with interim audit findings and prepare interim management letter (if required);
3. Complete post 30 June year end audit;
4. Obtain signed Management Representation Letter from Shire of Quairading;
5. Prepare and provide OAG Representative with Signing Review Memo (SRM), Data Collection Sheet, Best Practice Entity Assessment Form, Draft Management Letter, Draft Financial Report and Signed Management Representation Letter; and
6. Provide OAG Representative with access to audit workpapers.



**10. Proposed Audit Schedule**

	Date
Planning and issue of Interim Audit Checklist by AMD	4 April 2024
Entrance Meeting (Shire, OAG & AMD)	12 April 2024
Onsite Interim Audit by AMD	13-14 May 2024
AMD provide OAG clearance for Interim Audit Review including draft Interim Management Letter (week ending)	24 May 2024
OAG complete Interim Audit Review	7 June 2024
Interim Management Letter to be issued by OAG (if required)	11 June 2024
Issue of Year End Audit Checklist by AMD (week ending)	21 June 2024
Final Trial Balance to be provided to AMD by the Shire	26 September 2024
Draft Annual Financial Report to be provided to AMD by the Shire	26 September 2024
Onsite Final Audit by AMD	7– 9 October 2024
AMD provide OAG clearance for Audit File Review including all applicable Contractor deliverables / reports (week ending)	25 October 2024
OAG complete Final Audit Review	7 November 2024
AMD issue exit meeting agenda and associated reports (Management Representation Letter, draft Management Letter and draft Audit Report)	14 November 2024
Exit Meeting (week ending)	To be scheduled dependent on above
AMD to provide the signed AMD Audit Report, stamped FS, signed SRM, final Management Letter and signed Representation Letter to OAG	Within 2 days of Exit Meeting
OAG to issue signed audit report and Management Letter to the Shire.	Within 5 days of Exit Meeting

The above proposed audit schedule is subject to change depending on individual circumstances.



## **11. Audit Evidence – Specific Audit Requirements**

We will discuss our requirements with your staff to facilitate a timely, efficient and effective audit. We will formally agree our information requirements and timeframes for the final audit with the CEO using our Audit Checklists.

We will issue an Interim Audit Checklist and Year-End Audit Checklist in advance of each audit visit. The checklists are intended to help Shire of Quairading staff to have various documents readily available when we perform our audit.

As the information requests contained within the Audit Checklists will form an important component of our audit working papers, the information must be made available to AMD on the dates specified. This will assist us in delivering an efficient audit and minimising interruptions to Shire staff.

Where information has not been made available to us one week prior to the interim visit or one week prior to our final visit (including draft annual financial report), we anticipate additional audit time may be incurred resulting in additional fees being charged.



**12. Your Audit Team**

	<b>Name</b>	<b>Contact</b>
<b>Contractor – AMD Chartered Accountants</b>		
Director	Tim Partridge	(08) 9780 7555 tim.partridge@amdonline.com.au
Alternate Director	Maria Cavallo	(08) 9780 7555 maria.cavallo@amdonline.com.au
Audit Manager/Team Leader	Chelsea Gardiner	(08) 9780 7555 chelsea.gardiner@amdonline.com.au
Auditor	Tanya Smallegange	(08) 9780 7555 tanya.smallegange@amdonline.com.au
Auditor	Alex Wildman	(08) 9780 7555 Alex.wildman@amdonline.com.au
<b>Office of the Auditor General</b>		
Auditor General	Caroline Spencer	(08) 6557 7500
OAG Representative Director	Cait McGowan	(08) 6557 7552 caitlin.mcgowan@audit.wa.gov.au

**9.1.2 Audit register - progress report**

<b>Responsible Officer</b>	Natalie Ness, Chief Executive Officer
<b>Reporting Officer</b>	Tricia Brown, Executive Manager, Corporate Services
<b>Attachments</b>	1. Attachment (i) Audit & Risk Register Progress Report - August 2024 (confidential)
<b>Voting Requirements</b>	Simple Majority
<b>Disclosure of Interest</b>	Reporting Officer: Nil Responsible Officer: Nil

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**OFFICER RECOMMENDATION***COMMITTEE RESOLUTION: ARC 003-24/25*

That the Audit & Risk Committee recommends to Council that Council;

1. Notes the progress recorded against each item within the audit register in confidential attachment (i)

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**IN BRIEF**

- This report provides an update on the progress of actions included in the audit register.
- The audit register includes all open audit findings that have previously been accepted by the Audit and Risk Committee.

**MATTER FOR CONSIDERATION**

Receipt of the audit register progress report to 31 July 2024.

**BACKGROUND**

The external audit, also known as financial audits or audit of the annual financial statements, focuses on providing an objective and independent examination of the financial statements prepared by the Shire, increasing the value and user confidence in the financial statements.

The audit register lists findings from audit reports previously accepted by the Audit & Risk Committee. The register describes the progress of implementing improvements and percentage completion. Progress on the actions is monitored by management, this Committee and Council.

Any new finding from the 2023/2024 interim audit management letter will form part of this report.

**STATUTORY ENVIRONMENT**

*Local Government (Audit) Regulations 1996*

*Local Government (Financial Management) Regulations 1996*

*Local Government Act 1995*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Council will require a budget allocation of \$39,500 in the 2024/2025 Budget, which is currently an indicative cost from the OAG, in order to perform the full 2023/2024 Audit of the financial statements. It is anticipated that a budget of a similar amount is to be adopted each year but will be the subject of an annual estimate of audit fees provided by the OAG. Officers’ efforts to undertake the improvements and report on progress has not been estimated or reported.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

Nil.

**RISK ASSESSMENT**

	Option 1
Financial	Low <i>Cost of the annual audit is included in the budget. By regularly reviewing progress against audit findings, the risks associated to misconduct and error are significantly reduced.</i>
Health	Low
Reputation	Low <i>Compliant with legislative requirements. Failure to complete the findings from audit reports would lead to increased reputational risk.</i>
Operations	Low <i>Operational impact is minimal in reporting progress on audit findings. Operational impact of not closing findings would escalate.</i>
Natural Environment	Low

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

The audit register **confidential attachment (i)** counts actions and totals by “Finding #”. Each finding may have more than one “recommendation” and associated “agreed management action”. Only when all recommendations and agreed management actions within a finding are deemed complete will the finding as a whole be totalled at 100% complete and recommended to be closed.

The process for adding and removing findings to the audit register is as follows:

1. An external audit is completed, and an audit report is finalised.
2. The audit report is presented to the Audit and Risk Committee (ARC).
3. The ARC recommends to Council that it notes and accepts the audit report.
4. All findings from the audit report are **added** to the audit register.
5. Progress is reported by management with updates recorded quarterly in “officer comment / action taken”.
6. Any findings deemed as complete by management are marked as “100% complete” with the status of “closed”.
7. The audit register – progress report is submitted by management to the ARC.
8. The ARC reviews the audit register and confirms completion of any 100% and closed findings.
9. The ARC recommends to Council that it notes progress and approves the findings marked as complete to be registered as closed.
10. Closed findings are **removed** from the audit register.

A summary of the audit register, included below, will illustrate the trend of actions that have been added, progressed, and completed.

The blue row represents actions added by the ARC. New audit findings presented to the current meeting are included at the subsequent meeting, following acceptance.

The green row represents actions closed by the ARC and will always total 0 for the current meeting date. The closed actions from the current meeting will then be shown in the “closed by the Audit & Risk Committee” total in the subsequent meeting’s table summary.

Status of Actions	ARC - Meeting Date						TOTAL
	2/2024	5/2024	8/2024	11/2024			
New actions added by ARC	1	0	7	0	0	0	8
Not commenced ≤10%	0	0	0	0	0	0	
Progressed >11% to 99%	0	0	0	0	0	0	
Completed =100%	0	0	0	0	0	0	
Total (0% to 100%)	0	0	0	0	0	0	
Closed by ARC	7	0	0	0	0	0	7
Total cumulative closed by ARC	0	0	0	0	0	0	
Open Actions	0	1	1	0	0	0	

The committee is requested to recommend to Council that Council note the progress and Officer comments.

Seven new actions have been added to the register following the interim 2023-2024 financial audit.

One audit finding from previous audits remains open with all other items marked as complete and have been closed off and not required to be reported.

All closed items will not form part of the audit register report for future meetings. The closed items are available for external auditors and committee/council to review.


It is requested to note the audit register progress report in **confidential attachment (i)**.



### 9.1.3 Annual Assessment Report on Community Engagement

**Responsible Officer** Natalie Ness, Chief Executive Officer

**Reporting Officer** Chloe Nella, Special Projects Officer

**Attachments** 1. Analytics on Community Engagement for 2023/24 [↓](#) 

**Voting Requirements** Simple Majority

**Disclosure of Interest** Reporting Officer: Nil

Responsible Officer: Nil

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#### OFFICER RECOMMENDATION

*COMMITTEE RESOLUTION: ARC 004-24/25*

That the Audit & Risk Committee recommend to Council that Council receive the Annual Assessment Report of Council's Community Engagement for the 2023/24 year.

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#### IN BRIEF

- In accordance with Council's Community Engagement Policy, an annual assessment of the level of engagement achieved is to be reported to the August Audit and Risk Committee.
- The Community Engagement Policy outlines the Shire of Quairading's commitment to appropriate, effective and inclusive community engagement.
- In March 2024, Council adopted the review of the Community Engagement Policy and Community Engagement Action Plan.

#### MATTER FOR CONSIDERATION

For Council to receive the Annual Community Engagement Assessment Report in accordance with the Shire's Community Engagement Policy.

#### BACKGROUND

Community engagement is an umbrella term that covers information sharing, consultation and active participation between the Shire and community. It seeks to ensure people have an opportunity to participate in decisions that affect them.

Community engagement is any activity that assists Council:

- Provide opportunities for the community to voice an opinion on any proposals, plans, services and activities
- Work more closely with the community to shape policy options and priorities.

Community engagement does not necessarily mean achieving consensus. However, community input into Council's decision-making processes provides the potential for a better, more informed decision for everyone. This results in:

- Improving the relationship between the community and council

- Enhancing community ownership of decisions
- Adding value to Council's decision-making processes by drawing on the skills and wisdom of people and groups in the community
- Maximising the possible positive impacts of Council decision and minimising the possible negative impacts.

## STATUTORY ENVIRONMENT

*Local Government Act 1995*

## POLICY IMPLICATIONS

Community Engagement Policy

Community Engagement Action Plan

## FINANCIAL IMPLICATIONS

Nil

## ALIGNMENT WITH STRATEGIC PRIORITIES

- 1.1 Community:** Work collaboratively with local and regional service providers to engage the community as active citizens.
- 1.2 Community:** Provide social and cultural activities for all members of the community
- 1.3 Community:** Advocate for the provision of quality health services, health facilities and programs in the Shire
- 1.4 Community:** Support local volunteer organisations through initiatives that reduce volunteer fatigue and strengthen their resilience
- 1.5 Community:** Support emergency services planning, risk mitigation, response and recovery
- 2.1 Economy:** Promote the Economic and Business Growth Strategy for current businesses and the sustainable attraction of new industry (Small Business Friendly Local Government and Action Plan)
- 2.3 Economy:** Shire engages stakeholders and partners to help capture local economic development initiatives
- 2.2 Economy:** Build upon our "Take a Closer Look" brand with the development of an internal marketing strategy focusing on our community, events and facilities to increase our permanent and transient population
- 2.4 Economy:** Encourage local workforce participation
- 5.1 Governance & Leadership:** Shire communication is consistent, engaging and responsive
- 5.2 Governance & Leadership:** Forward planning and implementation of plans to determine Strategic Plan and service levels
- 5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

**CONSULTATION**

The Shire’s Strategic Community Plan 2021-2031 (SCP) identified “strong governance and community engagement” as one of its five (5) key objectives and listed strategy G3 – Community Engagement as an issue to be addressed over the life of the SCP.

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Nil.

**RISK ASSESSMENT**

	Option 1
Financial	Low
Health	Low
Reputation	Low
Operations	Low
Natural Environment	Low

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

The attachment outlines the communications and engagement approach that the Shire completed in the 2023 / 24 year.

**Attachment one – Communications and engagement approach**

A range of community and engagement activities that occurred over the 2023/24 period:

<b>Online</b>	Advertisements	Passion Sheeet, Banksia Bulletin, Quairading Community Noticeboard, Front counter, Seek & Shire emails
	Bulk Text messaging	SMS system – Message Media. WRF updates, Harvest Ban updates, Fire information, event information
	Regional Radio	Shire President updates
	Social Media	Shire and Caravan Park Facebook Pages, Shire Instagram page
	Website	Shire of Quairading website
	Survey	Community Perception Survey, OLDEA Survey, Waste & Recycling Survey
<b>In-person</b>	Engagement Sessions	Sports Precinct Working Group, Reconciliation Action Plan Committee Meetings.
	Council Meetings	Open to Public
	Annual Electors Meeting	Open to Public
	Community Forum & Annual Elector’s Meeting	Open to Public – new initiative this year.
	Citizenship Ceremonies	One in 2024
	Australia Day	Large Community event
	Reconciliation Week	Small Community Event
	Kwirrading Koort Opening	Large Community Event
	Community Christmas Party	Large Community Event
	Old School Site Opening	Large Community Event
	In-person Customer Service	Shire Administration Centre – Front counter – DOT Licensing, Health and Building, Rates, Facility Bookings, Planning, Cemetery, Ranger Services. Works Depot Reception – work reports and enquiries, contractor, and supplier enquiries. Shire officers @ CRC – Community Group engagement, grants, meetings, and bulletins.
<b>Indirect</b>	Mail outs	Whole of town/farm mail drops for invitations to large community events and important messaging.

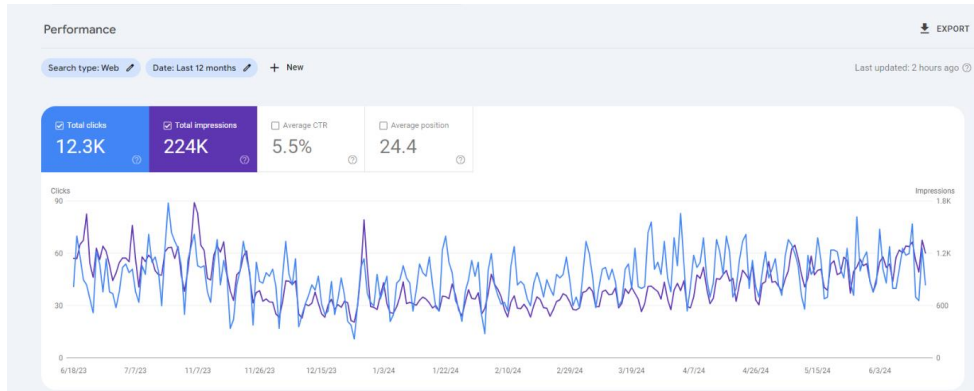
	Town Clock, Noticeboard, Banner, Poster, Signage	Caravan Park information, posters for large community events, banners for tourism. Continual update of signage including Museum, Cemetery, RV site.
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**Trends of the various avenues used:**

Request	Type of request	Amount
Customer Service Requests	No of requests Received	24
Social media – Facebook	Number of likes	1430
	Number of visits	23,500
	Number of posts	216
Communication – Mailchimp system	Number of subscribers	195
	Number of messages	4
Communication – SMS system	Number of subscribers	497
	Number of bulk messages	51
Department of Transport	Number of transactions	2041
Administration Centre	Front Counter attendance	3500
	Caravan Park - No of bookings	1,420
Community survey participation	Community perception survey	110 respondents
	Off leash dog exercise area survey	42 respondents
	Waste and recycling survey	47 respondents

**Quairading website analytics:**

1. Total Clicks: How many times a user clicked through to the site.



2. Total impressions: How many times a user saw a link to your site in search results.

The figure is a performance dashboard showing a table of top queries. The table has columns for 'QUERIES', 'PAGES', 'COUNTRIES', 'DEVICES', 'SEARCH APPEARANCE', and 'DATES'. The 'DATES' column is currently empty. The table lists the following queries and their corresponding clicks and impressions:

QUERIES	PAGES	COUNTRIES	DEVICES	SEARCH APPEARANCE	DATES
Top queries					
shire of quairading					
quairading caravan park					
quairading					
quairading shire					
toppin weir					
quairading park lake					
quairading medical practice					
quairading club					
quairading medical centre					
quairading wa					

3. Average CTR: The percentage of impressions that resulted in a click

Performance EXPORT


Search type: Web Date: Last 12 months + New Last updated: 2 hours ago

QUERIES	PAGES	COUNTRIES	DEVICES	SEARCH APPEARANCE	DATES
☰					
Top pages					
				↓ Clicks	Impressions
https://www.quairading.wa.gov.au/				3,140	39,125
https://www.quairading.wa.gov.au/stay.aspx				946	5,482
https://www.quairading.wa.gov.au/contact-us/				624	15,470
https://www.quairading.wa.gov.au/exploring-quairading/accommodation/caravan-park/				402	3,991
https://www.quairading.wa.gov.au/community/community-health.aspx				326	3,623
https://www.quairading.wa.gov.au/my-council/employment/				299	14,977
https://www.quairading.wa.gov.au/exploring-quairading/accommodation/				264	9,982
https://www.quairading.wa.gov.au/exploring-quairading/parks-wildlife/aspin-weir/				243	2,383
https://www.quairading.wa.gov.au/my-council/about-us/our-council/				236	18,181
https://www.quairading.wa.gov.au/living-in-quairading/fire-information/				224	2,701

4. Average position: The average position of your site in search results, based on its highest position whenever it appeared in a search.

QUERIES	PAGES	COUNTRIES	DEVICES	SEARCH APPEARANCE	DATES
☰					
Device					
				↓ Clicks	Impressions
Mobile				6,714	97,180
Desktop				5,243	123,566
Tablet				301	3,518

**9.1.4 Review of Purchasing Policy**

<b>Responsible Officer</b>	Natalie Ness, Chief Executive Officer
<b>Reporting Officer</b>	Tricia Brown, Executive Manager, Corporate Services
<b>Attachments</b>	1. Attachment (i) Purchasing Policy <a href="#">↓</a> 
<b>Voting Requirements</b>	Simple Majority
<b>Disclosure of Interest</b>	Reporting Officer: Nil Responsible Officer: Nil

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**OFFICER RECOMMENDATION**

*COMMITTEE RESOLUTION: ARC 006-24/25*

That Audit & Risk Committee recommend to Council the proposed changes to the Purchasing Policy - Attachment (i)

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**IN BRIEF**

Council last reviewed the Purchasing Policy in March 2022. This Policy is reviewed every two (2) years.

No significant changes within the Local Government Act 1995 or relevant legislations have occurred since the last review.

**MATTER FOR CONSIDERATION**

The Executive Management Team propose that Council consider reducing the need for three (3) written or verbal quotes to two (2) for the below threshold in the Purchasing Policy;

- \$5,001 to \$20,000 which relates to Purchases that can be made by an Authorised Delegated Officer with three (3) verbal or written quotes

With preference to Priority 2: Local Supplier, staff are finding it increasingly difficult to obtain three (3) quotes from local service providers and therefore putting increased pressure on staff to seek non-local service providers to satisfy the policy's requirements.

For those non-local service providers, taking into consideration their time and travel involved in quoting, are increasingly refusing to quote within this threshold.

**BACKGROUND**

A review of the Policy has been completed with amendments made to reflect the challenges associated with procurement within the Shire.

**STATUTORY ENVIRONMENT**

*Local Government (Audit) Regulations 1996*

*Local Government (Financial Management) Regulations 1996*

*Local Government Act 1995*



**POLICY IMPLICATIONS**

Purchasing Policy

**FINANCIAL IMPLICATIONS**

There are no direct financial implications of adopting the proposed changes to the Purchasing Policy, however the proposed changes are aimed at ensuring that the Shire of Quairading obtains value for money in its purchasing in a legally and ethically compliant manner.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

**CONSULTATION**

Consultation has been sought from the Executive Management Team. The proposed changes relate to improvement of internal processes. Accordingly, it was determined that no public consultation is required.

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Nil.

**RISK ASSESSMENT**

	Option 1
Financial	Low <i>Purchasing policy is required by legislation and provides governance direction to management and to the delegated purchasing officers.</i>
Health	Low
Reputation	Low <i>Risk is mitigated through the regular review of the Policy to align with legislation and Industry Best Practice. Failure to comply with the Policy by management will result in an escalated fraud risk and reputational risk.</i>
Operations	Low <i>Processes in accordance with the Policy are already incorporated into Councils' day-to-day operations</i>
Natural Environment	Low

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

Under the Local Government Act, Council is able to make, amend and revoke Policies to assist Council with performing its executive functions and statutory obligations.

## Purchasing Policy



## PURCHASING POLICY

### PURPOSE

The Shire of Quairading (the “Shire”) is committed to delivering the objectives, principles and practices outlined in this Policy, when purchasing goods, services or works to achieve the Shire’s strategic and operational objectives.

This policy complies with the Local Government (Functions and General) Regulations 1996 (The Regulations).

### OBJECTIVES

The Shire of Quairading (the “Shire”) is committed to applying the objectives, principles and practices outlined in this Policy, to all purchasing activity and to ensuring alignment with the Shire’s strategic and operational objectives.

The Shire’s purchasing activities will:

- (a) Achieve best value for money that considers sustainable benefits, such as; environmental, social and local economic factors;
- (b) Foster economic development by maximising participation of local businesses in the delivery of goods and services;
- (c) Use consistent, efficient and accountable purchasing processes and decision-making, including; competitive quotation processes, assessment of best value for money and sustainable procurement outcomes for all purchasing activity, including tender exempt arrangements;
- (d) Apply fair and equitable competitive purchasing processes that engage potential suppliers impartially, honestly and consistently;
- (e) Commit to probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
- (f) Comply with *the Local Government Act 1995, Local Government (Functions and General) Regulations 1996*, other relevant legislation, Codes of Practice, Standards and the Shire’s Policies and procedures;

## Purchasing Policy

- (g) Ensure purchasing outcomes contribute to efficiencies (time and resources) for the Shire of Quairading.
- (h) Identify and manage risks arising from purchasing processes and purchasing outcomes in accordance with the Shire's Risk Management framework;
- (i) Ensure records evidence purchasing activities in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan;
- (j) Ensure confidentiality that protects commercial-in-confidence information and only releases information where appropriately approved.

**POLICY****1. Ethics**

The Shire's Code of Conduct applies when undertaking purchasing activities and decision making, requiring Council Members and employees to observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

**2. Value for Money**

The Shire will apply value for money principles in critically assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.

**2.1 Assessing Value for Money**

Value for money assessment will consider:

- (a) All relevant Total Costs of Ownership (TCO) and benefits including; transaction costs associated with acquisition, delivery, distribution, and other costs such as, but not limited to; holding costs, consumables, deployment, training, maintenance and disposal;
- (b) The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of compliances, the supplier's resource availability, capacity and capability, value-adds offered, warranties, guarantees, repair and replacement policies and response times, ease of inspection and maintenance, ease of after sales service, ease of communications, etc;
- (c) The supplier's financial viability and capacity to supply without the risk of default, including the competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history;
- (d) A strong element of competition by obtaining a sufficient number of competitive quotations consistent with this Policy, where practicable;
- (e) The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance;
- (f) The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policy including Local Economic Benefit; and
- (g) Analysis and management of risks and opportunities that may be associated with the purchasing activity, potential supplier/s and the goods or services required.

Purchasing Policy

**3. Purchasing Thresholds & Practice**

**3.1 Defining the Purchasing Value**

The Shire will apply reasonable and consistent methodologies to assess and determine Purchasing Values, which ensure:

- (a) The appropriate purchasing threshold and practice is applied in all purchasing activities; and
- (b) Wherever possible, purchasing activity for the same category of supply is aggregated into single contract arrangements to achieve best value and efficiency in future purchasing activities where the requirements are able to be provided by a single supplier.

A **category of supply** can be defined as groupings of similar goods or services with common: supply and demand drivers; market characteristics; or suppliers.

**3.2 Strategic Purchasing Value Assessments**

The Shire will periodically review recent past purchasing activity across its operations to identify categories of supply for which the Shire will have continuing need and which can be aggregated into single contract arrangements in order to achieve best value for money and efficiency in future purchasing activity.

The assessment of aggregated expenditure for the same category of supply capable of being supplied by a single supplier will determine the Purchasing Value threshold applicable to future purchasing activity.

**3.2 Individual Purchasing Value Assessments**

In any case, where there is no relevant current contract, each purchasing activity is to assess the Purchasing Value based upon the following considerations:

- (a) Exclusive of Goods and Services Tax (GST); and
- (b) The estimated total expenditure for the proposed supply including the value of all contract extension options and where applicable, the total cost of ownership considerations;
- (c) The appropriate length of a contract is to be determined based on market volatility, ongoing nature of supply, historical purchasing evidence and estimated future purchasing requirements; and
- (d) Requirements must not be split to avoid purchasing or tendering thresholds [F&G Reg. 12].

The calculated estimated Purchasing Value will determine the applicable threshold and purchasing practice to be undertaken.

**3.3 Table of Purchasing Thresholds & Practices**

**Supplier Order of Priority**

The Shire will consider and apply, where applicable, the following Supplier Order of Priority:

<b>Priority 1:</b>	<p><b>Existing Supplier or Contract</b>                  Current contracts or contracted supplier should be used where the Shire’s supply requirements can be met through the existing contract.                  If the Shire does not have a current contract relevant to the required supply, then a WALGA PSA or other provider is to be used.</p>
<b>Priority 2:</b>	<p><b>Local Suppliers</b>                  Where the Purchasing Value does not exceed the tender threshold and a relevant local supplier is capable of providing the required supply, the Shire will ensure that wherever possible quotations are obtained from local suppliers permanently located within the</p>

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	District as a first priority, and those permanently located within surrounding Districts as the second priority. If no relevant local supplier is available, then a WALGA PSA or other provider may be used.
<b>Priority 3:</b>	<b>Tender Exempt - WALGA Preferred Supplier Arrangement (PSA)</b> Use a relevant WALGA PSA regardless of whether or not the Purchasing Value will exceed the tender threshold. However, if a relevant PSA exists but an alternative supplier is considered to provide best value, then the CEO, or an officer authorised by the CEO, must approve the alternative supplier. Reasons for not using a PSA may include: i. Local supplier availability (that are not within the PSA); or, ii. Social procurement – preference to use Aboriginal business or Disability Enterprise. If no relevant WALGA PSA is available, then a relevant State Government CUA may be used.
<b>Priority 4:</b>	<b>Tender Exempt - WA State Government Common Use Arrangement (CUA)</b> Use a relevant CUA regardless of whether or not the Purchasing Value will exceed the tender threshold. However, if a relevant CUA exists, but an alternative supplier is considered to provide best value for money, then the proposed alternative supplier must be approved by the CEO, or an officer authorised by the CEO. If no relevant CUA is available, then a Tender Exempt <i>[F&amp;G Reg.11(2)]</i> arrangement may be used.
<b>Priority 5:</b>	<b>Other Tender Exempt arrangement <i>[F&amp;G Reg. 11(2)]</i></b> Regardless of whether or not the Purchasing Value will exceed the tender threshold, the Shire will investigate and seek quotations from tender exempt suppliers, and will specifically ensure that wherever possible quotations are obtained from a WA Disability Enterprise and/or an Aboriginal Owned Business that is capable of providing the required supply.
<b>Priority 6:</b>	<b>Other Suppliers</b> Where there is no relevant existing contract or tender exempt arrangement available, or those available do not meet operational requirements, purchasing activity from any other supplier is to be in accordance with relevant Purchasing Value Threshold and Purchasing Practice specified in the table below.

**3.4 Purchasing Practice Purchasing Value Thresholds**

The Purchasing Value, assessed in accordance with clause 1.4.1, determines the Purchasing Practice to be applied to the Shire’s purchasing activities.

Purchase Value Threshold (ex GST)	Purchasing Practice
Up to \$5,000 (ex GST)	Obtain at least one verbal or written quotation from a suitable supplier in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).  The purchasing decision is to be evidenced in accordance with the Shire’s Record Keeping Plan.

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Purchase Value Threshold (ex GST)	Purchasing Practice
<p>From \$5,001 and up to \$20,000 (ex GST)</p>	<p>Seek at least two verbal or written quotations from suitable suppliers in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1). If purchasing from a WALGA PSA, CUA or other tender exempt arrangement, a minimum of one written quotation is to be obtained.</p> <p>The purchasing decision is to be based upon assessment of the suppliers response to:</p> <ul style="list-style-type: none"> <li>• A brief outline of the specified requirement for the goods; services or works required; and</li> <li>• Value for Money criteria, not necessarily the lowest price.</li> </ul> <p>The purchasing decision is to be evidenced using the Brief Evaluation Report Template retained in accordance with the Shire’s Record Keeping Plan.</p>
<p>From \$20,001 and up to \$50,000 (ex GST)</p>	<p>Seek at least three written quotations from suitable suppliers in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1) except if purchasing from a WALGA PSA, CUA or other tender exempt arrangement, where a minimum of one written quotation is to be obtained.</p> <p>The purchasing decision is to be based upon assessment of the suppliers’ responses to:</p> <ul style="list-style-type: none"> <li>• A brief outline of the specified requirement for the goods; services or works required; and</li> <li>• Value for Money criteria, not necessarily the lowest quote.</li> </ul> <p>The purchasing decision is to be evidenced using the Brief Evaluation Report Template retained in accordance with the Shire’s Record Keeping Plan.</p>
<p>From \$50,001 and up to \$250,000 (ex GST)</p>	<p>Seek at least three written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).</p> <p>The purchasing decision is to be based upon assessment of the suppliers response to:</p> <ul style="list-style-type: none"> <li>• A detailed written specification for the goods, services or works required; and</li> <li>• Pre-determined selection criteria that assesses all best and sustainable value considerations.</li> </ul> <p>The procurement decision is to be evidenced using the Evaluation Report template retained in accordance with the Shire’s Record Keeping Plan.</p>

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Purchase Value Threshold (ex GST)	Purchasing Practice
<p>Over \$250,000 (ex GST)</p>	<p><b>Tender Exempt</b> arrangements (i.e. WALGA PSA, CUA or other tender exemption under <i>F&amp;G Reg.11(2)</i>) require at least three written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).</p> <p><u>OR</u></p> <p><b>Public Tender</b> undertaken in accordance with the <i>Local Government Act 1995</i> and relevant Shire Policy and procedures.</p> <p>The Tender Exempt or Public Tender purchasing decision is to be based on the suppliers response to:</p> <ul style="list-style-type: none"> <li>• A detailed specification; and</li> <li>• Pre-determined selection criteria that assesses all best and sustainable value considerations.</li> </ul> <p>The purchasing decision is to be evidenced using the Evaluation Report template retained in accordance with the Shire’s Record Keeping Plan.</p>
<p>Emergency Purchases (Within Budget) Refer to Clause 1.4.3</p>	<p>Where goods or services are required for an emergency response and are within scope of an existing contract, the emergency supply must be obtained from the existing contract using relevant unallocated budgeted funds.</p> <p>If there is no existing contract, then clause 1.4.2(1) Supplier Order of Priority will apply wherever practicable.</p> <p>However, where due to the urgency of the situation; a contracted or tender exempt supplier is unable to provide the emergency supply <u>OR</u> compliance with this Purchasing Policy would cause unreasonable delay, the supply may be obtained from any supplier capable of providing the emergency supply. However, an emergency supply is only to be obtained to the extent necessary to facilitate the urgent emergency response and must be subject to due consideration of best value and sustainable practice.</p> <p>The rationale for policy non-compliance and the purchasing decision must be evidenced in accordance with the Shire’s Record Keeping Plan.</p>
<p>Emergency Purchases (No budget allocation available)</p>	<p>Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the <i>Local Government Act 1995</i>, the President must authorise, in writing, the necessary budget adjustment prior to the expense being incurred.</p> <p>The CEO is responsible for ensuring that an authorised emergency expenditure under s.6.8 is reported to the next ordinary Council Meeting.</p>



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Purchase Value Threshold (ex GST)	Purchasing Practice
	The Purchasing Practices prescribed for Emergency Purchases (within budget) above, then apply.
LGIS Services Section 9.58(6)(b) <i>Local Government Act</i>	The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the <i>Local Government Act 1995</i> and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy.  Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.

**3.5 Inviting Tenders Under the Threshold (No Requirement)**

The Shire may determine to invite Public Tenders, despite the estimated Purchase Value being less than the \$250,000 prescribed tender threshold, but only where an assessment determines that the purchasing requirement cannot be met through a tender exempt arrangement and the use of a public tender process will enhance; value for money, efficiency, risk mitigation and sustainable procurement benefits.

In such cases, the tender process must comply with the legislative requirements and the Shire’s tendering procedures [*F&G Reg.13*].

**3.6 Expressions of Interest**

Expressions of Interest (EOI) will be considered as a prerequisite to a tender process [*F&G Reg.21*] where the required supply evidences one or more of the following criteria:

- (a) Unable to sufficiently scope or specify the requirement;
- (b) There is significant variability for how the requirement may be met;
- (c) There is potential for suppliers to offer unique solutions and / or multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- (d) Subject to a creative element; or
- (e) Provides a procurement methodology that allows for the assessment of a significant number of potential tenderers leading to a shortlisting process based on non-price assessment.

All EOI processes will be based upon qualitative and other non-price information only.

**3.7 Request for Proposal**

As an alternative to a Request for Tender, the Shire may consider conducting a Request for Proposal where the requirements are less known, or less prescriptive and detailed. In this situation, the Request for Proposal would still be conducted under the same rules as for a Request for Tender but would seek

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responses from the market that are outcomes based or that outline solutions to meet the requirements of the Shire.

**3.8 Emergency Purchases**

Emergency purchases are defined as the supply of goods or services associated with:

- (a) A local emergency and the expenditure is required (within existing budget allocations) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets; OR
- (b) A local emergency and the expenditure is required (with no relevant available budget allocation) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets in accordance with s.6.8 of the *Local Government Act 1995* and Functions and General Regulation 11(2)(a); OR
- (c) A State of Emergency declared under the *Emergency Management Act 2005* and therefore, Functions and General Regulations 11(2)(aa), (ja) and (3) apply to vary the application of this policy.

Time constraints, administrative omissions and errors do not qualify for definition as an emergency purchase. Instead, every effort must be made to research and anticipate purchasing requirements in advance and to allow sufficient time for planning and scoping proposed purchases and to then obtain quotes or tenders, as applicable.

**3.9 Unique Nature of Supply (Sole Supplier)**

An arrangement with a supplier based on the unique nature of the goods or services required or for any other reason, where it is unlikely that there is more than one potential supplier may only be approved where the:

- (a) Purchasing value is estimated to be over \$5,000; and
- (b) Purchasing requirement has been documented in a detailed specification; and
- (c) Specification has been extensively market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and
- (d) Market testing process and outcomes of supplier assessments have been evidenced in records, inclusive of a rationale for why the supply is determined as unique and why quotations / tenders cannot be sourced through more than one potential supplier.

An arrangement of this nature will only be approved for a period not exceeding one year. For any continuing purchasing requirement, the approval must be re-assessed before expiry, to evidence that only one potential supplier still genuinely exists.

**3.10 Anti-Avoidance**

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, so that the effect is to avoid a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

Examples of avoidance which would over a reasonable period be over the threshold include:

- (a) ICT Software licenses being paid annually, rather than having been rolled up in the original contract.
- (b) Support and maintenance contracts undertaken on an annual basis.

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- (c) Individual quotes for electricians and plumbers on an ongoing basis, rather than a two year contract or a Panel of Prequalified Suppliers being established.

**3.11 Australian Standards**

Australian Standards are published documents setting out specifications and procedures designed to ensure products, services and systems are safe, reliable and consistently perform the way they are intended to. Standards establish a minimum set of requirements which define quality and safety criteria. Australian Standards are voluntary documents that are developed by consensus. Many Australian Standards, because of their rigour, are adopted into legislation to become mandatory or referenced in contracts.

The Shire will comply with Australian Standards in the performance of its functions (and demand the same of all contractors, consultants and trades people acting on behalf of the Shire) where this is mandatory (required by law). The Shire will make every endeavour to comply with voluntary Australian Standards where this is not cost-prohibitive. Where the Shire does not have the capacity to comply with voluntary Australian Standards and this negatively impacts safety, reliability and/or consistency, the project or program will be abandoned.

**3.12 Contract Renewals, Extensions & Variations**

Where a contract has been entered into as the result of a publicly invited tender process, then *Functions and General Regulation 21A* applies.

For any other contract, the contract must not be varied unless

- (a) The variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or
- (b) The variation is a renewal or extension of the term of the contract where the extension or renewal options were included in the original contract.

Upon expiry of the original contract, and after any options for renewal or extension included in the original contract have been exercised, the Shire is required to review the purchasing requirements and commence a new competitive purchasing process in accordance with this Policy.

Robust planning and risk analysis is vital preparatory work before drafting tender documents and calling the tender to ensure that contract scopes are sufficient and do not impose limitations that may subsequently impact the viability of the purchasing outcome.

Variations should not be used to correct or cover for poor planning.

**4. Sustainable Procurement**

The Shire is committed to implementing sustainable procurement by providing a preference to suppliers that demonstrate sustainable business practices (social advancement, environmental protection and local economic benefits).

The Shire will apply sustainable procurement criteria as part of the value for money assessment to ensure that wherever possible our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes.

Sustainable procurement can be demonstrated as being internally focussed (i.e. operational environmental efficiencies or employment opportunities and benefits relating to special needs) or externally focussed (i.e. initiatives such as corporate philanthropy).

## Purchasing Policy

Requests for quotation and tenders will include a request for suppliers to provide information regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainable benefits.

**4.1 Local Economic Benefit**

The Shire promotes economic development through the encouragement of competitive participation in the delivery of goods and services by local suppliers permanently located within its District first, and secondly, those permanently located within its broader region. As much as practicable, the Shire will:

- (a) Consider buying practices, procedures and specifications that encourage the inclusion of local businesses and the employment of local residents;
- (b) Consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- (c) Ensure that procurement plans, and analysis is undertaken prior to develop requests to understand local business capability and local content availability where components of goods or services may be sourced from within the District for inclusion in selection criteria;
- (d) Explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- (e) Avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid;
- (f) Consider the adoption of Key Performance Indicators (KPIs) within contractual documentation that require successful Contractors to increase the number of employees from the District first; and
- (g) Provide adequate and consistent information to local suppliers.

To this extent, a weighted qualitative criterion will be included in the selection criteria for requests for quotation and tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy.

**4.2 Aboriginal Businesses**

*Functions and General Regulation 11(2)(h)* provides a tender exemption if the goods or services are supplied by a person on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia, or Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation), where the consideration under contract is \$250,000 or less, or worth \$250,000 or less.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other registered Aboriginal Businesses as noted in *F&G Reg.11(2)(h)*) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Aboriginal Business for any amount up to and including \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds \$50,000 (ex GST), a formal request for quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.

**4.3 Australian Disability Enterprises**

*Functions and General Regulation 11(2)(i)* provides a tender exemption if the goods or services are supplied by an Australian Disability Enterprise.

#### Purchasing Policy

The Shire will first consider undertaking a quotation process with other suppliers (which may include other Australian Disability Enterprises) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Australian Disability Enterprise for any amount, including an amount over the Tender threshold of \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds \$50,000 (ex GST), a formal request for quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.

#### **4.4 Environmentally Sustainable**

The Shire will support the purchasing of recycled and environmentally sustainable products whenever a value for money assessment demonstrates benefit toward achieving the Shire's strategic and operational objectives.

Qualitative weighted selection criteria will be used in the evaluation of requests for quote and tenders to provide advantages to suppliers which:

- (a) Demonstrate policies and practices that have been implemented by the business as part of its operations;
- (b) Generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed; and
- (c) Encourage waste prevention, recycling, market development and use of recycled/recyclable materials.

#### **5. Record Keeping**

All Local Government purchasing activity, communications and transactions must be evidenced and retained as local government records in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan.

In addition, the Shire must consider and will include in each contract for the provision of works or services, the contractor's obligations for creating, maintaining and where necessary the transferral of records to the Shire relevant to the performance of the contract.

#### **NON-COMPLIANCE**

The Purchasing Policy is mandated under the *Local Government Act 1995* and Regulation 11A of the *Local Government (Functions and General) Regulations 1996*. The policy forms part of the legislative framework in which the Local Government is required to conduct business.

Where legislative or policy compliance is not reasonably able to be achieved, records must evidence the rationale and decision making processes that substantiate the non-compliance.

Purchasing activities are subject to internal and external financial and performance audits, which examine compliance with legislative requirements and the Shire's policies and procedures.

If non-compliance with legislation, this Purchasing Policy or the Code of Conduct, is identified it must be reported to the Chief Executive officer or the Executive Manager, Corporate Services.

A failure to comply with legislation or policy requirements, including compliance with the Code of Conduct when undertaking purchasing activities, may be subject to investigation, with findings to be considered in

Purchasing Policy


context of the responsible person’s training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated it may be treated as:

- (a) An opportunity for additional training to be provided;
- (b) A disciplinary matter; or
- (c) Where the breach is also identified as potentially serious misconduct, the matter will be reported in accordance with the *Corruption, Crime and Misconduct Act 2003*.

**STATUTORY ENVIRONMENT**


*Local Government Act (1995)*  
*Local Government (Functions and General) Regulations 1996*  
*Corruption, Crime and Misconduct Act 2003*  
*State Records Act 2000*

Record of Policy Review						
Version	Author	Council Adoption	Resolution	Reason for Review	Next Review Date	CEO Signature
01	Graeme Fardon	24/02/16	134-15/16	New Policy		
02	Graeme Fardon	27/09/18	41-18/19	<i>Policy Review Project – 5/09/2018</i>		
03	Graeme Fardon	28/05/20	162/19/20	Policy Reviewed due to the recent amendments to the <i>Local Government (Functions and General) Regulations 1996</i>		
04	Nicole Gibbs	31/03/22	135-21/22	Updated delegation register	Mar 24	
05	Natalie Ness			Policy Review		

**9.1.5 Loyalty Scheme Allowance Policy**

**Responsible Officer** Natalie Ness, Chief Executive Officer

**Reporting Officer** Tricia Brown, Executive Manager, Corporate Services

**Attachments** 1. Attachment (i) Loyalty Scheme Allowance Policy [↓](#) 

**Voting Requirements** Simple Majority

**Disclosure of Interest** Reporting Officer: Nil

Responsible Officer: Nil

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**OFFICER RECOMMENDATION**

*COMMITTEE RESOLUTION: ARC 007-24/25*

That the Audit & Risk Committee recommend to Council to adopt the Loyalty Scheme Allowance Policy – Attachment (i)

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**IN BRIEF**

During the 2023-2024 Interim Audit the Shire received a Moderate Rating in relation to the lack of formal documentation or policy regarding the terms and conditions of the Loyalty Scheme Allowance paid to Shire employees.

**MATTER FOR CONSIDERATION**

The Audit & Risk Committee consider the introduction of a new Policy stating the terms and conditions of the Loyalty Scheme Allowance which currently forms part of the Shire's employee contracts. This will outline the eligibility criteria, calculation method and any other relevant terms and conditions associated with the Loyalty Scheme Allowance.

**BACKGROUND**

The Loyalty Allowance is a historical payment made by Council to eligible employees and has been in force prior to 2009. It is understood that this was implemented as an incentive to keep grader drivers rather than lose them in a mining boom era.

**STATUTORY ENVIRONMENT**

*Local Government (Audit) Regulations 1996*

*Local Government (Financial Management) Regulations 1996*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil. The Loyalty Scheme Allowance is already in place for eligible employees.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

Internal consultation only aligning the current documentation with the Policy.

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Financial misconduct by (a) a Shire employee, and (b) an executive/office holder results in financial, legal and/or reputational damage.

**RISK ASSESSMENT**

	Option 1
Financial	Low <i>The Loyalty Scheme is already in place and will not incur any further costs to Council</i>
Health	Low
Reputation	Low <i>Eligible staff are already receiving this benefit</i>
Operations	Low <i>Formal documentation of the Scheme will allow staff to effectively apply this policy</i>
Natural Environment	Low

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review



**COMMENT**

It is recommended that once Council have endorsed this policy, that the policy be communicated to all staff.

LOYALTY SCHEME PAYMENT



## LOYALTY SCHEME PAYMENT

### PURPOSE

This policy is to provide guidance and support in applying Council’s Loyalty Scheme Payment to eligible employees in recognition of their loyalty in relation to the length of their employment with the Shire of Quairading.

### POLICY

1. The Loyalty Scheme Payment, as provided for in the Budget is to be paid to all permanent employees whether full time or part time, except;
  - The Chief Executive Officer and other fixed term contracted staff;
  - Trainees and all Casual staff regardless of duration of employment subject to any necessary phasing in arrangements for existing permanent staff at date of adoption.
2. The Loyalty Scheme Payment is paid pro-rata according to full-time employment equivalent.
3. The Loyalty Scheme Payment is not payable during an employee’s contractual probationary period.
4. Should a staff member be re-employed after termination, the Years of Service shall restart from the new employment start date.
5. The amount of Loyalty Scheme Payment reduces pro-rata for hours of Leave Without Pay taken.
6. The amounts, are to paid fortnightly in the employee’s pay (in addition to gross salary) as per below:
 

1 <sup>st</sup> Year of Service	\$10.00 per week
2 <sup>nd</sup> Year of Service	\$20.00 per week
3 <sup>rd</sup> Year of Service	\$30.00 per week
4 <sup>th</sup> Year of Service	\$40.00 per week
5 <sup>th</sup> Year of Service and thereafter	\$50.00 per week

### STATUTORY ENVIRONMENT

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

LOYALTY SCHEME PAYMENT



Record of Policy Review						
Version	Author	Council Adoption	Resolution	Reason for Review	Review Date	CEO Signature
01	Tricia Brown			New Policy		

**9.1.6 Report on Excess Annual Leave and Long Service Leave Entitlements**

<b>Responsible Officer</b>	Natalie Ness, Chief Executive Officer
<b>Reporting Officer</b>	Tricia Brown, Executive Manager, Corporate Services
<b>Attachments</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Disclosure of Interest</b>	Reporting Officer: Nil Responsible Officer: Nil

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**OFFICER RECOMMENDATION***COMMITTEE RESOLUTION: ARC 008-24/25*

That the Audit & Risk Committee recommends to Council that Council receive the report on the Shire's leave liabilities.

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**IN BRIEF**

- Not taking a reasonable amount of annual leave or long service leave may pose a threat to the health and safety of employees and represent a significant financial liability for the Shire, therefore there are steps in place to ensure that leave balances are monitored and are at appropriate levels.
- Employee entitlement movements during the year are due to many reasons, such as, leave taken during the period, increased accrued leave balances, increases in remuneration rates and changes in the underlying staff with leave balances transferred to and from the Shire.

**MATTER FOR CONSIDERATION**

Receipt of the report on excess annual leave and long service leave entitlements and leave liabilities up to the last payroll date 28/07/2024.

**BACKGROUND**

The current Leave Management Policy defines "excess leave" as when the employee has accrued more than eight weeks paid annual leave and provides management with direction to effectively manage the annual and long service leave entitlements of employees.

The Shire encourages employees to take leave by reinforcing the positive benefits of taking leave when it becomes due. Sometimes there are circumstances that prevent leave being able to be taken, such as staff shortages, outside influences and work demands.

There will be movements in employee entitlements throughout the year. Balances will increase naturally as employees accrue leave entitlements and decrease when employees take leave accrued. This natural fluctuation is monitored by management and through this report to ensure any excess is managed appropriately.

**STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

*Work Health & Safety Act 2020*

*Minimum Conditions of Employment Act 1993*

**POLICY IMPLICATIONS**

Leave Management Policy

**FINANCIAL IMPLICATIONS**

The Employee Entitlements (Annual and Long Service Leave) reserve fund cash balance as of 1<sup>st</sup> July 2024 is \$184,697. The excess in reserve funds will be reviewed with the Annual Financial Statements.

The annual budget treats current leave as accruals.

The current liability for both types of leave (if all claimed on 28/07/2024 is calculated at \$111,276.00.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

**5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

Nil

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Non-compliance with work health and safety legislation increases the risk and potential liability to the public, staff and Councillors.

Low employee retention increases recruitment costs, decreases employee morale and decreases Shire reputation.

**RISK ASSESSMENT**

	Option 1
Financial	Low <i>Financial exposure and therefore risk escalation occurs if leave accruals are not monitored and managed. Adequate reserve balances reduce the risk of financial exposure.</i>
Health	Low
Reputation	Low

Operations	Low <i>Impact to operations where employees with excess leave are requested to take leave. This can be mitigated by agreement of mutually acceptable timeframes for taking leave that are not during heavy workload times.</i>
Natural Environment	Low

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
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Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

This report has been prepared to inform the Audit and Risk Committee of the current leave liabilities and of any employees who have excess leave and the steps taken to reduce these liabilities.

As of 27 July 2024, there has been minimal change overall to the annual leave liabilities.

As of 27 July 2024, there has been a reasonable change overall to the long service liabilities. One employee has booked in their long service leave to be taken over several weeks. The second employee completed taking their LSL leave following a combined approach of taking leave and cashing out their final portion of unused long service leave.

**Annual Leave:**

There is currently one employee over and above the accepted level of excess annual leave. This employee consistently has high excess leave. This employee is currently taking leave to reduce the leave Liability and will also be applying for a cash payout as per the Leave Management Policy. There are currently 2 other employees with 6 weeks or more excess leave. The Executive Manager has been advised and will encourage the staff members to reduce their balance to an acceptable level.

There has been an increase of 4.99% (dollar value) in the annual leave liability since July 2023.

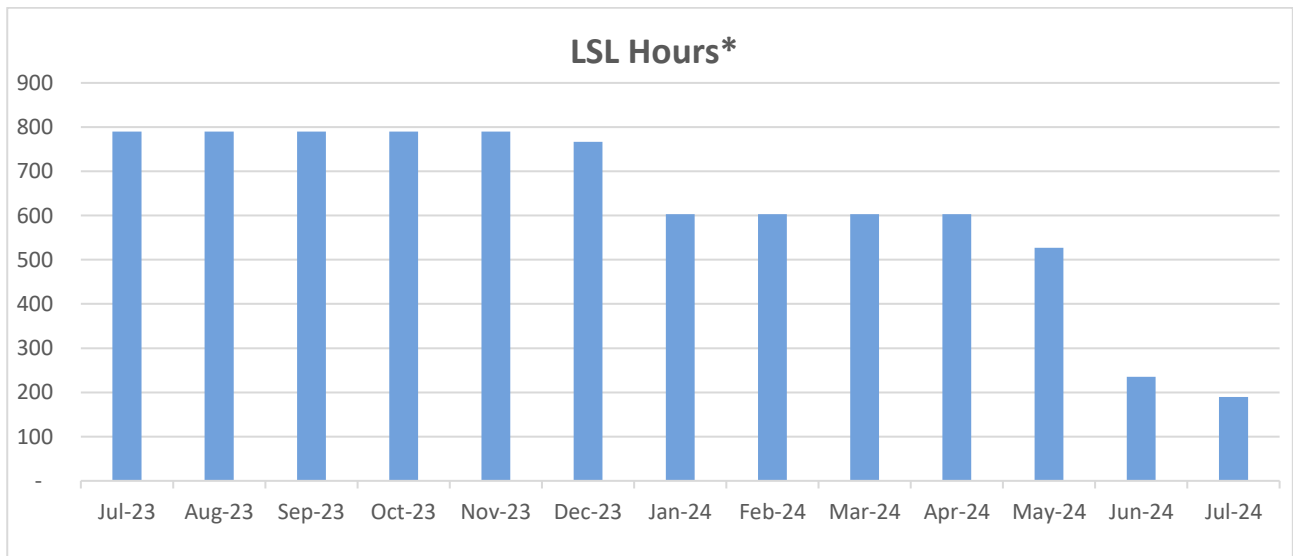
**Long Service Leave:**

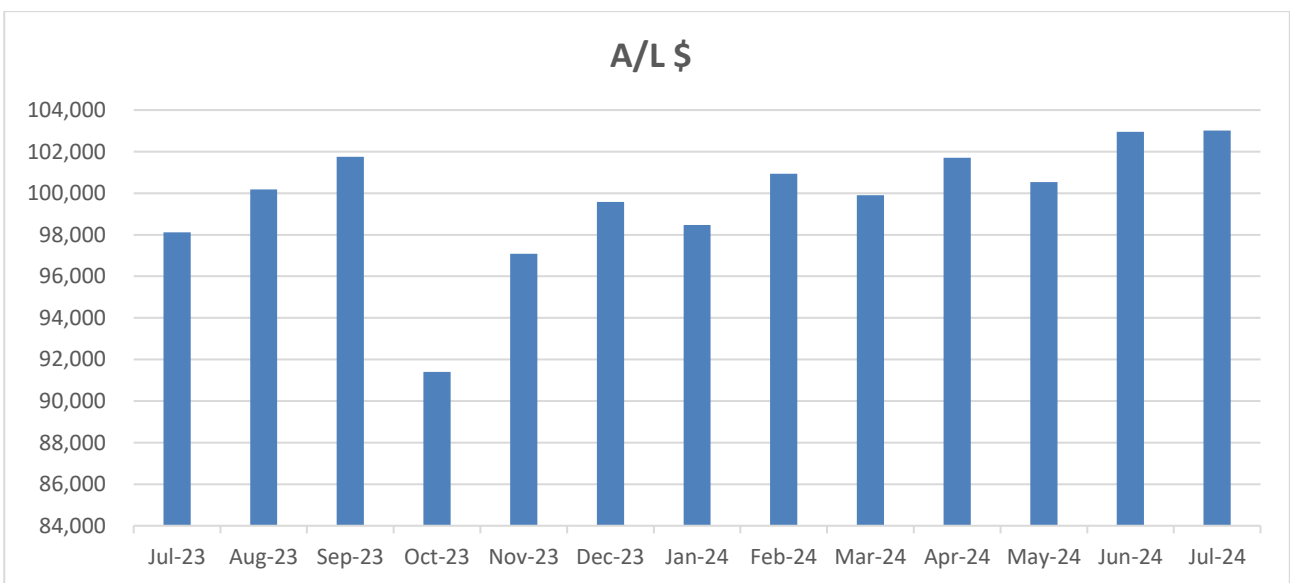
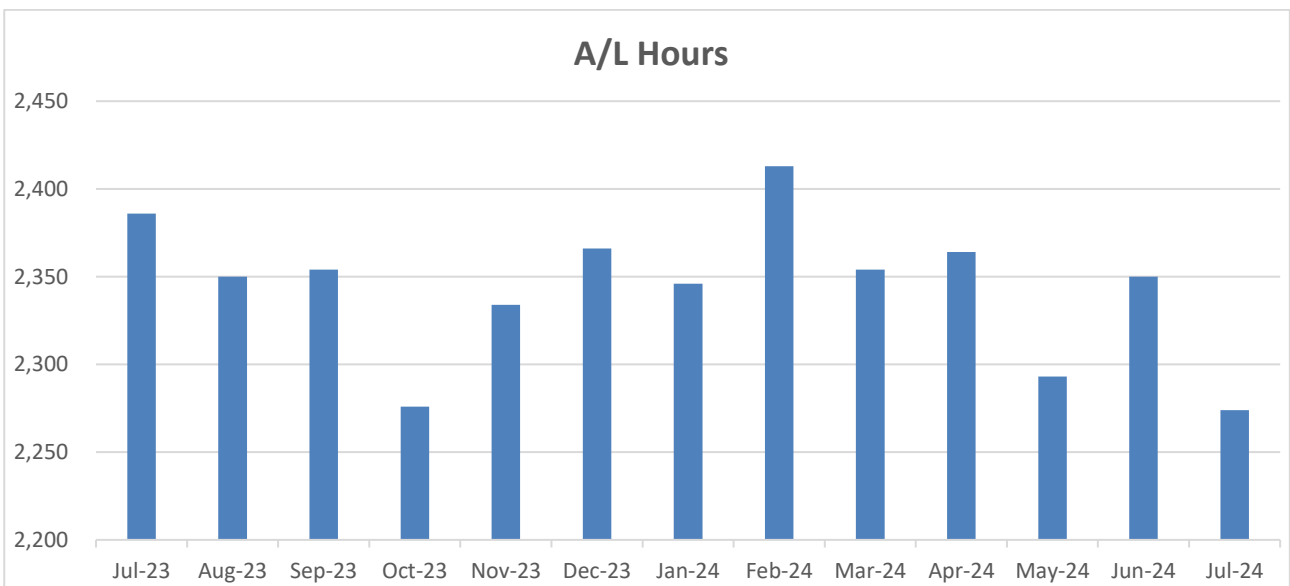
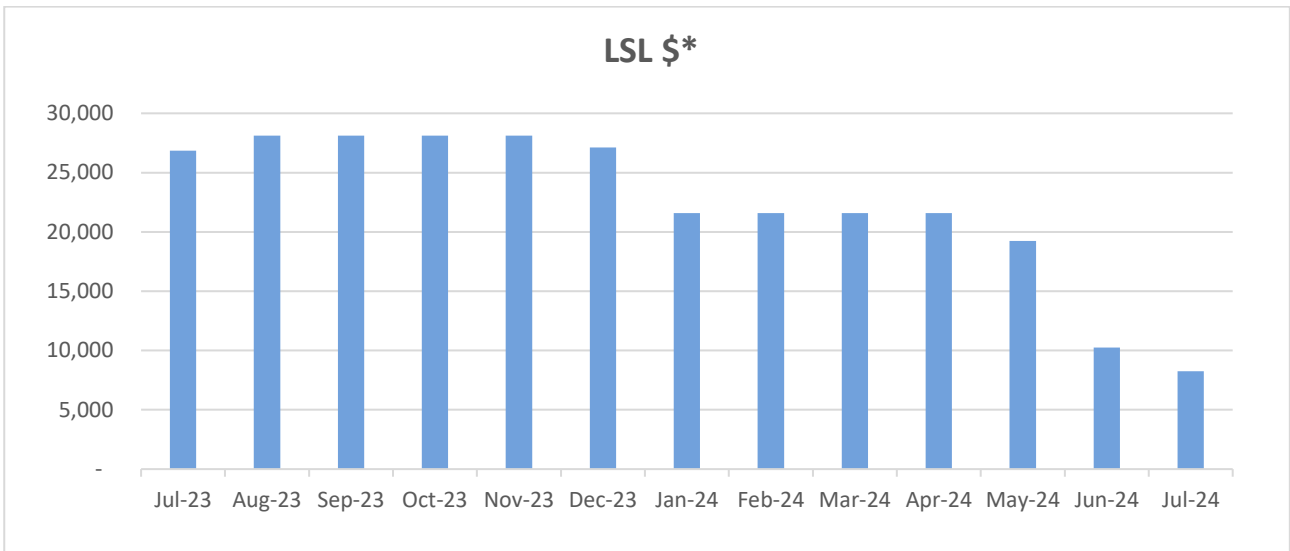
Long Service Leave is now finalised for one employee and is currently being reduced for a second employee.

There has been a decrease of 69.25% (dollar value) in the long service leave liability since July 2023.


The following table and graphs show the fluctuations in the accrued hours and dollar values of both annual leave and long service leave over the period of July 2023 to 30 July 2024.

	LSL Hours	LSL \$	A/L Hours	A/L \$
<b>July 23</b>	790	26,861	2,386	98,119
<b>August 23</b>	790	28,117	2,350	100,185
<b>September 23</b>	790	28,117	2,354	101,747
<b>October 23</b>	790	28,117	2,276	91,401
<b>November 23</b>	790	28,117	2,334	97,079
<b>December 23</b>	767	27,126	2,366	99,578
<b>January 24</b>	603	21,589	2,346	98,475
<b>February 24</b>	603	21,589	2,413	100,928
<b>March 24</b>	603	21,589	2,354	99,908
<b>April 24</b>	603	21,589	2,364	101,708
<b>May 24</b>	527	19,245	2,293	100,537
<b>June 24</b>	235	10,243	2,350	102,946
<b>July 24</b>	190	8,260	2,274	103,015







**9.1.7 ICT Strategic Plan - Review****Responsible Officer** Natalie Ness, Chief Executive Officer**Reporting Officer** Tricia Brown, Executive Manager, Corporate Services**Attachments** 1. Attachment (i) ICT Strategic Plan - Refresh 2023-2026 [↓](#) **Voting Requirements** Simple Majority**Disclosure of Interest** Reporting Officer:

Responsible Officer:

---

**OFFICER RECOMMENDATION***COMMITTEE RESOLUTION: ARC 009-24/25*

That the Audit & Risk Committee recommend to Council that Council adopts the ICT Strategic Plan Refresh 2023-2026 – Attachment (i)

**IN BRIEF**

Wallis Computer Solutions and the Shire have been working together over the past 12 months to establish and implement a safe, secure and relevant IT Environment in accordance with Best Practice.

**MATTER FOR CONSIDERATION**

Wallis Computer Solutions have reviewed and updated the ICT Strategic Plan 2023-2025. The new plan 'ICT Strategic Plan – Refresh 2023-2026' as attached. Key goals from the initial adopted Plan 2022-2025 have now largely been implemented and therefore are no longer relevant. The updated plan now includes any new goals and recommendations for future years to ensure the Shire is addressing its current and future needs in an everchanging technological environment. This document also incorporates future budget considerations.

**BACKGROUND**

The ICT Strategic Plan 2023-2025 was endorsed by Council in October 2023. The ICT Strategic Plan outlines the Shire's vision for addressing immediate and future technological needs.

**STATUTORY ENVIRONMENT***Local Government Act 1995**Work Health & Safety Act 2020***POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Review of the Strategic Plans are part of the infrastructure and maintenance of our IT Systems and are relevantly included in the operational budget. Implementing any new recommendations will be considered and implemented within the budget for 2024/2025.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

- 5.2 Governance & Leadership:** Forward planning and implementation of plans to determine Strategic Plan and service levels
- 5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

Identified risks have been ascertained by our IT Providers, Wallis Computer Solutions. Any recommendations or adjustments required will be documented and solutions implemented.

**RISK ASSESSMENT**

	Option 1
Financial	Low <i>Identifying the Shire’s immediate needs and planning for the future reduces the risk of any unexpected costs</i>
Health	Low
Reputation	Low <i>Ensuring the IT Environment is sustainable into the future provides confidence that the Shire’s information is secure</i>
Operations	Low <i>Continual identification of risks with an everchanging IT environment reduces the effect on daily operations</i>
Natural Environment	Low

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

Nil



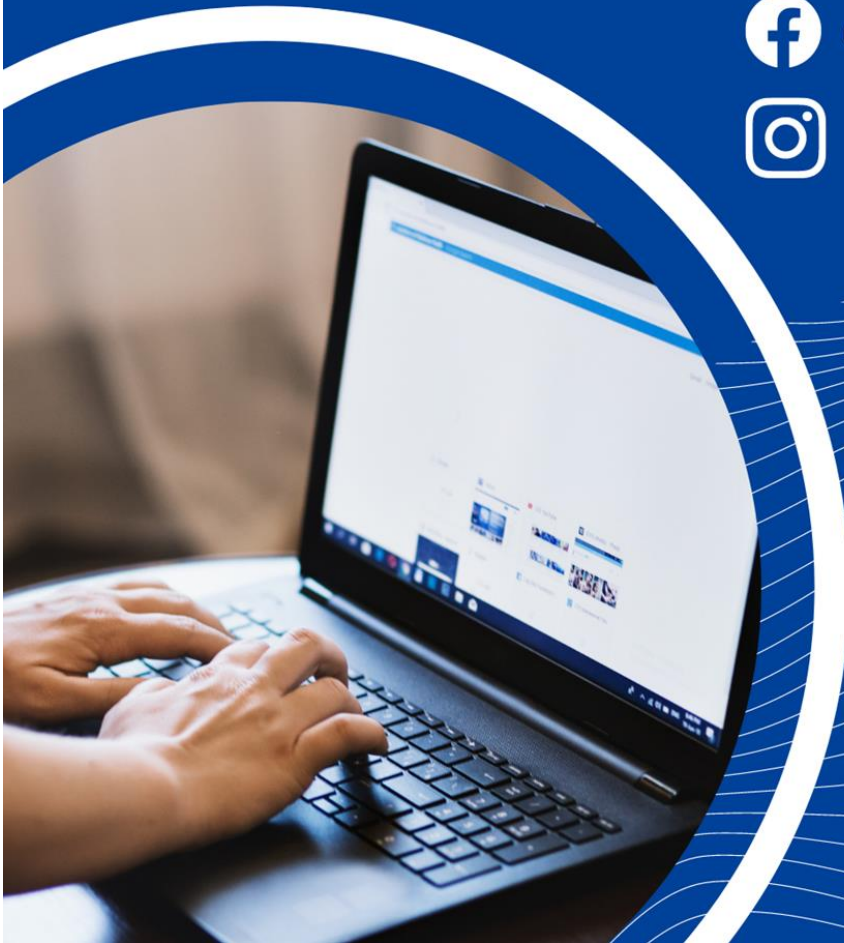
# ICT STRATEGIC PLAN

2023-2026 Refresh

 @ShireofQuairading

 @QuairadingCaravanPark

 @shireofquairading



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## SECTION ONE: EXECUTIVE SUMMARY

The Shire of Quairading recognizes the evolving landscapes of both its internal and external environments. Embracing technology is crucial for enhancing its services, necessitating a unified approach to the adoption, application, and maintenance of technological tools, in harmony with the Shire's resources and objectives.

The ICT Strategic Plan outlines the Shire's vision for addressing immediate and future technological needs. It underscores the importance of leveraging advanced technology to prioritize both in-house and external customer services. This plan serves as a blueprint for adeptly managing IT, with its core aim to bolster the Shire's mission and amplify the efficiency of services to its community and stakeholders.

Future technological endeavours will span several departments, all converging towards a singular mission: to serve its community, the general public, and other interested parties. In this context, technology emerges as a pivotal tool for communication, integration, data exchange, and resource allocation. Additionally, it paves the way for cost savings by enhancing service efficiency through a unified technological architecture and standards.

This strategic document encourages inter-departmental synergies and promotes collaboration, rather than restricting individual departmental initiatives. It draws upon a balanced IT management approach, combining the strengths of both centralized IT governance and external IT support. A key component of the plan is the formulation of IT architecture and standards, essential for achieving scalability and seamless integration.

The IT Plan of the Shire of Quairading emphasizes a customer-centric approach to technology management. Internally, it champions teamwork, collective decision-making, and equipping staff with the right tools. Externally, it is committed to delivering anticipated services to its community, the public, and other stakeholders.

This Strategic Plan is dynamic, adaptable to the ever-changing technological landscape and the Shire's evolving needs. Serving as a guiding beacon, it ensures that the Shire's technological pursuits align with its overarching objectives, facilitating enhanced service delivery. All technological choices should be strategically driven, as outlined in this plan, guaranteeing decisions are flexible yet aligned with the Shire's aspirations.

**SECTION TWO: FUTURE GOALS & STRATEGY**

This ICT Strategic Plan Update will cover the period between July 2023 and June 2026. Some key goals include the following;

Project	Goal	ICT Trend
Altus	Implement new modules to provide mechanisms to automate repetitive tasks whilst integrating with existing SynergySoft GL.	Intelligent Apps and Analytics
Collaboration Tool	Adopt a collaboration tool that includes chat, video and sharing of content between internal staff. Functionality can include the ability to invite external contacts.	Multichannel Citizen Engagement
Computer Replacement Program	Define a structured program to replace office computers with standardised equipment based on a lifecycle. Adopt a standard operating environment (SOE) to help reduce IT support costs.	Digital Workplace
Cyber Awareness Training	Subscribe to an awareness training program for all employees. Such a platform should continually test employees based on a frequency and not be a once-off test.	Continuous Adaptive Risk and Trust
Data Backups	Instigate a new regime to meet backup retention needs and archival requirements. At any point in time three copies of the corporate data should exist being the live copy onsite, a backup copy onsite and a backup copy offsite.	Cloud to the Edge
Firewall Upgrade	Introduce deep packet inspection (DPI) firewalling so that incoming and outgoing traffic can be scanned for malicious content. Firewall capability should support two or more Internet links.	Continuous Adaptive Risk and Trust
Internet Communications	Implement a business grade, non-contended Internet link as a primary service. Implement a residential grade Internet link as a secondary service. Both links are to support utilising future cloud based applications.	Cloud to the Edge
Intranet Design	Implement an Intranet for the ability to share and manage content. An application can empower teamwork and help to quickly find information that seamlessly collaborates across the organisation.	Intelligent Apps and Analytics
IP Telephony	Upgrade the copper voice phone system. A virtualised phone system can deliver softphone capabilities for iOS, Android and Windows. A secure feature called SIP (calls over the Internet) can be used to reduce calls costs.	Digital Workplace
IT Policy Review	Ensure a document that defines roles and responsibilities, password requirements, granting/revoking access, account reviews and asset management/disposal.	Continuous Adaptive Risk and Trust
Multi Factor Authentication	Tighten security relating to Office 365 and WFH. Two Factor Authentication (2FA) to be implemented into the existing IT landscape for any IT related activities completed outside the office.	Digital Workplace

Project	Goal	ICT Trend
Microsoft Defender for Endpoint	Implementation of Microsoft Defender for Endpoint AV/EDR protection software to provide best-in-class security for endpoints across the organisation.	Security
Patching	Implement a new program that uses a test group for Windows computers prior to all computers receiving an update. Manage the installation of third party apps such as Adobe, Java etc. to address security concerns.	Continuous Adaptive Risk and Trust
Security Solution	Implementation of a specific ICT Security Solution with the implementation of the ACSC Essential 8 Framework.	Security
Work From Home	Build the Work From Home (WFH) strategy into the business. Easy to use technologies will aid in securely working from outside the office. A WFH policy is required.	Digital Workplace
Software Subscriptions	Commit to an OpEx model of purchasing internal tools such as Adobe for Professional and Creative Cloud.	Intelligent Apps and Analytics

**SECTION FOUR: ICT TRENDS FOR ORGANISATIONS**

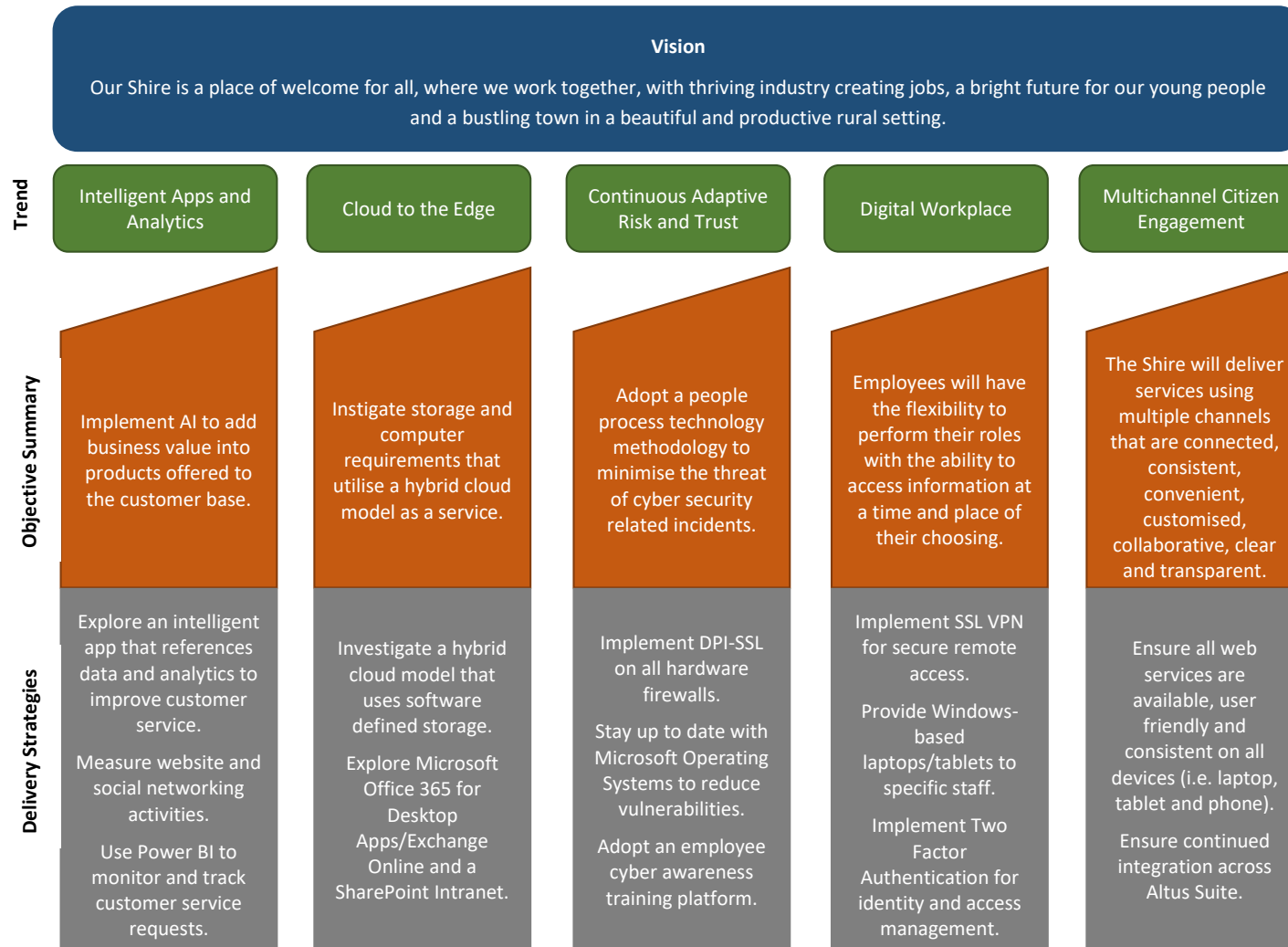
Trends and technologies in the IT industry change at an alarming rate. The Shire of Quairading is strongly reliant on day-to-day IT resources for nearly all facets of operation. As such, it is prudent to review and adopt the current industry trends for organisations (Gartner Inc.).

ICT Trend	Explanation
Intelligent Apps and Analytics	<p>Over the next few years, virtually every app, application and service will incorporate some level of AI. Some of these apps will be obvious intelligent apps that could not exist without AI and machine learning.</p> <p>AI has become the next major battleground in a wide range of software and service markets, including aspects of enterprise resource planning (ERP). Packaged software and service providers should outline how they'll be using AI to add business value in new versions in the form of advanced analytics, intelligent processes and advanced user experiences.</p>
Cloud to Edge	<p>Edge computing describes a computing topology in which information processing, and content collection and delivery, are placed closer to the sources of this information. Connectivity and latency challenges, bandwidth constraints and greater functionality embedded at the edge favours distributed models.</p> <p>While many view cloud and edge as competing approaches, cloud is a style of computing where elastically scalable technology capabilities are delivered as a service and does not inherently mandate a centralised model.</p>
Continuous Adaptive Risk and Trust	<p>To securely enable digital business initiatives in a world of advanced, targeted attacks, security and risk management leaders must adopt a continuous adaptive risk and trust assessment (CARTA) approach to allow real-time, risk and trust-based decision making with adaptive responses.</p> <p>Security infrastructure must be adaptive everywhere, to embrace the opportunity — and manage the risks — that comes delivering security that moves at the speed of digital business.</p>
Digital Workplace	<p>The government workforce of the future will be populated with digitally literate employees, from frontline workers to top-level executives. The digital workplace is open, flat and democratic. It is the organisational manifestation of open government. CIOs and IT leaders must take a leadership role in building a more social, mobile, accessible and information-driven work environment.</p> <p>Adopting this trend would allow the Shire of Quairading employees to have the flexibility to perform their roles, with the ability to access information at a time and place of their choosing. Increased productivity would be achieved over time as employees gain a greater awareness of technology services available to them through effective service delivery and communication.</p>
Multichannel Citizen Engagement	<p>Government jurisdictions with multiple channels (municipal offices, physical mail correspondence, contact centres, e-government websites and mobile apps) are struggling to provide their citizens with one coherent view of the enterprise.</p> <p>A multichannel strategy, in the context of digital government, means more than delivering a seamless experience to stakeholders. It also is about delivering</p>



ICT Trend	Explanation
	interactions that are connected, consistent, convenient, collaborative, customized, clear and transparent. To produce those outcomes, policymakers and CIOs must radically redesign service models by combining traditional marketing tools (such as focus groups, user experience labs, surveys and stakeholder analysis) with new approaches (such as citizen co-creation initiatives, agile development and design thinking).

**Trend Adoption Overview**



**SECTION FIVE: STRATEGIC PLAN****1 Backups & Disaster Recovery****1.1 Industry Best Practice**

Gartner, IDC, Forrester & Yankee Group report that on average, IT system downtime costs between \$84,000 and \$108,000 for every hour. Additionally, it is reported that 90% of businesses that lose all their data go out of business within the following 12 months. Protection of corporate data is achieved through a complete backup and replication solution consisting of both on premise and cloud components.

The on premise component is a device that resides within the same premises as the hardware storing the majority of corporate data. This device is responsible for regular incremental backups of nominated data at intervals in accordance with the organisation's recovery point objective (RPO). Ideally, if suitable, incremental backups for an organization with normal 8am-6pm operating hours should occur every hour. This will result in 24 intra-daily backups that should be consolidated the following day into a single daily backup. Consolidations of hourly, daily and weekly backups can occur at different stages however there should be approximately 12 months of backup's stored. This device is also responsible for the replication of all incremental backups to the cloud component.

The cloud component is a device located at a secondary site that a natural calamity or man-made disaster should not be able to affect. A minimum 500km distance should be adhered to. This device receives replicated incremental backups from the on premise device and is responsible for the long term storage, organization and consolidation of the replicated incremental backups. A minimum of 12 months of data should be stored in the cloud.

**1.2 Current State****1.2.1 Onsite Server Backups****Quairading Administration Office**

The Shire of Quairading outsource the management of backup and recovery to WCS. The currently employed system consists of the following:

Server Name	Backup Technology	Job Details
SOQ-VMHOST Virtual Machines - S22DC - S22RDS - S22ECM - ALTUS	Datto	Continuous Incremental Backups Backups done Hourly M-F between 8AM and 6PM Backups done Daily Sat-Sun between 7PM and 10PM Local data retention upto 2TB local Storage Daily Backup Monitoring by WCS Daily Backup Alerts to WCS and Client Daily Backup Tested via Screenshot Boot Capture Offsite Cloud Replication Fully managed solution by WCS. No interaction required to be completed by Shire Staff.

1.2.2 Offsite Server Backups

**Quairading Administration Office**

The Shire of Quairading outsource the management of backup and recovery to WCS. The currently employed system consists of the following:

Server Name	Backup Technology	Job Details
SOQ-VMHOST Virtual Machines - S22DC - S22RDS - S22ECM - ALTUS	Datto	Continuous Incremental Backups Replication of last backup of each day to the cloud Cloud Data Retention – Unlimited upto 12 months Daily Backup Monitoring by WCS Fully managed solution by WCS. No interaction required to be completed by Shire Staff.

1.2.3 Retention Period

**Quairading Administration Office.**

The backups maintained by WCS are defined below. Onsite backups can change. Cloud doesn't.

	Number Kept Onsite	Number Kept in Cloud	Explanation
Hourly	100	-	Hourly backups for 10 days locally
Daily	14	5	Daily backups are replicated to the cloud not hourly
Weekly	4	4	-
Monthly	6	12	-

Backups allow file based recovery to previous hour on-premises or previous day in the cloud.

**1.3 Future State Recommendations**

**Quairading Administration Office.**

The current state of backups meets the needs and requirements by the Shire of Quairading.

The Shire of Quairading Disaster Recovery Plan has been created which will also dictate if the current solution meets the business requirements moving forward.

Annual Testing of the Disaster Recovery Plan is required.

**1.4 Budget Estimate**

**Quairading Administration Office**

A backup and recovery solution will be a managed service, which means all costs are monthly on-going/operational costs.

See the following table for an indication of on-going costings.

For budget purposes, the data on premise component is set to a shared 2TB.

(Pricing is currently fixed until July 2025).

Description	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
Data on premise	10010	10010	12578

## 2 Domain

### 2.1 Industry Best Practice

Utilisation of Microsoft Active Directory (AD) is key to centralised management of ICT networks.

Active Directory has four primary functions:

- 2.1.1 Authentication
- 2.1.2 Policy-based Administration
- 2.1.3 Security Policies for User Accounts
- 2.1.4 Directory for Publishing Shared Resources

A user can only be authenticated by a domain controller in the domain that hosts the user's account. Where possible, any application or network resource that utilises authentication for login or access should be integrated with the domain in order to use domain authentication. This reduces the amount of credentials a user is required to remember, allowing a "Single Sign-on" (SSO) environment.

Microsoft Group Policy allows ICT administrators to standardise and manage objects within a domain using policies that can be enforced. Such objects can include user accounts and computers. It is best practice for ICT policies to be created, deployed and enforced using Group Policy.

Some basic security policies that should apply to all domain user accounts include:

- 2.1.5 Password policies
- 2.1.6 Account lockout policies
- 2.1.7 Account expiry policies

Where possible, Active Directory should be utilised to publish connection information about shared resources. As an example, printer resources might be published in a domain to facilitate searches by users.

### 2.2 Current State

#### **Quairading Administration Office**

AD is present, reasonably well-structured and up to date. Minor group policy work is used and deployed as all workstations are AzureAD Joined.

A detailed naming structure for IT equipment exists which allows administrators to see who owns the equipment based on a role name. A naming structure for user accounts exists based on a role name which is not recommended.

FSMO (Flexible Single-Master Operations) roles and DHCP used by Active Directory are not split between servers.

The internal domain name is ad.quairading.wa.gov.au with the FSMO roles running on the SOQ-S22DC Server as well as AzureADConnect to synchronise user details to M365 Cloud.

### **2.3 Future State Recommendations**

#### **Quairading Administration Office**

The following is additional configurations should be configured to meet industry best practice:

- 2.3.1 Implementation of software deployment via Intune for workstations to improve speed and reliability of new device configuration.
- 2.3.2 Improve system log retention.
- 2.3.3 Implement removable media controls.

### **2.4 Budget Estimate**

#### **Quairading Administration Office**

The majority of this work will be implemented as part of ongoing maintenance and upgrades under the IT Support MSA provided by WCS.

### 3 Antivirus

#### 3.1 Industry Best Practice

An anti-virus solution should include the following features:

- 3.1.1 Scheduled full system scans
- 3.1.2 Real-time scanning
- 3.1.3 Behavioural monitoring
- 3.1.4 Anti-malware component(s)

Each of these four features should be configured and enabled for all machines requiring protection from viruses and malware.

Scheduled scans should be conducted a minimum of once per week and should be completed on all servers and client machines.

Real-time scanning can impact performance of key applications, particularly those that use a database. As such, many anti-virus vendors have released white papers on real-time scanning exclusion best practices. These best practices should be followed to avoid performance degradation of key/critical systems.

Behavioural monitoring should also always be enabled to prevent the increasingly popular ransomware viruses that encrypt data. Good anti-virus applications are able to detect when software is attempting to encrypt data and will block that application before any major damage can take place.

#### 3.2 Current State

##### Quairading Administration Office

All computers and servers use Microsoft Defender for Endpoint. This product includes the following enabled features:

- 3.2.1 Smart Scan
- 3.2.2 Real-Time Scan
- 3.2.3 Web Reputation
- 3.2.4 Automatic Attack Disruption
- 3.2.5 Global Threat Intelligence

Scheduled scans are enabled for the computers and servers.



Hosted email for spam, phishing and malware protection is provided by the Microsoft Defender for 365 which is bundled with Microsoft 365 Business Premium. This system works to ensure threats are detected and stopped before entering the corporate email systems.

### **3.3 Future State Recommendations**

#### **Quairading Administration Office**

The following is industry best practice:

- 3.3.1 Expand the features set of Microsoft 365 Business Premium via continuous improvement and utilization of Microsoft Secure Score.

### **3.4 Budget Estimate**

#### **Quairading Administration Office.**

This is covered under Microsoft 365 Business Premium Licensing for AV and Email Filtering.

#### 4 Corporate Applications

##### 4.1 Industry Best Practice

Due to the numerous and varied nature of corporate applications, only generalized best practices can be listed in this section. Application vendors will normally release their own best practice white papers for specific applications which should be followed where possible.

A file management system (FMS) should continue to be employed to provide easy storage for relevant corporate data. If either on premise or hosted, a FMS requiring a back-end database should utilise Microsoft SQL and access to this data should be restricted as required. An alternative to a FMS is a document management system (DMS) such as Micro Focus Content Manager or SharePoint.

Financial software should continue to be employed to provide accounting and financial management capabilities. If either on premise or hosted, financial software requiring a back-end database should utilise Microsoft SQL and access to this data should be restricted as required.

CRM software should continue to be employed to provide membership and customer based capabilities. If either on premise or hosted, CRM and access to this data should be restricted as required.

A cyber awareness training platform should be implemented to help build employee's cybersecurity skills. An automated platform should train employees at a comfortable pace appropriate to their risk profile. Options such as an online test and simulations should be included.

##### 4.2 Current State

###### **Quairading Administration Office.**

An enterprise resource planning (ERP) suite that encompasses all business areas named SynergySoft from the company ITVision has been implemented to provide easy storage, sorting and version control for relevant corporate data. They are also used to provide accounting and financial management capabilities. The current modules include Core Financials, Customer Service, Excel Integration, Payroll, Purchase Ordering, Purchase Requisitions/Extended Security, Rates and Property including Model & Pools, Receipting, Report Manager and Stores. SynergySoft utilises an IBM U2 Universal database for the back-end database and a customized published application for the front-end interface.

Record keeping has been upgraded with the implementation of Altus ECM. This runs internally on a separate dedicated server running an SQL Database.

The SynergySoft licenses have been listed in Appendix D.

**4.3 Future State Recommendations**

**Quairading Administration Office.**

The current state meets most requirements although the development of a four-year road map is required to outline the logical transition from SynergySoft to Altus. As part of this journey which would be module by module, it would be appropriate to go to market for possible “best of breed” alternatives.

The Shire of Quairading is moving forward (very slowly currently) with the migration to Altus. This has been significantly delayed with the failure to implement Altus Payroll in the planning timeframe. This then calls into question the ability to move to full Altus Financials in the planning timeframe for the future.

To improve functionality and appearance on mobile devices (mobility), works should proceed with the current provider on the corporate website. Online payment options is one example.

A cyber awareness training platform should be implemented which hooks into HR. A solution that can start at any time for a new employee and that never stops is ideal. The idea is to reinforce knowledge without overwhelming the employee.

To improve workflow and productivity a project management tool like Trello or Monday could be investigated if the specific need and desire arises. With so many tools and packages available significant time and resources are required to make these work effectively.

**4.4 Budget Estimate**

**Quairading Administration Office.**

See the following table for an indication of on-going costings:

Description	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
SynergySoft Suite	35589	36835	38124
Altus Suite	40927	41231	41547
Website Development	7920	7920	7920
Adobe Creative Cloud	6000	6500	7000

Description	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
Cyber Awareness Training	3000	3500	3750

\*Pricing excludes GST and is a budget estimate only.

## **5 IT Support Arrangements**

### **5.1 Industry Best Practice**

Outsourced IT services should include the following;

- 5.1.1 Scheduled onsite support visits;
- 5.1.2 The ability to log support requests which are monitored and attended to;
- 5.1.3 Access to 24x7x365 support with tight service level agreements;
- 5.1.4 Proactive monitoring of the ICT network during business hours.

IT service providers should be vendor-certified relevant to any managed technology and have enough personnel to be able to adjust support hours in line with seasonal shifts in IT requirements.

Organisations that employ the service of third party IT support providers should regularly review the support schedule to ensure it fits the business requirements.

### **5.2 Current State**

The Shire of Quairading has contracted WCS to provide comprehensive Managed Services Support for all IT Support requirements. Centralise management, centralised ticketing, direct access to ticketing, monthly reporting are all included. Support is delivered as required with both remote and onsite services included.

The enterprise resource planning application (SynergySoft/Altus) is supported by WCS and ReadyTech.

### **5.3 Future State Recommendations**

Local governments face increasing pressure to enhance their security posture to address growing global threats. Implementing a robust security compliance framework is essential, with the Australian Cyber Security Centre's Essential 8 being a highly recommended option.

This framework, supported and continuously updated by the Australian Federal Government, is particularly suitable for small organizations. It offers a solid foundation for demonstrating commitment to security.

Remember, security is an ongoing journey, not a final destination.

A new security specific MSA has been applied in 2024-25 to address these areas

**5.4 Budget Estimate**

**Quairading Administration Office.**

See the following table for an indication of on-going costings:

Description	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
IT Support MSA	34647	35804	37594
Security MSA		16464	21168

## **6 IT Disaster Recovery Plan**

### **6.1 Industry Best Practice**

An IT Disaster Recovery Plan must set out the mitigation, preparation, warning, response and business continuity arrangements for all core IT systems.

The IT Disaster Recovery Plan must also:

- 6.1.1 Provide the information and procedures necessary to
  - 6.1.1.1 Respond to an occurrence
  - 6.1.1.2 Notify personnel
  - 6.1.1.3 Assemble recovery teams
  - 6.1.1.4 Recover data
  - 6.1.1.5 Resume processing at the current or alternate site as soon as possible after a disaster has been declared
- 6.1.2 Create a disaster recovery structure strong enough to provide guidance to all interrelated groups, yet flexible enough to allow staff and teams to respond to whatever type of disaster may occur.
- 6.1.3 Identify those activities necessary to resume full services at the reconstructed disaster site or new permanent facility.
- 6.1.4 Establish a return to a “business as usual” environment.

Continual review of the IT Disaster Recovery Plan should occur annually – or with significant business change – with the aim to improve existing resilience against damage to the business in the event of an actual disaster or outage.

### **6.2 Current State**

The Shire of Quairading currently has an IT Disaster Recovery Plan. This plan should be reviewed, updated and fully tested as least annually.

### **6.3 Future State Recommendations**

Continuous development and upgrade to the IT DR Plan and annual testing.

Reviewing requirements that might change in the future.

**6.4 Budget Estimate**

**Quairading Administration Office**

See the following table for an indication of on-going costings:

Description	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
IT DR Plan Refresh (QAO)	2495	2495	2495



## 7 Internet Gateway

### 7.1 Industry Best Practice

A business grade internet gateway must be capable of providing advanced security services in addition to standard routing and port forwarding functionality.

Examples of advanced security services include:

- 7.1.1 Gateway Antivirus
- 7.1.2 Gateway Antispyware
- 7.1.3 Intrusion Prevention
- 7.1.4 Application Intelligence and Control
- 7.1.5 Web/Content Filtering
- 7.1.6 DPI SSL Scanning

These services deliver intelligent, real-time network security protection against the latest blended threats, including viruses, spyware, worms, Trojans, software vulnerabilities and other malicious code.

Application Intelligence and Control provides granular control and real-time visualization of applications to guarantee bandwidth prioritization and ensure maximum network security and productivity.

### 7.2 Current State

#### Quairading Administration Office

The Shire Administration Office currently has a Sophos XGS126 UTM Firewall which has been implemented and meets these requirements and recommendations. This is also connected Teltonika 4G Failover Internet. The primary internet connection is via CrispWireless PtP Wireless.

The Sophos UTM is managed via Cloud Access and monitored on a daily basis.

The Sophos UTM is provided via Managed Infrastructure as a Service.

#### Quairading Community Resource Centre

As an Ubiquiti outdoor point-to-point wireless link exists back to the Admin Office, no Internet Gateway is used.

#### Quairading Depot

As an Ubiquiti outdoor point-to-point wireless link exists back to the CRC, no Internet Gateway is used.

**7.3 Future State Recommendations**

**Quairading Administration Office**

The new Sophos Firewall solution has been implemented but there are always improvements that are being made.

Continuous development and implementation of the last software and features needs to continue to occur.

From time to time a review needs to be undertaken to ensure that the current hardware firewall offers the best value for the Shire.

**7.4 Budget Estimate**

**Quairading Administration Office.**

See the following table for an indication of on-going costings:

Description	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
Admin Office	2280	2280	2575

\*Pricing excludes GST and is a budget estimate only.

## 8 ISP Links

### 8.1 Industry Best Practice

Industry best practices dictate most organisation's IT infrastructure should have a measure of redundancy to as many components as possible – including (and especially) connections to the Internet.

A business grade Internet connection suitable for the Shire of Quairading should have the following characteristics:

- 8.1.1 Provided by a Tier 1 or 2 ISP
- 8.1.2 Guaranteed bandwidth of at least 100Mbps (preferred 100Mbps or higher at main office)
- 8.1.3 100Mbps (preferred 250Mbps) for a full cloud/hosted platform
- 8.1.4 Guaranteed contention ratio
- 8.1.5 Synchronous uplink
- 8.1.6 Delivered over fibre optic
- 8.1.7 Corporate/Enterprise level SLA

A secondary Internet connection should also be provided by a different ISP than the primary connection. The secondary connection can be a slower/lower specification service as its main function is to act as a backup connection when the primary connection fails.

In addition to failover capability, a secondary Internet connection can be utilised for load balancing. Low priority Internet services can be routed through the secondary connection to free up bandwidth from the primary connection.

### 8.2 Current State

#### Quairading Administration Office

A fibre optic Internet service is too expensive as the primary Internet link. In 2022, the Shire connected all buildings to CRISP, a regional wireless provider with a wireless enterprise link (60Mbps/60Mbps).

This change has dramatically increased the reliability and performance of the IT systems. This type of bandwidth will cater for automatic offsite backups for disaster recovery, secure remote access for staff and the introduction of some hybrid cloud options.

A Telstra NextG/4G Failover service is setup and configured.

The following ISP links are currently active:

Site	Connection Type	Speed	Monthly Cost
Admin Office	CrispWireless	60Mbps/60Mbps	\$169
Admin Office	Telstra NextG	20Mbps/20Mbps	\$75

**8.3 Future State Recommendations**

**Quairading Administration Office**

The possibility of a fibre optic Internet can be reinvestigated in 2025 after the 36 month contract with CrispWireless has expired to see if there is a competitive option available.

Secondary Internet could be upgraded to Starlink Internet. The main benefit of this over current 4G connection is that if there is a major disruption like a fire or state power outage which might take out the 4G network, as we witnessed in many areas of the Wheatbelt in January 2024.

**8.4 Budget Estimate**

**Quairading Administration Office.**

See the following table for an indication of on-going costings:

Description	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
Primary Link (Wireless)	2028	2028	
Primary Fibre Optics			4200
Secondary Link (NextG)	900	900	
Starlink Failover Link			2028

\*Pricing excludes GST and is a budget estimate only.

## 9 Uninterruptable Power Supply

### 9.1 Industry Best Practice

Uninterruptable Power Supplies (commonly referred to as UPS) deliver online power quality and scalable battery runtimes for key IT infrastructure. In addition to providing clean power to IT equipment, a UPS is primarily utilised to keep expensive IT hardware powered on during a power outage.

High-grade UPS equipment should be installed to keep IT hardware in the main server rack(s) online for at least 1 hour during a power outage. If a power outage extends longer than the battery life of the UPS equipment, the UPS hardware should be set to gracefully shutdown all virtual servers prior to host hardware and other equipment losing power.

High-grade UPS equipment should also be equipped with modules to provide additional features such as environmental monitoring, network management and email notifications. High-grade UPS solutions address internal faults/outages by using a standby module. Alternatively, two units can be used to offer hardware redundancy.

Lower-grade UPS equipment should be installed in any location with network equipment such as switches, firewalls or modems and provide an uptime of at least 30 minutes in the event of a power outage.

Any UPS equipment powering core IT infrastructure should be tested annually to ensure indicated up-times are accurate.

### 9.2 Current State

#### Quairading Administration Office

An Eaton 9PX 2000 RT UPS with no Extended Battery Module (EBM) is installed in the Administration Building computer room. This UPS is rated at 2000VA and power rails ensures all IT hardware in the server cabinets are powered via the UPS. This UPS will provide approximately 30 minutes uptime for the IT infrastructure in the event of a power outage.

This UPS does have the ability to communicate on the network but automatic shutdown procedures and parameters are not configured in cases of prolonged power outages. No shutdown can be automatically performed based on extreme temperature and/or humidity and no email notifications are configured.

**9.3 Future State Recommendations**

**Quairading Administration Office**

The UPS equipment partly meets the Shire of Quairading’s current requirements. An uptime test should be completed on an annual basis to ensure uptimes indicated are accurate. A failed test will confirm if new batteries are required.

As there is already an SNMP card (network management) installed, an EMP card (temperature probe) should be installed. This will deliver more control and allow the UPS to shut itself off and on based on set temperature and humidity readings.

**9.4 Budget Estimate**

Unfortunately, an existing UPS warranty cannot be extended so servicing the UPS is the cheapest alternative to replacing the UPS.

Device replacement would be scheduled for 2026/27 FY.

**Quairading Administration Office**

See the following table for an indication of on-going costings:

Description	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
EMP Card		395	
Batteries		1250	

\*Pricing excludes GST and is a budget estimate only.

## 10 Computer Room

### 10.1 Industry Best Practice

The room(s) containing core IT infrastructure should have the following properties:

- 10.1.1 Independent and redundant air-conditioning
- 10.1.2 Backup ventilation fan
- 10.1.3 Dedicated 15A+ (or higher) power circuit for each UPS
- 10.1.4 Sufficient storage for IT hardware, spare cabling and software
- 10.1.5 Non-carpet flooring to minimise dust
- 10.1.6 Lockable door

In addition to the above, a desk and chair should be provided for any IT support staff that attend site if possible.

### 10.2 Current State

#### **Quairading Administration Office**

A 28RU cabinet is located in a shared multi use storage/archive room. The room door is locked. There is a split system air conditioning installed in this room, however, this is only in use during business hours.

Data cabling is well set out and labelled correctly with ample cable management. Most communications equipment is rack mounted although the UPS which is designed to be rack mounted, is installed on its side with the rail kit still in the box. Unfortunately, the HPE server is not rack mounted.

#### **Quairading Community Resource Centre**

As the Community Resource Centre is a multi-tenanted building, the Shire of Quairading equipment is located in a wall-mounted cabinet in the storeroom. This wall-mounted cabinet contains equipment for all tenants making it less secure.

*Data cabling is messy as no cable management is used.*

#### **Quairading Depot**

Quairading Depot was upgrading with a new rack at the end of 2022. Data cabling is well managed and fully documented.

**10.3 Future State Recommendations**

**Quairading Administration Office**

The shared multi use storage/archive room means the door to this room cannot change and must stay locked at all times with the key documented and stored safely.

The door to the right hand side of the cabinet must be re-installed and the key to the cabinet documented and stored safely.

The replacement server is rack mounted and cabling has been improved in 2022.

**Quairading Community Resource Centre**

As the Community Resource Centre is a multi-tenanted building, it is very difficult to segregate the equipment for all tenants.

As the data cabling is messy and no cable management is used, shorter CAT6a cables should be used to help make the install cleaner and easier to fault find.

Documentation needs to be updated with Visio Maps created for better remote support options.

**Quairading Depot**

No further changes are required for this.

**10.4 Budget Estimate**

**Quairading Community Resource Centre**

See the following table for an indication of on-going costings:

Description	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
Supply CAT6a Cables		500	
Project Labour		2500	



**11 Local Area Network**

**11.1 Industry Best Practice**

Core network switching should provide the following:

- 11.1.1 Layer 3 routing functionality
- 11.1.2 Management interface
- 11.1.3 Power over Ethernet
- 11.1.4 At least 1000Mbps (1 gigabit) connectivity to all computers
- 11.1.5 At least 10000Mbps (10 gigabit) connectivity to all servers

Additionally, core network switching should always be configured in a redundant stack.

Local area networks should utilise VLAN encapsulation for logical segregation of network traffic.

Internal Wi-Fi access points can be configured on different frequency ranges. Each range is divided into channels. Fine tuning can increase performance gains. Wireless network access can be configured using SSIDs, VLANs and user authentication to increase security.

Public/visitor Wi-Fi networks should also be securely segregated from corporate networks via VLAN encapsulation.

**11.2 Current State**

**Quairading Administration Office**

In the server rack there is a Ubiquiti USW-PRO-48-POE in the shared Multi-Use Storage/Archive room. This switch, which was upgraded in 2022, has over 25% capacity available. This switch is full Layer 3 and POE enabled.

There are currently two Ubiquiti U6 LR Wireless Access Points installed in the main office to provide full coverage and redundancy. This Wi-Fi network is the corporate network it has a segregated guest network for visitors.

**Quairading Community Resource Centre**

There is a Ubiquiti USW-PRO-24 switch rack mounted inside the wall-mounted cabinet in the Community Resource Centre storeroom. 18 of the 24 ports are free so there is plenty of space available for expansion. NOTE: This is not POE Enabled.

There is no Wi-Fi provided by the Shire.

**Quairading Depot**

There has been a Ubiquiti USW-PRO-24-POE installed in the new comms rack at the Depot. This is a 24 port Layer 3 switch and this currently has 6 ports available.

Internal Wi-Fi is delivered through multiple Ubiquiti AP AC-Pro. This Wi-Fi network is the corporate network it has a segregated guest network for visitors.

**11.3 Future State Recommendations**

**All Commercial Shire Buildings**

To address current and future security requirements, standardised on networking equipment needs to be purchased as the network is expanded and upgraded.

Ongoing management and performance monitoring of network to ensure smooth and efficient operations for all staff members. This is across wireless, wireless and ptp networks.

Review security configuration of the network on a regularly basis to see if there are any improvements that can be implemented.

**11.4 Budget Estimate**

**Quairading Administration Office**

See the following table for an indication of on-going costings:

Description	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
EAP Security Configurations		1500	

\*Pricing excludes GST and is a budget estimate only.

## 12 Desktops / Laptops

### 12.1 Industry Best Practice

Standard IT practices and return on investment analysis from Industry bodies such as Gartner Group dictate a three-year lifecycle for standard business desktops. These industry standards are reflected by the tier one companies such as HP, Lenovo and DELL who generally ship such machines with a standard three-year onsite warranty.

A replacement business desktop should be obtained from a tier one vendor such as Dell, HP or Lenovo who have a three-year hardware life cycle. This ensures a small number of Standard Operating Environment's (SOE) can be maintained across the three-year desktop lifecycle.

A shift away from small form factor desktop machines to "mini desktop" frees up office desk space for all staff. These machines are also more energy efficient and have silent operation.

A true business laptop will ensure standard accessories including docking stations, and extended batteries are available.

### 12.2 Current State

#### **Quairading Administration Office, Community Resource Centre & Depot**

The Shire of Quairading currently utilise a majority of business/enterprise computers systems primarily from Lenovo, Dynabook and Dell. The fleet numbers approximately 30 computers.

Windows 10/11 Business & Microsoft 365 Business Premium have been deployed thru Intune.

Windows updates for computers and servers is managed by Wallis Computer Solutions

Third-party patching (Java, Adobe, Flash etc.) has been implemented by Wallis Computer Solutions.

### 12.3 Future State Recommendations

#### **Quairading Administration Office, Community Resource Centre & Depot**

The Shire will be standardising the purchasing of computers. In an ideal world one manufacturer is chosen which can reduce the overheads involved with managing a fleet of computers from a driver/support point of view. Bulk purchasing of computers can lead to discounted pricing. The purchasing of computers can be staggered across multiple years so that the fleet is refreshed

regularly without requiring a big capex investment. The Shire will compare the leasing model with outright purchasing during the next computer purchase.

Staff will be given a mini desktop if they never leave the office or require a fixed desktop setup.

Customer facing front office staff are an example of this. To increase mobility and productivity, key staff should be supplied a laptop with accessories such as a docking station and two LCD screens. The laptop is taken home to be securely used remotely and placed back into the docking station when in the office. Most importantly, every user should only have one computer.

The Shire will research implementing an SOE which would include Windows 11 Professional with Office 365. A migration to Office 365 has been completed in 2022. Office 365 will provide additional capabilities such as Microsoft Teams and SharePoint Online.

Please refer to Appendix A for a complete list of desktop/laptop hardware replacements and relevant information.

**Budget Estimate**

Description	Current Replacement Costs
Desktop Mini with Accessories and Screens	2000
Business Laptop with Accessories and Screens	2750
Business Tablet with Accessories and Screens	3500

**Quairading Administration Office, Community Resource Centre & Depot**

See the following table for an indication of on-going costings. These costings are excluding related project labour:

Description	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
Desktop Mini	4000	2000	2000
Business Laptop	5500	8250	8250
Business Tablet	7000	7000	7000
Office 365	15018	15985	16865

\*Pricing excludes GST and is a budget estimate only.

**13 Servers**

**13.1 Industry Best Practice**

Physical server hardware should be specified which supports a virtual server environment, to provide the best possible return on investment on server hardware via increased utilisation. If uptime is essential the N+1 architecture delivers a minimum of two physical servers using a software defined storage solution.

The greater IT Industry has observed a large shift to virtual server environments, which started nearly a decade ago in the enterprise market space. This trend has migrated rapidly down to the small to medium business in recent times as vendors target their pricing and products towards this more price sensitive end of the market.

Current offerings of server hardware provide significant excess performance capability which can be employed to support multiple simultaneous servers on the one server. This approach makes the best use of expensive server hardware, allows effective management of shared server storage and can be leveraged to reduce downtime.

Physical server hardware should employ as many redundancy options as possible, such as:

- 13.1.1 Redundant power supplies
- 13.1.2 Redundant cooling
- 13.1.3 Redundant 10GB network connectivity
- 13.1.4 Redundant hard drive configurations (RAID5 + hot spare disks)

Virtual servers should be built to a Windows Server 2019 standard as a minimum.

**13.2 Current State Recommendations**

**Quairading Administration Office**

A Server Migration/Replacement with Dell PowerEdge R540 Server and Migration to O365 has occurred in 2022 and this comes with a 7 year ProSupport Warranty (Expiring 2029)

**13.3 Budget Estimate**

**Quairading Administration Office**

See the following table for an indication of on-going costings:

Description	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
Server Replacements			

## 14 Storage

### 14.1 Industry Best Practice

Two common forms of storage exist being SAN hardware or local disk server storage.

SAN hardware should always be capable of easy expansion for future data requirements, by allowing additional hard drives and hard drive shelves to be installed. This flexibility will ensure a major upgrade to server infrastructure will not be required in the standard server/SAN life cycle. The SAN is one of the most vital components of the IT infrastructure and therefore should employ as many redundancy options as possible, such as:

- 14.1.1 Redundant storage processors
- 14.1.2 Redundant power supplies
- 14.1.3 Redundant cooling
- 14.1.4 Redundant 10GB network connectivity
- 14.1.5 Redundant hard drive configurations (RAID5 + hot spare disks)

Local disk server storage should always be capable of easy expansion for future data requirements, by allowing additional hard drives to be installed. Local disk server storage should employ redundancy options such as:

- 14.1.6 Redundant hard drive configurations (RAID5 + hot spare disks)
- 14.1.7 Software defined storage solution (two or more physical servers)

### 14.2 Current State

#### Quairading Administration Office

The Shire of Quairading Dell R550 meets all requirements although it is server vs specific SAN.

### 14.3 Future State Recommendations

#### Quairading Administration Office

The Shire of Quairading Dell R550 meets all requirements with warranty due for expiry in 2029.

### 14.4 Budget Estimate

#### Quairading Administration Office

The Shire of Quairading Dell R550 meets all requirements and no additional costs for the foreseeable future.

**15 IP Telephony**

**15.1 Industry Best Practice**

IP Telephony is the technology that makes it possible to have telephone conversations over the Internet or a dedicated IP network (instead of dedicated voice transmission lines).

A dedicated IP network should be utilised in order to guarantee quality, as voice calls over the Internet take a “best effort” approach, which can result in poor or degraded quality.

Consideration should be given for a VOIP PABX, which allows for control and configuration of the telephony system by internal staff or contracted support staff.

Client computers should be connected to the local area network via the associated VOIP phone handset, therefore all VOIP phone handsets should allow gigabit connectivity to the network. This approach reduces switching and cabling costs.

**15.2 Current State Recommendations**

**Quairading Administration Office & Medical Clinic**

A 3CX VoIP Phone System has been deployed for both Administration Office and Medical Clinic. Services have been migrated to the new carrier with the ability for remote access, call routing between locations, voicemail and remote provisioning of devices.

This is all setup, configured, managed by Wallis Computer Solutions.

This is a fixed price 60 month agreement including handsets, calls and support.

This system is scalable and can increase in handsets as required by the Shire.

**15.3 Budget Estimates**

**Quairading Administration Office & Medical Clinic**

See the following table for an indication of on-going costings:

Description	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
3CX Phone System	12210	12420	12630

## 16 Printing

### 16.1 Industry Best Practice

Printing is one of the most critical functions of an IT system and consequently can be one of the most frustrating when not setup correctly. One or two large duty cycle multifunction copiers should be deployed on each floor or central location within the main office. Printer drivers should be deployed utilising universal drivers where possible, via Microsoft group policy.

Where required, additional printers can be deployed, however these should always be laser printers, sourced from a Tier 1 vendor and capable of connecting to the local area network.

The printing technology should also be capable of providing a “secure print” feature, which prevents documents from being physically printed, until a staff member logs into the printer and “releases” the print job. This allows for secure and confidential printing in a centralised printing environment.

### 16.2 Current State

#### Quairading Administration Office

Centralised printing has been implemented using a mixture of printers with the Canon iR-ADV 7765 being the central multi-function printer. Secure Print has not been implemented.

One smaller HP LaserJet printers are also in operation.

A Kyocera M4132idn has been deployed in 2023 to the Depot.

#### Future State Recommendations

#### Quairading Administration Office

The Canon C7765 has its final payment due in May 2024.

It is expected that it will be replaced in 2024-25 Financial Year, most likely on a lease for something with a similar cost.

The depot printer installed in 2023 should be fine for ~ 5 Years. So replacement should be planned for around 2028.



**16.3 Budget Estimates**

**Quairading Administration Office**

See the following table for an indication of on-going costings.

Depot printer was purchased and Office Photocopier is leased over 60 months.

Description	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
Depot MFP Purchase	3729		
Office Photocopier Lease	3390	3390	3390

\*Pricing excludes GST and is a budget estimate only.

APPENDIX A: WORKSTATIONS / TABLETS / LAPTOPS

Agent Name	Agent Type	Agent Manufacturer	Agent Mainboard	Windows Version	Agent User	Agent Serial Number	Purchased
SOQ-WS2WX64	WorkStation	HP	HP EliteDesk 800 G3 SFF	Windows 10 Pro	SOQ\jason.mashford	AUD7320BNG	17/18
SOQ-WS3WX64	WorkStation	HP	HP EliteDesk 800 G3 SFF	Windows 10 Pro	SOQ\debra.matthews	AUD8070FY9	17/18
SOQ-LP6WXI	Laptop	LENOVO	81YE	Windows 10 Pro	SOQ\sarah.caporn	PF271AF6	18/19
SOQ-LP10WXI	Laptop	Acer	TravelMate P215-52	Windows 10 Pro	SOQ\jason.lilleyman	03800343	19/20
SOQ-LP11WX64	Laptop	LENOVO	82C5	Windows 10 Pro	SOQ\cynthia.yarran	PF2N03MJ	19/20
SOQ-LP12WX64	Laptop	LENOVO	82C5	Windows 10 Pro	SOQ\chambers	PF2MXDVL	19/20
SOQ-LP13WX64	Laptop	LENOVO	82C5	Windows 10 Pro	SOQ\tricia.brown	PF2MXDTZ	19/20
SOQ-LP14WX64	Laptop	LENOVO	82C5	Windows 10 Pro	SOQ\Chambers	PF2MZZJ3	19/20
SOQ-LP15WXI	Laptop	LENOVO	82C5	Windows 10 Pro	SOQ\jason.mashford	PF2MZFRN	19/20
SOQ-LP16WX64	Laptop	LENOVO	82C5	Windows 10 Pro	SOQ\wrf	PF2MZN0Y	19/20
SOQ-LP1WX64	Laptop	ASUS	X541UAK	Windows 10 Pro	AzureAD\Quairading-Managerof	H4NOCX15D55817D	19/20
SOQ-LP7WX64	Laptop	ASUS	ZenBook UX362FA_UX362FA	Windows 10 Pro	SOQ\Nicole.Gibbs	KCN0CV01200349B	19/20
SOQ-LP8WX64	Laptop	ASUS	ZenBook UX362FA_UX362FA	Windows 10 Pro	SOQ\cynthia.lowe	KCN0CV012020499	19/20
SOQ-LP17WX64	Laptop	ASUS	ZenBook UX363EA_UX363EA	Windows 10 Pro	SOQ\dean.mastin	LBNOCX13U131479	21/22
SOQ-LP18WXI	Laptop	LENOVO	82KB	Windows 11 Pro	SOQ\josh.thompson	PF39V8JX	21/22

Agent Name	Agent Type	Agent Manufacturer	Agent Mainboard	Windows Version	Agent User	Agent Serial Number	Purchased
SOQ-LP19WXI	Laptop	Acer	Extensa 215-54	Windows 11 Pro	SOQ\morganne.brunsdon	NXEGJSA0022110BE0C3400	21/22
SOQ-LP22WXI	Laptop	Dell	Inspiron 7506 2n1	Windows 11 Pro	CrHayes	5KMVMG3	21/22
SOQ-LP24WXI	Laptop	Dell	Inspiron 7506 2n1	Windows 11 Pro	SOQ-LP24WXI\crhippisle	9KMVMG3	21/22
SOQ-LP25WXI	Laptop	Dell	Inspiron 7506 2n1	Windows 11 Pro	SOQ\soqadmin	4KMVMG3	21/22
SOQ-LP26WXI	Laptop	Dell	Inspiron 7506 2n1	Windows 11 Pro	SOQ-LP26WXI\crstacey	3KMVMG3	21/22
SOQ-LP28WXI	Laptop	Dell	Inspiron 7506 2n1	Windows 11 Pro	SOQ-LP28WXI\crcowcill	4TXRMG3	21/22
SOQ-LP29WXI	Laptop	Dell	Inspiron 7506 2n1	Windows 11 Pro	CrCheang	6KMVMG3	21/22
SOQ-LP30WXI	Laptop	Dell	Inspiron 7506 2n1	Windows 11 Pro	SOQ-LP30WXI\crsmith	7KMVMG3	21/22
SOQ-LP31WXI	Laptop	Dell	Inspiron 7506 2n1	Windows 11 Pro	SOQ-LP31WXI\crhaythorntwaite	6LZRMG3	21/22
SOQ-LP27WX64	Laptop	Dynabook Inc.	TECRA A50-K	Windows 11 Pro	SOQ\natalie.ness	92136246H	22/23
SOQ-LP33WX	Laptop	Dynabook Inc.	TECRA A50-K	Windows 11 Pro	SOQ\chloe.nella	33079476H	22/23
SOQ-LP34WX	Laptop	Dynabook Inc.	TECRA A50-K	Windows 11 Pro	SOQ\marion.haeusler	33079738H	22/23
SOQ-WS32WX	WorkStation	EDsys Computers	EDAIOI5245	Windows 11 Pro	SOQ-WS32WX\Library	B349723	22/23
SOQ-LP35WXI	Laptop	Dynabook Inc.	TECRA A50-K	Windows 11 Pro	SOQ\dean.mastin	63100709H	23/24
SOQ-LP36WXI	Laptop	Dynabook Inc.	TECRA A50-K	Windows 11 Pro	SOQ\sarah.caporn	63107966H	23/24
SOQ-LP37WXI	Laptop	Dynabook Inc.	TECRA A50-K	Windows 11 Pro	SOQ\tricia.brown	34084233H	23/24

APPENDIX B: PRINTERS

**Quairading Administration Office.**

Printer Name	Make	Model	Serial No	Location	IP Address	Date Purchased
SOQ-OFF-PRT1	Canon	iR-ADV C7765	5C25653 I R	Administration Building	172.20.61.40	2017-18 Replace: 2024-25
SOQ-OFF-PRT2	HP	M2235dn		Administration Building	172.20.61.41	~2015
SOQ-DEP-PRT3	Kyocera	Ecosys M4132idn	CN79M6507C	Depot	172.20.61.42	2022-23

APPENDIX C: MICROSOFT LICENSES

**Quairading Administration Office.**

Part No	Product Description	Qty Ordered	Coverage Period
	Server 2022 Standard 16 Core	2	Perpetual
	Server 2022 User CALs	32	Perpetual
	Server 2022 Remote Desktop Services – User CAL	29	Perpetual
	SQL Server 2019 Standard	1	Perpetual
	SQL Server 2019 User CALs	29	Perpetual
	WCS O365 Administrative Bundle	1	Annual
	Microsoft 365 Business Basics + EOA	7	Annual
	Microsoft 365 Business Premium	30	Annual
	Microsoft 365 Defender for Server	5	Annual

APPENDIX D: ADDITIONAL LICENSES – SYNERGYSOFT AND ALTUS

Cost	2022/23	2023/24	2024/25	2025/26	2026/27
Annual licence fee (existing)	\$22,924	\$23,726*	\$24,557*	\$25,416*	\$26,306*
50% uplift	\$11,462	\$11,863*	\$12,278*	\$12,708*	\$13,153*
Altus Payroll licence fee	\$8,400	\$8,694*	\$8,998*	\$9,313*	\$9,639*
Altus Payroll implementation	\$49,883				
Module Implementation Costs (Smoothed)		\$32,233	\$32,233	\$32,233	\$32,233
<b>Total investment</b>	<b>\$92,669</b>	<b>\$76,517</b>	<b>\$78,066</b>	<b>\$79,671</b>	<b>\$81,331</b>

\* Includes CPI estimate increase at 3.5% per annum

APPENDIX E: SUMMARY OF ESTIMATES

Quairading Administration Office/CRC/Depot.

Category	Description	Priority Number	Dependency Category	2023-2024 Costs	2024-2025 Costs	2025-2026 Costs
5.1	Backup & Disaster Recovery	1	5.1, 5.6, 5.7, 5.8	10010	10010	12578
5.2	Domain	4		0	0	0
5.3	Anti-Virus	11		0	0	0
5.4	Corporate Applications	7		93427	95986	98341
5.5	IT Support Arrangement	8		34647	51111	55815
5.6	IT Disaster Recovery Plan	2	5.1	2495	2495	2495
5.7	Internet Gateway	3	5.8	2280	2280	2580
5.8	ISP Links	5	5.7	2928	2928	6228
5.9	Uninterrupted Power Supply	13			1645	
5.10	Computer Room	16			3000	
5.11	Local Area Network	12			1500	
5.12	Desktop / Laptops	6		31518	33235	34115
5.13	Servers	9	5.14	0	0	0
5.14	Storage*	10	5.13	0	0	0
5.15	IP Telephony	14		8712	12420	12630
5.16	Printing	15		7119	3390	3390
	MINOR EQUIPMENT					
	<b>TOTAL</b>					

The Priority Number suggests the importance of the change. 1 represents a high priority i.e. now and 16 represents a low priority.

The Dependency Category shows a link between the categories. A link means other categories are required to complete the task.

\* The costs associated with 5.14 Storage are incurred within the 5.13 Server item due to Server and Storage being the same hardware.

## GLOSSARY OF TERMS

### **3DES**

Triple DES is a mode of the DES encryption algorithm that encrypts data three times. Three 64-bit keys are used, instead of one, for an overall key length of 192 bits (the first encryption is encrypted with second key, and the resulting cipher text is again encrypted with a third key).

### **4G**

4G is the fourth generation of wireless mobile telecommunications technology, succeeding 3G. Potential and current applications include amended mobile web access, IP telephony, gaming services, high-definition mobile TV, video conferencing, and 3D television

### **Active Directory**

Active Directory (AD) is a directory service that Microsoft developed for Windows domain networks. It is included in most Windows Server operating systems as a set of processes and services. Initially, Active Directory was only in charge of centralized domain management. Starting with Windows Server 2008, however, Active Directory became an umbrella title for a broad range of directory-based identity-related services.

### **ADSL**

(Asymmetric Digital Subscriber Line) is a technology for transmitting digital information at a high bandwidth on existing phone lines to homes and businesses. ADSL is an asynchronous service that delivers a faster download speed but slower upload speed.

### **AES**

Advanced Encryption Standard (AES) is an encryption algorithm for securing sensitive but unclassified material by U.S. Government agencies and, as a likely consequence, may eventually become the de facto encryption standard for commercial transactions in the private sector.

### **BDSL**

(Broadband or Business Digital Subscriber Line) is a technology for transmitting digital information at a high bandwidth on existing phone lines to homes and businesses. Unlike ADSL, BDSL is a synchronous service that delivers the same download and upload speeds.



**CAL**

A Client Access License (CAL) is a license granting access to certain Microsoft server software. CALs are used in conjunction with Microsoft Server software licenses to allow Users and Devices to access and utilise the services of that server software.

**Cat5**

ANSI/EIA (American National Standards Institute/Electronic Industries Association) Standard 568 is one of several standards that specify "categories" (the singular is commonly referred to as "CAT") of twisted pair cabling systems (wires, junctions, and connectors) in terms of the data rates that they can sustain. Cat5 supports data rates of 100 Mbps or 1000 Mbps (4 pair).

**Cat6**

ANSI/EIA (American National Standards Institute/Electronic Industries Association) Standard 568 is one of several standards that specify "categories" (the singular is commonly referred to as "CAT") of twisted pair cabling systems (wires, junctions, and connectors) in terms of the data rates that they can sustain. Cat6 supports data rates of 1000 Mbps (1Gbps) or 10000 Mbps (10Gbps).

**Cloud Computing**

A type of Internet-based computing that provides shared computer processing resources and data to computers and other devices on demand. It is a model for enabling ubiquitous, on-demand access to a shared pool of configurable computing resources which can be rapidly provisioned and released with minimal management effort.

**CMS**

A content management system (CMS) is a computer application that supports the creation and modification of digital content using a simple interface to abstract away low-level details unless required, usually supporting multiple users working in a collaborative environment.

**CPU**

A central processing unit (CPU) is the electronic circuitry within a computer that carries out the instructions of a computer program by performing the basic arithmetic, logical, control and input/output (I/O) operations specified by the instructions.

**CRM**

Customer relationship management (CRM) is a term that refers to practices, strategies and technologies that companies use to manage and analyze customer interactions and data throughout the customer lifecycle, with the goal of improving business relationships with customers.

**Deep Packet Inspection**

Deep packet inspection (DPI) is a technology which allows a firewall device to classify passing traffic based on rules that not only include information about layer 3 and layer 4 contents of the packet, but also include information that describes the contents of the packet's payload – including the application data (for example, an FTP session, or a HTTP Web browser session, or even a middleware database connection).

**DHCP**

Dynamic Host Configuration Protocol (DHCP) is a communications protocol that lets network administrators manage centrally and automate the assignment of Internet Protocol (IP) addresses in an organisation's network.

**DNS**

The domain name system (DNS) is the way that Internet domain names are located and translated into Internet Protocol addresses.

**Domain**

A domain name is an identification string that defines a realm of administrative autonomy, authority, or control on the Internet. Domain names are formed by the rules and procedures of the Domain Name System (DNS). Domain names are used in various networking contexts and application-specific naming and addressing purposes.

**Disaster Recovery**

Disaster recovery (DR) involves a set of policies and procedures to enable the recovery or continuation of vital technology infrastructure and systems following a natural or human-induced disaster. Disaster recovery focuses on the IT or technology systems supporting critical business functions.

**EDRMS**

Electronic document and records management system (EDRMS) is a type of content management system and refers to the combined technologies of document management and records management systems as an integrated system.

**EMC**

EMC is a leading provider of IT storage hardware solutions to promote data backup and recovery and accelerate the journey to cloud computing.

**ESXi**

ESX Server is VMware's flagship enterprise server virtualization platform. It comes in two versions – ESX Server and ESXi Server where the latter has no service console and is the thinnest version available. ESX is an enterprise-level product developed by VMware Inc. that is used for server virtualization.

**Ethernet**

Ethernet is the most widely installed local area network LAN technology. An Ethernet LAN used to use coaxial cable but these days uses special grades of twisted pair wires.

**Fibre**

An optical fibre is a flexible, transparent fibre made by drawing glass (silica) or plastic to a diameter slightly thicker than that of a human hair. Optical fibres are used most often as a means to transmit light between the two ends of the fibre and find wide usage in fibre-optic communications, where they permit transmission over longer distances and at higher bandwidths (data rates) than wire cables.

**Firewall**

A firewall is a set of related programs, located at a network gateway that protects the resources of a private network from users from other networks. The term also implies the security policy that is used with the programs.

**FSMO**

FSMO is a specialized domain controller (DC) set of tasks, used where standard data transfer and update methods are inadequate. Active Directory (AD) normally relies on multiple peer DCs, each with a copy of the AD database, being synchronized by multi-master replication.

**FTP**

File Transfer Protocol (FTP) is a standard Internet protocol. It is arguably the simplest way to exchange files between computers on the Internet. It is also commonly used to download programs and other files to your computer from other servers.

**GAS**

Gateway anti-spyware (GAS) is a signature-based security solution that provides dynamic spyware protection at the perimeter of your network. The service blocks the installation of malicious spyware at the gateway and disrupts background communications from existing spyware programs that transmit confidential data.

**GAV**

Gateway anti-virus (GAV) is a signature-based security solution that provides protection at the perimeter of your network. They are your first line of defense, scanning inbound and outbound traffic to identify and block malicious threats before they can enter your network.

**GIS**

A geographic information system (**GIS**) is a computer system for capturing, storing, checking, and displaying data related to positions on Earth's surface. **GIS** can show many different kinds of data on one map. This enables people to more easily see, analyze, and understand patterns and relationships.

**Group Policy**

Group Policy is a feature of the Microsoft Windows NT family of operating systems that controls the working environment of user accounts and computer accounts. Group Policy provides the centralized management and configuration of operating systems, applications, and users' settings in an Active Directory environment.

**GWIP**

Government Wideband Internet Protocol (GWIP) is a uniquely flexible, high-speed data networking solution that offers a simple cost-effective means of interconnecting offices throughout Australia.

**HDD**

A hard disk drive (HDD), hard disk, hard drive or fixed disk is a data storage device used for storing and retrieving digital information using one or more rigid rapidly rotating disks (platters) coated with magnetic material.

**Hybrid cloud**

A composition of two or more clouds (private, community or public) that remain distinct entities but are bound together, offering the benefits of multiple deployment models. Hybrid cloud can also mean the ability to connect collocation, managed and/or dedicated services with cloud resources.

**ICT**

Information and communications technology (ICT) is an extended term for information technology (IT) which stresses the role of unified communication and the integration of telecommunications (telephone lines and wireless signals), computers as well as necessary enterprise software, middleware, storage, and audio-visual systems, which enable users to access, store, transmit, and manipulate information.

**IP Address**

An IP address is a 32-bit number that identifies each sender or receiver of information that is sent in packets across the network or Internet. The IP address has two parts: the identifier of a particular network on the Internet and an identifier of the particular device within that network. Due to the enormous growth of the Internet and the predicted depletion of available addresses, a new addressing system (IPv6), using 128 bits for the address, was developed in 1995.

**IPS**

Intrusion Prevention Service (IPS) is a pre-emptive approach to network security used to identify potential threats and respond to them swiftly. However, because an exploit may be carried out very quickly after the attacker gains access, intrusion prevention systems also have the ability to take immediate action, based on a set of rules established by the network administrator.

**IPsec**

A suite of protocols defining the security services developed by the Internet Engineering Task Force (IETF). IPsec is said to be especially useful for implementing virtual private networks and for remote user access through dial-up connection to private networks.

**ISP**

An ISP (Internet service provider) is a company that provides individuals and other companies' access to the Internet and other related services such as Web site building and virtual hosting. An ISP has the equipment and the telecommunication line access required to have a point-of-presence on the Internet for the geographic area served.

**HA Pair**

Some SonicWALL Firewall devices can be configured as a High-availability pair (HA Pair) which allows the primary and backup firewall devices to continuously synchronise so that the backup unit can seamlessly assume all network responsibilities should the primary unit fail.

**HTTP**

The Hypertext Transfer Protocol (HTTP) is the set of rules for exchanging files (text, graphic images, sound, video, and other multimedia files) on the World Wide Web. By default, HTTP operates on port 80.

**LAN**

A local area network (LAN) is a group of computers and associated devices that share a common communications line and typically share the resources of a single processor or server within a small geographic area (for example, within an office building).

**Load Balancing**

Load balancing allows the enabling of an interface as a secondary WAN port. The primary and secondary WAN ports are used in a more dynamic active/active setup, where the outbound traffic is divided to flow out between the primary WAN port and the secondary WAN port.

**LRM**

Limited Retirement Mode (LRM) is an announcement by Dell SonicWALL to indicate that it will no longer develop or release firmware updates or new features for these products. Software and firmware support for products in LRM is limited to critical bugs and security vulnerabilities.

**LTO**

Linear Tape-Open (LTO) is an open-format tape storage technology developed by Hewlett-Packard (HP), International Business Machines (IBM), and Certance. The term "open-format" means that users have access to multiple sources of storage media products that will be compatible. The high-capacity implementation of LTO technology is known as the LTO Ultrium format, or simply LTO Ultrium.

**Malware**

Malware (for "malicious software") is any program or file that is harmful to a computer user. Thus, malware includes computer viruses, worms, Trojans, and also spyware, programming that gathers information about a computer user without permission.

**Mbps**

Mbps stands for millions of bits per second or megabits per second and is a measure of bandwidth (the total information flow over a given time) on a telecommunications medium. Depending on the medium and the transmission method, bandwidth is also sometimes measured in the Kbps (thousands of bits or kilobits per second) range or the Gbps (billions of bits or gigabits per second) range.

**MTO**

The maximum tolerable outage is the amount of time the critical business functions may be without the support of IT systems and applications before business operations are severely impacted. The MTO encompasses all activities from point of impact to point of recovery.

**NAS**

Network-attached storage (NAS) is a file-level computer data storage server connected to a computer network providing data access to a heterogeneous group of clients. NAS is specialised for serving files either by its hardware, software, or configuration. It is often manufactured as a computer appliance – a purpose-built specialised computer.

**NAT**

Network Address Translation (NAT) is the translation of an Internet Protocol address IP Address used within one network to a different IP address known within another network. One network is designated the inside network and the other is the outside.

**NBN**

The National Broadband Network (NBN) is an Australian national wholesale-only, open-access data network. It is based on the premise that access to fixed line, wireless and satellite broadband connections are sold to retail service providers (RSPs), who then sell internet access and other services to consumers.

**NSA**

Dell SonicWALL Network Security Appliance (NSA) Series firewall's offer high-performance security against an array of attacks. The NSA Series combines Dell's patented Reassembly-Free Deep Packet Inspection (RFDPI) single-pass threat prevention engine with a powerful, scalable multi-core architecture.

**NTFS**

NT File System (sometimes New Technology File System) is the file system that the Windows NT operating system uses for storing and retrieving files on a hard disk. NTFS is the Windows NT equivalent of the Windows 95 file allocation table (FAT) and the OS/2 High Performance File System (HPFS).

**On-premises**

Software is installed and runs on computers on the premises (in the building) rather than at a remote facility such as a server farm or cloud. On-premises software is sometimes referred to as "shrinkwrap" software, and off-premises software is commonly called "software as a service".

**PoE**

Power over Ethernet (PoE) is the process of transmitting power to the target device at the end of an Ethernet cable by carrying power in the unused 4/5 and 7/8 wires. It enables access points and other remote devices to be installed where there is no power outlet.

**Port**

A port referred to in TCP/IP and UDP networks, is an endpoint to a logical connection. The port number identifies what type of port it is. For example, port 80 is used for HTTP traffic. Ports on a system can be left open for an incoming connection or closed to restrict unwanted access.

**RAID**

RAID (originally redundant array of inexpensive disks, now commonly array of independent disks) is a data storage virtualization technology that combines multiple physical disk drive components into a single logical unit for the purposes of data redundancy, performance improvement, or both.

**RAM**

Random-access memory (RAM) is a form of computer data storage. A random-access memory device allows data items to be read or written in almost the same amount of time irrespective of the physical location of data inside the memory

**Ransomware**

A computer malware that installs covertly on a victim's computer, executes a cryptovirology attack that adversely affects it, and demands a ransom payment to restore it. Simple ransomware may lock the system in a way which is not difficult for a knowledgeable person to reverse, and display a message requesting payment to unlock it.

**RDP**

Remote Desktop Protocol (RDP) is a proprietary protocol developed by Microsoft, which provides a user with a graphical interface to connect to another computer over a network connection.

**Router**

On the Internet, a router is a device or, in some cases, software in a computer, that determines the next network point to which a packet should be forwarded toward its destination. The router is connected to at least two networks and decides which way to send each information packet based on its current understanding of the state of the networks it is connected to.



**RPO**

The point in time to which systems and data must be recovered after an outage (e.g., end of the previous day's processing). RPOs are often used as the basis for the development of backup strategies.

**RTO**

The period of time within which systems, applications or functions must be recovered after a disaster declaration (e.g. one business day). RTOs are often used to determine whether or not to implement the recovery strategies/plan.

**SAN**

A storage area network (SAN) is a network which provides access to consolidated, block level data storage. SANs are primarily used to enhance storage devices so that the devices appear to the operating system as locally attached devices. A SAN typically has its own network of storage devices that are generally not accessible through the local area network (LAN) by other devices.

**SAS**

Serial Attached SCSI (SAS) is a point-to-point serial protocol that moves data to and from computer storage devices such as hard drives and tape drives. SAS replaces the older Parallel SCSI (Small Computer System Interface, usually pronounced "scuzzy") bus technology that first appeared in the mid-1980s.

**SATA**

Serial ATA (SATA, abbreviated from Serial AT Attachment) is a computer bus interface that connects host bus adapters to mass storage devices such as hard disk drives, optical drives, and solid-state drives. Serial ATA succeeded the older Parallel ATA (PATA) standard, offering several advantages over the older interface: reduced cable size and cost (seven conductors instead of 40 or 80), native hot swapping, faster data transfer through higher signalling rates, and more efficient transfer through an (optional) I/O queuing protocol.

**SFF**

A small form factor (SFF) is a computer form factor designed to minimize the volume of a desktop computer. In some cases, this term can be used to describe physical hard disks that are smaller than the standard 3.5" hard drives.

**SIP**

The Session Initiation Protocol (SIP) is a communications protocol for signaling and controlling multimedia communication sessions. The most common applications of SIP are in Internet telephony for voice and video calls, as well as instant messaging, over Internet Protocol (IP) networks.

**SLA**

A service-level agreement (SLA) is a part of a standardised service contract where a service is formally defined. Particular aspects of the service – scope, quality, responsibilities – are agreed between the service provider and the service user. A common feature of an SLA is a contracted delivery time (of the service or performance).

**SMTP**

Simple Mail Transfer Protocol is a protocol for sending e-mail messages between servers. Most e-mail systems that send mail over the Internet use SMTP to send messages from one server to another; the messages can then be retrieved with an e-mail client using either POP or IMAP. SMTP is usually implemented over Transmission Control Protocol port 25.

**Snapshot**

In [computer systems](#), a snapshot is the [state](#) of a system at a particular point in time. The term was coined as an analogy to that in [photography](#). It can refer to an [actual copy](#) of the state of a system or to a capability provided by certain systems.

**SNMP**

Simple Network Management Protocol (SNMP) is an "Internet-standard protocol for managing devices on IP networks. Devices that typically support SNMP include routers, switches and servers. It is used mostly in network management systems to monitor network-attached devices for conditions that warrant administrative attention.

**SOE**

Standard Operating Environment is a specification for a using a standard architecture and applications within an organisation. There is no industry-wide SOE standardisation, however organisations would usually deploy standard disks, operating systems, computer hardware (with the same configurations), and standard applications and software.

**Spyware**

Spyware is any technology that aids in gathering information about a person or organisation without their knowledge. On the Internet (where it is sometimes called a spybot or tracking software), spyware is

programming that is put in someone's computer to secretly gather information about the user and relay it to advertisers or other interested parties.

**SQL**

Structured Query Language (SQL) is a special-purpose programming language designed for managing data held in a relational database management system (RDBMS), or for stream processing in a relational data stream management system (RDSMS).

**SSD**

Like a memory stick, there are no moving parts to an Solid State Disk (SSD.) Rather, information is stored in microchips. Conversely, a hard disk drive uses a mechanical arm with a read/write head to move around and read information from the right location on a storage platter. This difference is what makes SSD so much faster.

**SSO**

Single sign-on (SSO) is a property of access control of multiple related, but independent software systems. With this property a user logs in with a single ID and password to gain access to a connected system or systems without using different usernames or passwords, or in some configurations seamlessly sign on at each system.

**Stateful Inspection**

Stateful packet inspection (SPI) is a firewall architecture that works at the network layer. Unlike static packet filtering, which examines a packet based on the information in its header, stateful inspection tracks each connection traversing all interfaces of the firewall and makes sure they are valid. A stateful inspection firewall also monitors the state of the connection and compiles the information in a state table.

**Switch**

In telecommunications, a switch is a network device that selects a path or circuit for sending a unit of data to its next destination. A switch may also include the function of the router, a device or program that can determine the route and specifically what adjacent network point the data should be sent to.

**TIPT**

Telstra Internet Protocol Telephony (TIPT) is a complete unified communications solution that's simple, flexible and scalable, and highly reliable. It allows you to converge voice, video and data on one network while providing a consistent user experience across devices and locations.

**Trojan**

A Trojan is a program in which malicious or harmful code is contained inside apparently harmless programming or data in such a way that it can get control and do its chosen form of damage, such as ruining the file allocation table on your hard disk.

**UAT**

In software development, user acceptance testing (UAT) - also called beta testing, application testing, and end user testing - is a phase of software development in which the software is tested in the "real world" by the intended audience.

**UPS**

An uninterruptible power supply (UPS) is a power supply that includes a battery to maintain power in the event of a power outage. Typically, a UPS keeps a computer running for several minutes after a power outage, gracefully shuts down the computer and powers it back on when the power is restored.

**UTM**

Unified threat management (UTM) is a solution in the network security industry, and since 2004 it has become established as a primary network gateway defense solution for organizations. In theory, UTM is the evolution of the traditional firewall into an all-inclusive security product able to perform multiple security functions within one single system: network firewalling, network intrusion prevention (IPS), gateway antivirus (AV), gateway anti-spam, VPN, content filtering, load balancing, data loss prevention, and on-appliance reporting.

**VCM**

VCM refers to a VMware vCentre Management server. A VMware vCenter Management server allows for the management of multiple ESX servers and virtual machines (VMs) from different ESX servers through a single console application.

**Virtual Machine**

A virtual machine (VM) is a software implementation of a machine (i.e. a computer) that executes programs like a physical machine. Virtual machines are separated into two major categories, based on their use and degree of correspondence to any real machine. Multiple OS environments can co-exist on the same computer, in strong isolation from each other.

**VoIP**

VoIP (voice over IP - that is, voice delivered using the Internet Protocol) is a term used in IP telephony for a set of facilities for managing the delivery of voice information using the Internet Protocol (IP). In general, this

means sending voice information in digital form in discrete packets rather than in the traditional circuit-committed protocols of the public switched telephone network (PSTN).

**VPN**

A VPN (virtual private network) is a way to use a public telecommunication infrastructure, such as the Internet, to provide remote offices or individual users with secure access to their organisation's network.

**VSS**

Volume Shadow Copy (VSS) is a technology included in Microsoft Windows that allows taking manual or automatic backup copies or snapshots of computer files or volumes, even when they are in use.

**WAN**

A wide area network (WAN) is a geographically dispersed telecommunications network. The term distinguishes a broader telecommunication structure from a local area network.

**WAN Failover**

WAN failover allows the enabling of an interface as a secondary or backup WAN port. The secondary WAN port can be used in a simple active/passive setup, where traffic is only routed through the secondary WAN port if the primary WAN port is down and/or unavailable.

**Wi-Fi**

A technology that allows electronic devices to connect to a wireless LAN (WLAN) network, mainly using the 2.4 gigahertz (12 cm) UHF and 5 gigahertz (6 cm) SHF ISM radio bands. A WLAN is usually password protected, but may be open, which allows any device within its range to access the resources of the WLAN network.


**WSUS**

Windows Server Update Services is a free add-on for managing patches and updates to the Microsoft Windows XP, Windows Server and Microsoft Office systems. Aimed mainly at small and medium-sized businesses WSUS is intermediate between the simpler Windows Update for individual computer users and the more robust Systems Management Server (SMS) for large enterprises.

**9.1.8 Risk Register Matrix Management Review - June 2024**

**Responsible Officer** Natalie Ness, Chief Executive Officer

**Reporting Officer** Natalie Ness, Chief Executive Officer

**Attachments** 1. Risk Register [↓](#) 

**Voting Requirements** Simple Majority

**Disclosure of Interest** Reporting Officer: Nil

Responsible Officer: Nil

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**OFFICER RECOMMENDATION**

*COMMITTEE RESOLUTION: ARC 010-24/25*

That the Audit & Risk Committee recommend to Council that Council:

1. Note the information provided.
2. Replace the September Concept Forum meeting set to be held 26 September 2024 to implement a biennial Risk Management Review, facilitated by an independent risk consultant to ensure all Councillors can actively participate.

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**IN BRIEF**

Shire Officers have been directed to report to Council on progress against the Shire of Quairading Risk Register Matrix to mitigate, manage and eliminate risk across the Shire. [See Attachment 1]

In October 2022 the Executive engaged an independent facilitator for a Risk Management Review session. This was in response to the previous Risk Management Dashboard report focusing on operational risks, with high-level strategic risks not represented in the Risk Register and so are not visible to Council.

As a result, from the Risk Management Review session held in October 2022, a new Shire of Quairading Risk Register was developed and endorsed by Council in November 2022, enabling Officers to accurately report against organisational risk to Council.

This month an internal review of the Risk Matrix was conducted in response to:

- A CEO in the Chief Executive Officer role for less than 12 months.

**MATTER FOR CONSIDERATION**

For Council to note the information provided.

For Council to allocate the September 2024 Concept Forum Meeting (26 September 2024) as the forum for the biennial Risk Management Review session.

**BACKGROUND**

The Shire of Quairading Council recognises that risk management is an integral part of good governance and management practice.

The Risk Management Governance Framework requires that:

- Risk management is performed consistently throughout the whole organisation
- Risks are assessed and managed in a context that is relevant to each part of the organisation.

All levels of staff have a role to play in adopting risk management awareness and integrating risk management activities within their business unit environments.

As part of the Risk Management Governance Framework, a relationship between strategic and operational risks exists, allowing risk oversight to occur at both contexts (i.e., at an executive or operational level). There is potential for a risk to be escalated and/or deescalated between strategic and operational risk because of a risk changing either through increased controls effectiveness or an emerging or changing operational risk requiring Executive Management Team (EMT) oversight.

Council's Risk Management Governance Framework provides the foundations for designing, developing, implementing, monitoring, reviewing, and communicating risk management and continuous improvement of performance associated with Council strategy, operations and routine tasks.

Council has requested the CEO conduct a review of its risk management and report progress on issues identified as high-risk (highlighted in Attachment 1 in red). The Shire of Quairading Risk Register is to be formally reviewed by Council every two years with the last review conducted in October 2022.

Since the enactment of the *Workplace Health & Safety Act 2020* in March 2022, the departure of the previous CEO in October 2023, and a relatively new EMT, a review of the Shire's Risk Register has been conducted internally. The previous CEO had concerns that the risks being reported to Council were risks that are predominantly operational and risks that are generally managed as core business. While it is important to include operational risks, the CEO was concerned that high-level risks were not represented in the previous Risk Management Dashboard Report to Council.

The current Shire of Quairading Risk Register Matrix endorsed by Council in November 2022, represents both operational and high-level risks and is due for its biennial review by Council and EMT. The CEO is recommending to the Audit & Risk Committee that a Risk Register Matrix Review Workshop be organised to replace the September 2024 Concept Forum Meeting on the 26 September 2024, with an external facilitator, ensuring that all Councillors and EMT actively participate to review the Shire of Quairading Risk Register Matrix.

## **STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Local Government (Audit) Regulations 1996*

*AS/NZS ISO 3100:2009 Risk Management – Principles and Guidelines*

*Workplace Health and Safety Act 2020*

## **POLICY IMPLICATIONS**

Risk Management Policy

Shire of Quairading Risk Management Governance Framework

**FINANCIAL IMPLICATIONS**

There is no significant cost in running the Risk Register Matrix Review session. The cost of the Review is included in the FY2425 Budget.

Failing to identify, manage, mitigate and/or eliminate risk could potentially be cost prohibitive.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

It is Officer’s recommendation to engage an external facilitator to assist with reviewing the Shire of Quairading Risk Register.

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Uncertainty of Quairading’s long-term future results in the further attenuation and closure of local businesses.

Work health and safety legislation increases liability of Councillors and Executive (personal wealth and assets) in the management of Bushfire and Volunteer Fire and Rescue Services Brigades.

Non-compliance with work health and safety legislation increases the risk and potential liability to the public, staff and Councillors.

**RISK ASSESSMENT**

	Option 1
Financial	<p>Medium</p> <p><i>There is no significant cost in running the Risk Review session. The Review is included in the FY2425 Budget.</i></p> <p><i>Failing to identify, manage, mitigate and/or eliminate risk could be potentially cost prohibitive.</i></p>
Health	<p>Medium</p> <p><i>Failing to address Work Health &amp; Safety obligations can result in life long mental and physical health harm to employees and the general public.</i></p>
Reputation	<p>High</p> <p><i>Breaches of the Work Health &amp; Safety Act could result in cost prohibitive consequences that mean the local government can no longer operate.</i></p>
Operations	<p>High</p> <p><i>The Work Health &amp; Safety Act 2020 demands that all risk is managed across operations.</i></p>



Natural Environment	Low N/A
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Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

Nil

Shire of Quairading Risk Register

August 2024

Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Timeline
1.	Mains power supply failure can result in the loss of emergency communications	<ul style="list-style-type: none"> <li>Significantly impact the ability to control any emergency situation</li> <li>Community safety highly compromised</li> <li>Any required evacuations will be severely affected</li> </ul>	Almost Certain	Catastrophic	25 E	Existing Risk	<ol style="list-style-type: none"> <li>Secure capital and operational funding to establish and operate a local microgrid (provides local energy generation and storage and incorporates renewable and battery energy)</li> <li>Lobby government and opposition for a more reliable service and significantly less outages</li> <li>Work to future proof emergency communications where able (e.g. via Uninterruptible Power Supply – UPS)</li> </ol>	Nil, other than officer time. Electricity is a State Government responsibility.	CEO	Dec 2024
2.	Continued unreliability of town and community mains power has the potential to significantly impact business	<ul style="list-style-type: none"> <li>Significant immediate and longer-term impacts on business sustainability ranging from loss of perishable stock to inability to expand</li> <li>Many critical services impacted when power out including emergency communications, fuel, eftpos, refrigeration, climate control and medical equipment</li> <li>Strong disincentive for new businesses to establish in the town or Shire – further growth thwarted</li> <li>Community sustainability threatened</li> <li>Community safety threatened</li> </ul>	Almost Certain	Major	20 E	Existing Risk	<ol style="list-style-type: none"> <li>Secure capital and operational funding to establish a microgrid</li> <li>Lobby government and opposition for more reliable service</li> <li>Work to future proof emergency communications where able (e.g. via Uninterruptible Power Supply – UPS)</li> </ol>	Nil, other than officer time. Electricity is a State Government responsibility	CEO	Dec 2024

Endorsed 24 November 2022  
Resolution: 121 - 22/23

Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Timeline
3.	If Quairading Medical Practice loses its current Doctor and cannot attract a replacement, there will be significant negative flow-on effects	<ul style="list-style-type: none"> <li>Negative impact in terms of no local medical service available</li> <li>Flow on effects could include closure of chemist, hospital and other allied health services</li> <li>Closure of health services will result in outward migration, low inward migration</li> <li>Having to travel to other towns for medical services</li> <li>Threats to community sustainability and potential collapse of the town</li> </ul>	Likely	Catastrophic	12 H	Existing Risk	<ol style="list-style-type: none"> <li>Keep costs for running the medical practice as cost-effective as possible</li> <li>Establish a second option Practitioner for when the current Practitioner takes annual leave/professional development leave</li> <li>Current Supply of Practitioner Agreement for a term of three years expiry 25 January 2027 + three-year option</li> <li>Establish a second option Practitioner for when the current Practitioner eventually leaves (including list of locums)</li> </ol>	Nil, other than officer time	CEO	Present options Oct 2024
4.	The continued absence of local aged residential independent living unit facilities increases the probability that residents will have to leave Quairading when advancing in years (often well before requiring residential aged care)	<ul style="list-style-type: none"> <li>Outward migration/less inward migration</li> <li>Loss of associated professional and community-based services</li> <li>Impacts on community fabric and viability</li> <li>Population decline</li> </ul>	Almost Certain	Major	20 E	New Risk	<ol style="list-style-type: none"> <li>Explore joint venture options for the construction of Residential Independent Living Units</li> <li>Noting that the Shire does not have 50% of the total cost of the project to contribute to a grant/tender application under the Housing Support Program funding stream explore options with bespoke groups i.e., CEACA.</li> </ol>	Nil, other than officer time until a solution has been identified	CEO	Dec 2024

5.	If the Shire is unable to increase its core funding and rates base, it is probable that it will be unable to keep up with cost rises/inflation	<ul style="list-style-type: none"> <li>Loss of independence and, therefore, control</li> <li>Diminished service offering</li> <li>Impacts on reputation</li> <li>Impacts on community safety and sustainability</li> </ul>	Almost Certain	Major	20 E	Existing Risk	<ol style="list-style-type: none"> <li>Establish additional residential housing and worker's/short-stay accommodation</li> <li>Finalise the development and sales of Stage 2 of the Light Industrial Lots</li> </ol>	In excess of \$1M	CEO	Dec 2024
6.	The resale value/return on investment for local properties remains low, which creates the potential for detrimental effects on community sustainability	<ul style="list-style-type: none"> <li>Further investment into the town and Shire is reduced</li> <li>Community viability and amenity impacted</li> <li>Population decline</li> </ul>	Almost Certain	Major	20 E	Existing Risk	<ol style="list-style-type: none"> <li>Promote Quairading as a destination with a 'point of difference' (e.g., as Beverly and Katanning have done)</li> <li>Consider marketing campaigns and other strategies for attracting new investors and residents into the Shire, including people seeking a 'tree change'</li> <li>Lead by example, explore and promote quality affordable housing options</li> </ol>	\$50,000 budget investment in tourism initiatives \$15,000 investment in settlement costs for Cuneata Rise Land Sale	CEO	June 2025
7.	An inability to source sufficiently skilled new employees has the potential to affect Shire operations and programs	<ul style="list-style-type: none"> <li>Shire core business impacted</li> <li>Community sustainability and safety compromised</li> <li>Negative reputational outcomes</li> <li>Decline in population</li> </ul>	Likely	Major	16 M	New Risk	<ol style="list-style-type: none"> <li>Develop and adopt a Workforce Plan inclusive of:                             <ul style="list-style-type: none"> <li>Employee retention scheme with attendant benefits and incentives</li> <li>'Persuasive' staff recruitment and induction processes</li> <li>Training &amp; development planning</li> <li>Succession planning</li> <li>Promotion of work flexibility</li> <li>Demonstrate respect for staff when speaking with the community</li> </ul> </li> <li></li> </ol>	Up to \$20,000 per annum for the training component	CEO	Sep 2024

8.	The employment of un- or under-qualified Shire personnel (e.g. in technical services) has the potential to create major WH&S consequences	<ul style="list-style-type: none"> <li>• Shire core business impacted</li> <li>• Shire and community safety diminished</li> <li>• Severe legal penalties</li> <li>• Negative reputational outcomes/lawsuits</li> <li>• Note: in such instances, any damaged Shire equipment would not be covered by insurance</li> </ul>	Likely	Catastrophic	20 E	New Risk	<ol style="list-style-type: none"> <li>1. Retain new focus on 'safety first'</li> <li>2. Develop and adopt a Workforce Plan inclusive of:                             <ul style="list-style-type: none"> <li>• Employee retention scheme with attendant benefits and incentives</li> <li>• 'Persuasive' staff recruitment and induction processes</li> <li>• Training &amp; development planning</li> <li>• Succession planning</li> <li>• Promotion of work flexibility</li> <li>• Demonstrate respect for staff when speaking with the community</li> </ul> </li> </ol>	Up to \$20,000 per annum for the training component	CEO	Jun 2025
9.	If routine maintenance of Shire roads is not completed to standard requirements, public safety dangers and other negative outcomes are probable	<ul style="list-style-type: none"> <li>• Personal and/or public liability (up to \$1M fine and/or 20 years in prison)</li> <li>• Increased injury and fatality</li> <li>• Diminished access to properties – impacts on farm operations and productivity</li> <li>• Dissatisfied community/ratepayers</li> <li>• Negative reputational outcomes/lawsuits</li> <li>• Death or permanent injury</li> </ul>	Almost Certain	Catastrophic	25 E	New Risk	<ol style="list-style-type: none"> <li>1. Retain new core focus on 'safety first'</li> <li>2. Internal WH&amp;S Audit</li> <li>3. Institute strong cost management (e.g. materials, contractors)</li> <li>4. Ensure machine and plant operators are sufficiently qualified</li> <li>5. Respond actively to external feedback/if the risk can't be mitigated immediately, use barriers, signage etc.</li> </ol>	Operational budget	EM, W&S	Ongoing

10.	<p>Any non-compliance with WH&amp;S legislation, has the potential to detrimentally affect Shire functioning</p> <p><i>Includes Work Health &amp; Safety Act 2020 and Fair Work Act 2009 (Amended 2013)</i></p>	<ul style="list-style-type: none"> <li>• Personal and/or public liability (up to \$1M fine and/or 20 years in prison)</li> <li>• Negative reputational outcomes/lawsuits</li> <li>• Financial losses/fines</li> <li>• Dissatisfied community/ratepayers</li> <li>• Death or permanent injury</li> </ul>	Almost Certain	Catastrophic	25 E	New Risk	<ol style="list-style-type: none"> <li>1. Council to maintain strong oversight of Risk Management Framework, Policy and Matrix</li> <li>2. CEO to report against mitigation or elimination strategies to Council monthly</li> <li>3. Retain new core focus on 'safety first'</li> <li>4. Internal WH&amp;S Audit</li> <li>5. Institute strong cost management (e.g. materials, contractors)</li> <li>6. Ensure machine and plant operators are sufficiently qualified</li> <li>7. Respond actively to external feedback/if the risk can't be mitigated immediately, use barriers, signage etc.</li> </ol>	Operational budget	CEO	Ongoing
11.	<p>New WA Work Health &amp; Safety legislation has the potential to increase WH&amp;S breaches for the Shire in managing Bushfire and VFRS Brigades</p> <p><i>Refers to Work Health &amp; Safety Act 2020</i></p>	<ul style="list-style-type: none"> <li>• Personal and/or public liability (up to \$1M fine and/or 20 years in prison)</li> <li>• Severe legal penalties</li> <li>• Negative reputational outcomes/lawsuits</li> <li>• Bushfire and VFRS Brigades become increasingly marginal operationally (i.e., increased compliance, safety training and reporting requirements)</li> <li>• Community safety diminished</li> <li>• Death or permanent injury</li> </ul>	Almost Certain	Catastrophic	25 E	New Risk	<ol style="list-style-type: none"> <li>1. CESM to report against risk mitigation and elimination strategies monthly to Council</li> <li>2. CESM to monitor and maintain registration and training requirements</li> <li>3. Enact a no training, no fire ground policy position</li> <li>4. Improve communications via the new app software</li> </ol>	Operational budget	EM, W&S	Dec 2024

12.	High staff turnover has the potential to negatively impact current Shire employees	<ul style="list-style-type: none"> <li>• Increased burnout</li> <li>• Poor 'corporate memory' and knowledge retention</li> <li>• Low staff morale</li> <li>• Less effective service delivery</li> </ul>	Almost Certain	Moderate	15 M	New Risk	<p>1. Develop and adopt a Workforce Plan inclusive of:</p> <ul style="list-style-type: none"> <li>• Employee retention scheme with associated benefits and incentives</li> <li>• 'Persuasive' staff recruitment and induction processes</li> <li>• Training &amp; development planning</li> <li>• Succession planning</li> <li>• Promotion of workforce flexibility</li> </ul> <p>2.</p>	Operational budget,	CEO	Dec 2024
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Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Timeline
13.	If the Shire is struggling to remain financially viable, the ability to comply with its Asset Management Plan may be compromised	<ul style="list-style-type: none"> <li>• Cost of managing aging infrastructure becomes prohibitive</li> <li>• Creates degradation and loss of useful/useable assets</li> <li>• Increased safety risk</li> <li>• Reduced ability to regenerate or create economic benefit across the Shire</li> </ul>	Almost Certain	Catastrophic	25 E	New Risk	<ol style="list-style-type: none"> <li>1. Promote Quairading as a destination with a 'point of difference' (e.g. as Beverly has done)</li> <li>2. Consider marketing campaigns and other strategies for attracting new investors and residents into the Shire, including people seeking a 'tree change'</li> <li>3. Lead by example, explore and promote quality affordable housing options</li> <li>4. Increase light industrial activity</li> <li>5. Support small business ventures through flexibility</li> <li>6. Increase the rate-base through the above-mentioned strategies</li> </ol>	\$500,000 - \$1M	CEO EMED	Jun 2025
14.	Continuing uncertainty regarding Quairading's long-term future may result in the further attenuation and closure of local businesses	<ul style="list-style-type: none"> <li>• Uncertainty breeds more uncertainty – vicious cycle</li> <li>• Businesses unable to gain finance</li> <li>• Business confidence further diminished</li> <li>• Business owners move to more robust and profitable locations</li> <li>• Loss of key community services and infrastructure</li> </ul>	Possible	Major	12 H	New Risk	<ol style="list-style-type: none"> <li>1. Promote Quairading as a destination with a 'point of difference' (e.g. as Beverly has done)</li> <li>2. Consider marketing campaigns and other strategies for attracting new investors and residents into the Shire, including people seeking a 'tree change'</li> <li>3. Lead by example, explore and promote quality affordable housing options</li> <li>4. Increase light industrial activity</li> <li>5. Support small business ventures through flexibility</li> </ol>	\$500,000 - \$1M	CEO EMED	Jun 2025




Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Timeline
							6. Increase the rate-base through the above-mentioned strategies			
15.	New local government compliance requirements have the potential to affect rate payers' service delivery expectations (e.g. not being met/expectations verses reality)	<ul style="list-style-type: none"> <li>Blame towards new staff and Council Members (our predecessors used to do it, why can't we?)</li> <li>Diminished service outcomes</li> <li>Disgruntled ratepayers</li> <li>Reputational impacts</li> <li>Higher instances of rates payment defaults/debt collections</li> </ul>	Likely	Moderate	12 H	New Risk	<ol style="list-style-type: none"> <li>Increase formal and informal messaging to community members</li> <li>Continue the new focus on social media messaging, retaining avenues for hard copy dissemination for the older generation</li> <li>Formalise regular contributions to the Banksia Bulletin and Passion Sheet</li> </ol>	Operational budget	CEO EMED	Current and Ongoing
16.	Not taking necessary steps in positioning for Shire amalgamation has the potential to leave Quairading without any representation (including employees) in a merged and larger local government	<ul style="list-style-type: none"> <li>No (or very few) Shire employees remain in Quairading</li> <li>Diminished service outcomes</li> <li>Quairading sustainability becomes further impacted</li> <li>No employment results in fewer families and a resulting declining population</li> </ul>	Unlikely	Catastrophic	10 H	New Risk	<ol style="list-style-type: none"> <li>Prepare Shire for possibility of amalgamation/stay in a healthy negotiating position</li> <li>Ensure Shire employees gain or are recruited with necessary qualifications</li> <li>Establish Employee retention scheme with associated benefits and incentives</li> <li>Improve overall Shire economy through strategies nominated above.</li> </ol>	Operational budget	CEO	Current and Ongoing
17.	If construction of roads are not completed as and when required, public safety dangers and other negative outcomes are probable	<ul style="list-style-type: none"> <li>Personal and/or public liability (up to \$1M fine and/or 20 years in prison)</li> <li>Increased injury and fatality</li> <li>Diminished access to properties – impacts on farm operations and productivity</li> <li>Dissatisfied community/ratepayers</li> </ul>	Unlikely	Catastrophic	10 H	New Risk	<ol style="list-style-type: none"> <li>Never refuse offers of funding</li> <li>Source additional external grant funding for new roads</li> <li>Ensure machine and plant operators are sufficiently qualified</li> <li>Retain new core focus on 'safety first'</li> <li>Internal WH&amp;S Audit</li> </ol>	Operational budget	EM, W&S	Current and Ongoing

Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Timeline
		<ul style="list-style-type: none"> <li>Negative reputational outcomes/lawsuits</li> <li>Death or permanent injury</li> </ul>					<ol style="list-style-type: none"> <li>Institute strong cost management (e.g. materials, contractors)</li> <li>Ensure machine and plant operators are sufficiently qualified</li> <li>Respond actively to external feedback/if the risk can't be mitigated immediately, use barriers, signage etc.</li> </ol>			
18.	<p>Natural disasters have the potential to affect Shire business continuity</p> <p><i>Includes fire, flood, storm, earthquake, chemical spill, terrorism</i></p>	<ul style="list-style-type: none"> <li>Loss of infrastructure</li> <li>Injury and fatalities</li> <li>Recovery cost-prohibitive</li> <li>Lack of business continuity</li> <li>Core business stops</li> <li>Businesses choose not to re-establish or to re-establish somewhere else</li> <li>Generational farms are no longer workable</li> </ul>	Possible	Major	12 M	New Risk	<ol style="list-style-type: none"> <li>Business Continuity Framework</li> <li>Local Emergency Management Arrangements – current</li> <li>LEMC Exercises</li> <li>Bushfire Risk Management Plan</li> <li>Quarterly meetings with Agencies</li> </ol>	Cost-prohibitive, 100% reliant of State and Federal funding	Council	Current and Ongoing
19.	Any data breach/hack of Shire information and communications technology systems has the potential to affect Shire operations	<ul style="list-style-type: none"> <li>Financial misappropriate or loss</li> <li>Community member and/or employee financial records compromised or stolen</li> <li>Loss of data and data integrity</li> <li>Shire business continuity significantly compromised</li> <li>Shire reputation impacted</li> </ul>	Possible	Minor	6 M	New Risk	<ol style="list-style-type: none"> <li>Business Risk Continuity Framework</li> <li>Review IT Strategy Plan and Security Framework</li> <li>Effective firewalls</li> <li>Equipment storage security access controls</li> <li>IT Disaster Recovery Plan</li> <li>UPS / Generator / backup</li> </ol>	Operational budget	CEO EMCS	Sep 2024

Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Timeline
20.	The increasing cost of running Quairading Medical Practice may result in having to cease or reduce medical services	<ul style="list-style-type: none"> <li>Dissatisfied community/ratepayers</li> <li>Negative reputational outcomes</li> <li>Quairading sustainability becomes further impacted</li> <li>Negative impact in terms of no local medical service available</li> <li>Flow on effects could include closure of chemist, hospital, and other allied health services</li> <li>Closure of health services will result in outward migration, low inward migration</li> <li>Having to travel to other towns for medical services</li> <li>Threats to community sustainability and potential collapse of the town</li> </ul>	Unlikely	Moderate	6 M	New Risk	1. The risk is deemed moderate because at this point in time the community is accepting of the need to fund the increasing costs of operating the Medical Practice	Significant: \$400,000 per annum	CEO EMCS	Current and Ongoing
21.	Misconduct (non-financial) by a Shire employee has the potential to produce negative consequences	<ul style="list-style-type: none"> <li>Fair Work Commission issues breaches/fines</li> <li>Council is stood down pending the outcome of an independent investigation</li> <li>Termination of employee/s</li> <li>CEO removal</li> <li>Local government public and media scrutiny</li> <li>Independent investigations</li> <li>Negative reputational outcomes</li> <li>Financial penalties</li> </ul>	Likely	Minor	8 M	New Risk	Update/institute: <ol style="list-style-type: none"> <li>Delegated authority framework</li> <li>IT Security Framework</li> <li>Cash handling procedures</li> <li>Staff on-boarding/induction program</li> <li>Performance management program</li> <li>Supervision and induction for plant and equipment</li> <li>External audits (OAG)</li> <li>HR Policies/Code of Conduct (Council and staff)</li> </ol>	Operational budget	CEO EO	Current and Ongoing

Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Timeline
		<ul style="list-style-type: none"> <li>Business continuity and viability impacts</li> </ul>								
22.	Financial misconduct by (a) a Shire employee, and (b) an executive/office holder have the potential to produce negative consequences	<ul style="list-style-type: none"> <li>Council is stood down pending the outcome of an independent investigation</li> <li>Termination of employee/s</li> <li>CEO removal</li> <li>Local government public and media scrutiny</li> <li>Independent investigations</li> <li>Negative reputational outcomes</li> <li>Financial penalties</li> <li>Business continuity and viability impacts</li> </ul>	Rare	Catastrophic	5 M	New Risk	Update/institute: <ol style="list-style-type: none"> <li>Cash handling processes</li> <li>Financial management review/controls</li> <li>Delegated authority framework</li> <li>IT Security Framework</li> <li>Staff on-boarding/induction program</li> <li>Performance management program</li> <li>External audits (OAG)</li> <li>HR Policies/Code of Conduct (council and staff)</li> </ol>	Operational budget	CEO	Current and Ongoing

**ITEM 10 MATTERS FOR CONSIDERATION – BUILDING & TOWN PLANNING****10.1 Development Application - Repurposed Dwelling and Outbuilding - Lot 53 (No.21) Powell Crescent, Quairading**

<b>Responsible Officer</b>	Natalie Ness, Chief Executive Officer
<b>Reporting Officer</b>	Ben Laycock c/- Altus Planning (Shire's Town Planning Consultant)
<b>Attachments</b>	1. Development Plans - 21 Powell Crescent <a href="#">↓</a> 
<b>Voting Requirements</b>	Simple Majority
<b>Disclosure of Interest</b>	Reporting Officer: Nil Responsible Officer: Nil

**SUMMARY**

<b>Applicant:</b>	<b>Ms Jennifer Robyn Garbutt</b>
<b>Owner:</b>	<b>Ms Jennifer Robyn Garbutt</b>
<b>Proposal:</b>	<b>Repurposed Dwelling and Sea Container (Outbuilding)</b>
<b>Location:</b>	<b>Lot 53 (No. 21) Powell Crescent, Quairading</b>

**OFFICER RECOMMENDATION**

That Council grant Development Approval for the proposed Repurposed Dwelling and Sea Container (Outbuilding) at Lot 53 (No. 21) Powell Crescent, Quairading, subject to the following conditions:

1. The land use and development shall be undertaken in accordance with the approved plans unless otherwise indicated in this Approval.
2. All stormwater must be contained and disposed of on-site, with all stormwater infrastructure to be maintained for the duration of the development.
3. Prior to applying for a Building Permit, a Landscape Plan for the development site is to be submitted to and approved by the Shire of Quairading.
4. Prior to the occupation of the development, the Landscape Plan is to be implemented and the landscaping thereafter maintained for the duration of the development.
5. Prior to the occupation of the development, the applicant is to make arrangements to the satisfaction of the Shire of Quairading for the construction of a crossover between the public road and the private driveway.
6. The Repurposed Dwelling is to achieve a standard of presentation acceptable to the Shire of Quairading within twelve (12) months of the commencement of works.
7. The Outbuilding is not to be used for habitation, commercial or industrial purposes.

*Continued next page*

## Advice Notes:

- (a) If you are aggrieved by the conditions of this approval, you have the right to request that the State Administrative Tribunal (SAT) review the decision under Part 14 of the *Planning and Development Act 2005*.
- (b) If the development subject to this approval is not substantially commenced within a period of two years, the approval shall lapse and have no further effect.
- (c) Where an approval has so lapsed, no development may be carried out without further approval of the local government having first been sought and obtained.
- (d) Further to this approval, the applicant is required to submit working drawings and specifications to comply with the requirements of the *Building Act 2011* which are to be approved by the Shire of Quairading.
- (e) The applicant is also advised that in accordance with the *Building Act 2011* and the Building Regulations 2012, the applicant is required to obtain local government approval for an apparatus for the treatment of sewage, prior to applying for a Building Permit. The approved apparatus is to be installed and a permit to use issued by the Shire of Quairading prior to the occupation of the development.
- (f) The Landscaping Plan required by Condition 4 is to suitably screen the sea container, as required by the Shire's Local Planning Policy – Sea Containers.

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**IN BRIEF**

The Shire of Quairading has received an Application for Development Approval from the owner of Lot 53 (No. 21) Powell Crescent, Quairading (**subject land or site**) for a proposed Repurposed Dwelling and associated Outbuilding (**proposed development or proposal**).

The land use 'Repurposed Dwelling' is a 'D' or discretionary land use within the 'Residential R10/20' zone of Local Planning Scheme No. 3 (**LPS3 or Scheme**) and is therefore capable of approval. The proposal has been assessed as compliant with the applicable requirements of the Residential Design Codes Volume 1 (**R-Codes**) and has also been assessed as compliant with all applicable requirements of the Shire's Local Planning Policy – Sea Containers (**LPP**) except that:

- A skillion roof is proposed for the Outbuilding rather than a pitched roof;
- Written consent has not been obtained from immediately adjoining private landowners (although it has been advertised); and
- Photographs have not been submitted of the sea container.

For the reasons outlined in this report, discretion should be exercised and approval granted, subject to conditions. Compliance issues related to site should not be a consideration in assessing the current application on its merits.

**MATTER FOR CONSIDERATION**

To consider an Application for Development Approval for a proposed Repurposed Dwelling and Outbuilding at Lot 53 (No. 21) Powell Crescent, Quairading.

## BACKGROUND

The subject land is a 789m<sup>2</sup> residential zoned property at the south-western end of Powell Crescent. It is adjoined by a similarly sized, vacant residential lot to the immediate east, an undeveloped right-of-way to the immediate west and a four (4) hectare residential property to the immediate south.

Generally speaking, Powell Crescent comprises of fairly similar lot sizes to that of the subject land, with those that have been developed containing a brick and tile or brick and iron/Colorbond roof-sheeted single dwelling. Refer to Figure 1 below.



Figure 1: Locality Plan (Source: PlanWA 2024)

On 1 May 2024, the Shire became aware that a sea container had been placed on the land without approval and received a number of community complaints. The Shire wrote to the landowner advising of the unauthorised development and provided a twenty-one (21) day timeframe before potential enforcement action.

On 22 May 2024, the Shire received an application for development approval for a single dwelling to be constructed from a yet to be purchased, single use sea container. The assessment process commenced including requests for further information and revisions to the plans.

During this process, the Shire continued to receive complaints from the community regarding unauthorised use and habitation of a sea container on site and on 18 June 2024, the Shire issued formal directions notice pursuant to section 214(3) of the *Planning and Development Act 2005* for removal of the unauthorised development.

On 2 July 2024, revised plans were provided by the Applicant to include the 20-foot sea container on site for the purposes of an outbuilding (shed). At the time of writing, the sea container remains on site.

The application has since been assessed and advertised to surrounding landowners.

A 'Repurposed Dwelling' as defined in LPS3 (explained later) is a 'D' use within the 'Residential' zone and therefore is not permitted unless the local government has exercised its discretion by granting development approval. As the proposal is outside of the delegated authority to Shire Officers, the proposal is being presented to Council for determination.

## **STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Building Act 2011*

*Planning and Development Act 2005*

*Planning and Development (Local Planning Schemes) Regulations 2015*

*Town Planning Regulations 1967*

## **POLICY IMPLICATIONS**

Local Planning Policy - Sea Containers

Local Planning Scheme No.3

## **FINANCIAL IMPLICATIONS**

Costs may be incurred by the Shire if the landowner requests a review of the determination from the State Administrative Tribunal (**SAT**).

## **ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

## **CONSULTATION**

### **Internal Referral**

#### Building

The Shire's Building Surveyor has advised that the following facilities will be required to conform to the National Construction Code (**NCC**) requirements:

- Kitchen sink and facilities for the preparation and cooking of food;
- Bath or shower;
- Clothes washing facilities with at least one washtub and space in the same room for a washing machine; and
- A closet pan and washbasin, including provision for an unconscious person can be removed from the sanitary compartment.



It is a requirement of the NCC that sanitary compartments must not open directly into a kitchen or pantry unless –

- (a) access is by an airlock, hallway or other room, (see Figure 3.8.5.2); or
- (b) the room containing the closet pan is provided with mechanical exhaust ventilation installed in accordance with Part 3.8.5.

The proposed structure will also need to demonstrate insulation and energy efficiency requirements, as well as that plumbing is in accordance with the Plumbing Code of Australia.

At this stage, sufficient detail has not been provided to demonstrate compliance in relation to the toilet location adjacent to the food preparation area and the absence of ventilation and kitchen details.

These are matters that will need to be addressed in the Building Permit stage and if it results in any change to the external design or footprint of the development, further development approval may be required.

Environmental Health

The Shire’s Environmental Health Officer did not raise any objection to the proposal subject to standard conditions requiring a septic application and a Building Permit.

The Environmental Health Officer did however raise similar comments as the Shire’s Building Surveyor in respect to minimum NCC requirements that will need to be met.

**External Referral**

N/A

**Public Advertising**

The application was advertised to potentially affected landowners immediately surrounding the subject site for a period of fourteen (14) days, in accordance with clause 64(4) of Schedule 2 (Deemed Provisions) in the *Planning and Development (Local Planning Schemes) Regulations 2015*. One (1) submission of no objection was received.

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Nil.

**RISK ASSESSMENT**

	Option 1
Financial	Low <i>Cost may be incurred should the applicant refer Council’s decision to the State Administrative Tribunal (SAT) for review.</i>
Health	N/A
Reputation	Low <i>Consistent and fair decision making based on available information protects Council from negative impact to reputation.</i>

Operations	N/A
Natural Environment	N/A

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

**Local Planning Scheme No. 3**

Zoning and Permissibility

The subject site is zoned ‘Residential’ with a density coding of ‘R10/20’ pursuant to LPS3. The objectives for the Residential zone are set out in Table 3 of LPS3 as follows:

*To provide for a range of housing and a choice of residential densities to meet the needs of the community.*

*To facilitate and encourage high quality design, built form and streetscapes throughout residential areas.*

*To provide for a range of non-residential uses, which are compatible with and complementary to residential development.*

The proposal aligns with the first objective, with the second objective also being a relevant consideration.

The proposed development is considered to fit within the land use definition of ‘Repurposed Dwelling’ which is defined at clause 38 of LPS3 as follows:

*means a building or structure not previously used as a single house, which has been repurposed for use as a dwelling.*

Pursuant to Table 4 – Zoning Table, ‘Repurposed Dwelling’ is a ‘D’ use within the Residential zone which means it is not permitted unless the local government has exercised its discretion by granting development approval.

Development Requirements

Pursuant to clause 25 of LPS3, the R-Codes are to be read as part of the Scheme and apply to an area with a density coding. The proposed development has been assessed as meeting the applicable deemed-to-comply requirements (including where modified by the Shire’s Sea Containers LPP), except in relation to the maximum wall height for the outbuilding. However, the Shire’s LPP does not state that sea containers need to adhere to the outbuilding height requirements, only setbacks, floor area and open space requirements, and it is considered that many sea containers would not be able to comply.

Schedule 3, subclause 13 of LPS3 provides additional site and development requirements as they relate to re-purposed and second-hand dwellings. These requirements are considered in the table below.

Requirement	Assessment/Comment
<i>The local government may only approve a development application for the erection of a re-purposed dwelling or second-hand dwelling on a lot where:</i>	
<i>(a) in its opinion such dwelling is in a satisfactory condition and the design and location of the dwelling is to the satisfaction of the local government and will not adversely affect the amenity of the locality; and</i>	<p>The word ‘condition’ should logically only apply to a second-hand dwelling that is not being modified in any way. In this instance, the assessment should be based on the design and finish as proposed on the submitted plans.</p> <p>In this regard, the location of the proposal complies with the requirements of the R-Codes and based on the design presented (including proposed screening vegetation) and the proposed painting scheme, the proposal is capable of being presented in a satisfactory condition. The Applicant also advised during the course of the assessment period that the intention is to buy a good quality, single use sea container following planning approval.</p> <p>It is also noted that no objections were received by surrounding landowners during the advertising period.</p>
<i>(b) the proposal complies with the provisions of this Scheme and any local planning policies relating to development, design and maintenance of such dwelling; and</i>	The proposed Repurposed Dwelling has been assessed as compliant with the deemed-to-comply requirements of the R-Codes.
<i>(c) the building achieves a standard of presentation acceptable to the local government within 12 months of the commencement of works.</i>	This is a requirement that can only be assessed at that time, after any approval has been granted, and therefore should be a condition of approval. Such a condition would effectively time-limit any approval unless it is completed to the satisfaction of the Shire, this includes ensuring the final outcome resembles what has been shown on the perspectives/elevations.

Based on the above, it is considered that the proposal is (or can be) consistent with the aforementioned requirements.

**Local Planning Policy – Sea Containers**

The proposed development has been assessed having due regard to the Shire’s LPP. At the outset, it is important to note that clause 2i) of the LPP states the following:

*Where a sea container is proposed to be modified for habitable purposes, it will be assessed against the requirements of the Shire of Quairading Local Planning Scheme No.3 and must be modified to meet the requirements of the Building Act 2011 and any other relevant building and health legislation. Once a sea container is modified, it is no longer considered a sea container for the purposes of this policy.*

Having regard to the above, the proposed dwelling is not considered a sea container for the purposes of the policy and the consideration of the LPP therefore only relates to the outbuilding.

The proposed Outbuilding has been assessed as compliant with all General Requirements and Table 1 Special Requirements of the LPP as they relate to sea container(s) on Residential zoned land except that:

- A skillion roof is proposed rather than a pitched roof;
- Written consent has not been obtained from immediately adjoining private landowners; and
- Photographs have not been submitted of the sea containers.

It is considered that all the above have been (or are capable of being) suitably addressed:

- The skillion roof is considered acceptable as it is a contemporary roof form to make the sea container look more like a regular outbuilding structure;
- Whilst the Applicant did not provide written consent from immediately adjoining private landowners, the Shire did provide these landowners with an opportunity to provide comment and no objections were received; and
- A condition of approval can ensure that the sea containers are painted (as proposed) to ensure suitable presentation.

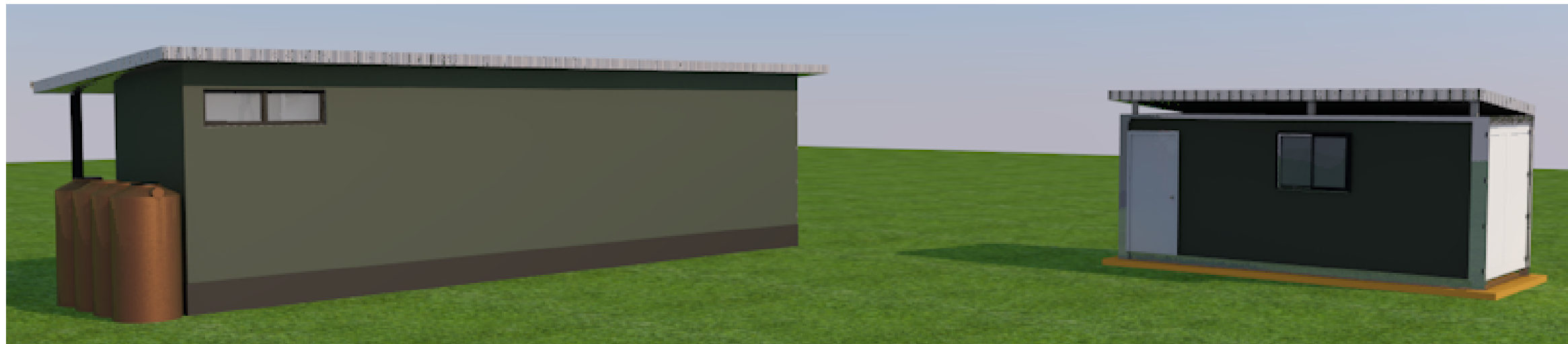
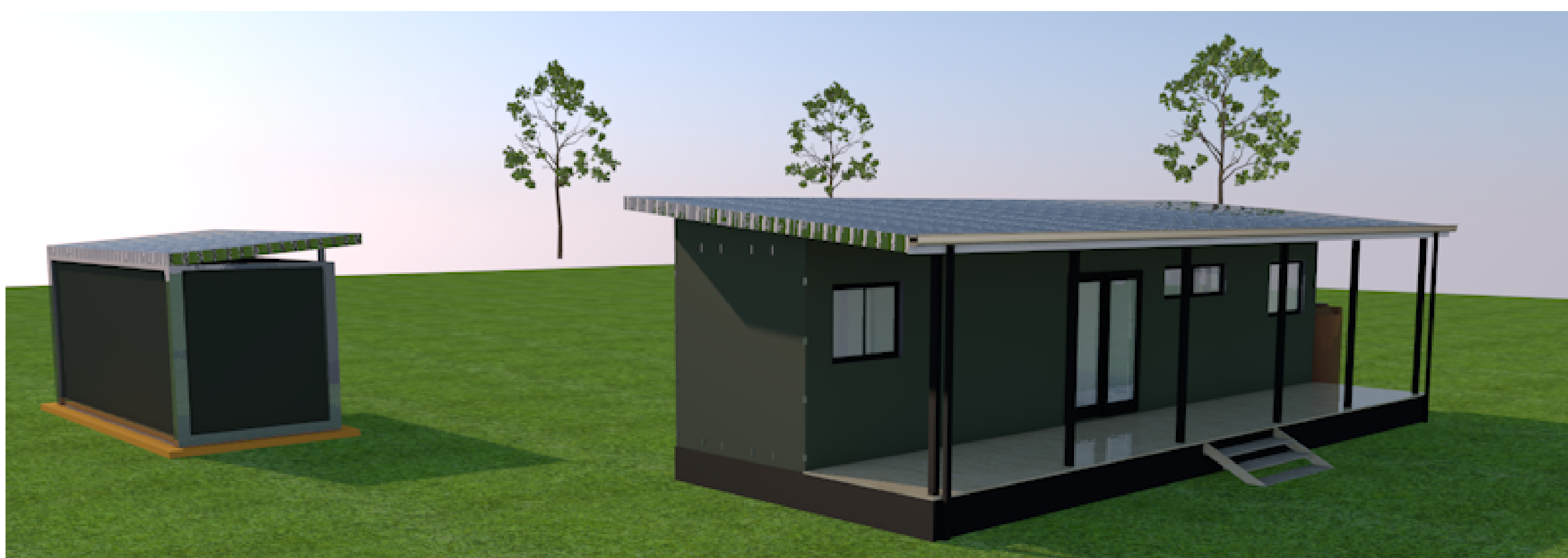
**Planning and Development (Local Planning Schemes) Regulations 2015**

Clause 67(2) of the Deemed Provisions at Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015* provide the matters that the local government is to have due regard to, to the extent those matters are relevant, when considering an application for development approval. The relevant considerations are addressed in the following table.

Clause 67 Consideration	Assessment/Comment
<p><i>(a) the aims and provisions of this Scheme (including any planning codes that are read, with or without modifications, into this Scheme) and any other local planning scheme operating within the Scheme area;</i></p>	<p>The proposed development is for a ‘Repurposed Dwelling’ and an ‘Outbuilding’ which are land uses capable of approval within the ‘Residential’ zone.</p> <p>The proposal is considered to align with the zone objectives by providing an alternative form (choice) of housing and has been designed such that it will not adversely impact on the residential streetscape.</p>

	<p>The proposal has been assessed as compliant (or capable of compliance, subject to conditions of approval) with the requirements of the Scheme and the R-Codes.</p>
<p><i>(g) any local planning policy for the Scheme area;</i></p>	<p>The proposed Outbuilding has been assessed against the relevant provisions of the Shire’s Sea Container LPP and it is considered that the proposal can be supported for the reasons previously mentioned.</p>
<p><i>the compatibility of the development with its setting, including –</i></p> <ul style="list-style-type: none"> <li><i>(i) the compatibility of the development with the desired future character of its setting; and</i></li> <li><i>(ii) the relationship of the development to development on adjoining land or on other land in the locality including, but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the development;</i></li> </ul>	<p>A Repurposed Dwelling is compatible with the immediate surrounding in terms of a land use and the style of the development, whilst different to the traditional brick and tile or brick and iron-style developments that surround the site, aligns itself with the first objective of the Residential zone in relation to providing a range (or variety) of housing.</p> <p>The height, bulk, scale and orientation of the proposed development are not considered to be incompatible with the surrounding development. As for its appearance, and based on the plans and elevations provided, the development can achieve a satisfactory outcome.</p> <p>It is also noted that much of the development is proposed to be screened via vegetation and as discussed earlier, a condition of approval can be imposed to ensure an acceptable standard of presentation within 12 months, as required by Schedule 3, subclause 13(1)(c) of LPS3.</p>
<p><i>the amenity of the locality including the following –</i></p> <ul style="list-style-type: none"> <li><i>(i) environmental impacts of the development;</i></li> <li><i>(ii) the character of the locality;</i></li> <li><i>(iii) social impacts of the development;</i></li> </ul>	<p>The proposed development is not considered to result in any adverse environmental or social impacts.</p> <p>As for the character of the locality, a residential land use is consistent with the zoning of the land and the use of surrounding properties.</p> <p>The style/form of the development is different to what currently exists in the immediate surrounding area, however, it is considered to represent a more contemporary form of development that is becoming increasingly more common, particularly outside of the metropolitan regions. The proposal also includes screening vegetation which will lessen</p>

	<p>the appearance of the development both at street level and from adjoining properties.</p>
<p><i>whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved;</i></p>	<p>As required by the Shire’s LPP, the sea container (outbuilding) is proposed to be screened from adjoining private properties via vegetation. This screening vegetation is proposed to extend to the proposed dwelling also which will minimise its visibility to the streetscape.</p> <p>It is recommended that a condition of approval be imposed for a landscaping plan to be provided ahead of any Building Permit being granted. The landscaping plan can then provide specific detail on the types and height of vegetation proposed to ensure the sea container is suitably screened.</p>
<p><i>the history of the site where the development is to be located;</i></p>	<p>The sea container for the proposed Outbuilding already exists on site (at the time of writing) and has been the subject of Shire compliance action. Notwithstanding this, the proposed development should be considered on its merits having regard to the applicable planning framework. It is the officer’s view that the proposal warrants approval.</p>
<p><i>(y) any submissions received on the application;</i></p>	<p>As mentioned, no objections were received during the neighbour consultation period.</p>

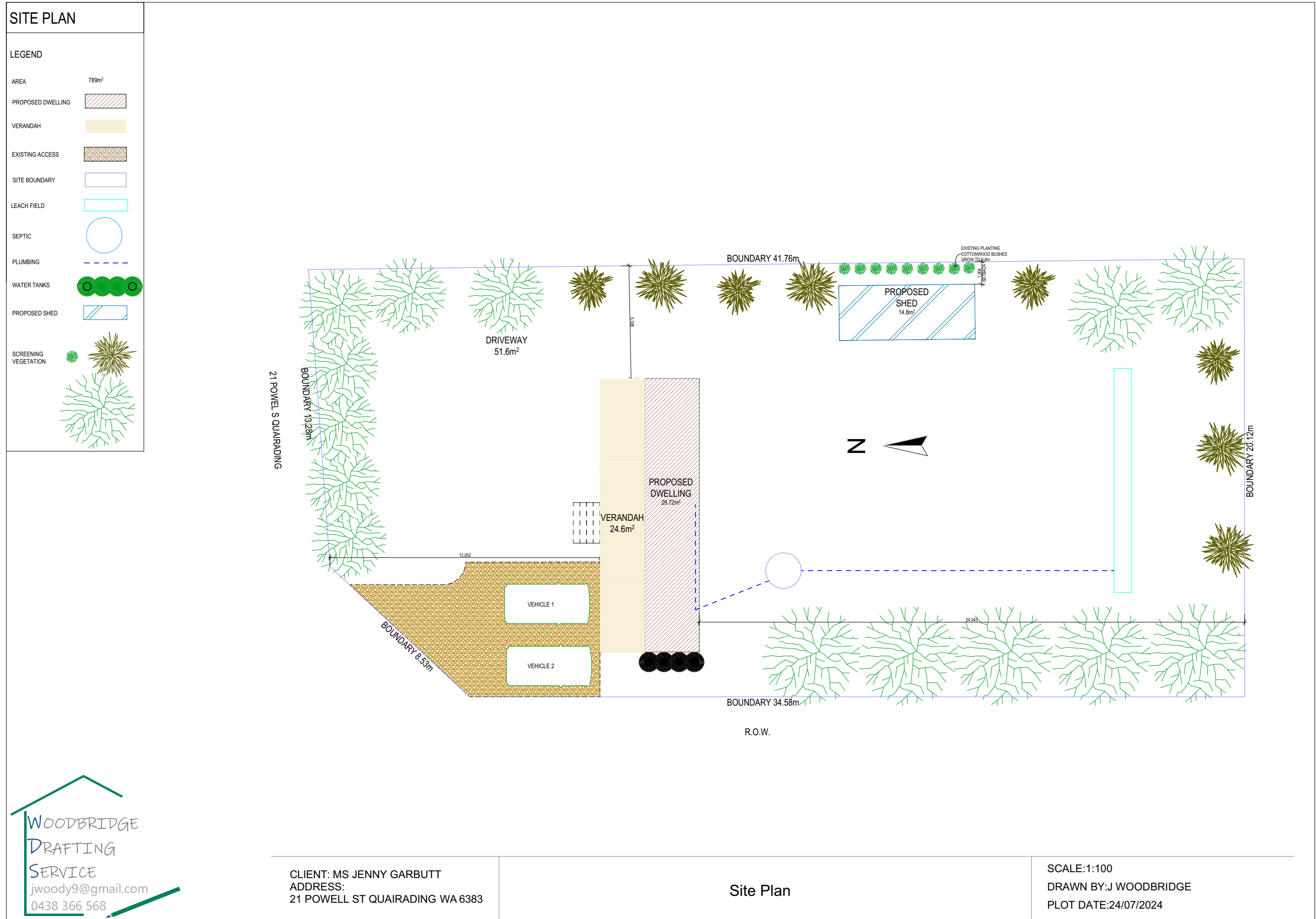


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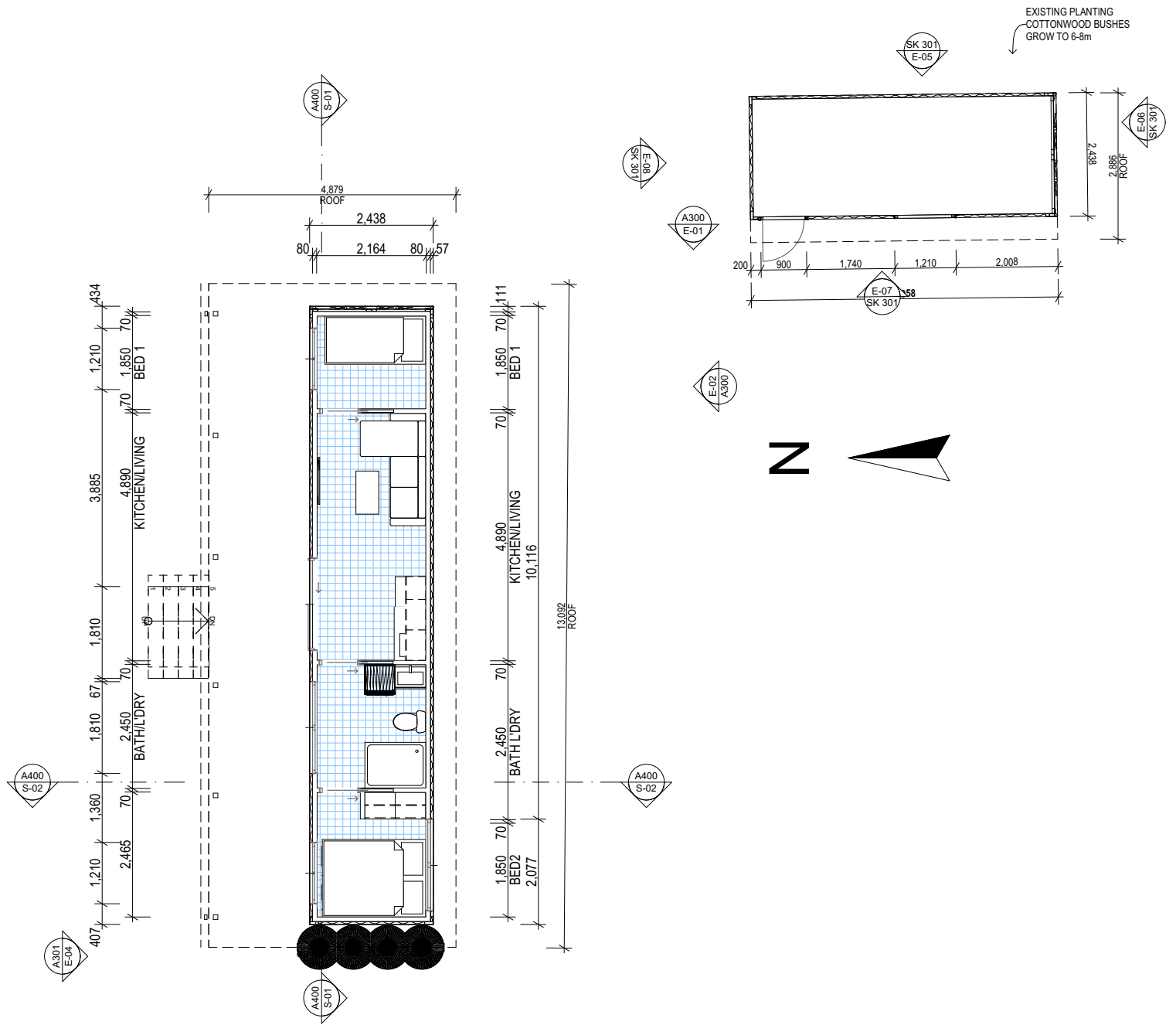
### 3D VIEWS

CLIENT: MS JENNY GARBUTT  
ADDRESS:  
21 POWELL ST QUAIRADING WA 6383

SCALE:1:1  
DRAWN BY:J WOODBRIDGE  
PLOT DATE:24/07/2024





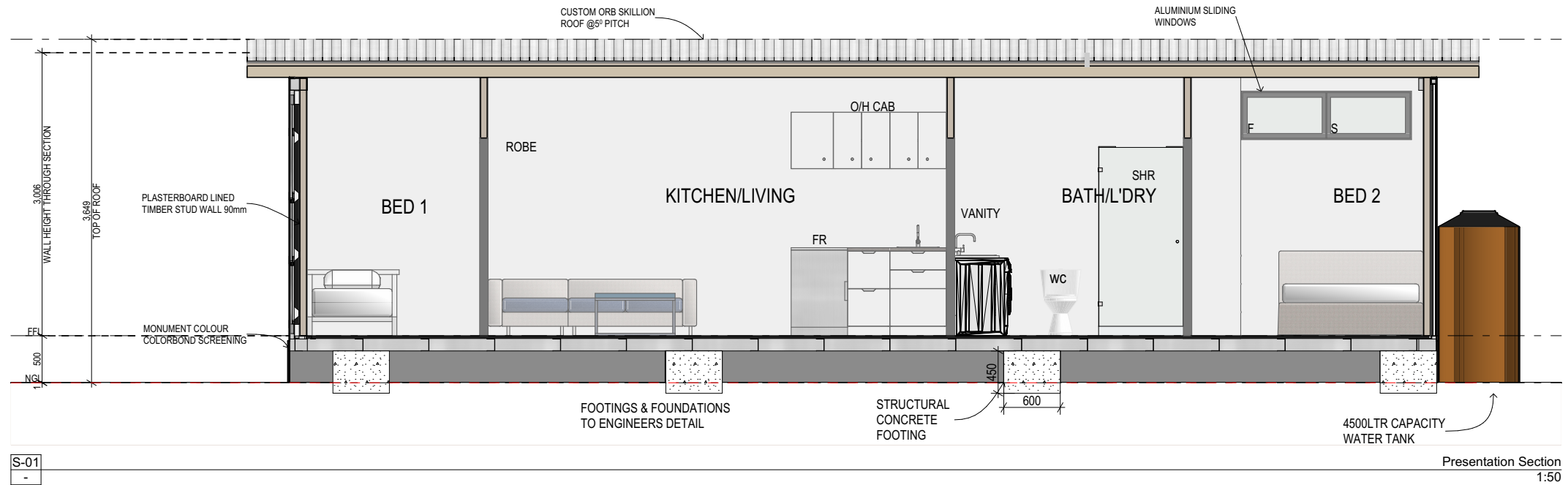


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jwoody9@gmail.com  
0438 366 568

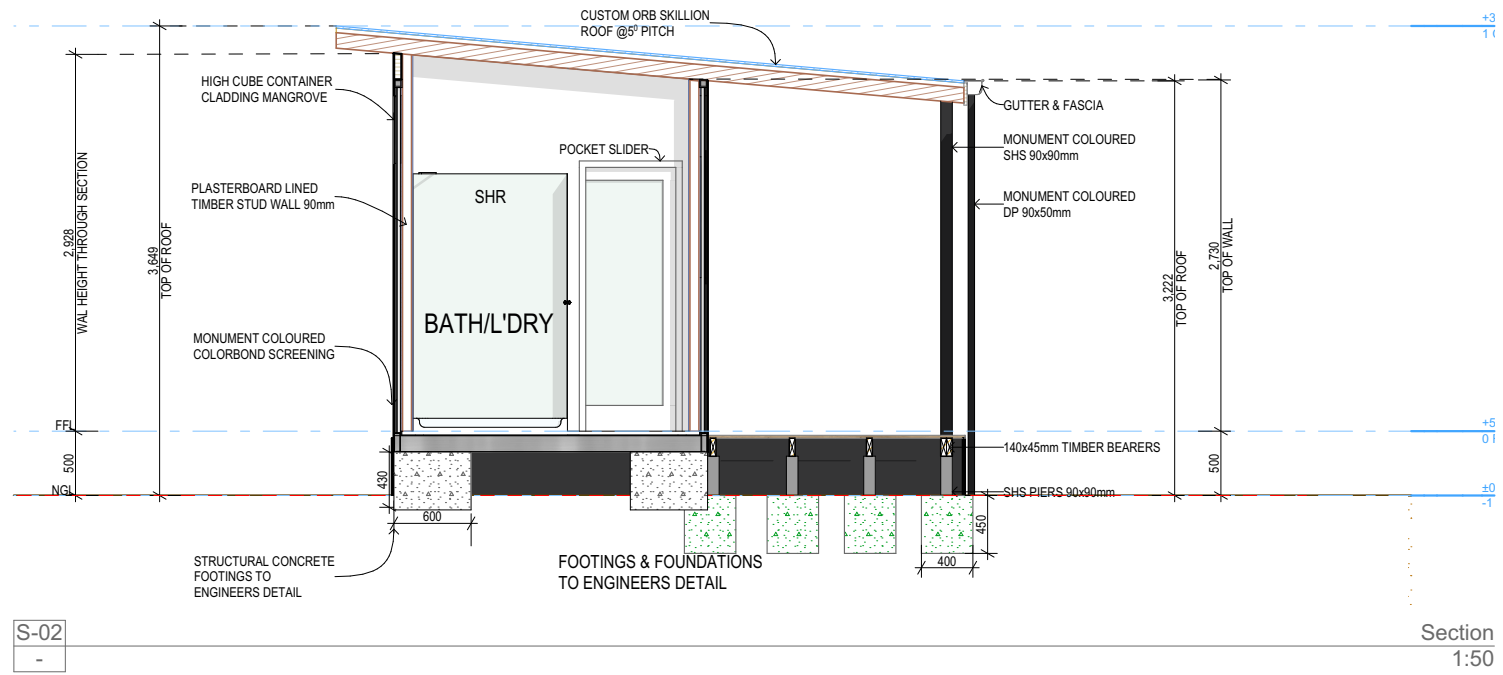
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CLIENT: MS JENNY GARBUTT  
ADDRESS:  
21 POWELL ST QUAIRADING WA 6383

SCALE: 1:100  
DRAWN BY: J WOODBRIDGE  
PLOT DATE: 24/07/2024



S-01 Presentation Section 1:50



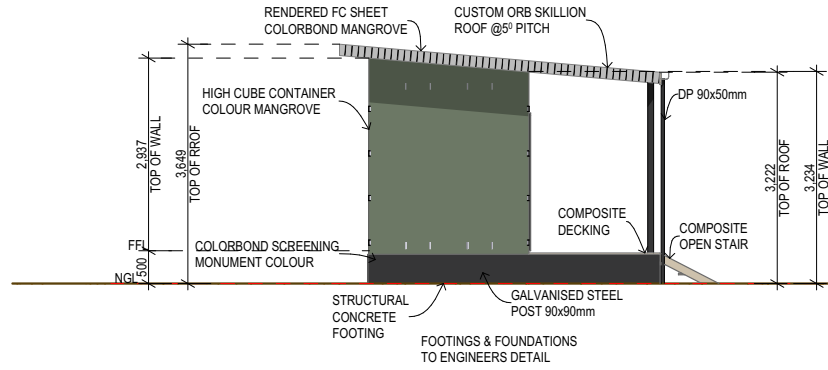
S-02 Section 1:50

**SECTIONS**

**WOODBIDGE  
DRAFTING  
SERVICE**  
jwoody9@gmail.com  
0438 366 568

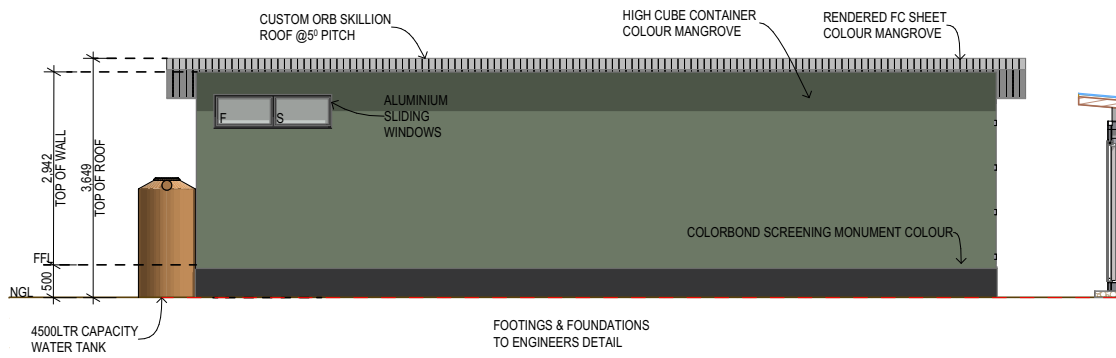
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ADDRESS:  
21 POWELL ST QUAIRADING WA 6383

SCALE: 1:50  
DRAWN BY: J WOODBRIDGE  
PLOT DATE: 24/07/2024



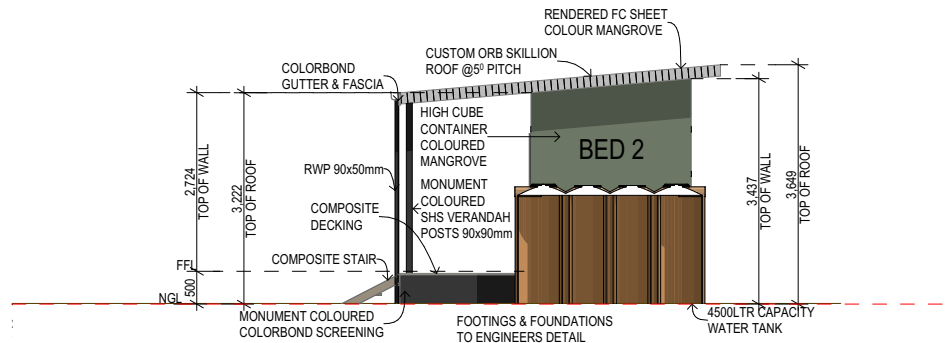
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EAST ELEVATION  
1:100



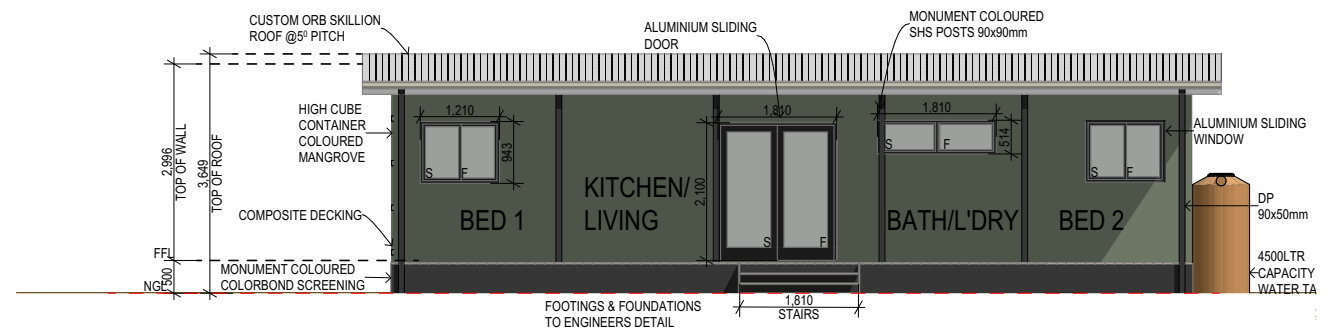
E-02

SOUTH ELEVATION  
1:100



E-03

WEST ELEVATION  
1:100



E-04

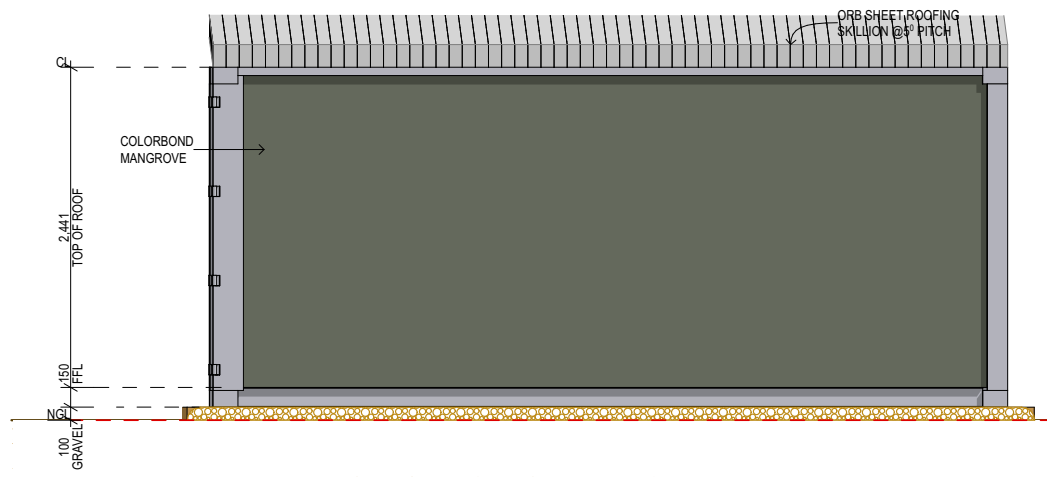
NORTH ELEVATION  
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WOODBRIDGE  
DRAFTING  
SERVICE  
jwoody9@gmail.com  
0438 366 568

**ELEVATIONS**

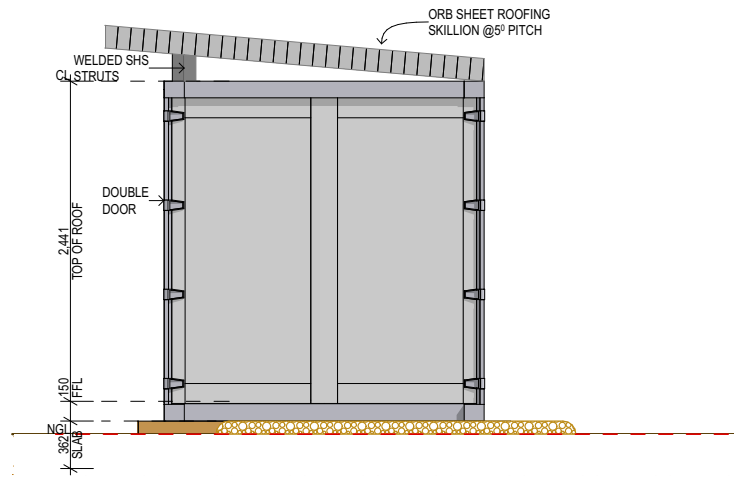
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ADDRESS:  
21 POWELL ST QUAIRADING WA 6383

SCALE: 1:100  
DRAWN BY: J WOODBRIDGE  
PLOT DATE: 24/07/2024



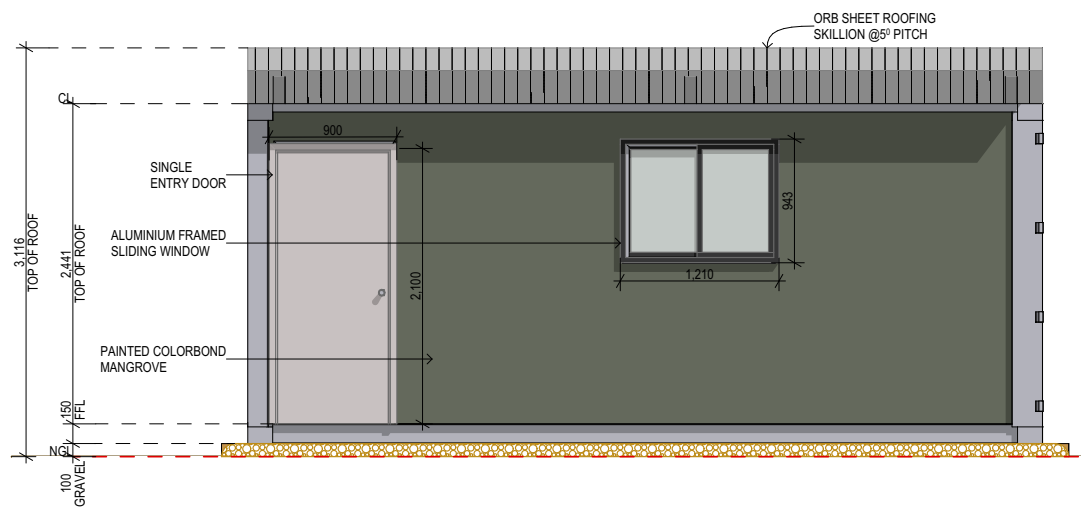
E-05

SHED ELEVATION EAST  
1:50



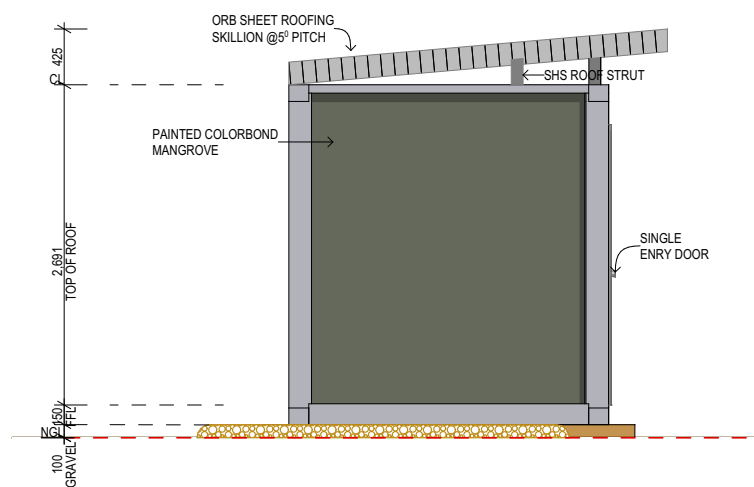
E-06

SHED ELEVATION SOUTH  
1:50



E-07

SHED ELEVATION WEST  
1:50



E-08


SHED ELEVATION NORTH  
1:50

WOODBRIDGE  
DRAFTING  
SERVICE  
jwoody9@gmail.com  
0438 366 568

CLIENT: MS JENNY GARBUTT  
ADDRESS:  
21 POWELL ST QUAIRADING WA 6383

SCALE: 1:100  
DRAWN BY: J WOODBRIDGE  
PLOT DATE: 24/07/2024

**10.2 LIGHT INDUSTRIAL AREA, STAGE 2**

<b>Responsible Officer</b>	Natalie Ness, Chief Executive Officer
<b>Reporting Officer</b>	Sarah Caporn, Executive Manager, Works & Services
<b>Attachments</b>	1. DEPOSITED PLAN, STAGE 2 QUAIRADING LIA <a href="#">↓</a> 
<b>Voting Requirements</b>	Simple Majority
<b>Disclosure of Interest</b>	Reporting Officer: Nil Responsible Officer: Nil

---

**OFFICER RECOMMENDATION**

That Council offer the land of Stage 2 of the Quairading Light Industrial Area for sale.

---

**IN BRIEF**

Council last considered the Light Industrial Area (LIA) in December 2023. As per OCM Resolution 137 – 23/24, staff were tasked to complete utility connections in order to make further progress to the site while final costings were considered.

As per the update to the May 2024 Concept Forum, the ideal scenario for Lot composition was two lots rather than the initial one or three, Lot 93 or 8 Hinkley Way at 5105m<sup>2</sup>, the Lot 94 or 6 Hinkley Way at 8579m<sup>2</sup>. Please see Attachment 1 for the finalised Deposited Plan.

On 6<sup>th</sup> August, the Shire were advised that Stage 2 DP426355 for Winmar Road Quairading had been placed in order for dealings subject to application to register new titles. The application to register titles must be made within two years or the subdivision will lapse.

It is now time for a formal decision from Council if the Shire is to complete the site works and offer the blocks for sale.

There is an estimate of \$60,000 needed to complete the electrical and communications connections (quotes are yet to be received) and a budget allocation of \$50,000 within 2024/25 Budget. Water and sewer connections are already in place. Total expenditure to date for Stage 2 is \$39,821.06.

Officers recommend that Council offer blocks as is with only minor clearing and levelling using existing Shire plant and equipment. This provides a total project cost closer to \$100,00 rather than the \$315,000 to \$680,000 originally considered.

**MATTER FOR CONSIDERATION**

Staff are now seeking Council's approval to complete the development works and offer the blocks in Stage 2 for sale. All development approvals have now been completed and title deeds are ready to be issued.

There are no accompanying road or drainage works associated with the current scope, and the sewer & water mains are existing.

The following points are also worth noting:

- Hinkley Way between the existing cul-de-sac and the Quairading- York Road will remain un-made.
- Surveying has been completed and boundary pegs are in place.
- Plans are approved and the Western Power quote has been paid.
- Subdivisional clearances have been received.
- UPD will inspect and audit the electrical and communication works as required.
- All allowances for testing, ascons and handover to Western Power need to be included.

In terms of final costings to Council, Porter Engineering have provided an indicative construction costs for the power and communications installation to be around \$60,000 plus GST for preliminaries, overheads and accommodation costs. However, prices between suppliers could vary quite a bit depending on contractor proximity to other projects and availability. John Greenwood is capable of quoting on these works as well as three other contractors recommended by UPD, the electrical design firm.

What works occur after the electrical and communications infrastructure has been installed is up to the Shire. The CEO has approached the potential buyers for their intents and is proposed that Council offer the blocks as is (similarly to what was done for Stage 1) without any boundary fencing and only minor site levelling with existing plant and equipment.

It is currently proposed that Hinkley Way remain unformed, but the EMWS is currently considering if sealing the layover bay to the south is key project for Council to consider in the longer term. The area is a high use area but is prone to water logging so a new layer of asphalt may be something worthwhile to add into the three-to-five-year capital works planning timeline. The project proposal is still in early stages so Officers will work on potential costings and funding sources and present Council and the wider community with more details as part of the review of our Strategic Plans.

## **BACKGROUND**

Council last considered the Light Industrial Area in the December 2023 OCM and passed the below resolution.

*RESOLUTION: OCM 137-23/24*

- 1. That Council authorise the CEO to proceed with Stage 2 of the Light Industrial Area development for the purposes of connecting utilities to proposed rear Lot to meet the WA Planning Commission Planning Application expiry of July 2024.*
- 2. That Council defer a decision on the final design of the Lots until the next meeting in February 2024.*

*CARRIED 5/0*

An update was also provided to the May 2024 Concept Forum.

With works progressing and final costings becoming clearer, it is now the time for Council to resolve completing the works and if the Lots are to be offered for sale.

## **STATUTORY ENVIRONMENT**

*Local Government Act 1995*

## **POLICY IMPLICATIONS**

Asset Management Policy

**FINANCIAL IMPLICATIONS**

A tentative allocation of \$50,000 has been included within the 2024/25 Annual Budget to complete this stage of the LIA. There may be some additional costs for a grader to clear and level the sites prior to sale but this shouldn't be more than a week with the Shire's own equipment and operators. The EMWS is also not certain of any administration costs to get the title deeds drawn up nor allowing for any settlement costs, but these should be covered by the land sale proceeds.

		2023/24 Expenditure	2024/25 Expenditure	2024/25 Budget	Estimated Total Project Cost
20402510.2100	OTH GOV - Consultancy	\$30,346.26	\$9,474.80	\$50,000.00	\$89,921.06

**ALIGNMENT WITH STRATEGIC PRIORITIES**

- 2.1 **Economy:** Promote the Economic and Business Growth Strategy for current businesses and the sustainable attraction of new industry (Small Business Friendly Local Government and Action Plan)
- 2.3 **Economy:** Shire engages stakeholders and partners to help capture local economic development initiatives
- 2.4 **Economy:** Encourage local workforce participation
- 5.2 **Governance & Leadership:** Forward planning and implementation of plans to determine Strategic Plan and service levels

**CONSULTATION**

Since the last Agenda Item, advice has been sought from the following organisations:

- Porter Engineers
- Underground Power Development (UPD) Pty Ltd (Designer)
- Brook & Marsh Surveyors
- Ben Lacycock, Altus Planning (Town Planner)
- Several potential buyers (as per CEO)

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

The resale value/return on investment for local properties remains low.

Uncertainty of Quairading's long-term future results in the further attenuation and closure of local businesses.

**RISK ASSESSMENT**

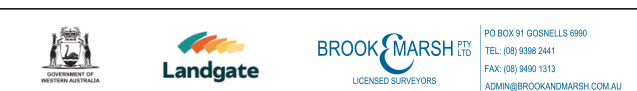
Financial	<p>Medium</p> <p><i>The financial implications to date have been significant, and decision-making must be relevant, informed and considered once all options and recommendations are tabled. Approximately \$850,000 was expended on Stage 1 with an additional \$40,000 already spent and another \$60,000 likely needed to complete the project. There is currently no external grant funding available, and it is unlikely that any will become available. This is significantly less than the \$350,000 initially considered by Council when commencing works in Stage 2.</i></p> <p><i>There are already buyers interested in Stage 2 Lot/s but the blocks are not acknowledged to not be worth enough to recoup the Shire’s full development costs. Council has been committed to growing the LIA capacity of Quairading.</i></p>
Health	N/A
Reputation	<p>High</p> <p><i>To date 100% of the project has been funded internally by the Shire with no contribution from external funding sources.</i></p>
Operations	<p>Low</p> <p><i>There is little to no impact on Shire operations.</i></p>
Natural Environment	N/A

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

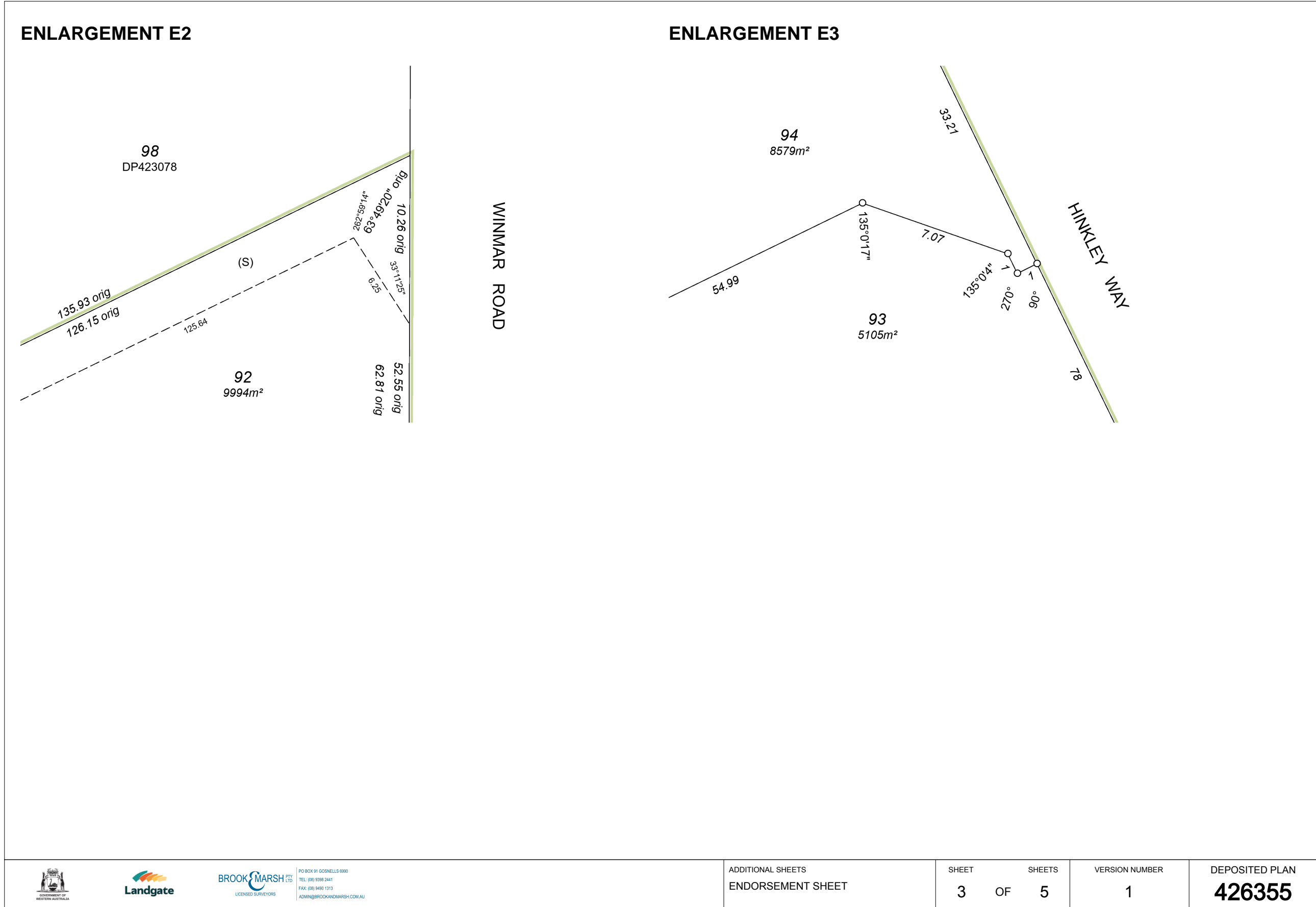
**COMMENT**

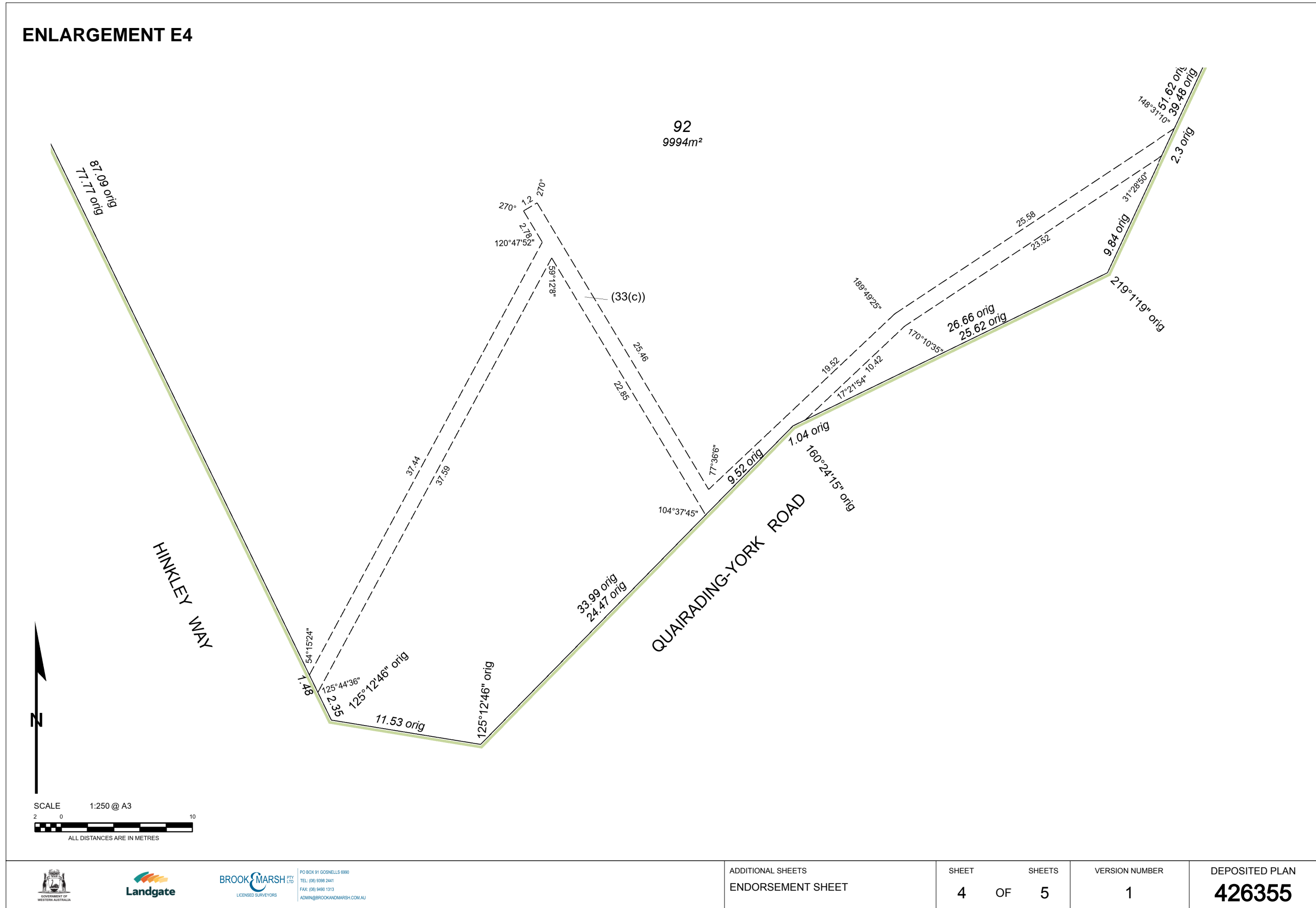
Nil.

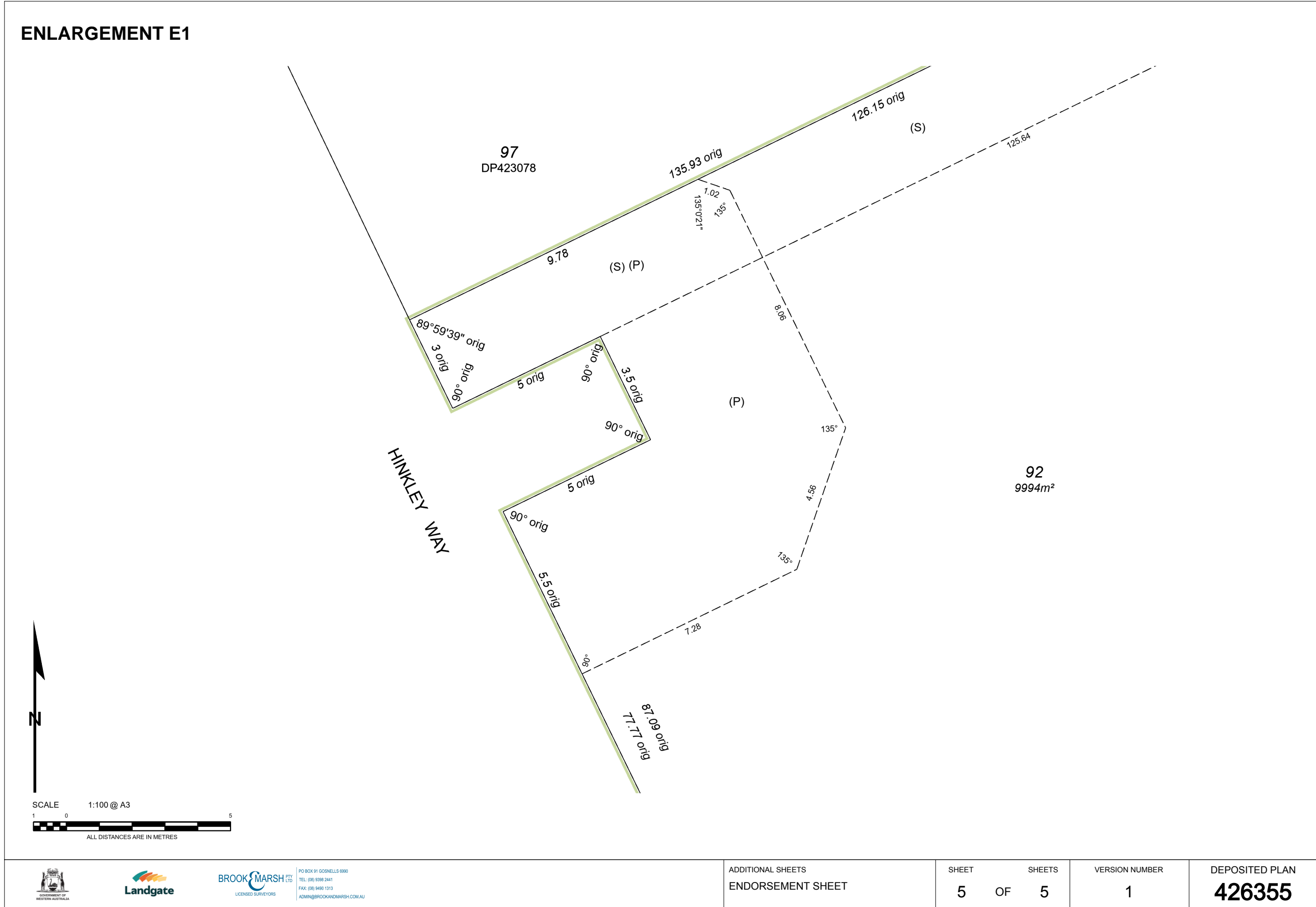


<p><b>Plan Information</b></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>Tenure Type</td><td>Freehold</td></tr> <tr><td>Plan Type</td><td>Deposited Plan</td></tr> <tr><td>Plan Purpose</td><td>Subdivision</td></tr> </table> <p><b>Plan Heading</b></p> <p>LOTS 92-94 AND EASEMENT</p> <p><b>Locality and Local Government</b></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>Locality</td><td>QUAIRADING</td></tr> <tr><td>Local Government</td><td>SHIRE OF QUAIRADING</td></tr> </table> <p><b>Planning Approval</b></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>Planning Authority</td><td>Western Australian Planning Commission</td></tr> <tr><td>Reference</td><td>159178</td></tr> </table>	Tenure Type	Freehold	Plan Type	Deposited Plan	Plan Purpose	Subdivision	Locality	QUAIRADING	Local Government	SHIRE OF QUAIRADING	Planning Authority	Western Australian Planning Commission	Reference	159178	<p><b>Survey Details</b></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>Survey Method</td><td>Conventional Survey</td></tr> <tr><td>Field Records</td><td>162999</td></tr> <tr><td>Declared as Special Survey Area</td><td>No</td></tr> </table> <p><b>Survey Certificate - Regulation 54</b></p> <p>I hereby certify that this plan is accurate and is a correct representation of the ----          (a) * survey; and/or          (b) * calculations from measurements recorded in the field records;          [* delete if inapplicable]          undertaken for the purposes of this plan and that it complies with the relevant written law(s) in relation to which it is lodged.</p> <p style="text-align: right;"><i>W.J. France</i>      2024.07.19 16:41:10 +08'00'</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>WILLIAM JAMES FRANCE Licensed Surveyor</td><td>Date</td></tr> </table> <p><b>Survey Organisation</b></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>Name</td><td>BROOK &amp; MARSH</td></tr> <tr><td>Address</td><td>GOSNELLS 6110</td></tr> <tr><td>Phone</td><td>9398 2441</td></tr> <tr><td>Fax</td><td>9490 1313</td></tr> <tr><td>Email</td><td>admin@brookandmarsh.com.au</td></tr> <tr><td>Reference</td><td>BM 23281</td></tr> </table>	Survey Method	Conventional Survey	Field Records	162999	Declared as Special Survey Area	No	WILLIAM JAMES FRANCE Licensed Surveyor	Date	Name	BROOK & MARSH	Address	GOSNELLS 6110	Phone	9398 2441	Fax	9490 1313	Email	admin@brookandmarsh.com.au	Reference	BM 23281	<p><b>Former Tenure</b></p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>New Lot / Land</th> <th>Parent Plan Number</th> <th>Parent Lot Number</th> <th>Title Reference</th> <th>Parent Subject Land Description</th> </tr> </thead> <tbody> <tr> <td>92-94</td> <td>DP423078</td> <td>LOT 99</td> <td>4029-84</td> <td></td> </tr> </tbody> </table> <p><b>Former Tenure Interest and Notifications</b></p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Subject</th> <th>Former Tenure</th> <th>Action</th> <th>Lots On This Plan</th> <th>Origin</th> <th>Endorsement</th> <th>Comments</th> </tr> </thead> <tbody> <tr> <td>(S)</td> <td>99/DP423078</td> <td>Brought forward (in full)</td> <td>LOT 92</td> <td>DP423078</td> <td>EASEMENT BURDEN CREATED UNDER SECTION 167 P. &amp; D. 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**Lodgement and Examination**

Lodgement Date	20/07/2024
Examination Date	22/07/2024

**Western Australian Planning Commission**

Planning Approval	Yes
Reference	159178

*Mcneaghan*

Delegate under S. 16 P&D Act 2005 | Date 05-Aug-2024

**In Order For Dealings**

Subject To • Section 167 of the P&D Act 2005

For Inspector of Plans and Surveys / Authorised Land Officers | Date

**Plan Approved**

Inspector of Plans and Surveys / Authorised Land Officer | Date



ENDORSEMENT SHEET

VERSION NUMBER  
1

DEPOSITED PLAN  
426355

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**ITEM 11 MATTERS FOR CONSIDERATION – FINANCE & AUDIT****11.1 Community Grants Program and Business Support Grants Overview 2023/24**

**Responsible Officer** Jen Green, Executive Manager, Economic Development

**Reporting Officer** Chloe Nella, Special Projects Officer

**Attachments** Nil

**Voting Requirements** Simple Majority

**Disclosure of Interest** Reporting Officer: Nil  
Responsible Officer: Nil

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**OFFICER RECOMMENDATION**

That Council note the report on the overview of the Community Grants and Business Support Grants Programs for the financial year 2023/2024.

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**IN BRIEF**

- Provide Council with an overview of the Community and Business Grants for the 2023/24 financial year.
- In total, \$22,650.48 has been allocated to projects that fit withing the Community Grants Program.
- In total, \$21,540.50 has been allocated to projects that fit withing the Business Support Grants Program.

**MATTER FOR CONSIDERATION**

That Council notes the overview of the Community Grants Program and Business Grants Program for the 2023/24 financial year.

**BACKGROUND**

The Business Support Grants Program Policy and the Community Grants Program Policy were both reviewed by Council at the June and July 2023 Ordinary Council Meetings.

The following amendments to the Community Grants Program Policy were made:

1. Establishing a 'once per year' application round, whereby all projects would be assessed against each other based on merit, value for money, contribution to community and contribution to the local economy.
2. Removing the In-Kind Grant because the Shire is not resourced to provide uncapped In-Kind services. Groups should be able to apply to the CEO for waivers or reductions in specified fees and services for items such as venue hire.
3. Removing the Annual Recurrent Grant because these applications should be transparently and equitably assessed against non-recurrent funding applications, given that there is a capped total budget.

4. Community groups to provide one half of the funding being requested (decreased from two thirds). The intent in this provision is to have worthier projects tabled that provide greater outcomes for the entire community.

The following amendments to the Business Support Grants Program Policy were made:

1. Allowing the provision for not yet developed businesses to apply for the grant, to add incentive to potential new residents to move to town and open new business.

Both programs were advertised extensively through the Shire social media pages, Banksia Bulletin, Passion Sheet and direct email.

**Submission timelines:**

Community Grants

**Community Grants**

	<b>Open</b>	<b>Closed</b>	<b>Decision</b>
Small grants – round 1	1 <sup>st</sup> October 2023	30 <sup>th</sup> November 2023	December Council Meeting
Small grants – round 2	1 <sup>st</sup> March 2024	30 <sup>th</sup> April 2024	May Council Meeting
Major projects and events	1 <sup>st</sup> March 2024	30 <sup>th</sup> April 2024	May Council Meeting

Business Grants

	<b>Open</b>	<b>Closed</b>	<b>Decision</b>
Round 1	1 <sup>st</sup> October 2023	30 <sup>th</sup> November 2023	December Council Meeting
Round 2	1 <sup>st</sup> March 2024	30 <sup>th</sup> April 2024	May Council Meeting

Across two rounds, Council endorsed the following applications for the Community Grants Program:

<b>Community group</b>	<b>Description of project</b>	<b>Round</b>	<b>Amount funded</b>
Quairading DHS P&C Association	Faction uniform for school carnival	1	\$2,500.00
Quairading Golf Club	Bar area upgrade	2	\$4,721.36
Quairading Tidy Towns	Museum Heritage Mini Makeover	2	\$4,254.12
Quairading Caroling Social Club	South Caroling 100th Year Event	2	\$5,000.00
Quairading Bowling Club	Purchase of new chairs for Club	2	\$5,000.00
Quairading CRC	Story time	2	\$1,175.00
<b>TOTAL</b>			<b>\$22,650.48</b>



Across two rounds, Council endorsed the following application for the Business Grants:

<b>Business name</b>	<b>Description of project</b>	<b>Round</b>	<b>Amount funded</b>
The Makers Keep	The Makers Keep Café Fit out	1	\$4,843.00
Agrisource Agencies	Professional Development for local Quairading Farmers - Esperance Trip	2	\$3,635.00
Marzocchi Contracting	Expansion of Cleaning Services for Local community	2	\$4,995.00
Listen to the Night Films	Listen to the night films	2	\$3,067.50
Quairading Farmer's Co-operative	Disabled Toilet	2	\$5,,000.00
<b>TOTAL</b>			<b>\$21,540.50</b>

Please note, that all acquittals from 2022/23 financial year from the Community Grants Program and the Business Support Grants Program have now been submitted.

Most applications sought assistance from Officers to complete the grant application and check attachments.

No grant application in 2023/24 was deemed unsuccessful by Council.

**STATUTORY ENVIRONMENT**

*Local Government Act 1995*

**POLICY IMPLICATIONS**

Business Support Grants Policy

Community Grants Policy

**FINANCIAL IMPLICATIONS**

The provision for the Business Support Grants and Community Grants in budgeted for each financial year.

The total budget available for 2023/24:

- 2110718 OTH CUL – Community Grants Scheme - \$37,845.00
- 2130618 ECON DEV – Business Support Grants - \$20,000.00

**ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

**CONSULTATION**

Nil

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Uncertainty of Quairading’s long-term future results in the further attenuation and closure of local businesses.

**RISK ASSESSMENT**


	Option 1
Financial	Low <i>Both grants are budgeted for each financial year.</i>
Health	Low
Reputation	Low <i>Both grant programs give Council the opportunity to support local community groups and local business initiatives.</i>
Operations	Low
Natural Environment	Low

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

Nil

**11.2 Monthly Financial Statements - July 2024**

**Responsible Officer** Natalie Ness, Chief Executive Officer  
**Reporting Officer** Tricia Brown, Executive Manager, Corporate Services  
**Attachments** 1. Attachment (i) Monthly Financial Statements - July 2024 [↓](#)   
**Voting Requirements** Simple Majority  
**Disclosure of Interest** Reporting Officer: Nil  
 Responsible Officer: Nil

**OFFICER RECOMMENDATION**

That Council receive the monthly Financial Statements for the periods ending:  
 - 31 July 2024 - Attachment (i)

**IN BRIEF**

- Monthly financial statements for the period ending 31 July 2024 attached
- Depreciation has been calculated for the months of July 2023 to June 2024.
- Admin Allocations have been run for the months of July 2023 to June 2024.

**MATTER FOR CONSIDERATION**

To receive the monthly financial report and statements.

**BACKGROUND**

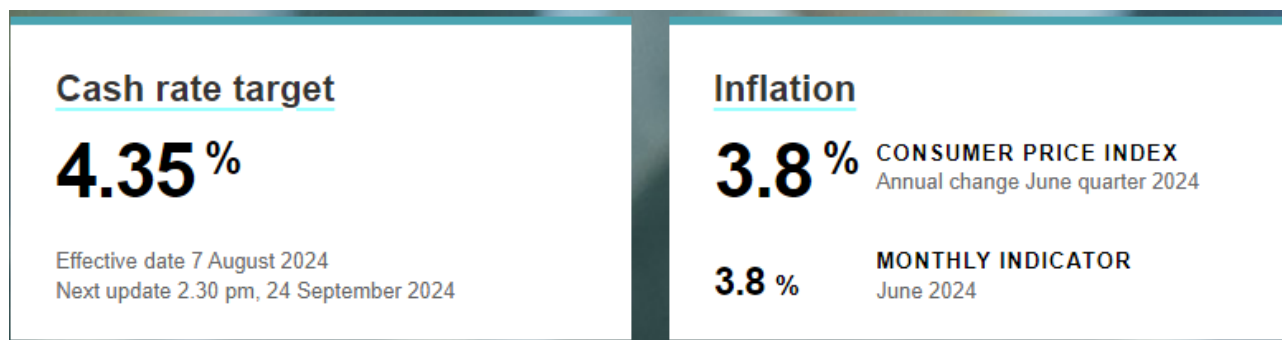
The Statement of Financial Activity, a similar report to the Rate Setting Statement, is required to be produced monthly in accordance with the Local Government (Financial Management) Regulation 1996. This financial report is unique to local government drawing information from other reports to include operating and capital revenue and expenditure, transfers to reserves and loan funding.

The ongoing impact of COVID-19 in conjunction with other international events, such as war, continue to cause uncertainty and supply shortages around the world, with significant impact on world economic activities. It has resulted in steep rises in inflation worldwide, including Australia.

The monthly CPI indicator rose 3.8% in the 12 months to June 2024.

	Apr 23 to Apr 24 % change	May 23 to May 24 % change	Jun 23 to Jun 24 % change
All groups monthly CPI	3.6	4.0	3.8

To curb the high inflation the Reserve Bank of Australia (RBA) have, in the last financial year, announced consecutive increases in the cash rate. As per the media release statement by the RBA 6<sup>th</sup> August 2024 the cash rate will remain unchanged at 4.35 %. The current RBA Inflation rate has increased slightly to 3.8% as per the June month indicator.



In framing the 2024/2025, the Shire will need to consider the economic environment and sustainability of its services into the future.

Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, requires each local government to present a Statement of Financial Activity that reports on income and expenditure as set out in the Annual Budget. In addition, regulation 34(5) stipulates for a local government to adopt a percentage or value to report on material variances between budgeted and actual results. The 2023/24 budget determines the variance analysis for significant amounts of \$10,000 and 10% for the financial year.

### STATUTORY ENVIRONMENT

*Australian Accounting Standards*

*Local Government (Financial Management) Regulations 1996*

*Local Government Act 1995*

Regulation 34 requires local governments to report monthly, although it is much more prescriptive as to what is required, and its intention is to establish a minimum standard across the industry.

The Regulation requires the local government to prepare each month a statement of financial activity and the statement is intended to report on the sources and application of funds and highlighting variances to budget for the month in question.

### POLICY IMPLICATIONS

Significant Accounting Policies

### FINANCIAL IMPLICATIONS

Council adopted the 2023/24 Budget at the OCM 31 August 2023. The Council has subsequently adopted budget changes as per the Budget Review at the OCM 28 March 2024.

### ALIGNMENT WITH STRATEGIC PRIORITIES

- 5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community
- 5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

### CONSULTATION

Nil

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Financial misconduct by (a) a Shire employee, and (b) an executive/office holder results in financial, legal and/or reputational damage.

Low rate-base results in an inability to keep up with inflation.

**RISK ASSESSMENT**

	Option 1
Financial	<i>Low 23-24 Budget Adopted by Council and subsequent changes as per the March 2024 Budget Review adopted by Council</i>
Health	Low
Reputation	Low
Operations	Low
Natural Environment	Low

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

The July 2024 Monthly Financial Statements reflects that Council has not yet adopted the 2024/2025 Budget.

The current aged creditors balance as of 31 July 2024 is \$29,290.57. This is made up mostly of current invoices and any invoices that have come in late from June creditors.

The current aged debtors balance as of 31 July 2024 is \$165,625.66 with the majority of the balance being 2 large Invoices, these invoices being for grant funding. The balance is made up of various smaller amounts.



**SHIRE OF QUAIRADING**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 July 2024**

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

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**SHIRE OF QUAIRADING  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JULY 2024**

**KEY INFORMATION**

**Items of Significance**

The material variance adopted by the Shire for the 2023/24 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	<b>% Collected / Completed</b>	<b>Amended Annual Budget</b>	<b>Amended YTD Budget</b>	<b>YTD Actual</b>	<b>Variance (Under)/Over</b>
<b>Significant Projects</b>					
<b>Grants, Subsidies and Contributions</b>					
Grants, Subsidies and Contributions	Unbudgeted	0	0	69,780	69,780
Capital Grants, Subsidies and Contributions	Unbudgeted	0	0	0	0
		0	0	69,780	69,780
Rates Levied	Unbudgeted	0	0	0	0

<b>Financial Position</b>		<b>Prior Year 31 July 2023</b>	<b>Current Year 31 July 2024</b>
Adjusted Net Current Assets	105%	\$ 2,017,009	\$ 2,115,146
Cash and Equivalent - Unrestricted	62%	\$ 2,302,937	\$ 1,416,975
Cash and Equivalent - Restricted	100%	\$ 4,093,439	\$ 4,110,087
Receivables - Rates	110%	\$ 245,870	\$ 269,429
Receivables - Other	113%	\$ 257,140	\$ 290,384
Payables	24%	\$ 978,909	\$ 231,362

*% Compares current ytd actuals to prior year actuals at the same time*

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.



**SHIRE OF QUAIRADING  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JULY 2024**

**SUMMARY INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 July 2024  
Prepared by: Tricia Brown (EMCS)  
Reviewed by: Natalie Ness (CEO)

**BASIS OF PREPARATION**

**REPORT PURPOSE**

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

**SIGNIFICANT ACCOUNTING POLICES**

**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.

**CRITICAL ACCOUNTING ESTIMATES**

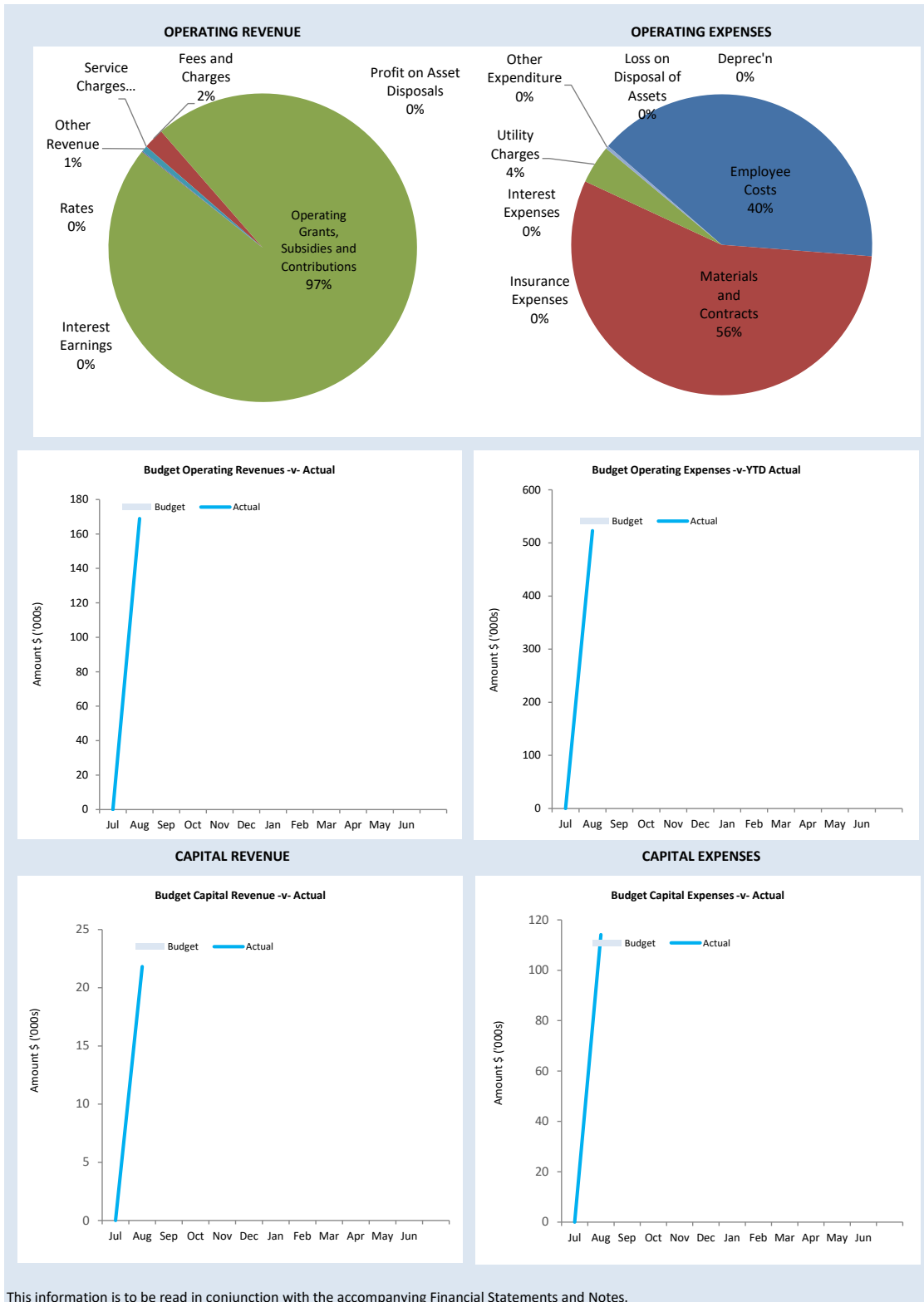
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**ROUNDING OFF FIGURES**

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

**SHIRE OF QUAIRADING  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JULY 2024**

**SUMMARY GRAPHS**



**SHIRE OF QUAIRADING  
KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 JULY 2024**

**STATUTORY REPORTING PROGRAMS**

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

	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.</p>	The Governance function accumulates the costs of Members expenses and other costs of Council that relate to the tasks of assisting councillors and the Ratepayers on matters which do not concern specific Council services, being election costs; allowances and expenses of members; policy and training and audit fees.
<p><b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services that are not fully funded by specific fees and charges.</p>	Rates, general purpose government grants and interest revenue.
<p><b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision of local laws, fire control which covers the maintenance of bushfire equipment and insurance; animal control and a shared community emergency services manager.
<p><b>HEALTH</b> To provide an operational framework for environmental and community health.</p>	Health inspections, food quality control, pest control and operation of the medical centre.
<p><b>EDUCATION AND WELFARE</b> To provide services to disadvantaged persons, the elderly, children and youth.</p>	Operation and maintenance of the Little Rainmakers Childcare Centre building, Arthur Kelly Village and minor in-kind association with the Fail Aged Lodge, Youth programme and Quairading Youth Centre.
<p><b>HOUSING</b> To provide and maintain housing.</p>	Maintenance of housing rented to staff and non staff.
<p><b>COMMUNITY AMENITIES</b> Provide services required by the community.</p>	Rubbish and recycling services and administration of Town Planning Scheme and Heritage services. Community bus service, maintenance of cemeteries, public conveniences and environmental services.
<p><b>RECREATION AND CULTURE</b> To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.</p>	Maintenance of Halls, Swimming Pool, community buildings and various reserves and library.
<p><b>TRANSPORT</b> To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of roads, drainage works, footpaths, parking facilities and cleaning of streets. Natural disaster road and bridge repairs. On-line licensing centre for Department of Transport. Maintenance of the Airstrip.
<p><b>ECONOMIC SERVICES</b> To help promote the Shire Quairading and its economic wellbeing.</p>	Community development, operation of caravan park and short stay accommodation, tourism and townscape, control of noxious weeds/plants. Pests and building control, community gym and building control.
<p><b>OTHER PROPERTY AND SERVICES</b> To monitor and control the Shire of Quairading overheads.</p>	Public works overheads, plant operating costs, allocation of salaries and wages. Operation of electrical services and private works.

SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM  
FOR THE PERIOD ENDED 31 JULY 2024

BY PROGRAM

Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Governance	0	0	0	0	0			
General Purpose Funding - Rates	6	0	0	0	0			
General Purpose Funding - Other		0	0	3,793	3,793		▲	
Law, Order and Public Safety		0	0	5,081	5,081		▲	
Health		0	0	0	0			
Education and Welfare		0	0	9,307	9,307		▲	
Housing		0	0	20,628	20,628		▲	\$
Community Amenities		0	0	9,712	9,712		▲	
Recreation and Culture		0	0	422	422		▲	
Transport		0	0	3,071	3,071		▲	
Economic Services		0	0	96,348	96,348		▲	\$
Other Property and Services		0	0	(1,241)	(1,241)		▼	
		0	0	147,121				
<b>Expenditure from operating activities</b>								
Governance		0	0	(2,116)	(2,116)		▼	
General Purpose Funding		0	0	(5,244)	(5,244)		▼	
Law, Order and Public Safety		0	0	(10,478)	(10,478)		▼	\$
Health		0	0	(201,898)	(201,898)		▼	\$
Education and Welfare		0	0	(9,161)	(9,161)		▼	
Housing		0	0	(7,639)	(7,639)		▼	
Community Amenities		0	0	(42,805)	(42,805)		▼	\$
Recreation and Culture		0	0	(28,193)	(28,193)		▼	\$
Transport		0	0	(92,836)	(92,836)		▼	\$
Economic Services		0	0	(12,880)	(12,880)		▼	\$
Other Property and Services		0	0	(109,738)	(109,738)		▼	\$
		0	0	(522,990)				
<b>Operating activities excluded from budget</b>								
Add back Depreciation		0	0	0	0			
Adjust (Profit)/Loss on Asset Disposal	7	0	0	0	0			
Movement in Leave Reserve (Added Back)		0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0			
Rounding Adjustments		0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0			
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0			
Loss on Asset Revaluation		0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0			
		0	0	0	0			
<b>Amount attributable to operating activities</b>		0	0	(375,869)				
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Capital Grants, Subsidies and Contributions	13	0	0	0	0			
Proceeds from Disposal of Assets	7	0	0	0	0			
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0			
		0	0	0	0			
<b>Outflows from investing activities</b>								
Land Held for Resale	8	0	0	0	0			
Land and Buildings	8	0	0	(44,715)	(44,715)		▼	\$
Plant and Equipment	8	0	0	(38,776)	(38,776)		▼	\$
Furniture and Equipment	8	0	0	0	0			
Infrastructure Assets - Roads	8	0	0	(9,642)	(9,642)		▼	
Infrastructure Assets - Drainage	8	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0			
Infrastructure Assets - Other	8	0	0	(21,004)	(21,004)		▼	\$
Infrastructure Assets - Bridges	8	0	0	0	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0			
		0	0	(114,137)				
<b>Amount attributable to investing activities</b>		0	0	(114,137)				
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from new borrowings	9	0	0	0	0			
Transfer from Reserves	10	0	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0			
		0	0	0	0			
<b>Outflows from financing activities</b>								
Repayment of borrowings	9	0	0	0	0			
Payments for principal portion of lease liabilities	9	0	0	(12,370)	(12,370)		▼	\$
Transfer to Restricted Cash - Other		0	0	0	0			
Transfer to Reserves	10	0	0	0	0			
		0	0	(12,370)				
<b>Amount attributable to financing activities</b>		0	0	(12,370)				
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	1	0	2,583,335	2,583,335	2,583,335	0	0%	
Amount attributable to operating activities		0	0	0	(375,869)		▼	
Amount attributable to investing activities		0	0	0	(114,137)		▼	
Amount attributable to financing activities		0	0	0	(12,370)		▼	
<b>Surplus or deficit at the end of the financial year</b>	1	0	2,583,335	2,583,335	2,080,958	(502,377)	(19%)	▼

KEY INFORMATION

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

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

The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

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

**SHIRE OF QAIRADING**

**KEY TERMS AND DESCRIPTIONS**

**FOR THE PERIOD ENDED 31 JULY 2024**

**NATURE DESCRIPTIONS**

**REVENUE**

**RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refer to all amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**FEES AND CHARGEES**

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

**SERVICE CHARGES**

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

**INTEREST 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 etc.

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION**

Depreciation expense raised on all classes of assets.

**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, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF QUAIRADING

STATEMENT OF FINANCIAL ACTIVITY BY NATURE & TYPE  
FOR THE PERIOD ENDED 31 JULY 2024

BY NATURE

Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		\$
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Rates	6	0	0	0	0			
Grants, Subsidies and Contributions	12	0	0	69,780	69,780		▲	\$
Fees and Charges		0	0	58,309	58,309		▲	\$
Service Charges		0	0	0	0			
Interest Revenue		0	0	2,420	2,420		▲	
Other Revenue		0	0	16,611	16,611		▲	\$
Profit on Disposal of Assets	7	0	0	0	0			
Gain FV Valuation of Assets		0	0	0	0			
		0	0	147,121				
<b>Expenditure from operating activities</b>								
Employee Costs		0	0	(208,333)	(208,333)		▼	\$
Materials and Contracts		0	0	(291,286)	(291,286)		▼	\$
Utility Charges		0	0	(21,618)	(21,618)		▼	\$
Depreciation		0	0	0	0			
Finance Costs		0	0	0	0			
Insurance Expenses		0	0	0	0			
Other Expenditure		0	0	(1,753)	(1,753)		▼	
Loss on Disposal of Assets	7	0	0	0	0			
Loss FV Valuation of Assets		0	0	0	0			
		0	0	(522,990)				
<b>Operating activities excluded from budget</b>								
Add back Depreciation		0	0	0	0			
Adjust (Profit)/Loss on Asset Disposal	7	0	0	0	0			
Movement in Leave Reserve (Added Back)		0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0			
Rounding Adjustments		0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0			
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0			
Loss on Asset Revaluation		0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0			
		0	0	0	0			
<b>Amount attributable to operating activities</b>		<b>0</b>	<b>0</b>	<b>(375,869)</b>				
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Capital Grants, Subsidies and Contributions	13	0	0	0	0			
Proceeds from Disposal of Assets	7	0	0	0	0			
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0			
		0	0	0	0			
<b>Outflows from investing activities</b>								
Land Held for Resale	8	0	0	0	0			
Land and Buildings	8	0	0	(44,715)	(44,715)		▼	\$
Plant and Equipment	8	0	0	(38,776)	(38,776)		▼	\$
Furniture and Equipment	8	0	0	0	0			
Infrastructure Assets - Roads	8	0	0	(9,642)	(9,642)		▼	
Infrastructure Assets - Drainage	8	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0			
Infrastructure Assets - Other	8	0	0	(21,004)	(21,004)		▼	\$
Infrastructure Assets - Bridges	8	0	0	0	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0			
		0	0	(114,137)				
<b>Amount attributable to investing activities</b>		<b>0</b>	<b>0</b>	<b>(114,137)</b>				
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from new borrowings		0	0	0	0			
Transfer from Reserves	10	0	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0			
		0	0	0	0			
<b>Outflows from financing activities</b>								
Repayment of borrowings	9	0	0	0	0			
Payments for principal portion of lease liabilities	9	0	0	(12,370)	(12,370)		▼	\$
Transfer to Restricted Cash - Other		0	0	0	0			
Transfer to Reserves	10	0	0	0	0			
		0	0	(12,370)				
<b>Amount attributable to financing activities</b>		<b>0</b>	<b>0</b>	<b>(12,370)</b>				
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	1	0	2,583,335	2,583,335	2,583,335	0	0%	
Amount attributable to operating activities		0	0	0	(375,869)	(375,869)		
Amount attributable to investing activities		0	0	0	(114,137)	(114,137)		
Amount attributable to financing activities		0	0	0	(12,370)	(12,370)		
<b>Surplus or deficit at the end of the financial year</b>	1	<b>0</b>	<b>2,583,335</b>	<b>2,583,335</b>	<b>2,080,958</b>	<b>(502,377)</b>	<b>(19%)</b>	

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

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

The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

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

**SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 31 JULY 2024**

	<b>31-Jul-23</b>	<b>31-Jul-24</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	7,026,763	5,527,062
Trade and other receivables	540,213	559,812
Other financial assets	0	0
Inventories	414,514	414,514
Contract assets	676,569	676,569
Other assets	4,713	4,713
<b>TOTAL CURRENT ASSETS</b>	<b>8,662,771</b>	<b>7,182,670</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	35,506	35,506
Other financial assets	83,171	83,171
Inventories	345,420	345,420
Property, plant and equipment	23,362,831	23,446,322
Infrastructure	99,851,397	99,882,044
Right-of-use assets	37,379	37,379
<b>TOTAL NON-CURRENT ASSETS</b>	<b>123,715,704</b>	<b>123,829,841</b>
<b>TOTAL ASSETS</b>	<b>132,378,475</b>	<b>131,012,511</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1,317,249	298,736
Other liabilities	238,647	245,247
Lease liabilities	4,706	4,706
Employee related provisions	184,697	184,697
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,752,710</b>	<b>740,797</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	23,326	23,326
Borrowings	277,618	277,618
Employee related provisions	27,895	27,895
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>328,839</b>	<b>328,839</b>
<b>TOTAL LIABILITIES</b>	<b>2,081,550</b>	<b>1,069,637</b>
<b>NET ASSETS</b>	<b>130,296,926</b>	<b>129,942,875</b>
<b>EQUITY</b>		
Retained surplus	42,544,531	42,190,480
Reserve accounts	4,110,087	4,110,087
Revaluation surplus	83,642,307	83,642,307
<b>TOTAL EQUITY</b>	<b>130,296,926</b>	<b>129,942,875</b>

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

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2024

NOTE 1

ADJUSTED NET CURRENT ASSETS

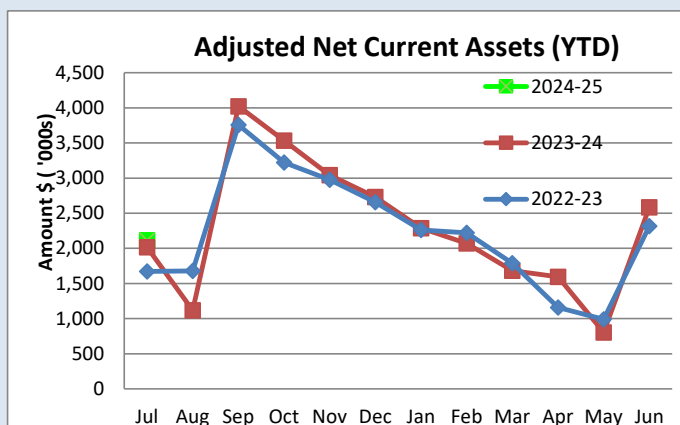
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2024	This Time Last Year 31/07/2023	Year to Date Actual 31/07/2024
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	2,916,676	2,302,937	1,416,975
Cash Restricted - Reserves	2	4,110,087	4,093,439	4,110,087
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	0	279,385	245,870	269,429
Receivables - Other	3	260,828	257,140	290,384
Other Financial Assets	3	0	902	0
Other Assets Other Than Inventories	4	681,281	841,826	681,281
Inventories	4	8,674	2,676	8,674
		8,256,931	7,744,791	6,776,830
<b>Less: Current Liabilities</b>				
Payables	5	(1,265,957)	(978,909)	(231,362)
Contract Liabilities	11	(238,647)	(536,526)	(245,247)
Bonds & Deposits	14	(51,292)	(104,611)	(67,374)
Loan Liability	9	(7,411)	(66,106)	(7,411)
Lease Liability	9	(4,706)	(18,711)	(4,706)
Provisions	11	(184,697)	(184,697)	(184,697)
		(1,752,710)	(1,889,560)	(740,797)
Less: Cash Reserves	10	(4,110,087)	(4,093,439)	(4,110,087)
Add Back: Component of Leave Liability not Required to be funded		177,084	171,302	177,084
Add Back: Loan Liability		7,411	66,106	7,411
Add Back: Lease Liability		4,706	18,711	4,706
Less : Loan Receivable - clubs/institutions		0	(902)	0
<b>Net Current Funding Position</b>		<b>2,583,335</b>	<b>2,017,009</b>	<b>2,115,146</b>

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.



<b>This Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$2.12 M</b>
<b>Last Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$2.02 M</b>



SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JULY 2024

**OPERATING ACTIVITIES**  
**NOTE 2**  
**CASH AND FINANCIAL ASSETS**

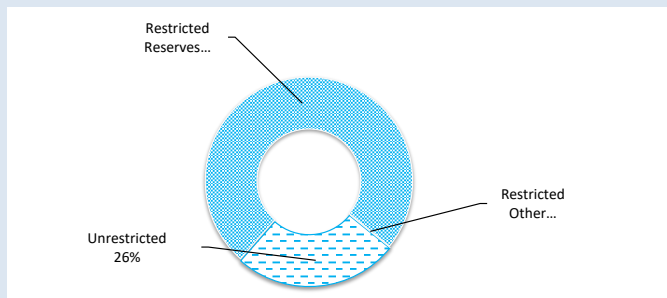
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash on Hand - Admin	1,300			1,300	Cash on Hand	Nil	On Hand
Petty Cash - Container Deposit Scheme	499			499	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Cash at Bank	767,334			767,334	Westpac		Ongoing
Municipal Investment Cash at Bank	0			0	Westpac	Nil	Ongoing
Medical Practice Cash at Bank	(20)			(20)	Westpac		Ongoing
Reserve Cash at Bank		385,235		385,235	Westpac	1.55%	Ongoing
Trust Cash at Bank			0	0	Westpac		Ongoing
<b>Term Deposits</b>							
Municipal - Term Deposit Investment 1	322,086			322,086	Westpac	5.06%	30/06/2024
Municipal - Term Deposit Investment 2	325,776			325,776	Westpac	5.06%	30/06/2024
Reserve - Term Deposit Investment 1		1,013,834		1,013,834	Westpac	5.03%	2/07/2024
Reserve - Term Deposit Investment 2		659,504		659,504	Westpac	5.03%	2/07/2024
Reserve - Term Deposit Investment 3		1,093,417		1,093,417	Westpac	5.03%	2/07/2024
Reserve - Term Deposit Investment 4		958,097		958,097	Westpac	5.03%	2/07/2024
		0		0			
		0		0			
<b>Investments</b>							
<b>Total</b>	<b>1,416,975</b>	<b>4,110,087</b>	<b>0</b>	<b>5,527,062</b>			

**SIGNIFICANT ACCOUNTING POLICIES**

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

**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 that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



<b>Total Cash</b>	<b>Restricted</b>
<b>\$5.53 M</b>	<b>\$4.11 M</b>

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JULY 2024

OPERATING ACTIVITIES  
 NOTE 3  
 RECEIVABLES

Receivables - Rates & Rubbish	30 June 2024	31 Jul 24
	\$	\$
Opening Arrears Previous Years	282,891	314,891
Levied this year	2,762,616	0
Less Collections to date	(2,730,617)	(9,956)
Equals Current Outstanding	314,891	304,934
	<b>314,891</b>	<b>304,934</b>
% Collected	89.66%	3.16%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	88,073	2,521	54,910	20,122	165,626
Percentage	53%	2%	33%	12%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					104,068
Receivables - Other					186,316
<b>Total Receivables General Outstanding</b>					<b>290,384</b>

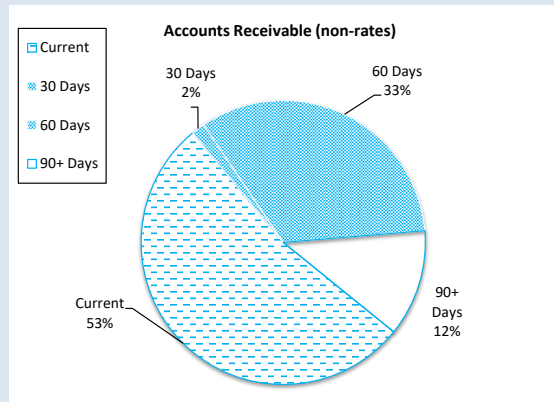
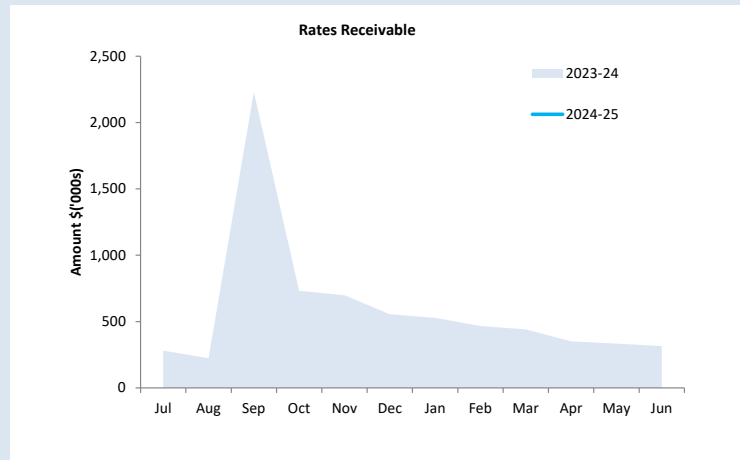
Amounts shown above include GST (where applicable)

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.

SIGNIFICANT ACCOUNTING POLICIES

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



<b>Debtors Due</b>
<b>\$290,384</b>
<b>Over 30 Days</b>
<b>47%</b>
<b>Over 90 Days</b>
<b>12%</b>

Collected	Rates Due
<b>3%</b>	<b>\$304,934</b>

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JULY 2024

OPERATING ACTIVITIES  
 NOTE 4  
 OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2024	Asset Increase	Asset Reduction	Closing Balance 31 Jul 2024
	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	0	0	0	0
<b>Inventory</b>				
Fuel, Visitor and Rec Centres stock on hand	8,674	0	0	8,674
<b>Accrued income and prepayments</b>				
Accrued income and prepayments	4,713	0	0	4,713
<b>Contract assets</b>				
Contract assets	676,569	0	0	676,569
<b>Total Other Current assets</b>				<b>1,095,795</b>
<b>Amounts shown above include GST (where applicable)</b>				

**KEY INFORMATION**

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

**Land held for resale**

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

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

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

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

**CONTRACT ASSETS**

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

**SHIRE OF QUAIRADING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 2024**

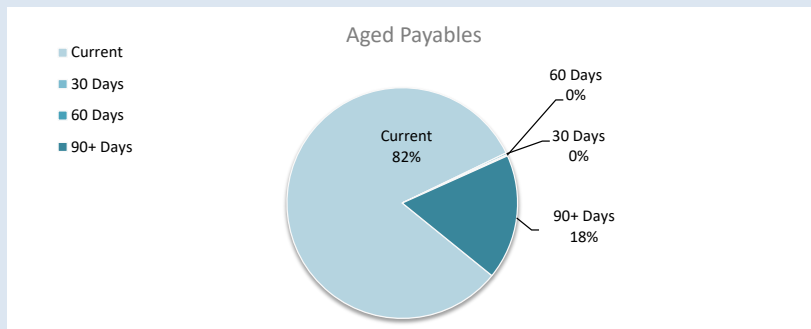
**OPERATING ACTIVITIES**  
**NOTE 5**  
**Payables**

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	24,021	77	54	5,139	29,291
Percentage	82%	0.3%	0.2%	17.5%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					30,271
Other creditors					(76,245)
Accruals/Income in Advance					1,170
ATO liabilities					213,193
Other accruals/payables					62,973
<b>Total Payables General Outstanding</b>					<b>231,362</b>

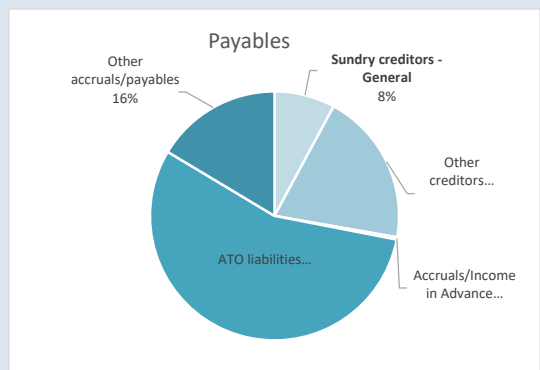
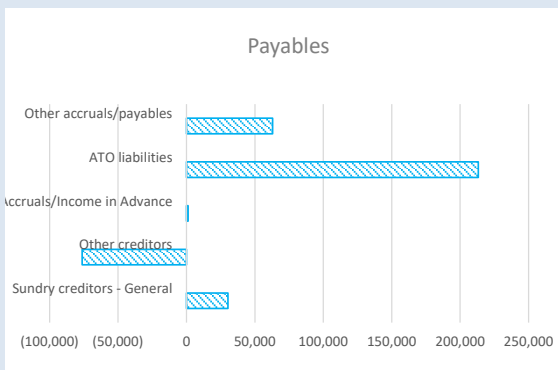
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



<b>Creditors Due</b>
<b>\$231,362</b>
<b>Over 30 Days</b>
<b>18%</b>
<b>Over 90 Days</b>
<b>17.5%</b>



SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2024

**OPERATING ACTIVITIES**  
**NOTE 6**  
**RATE REVENUE**

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
<b>Gross rental valuations</b>											
GRV - Residential	0.153020	0	0	0	0	0	0	0	0	0	0
GRV - Industrial	0.153020	0	0	0	0	0	0	0	0	0	0
GRV - Commercial	0.153020	0	0	0	0	0	0	0	0	0	0
<b>Unimproved valuations</b>											
UV - Rural	0.008259	0	0	0	0	0	0	0	0	0	0
Non Rateable		0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Minimum Payment</b>											
<b>\$</b>											
<b>Gross rental valuations</b>											
GRV - Residential	720	0	0	0	0	0	0	0	0	0	0
GRV - Industrial	720	0	0	0	0	0	0	0	0	0	0
GRV - Commercial	720	0	0	0	0	0	0	0	0	0	0
<b>Unimproved valuations</b>											
UV - Rural	720	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amount from General Rates</b>											
Ex-Gratia Rates	Tonnage	1	0	0	0	0	0	0	0	0	0
Write off							0				0
Specified Area Rates							0				0
<b>Total Rates</b>							<b>0</b>				<b>0</b>



SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2024

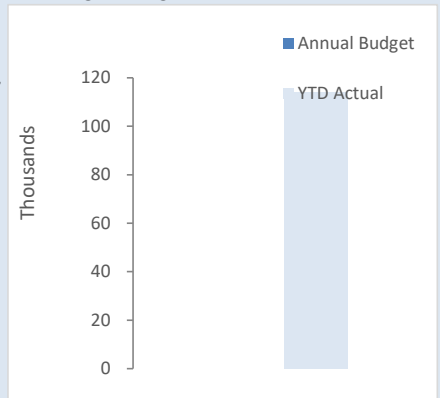
**INVESTING ACTIVITIES**  
**NOTE 8**  
**CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	0	0	0	44,715	44,715
Plant and Equipment	0	0	0	38,776	38,776
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	0	0	0	9,642	9,642
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Other	0	0	0	21,004	21,004
<b>Capital Expenditure Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114,137</b>	<b>114,137</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	0	0	0	0	0
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	0	0	0	0	0
Council contribution - Cash Backed Reserves					
Various Reserves	0	0	0	0	0
Council contribution - operations	0	0	0	114,137	114,137
<b>Capital Funding Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114,137</b>	<b>114,137</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

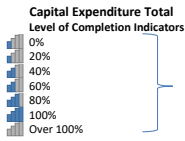
**KEY INFORMATION**



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$ . M	\$ .11 M	
Capital Grant	Annual Budget	YTD Actual	% Received
	\$ . M	\$ . M	

SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2024

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS



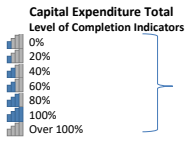
Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of Completion	Level of completion indicator, please see table at the top of this note for further detail.	Assets	Balance		Adopted		Amended		Variance (Under)/Over
			Account Number	Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	
					\$	\$	\$	\$	\$
		<b>Health</b>							
1.00		Arthur Kelly Village - Common Area - Building (Capital)	4070712	514	BC7702	0	0	0	0
		<b>Total - Health</b>				0	0	0	0
		<b>Education &amp; Welfare</b>							
1.00		Arthur Kelly Village - Common Area - Building (Capital)	4080612	514	BC8600	0	0	0	(2,320)
1.00		Daycare Centre - Building (Capital)	4080312	514	BC8301	0	0	0	(22,690)
1.00		Frail Aged Lodge (Parker House) - Building (Capital)	4080612	514	BC8610	0	0	0	0
		<b>Total - Education &amp; Welfare</b>				0	0	0	(25,011)
		<b>Housing</b>							
1.00		1 (Lot 325) Edwards Way - Building (Capital)	4090114	514	BC9114	0	0	0	0
1.00		Doctor's Residence - Building (Capital)	4090212	512	BC9211	0	0	0	0
1.00		7 Edwards Way - Police House - Building (Capital)	4090214	514	BC9208	0	0	0	(20,956)
		<b>Total - Housing</b>				0	0	0	(20,956)
		<b>Community Amenities</b>							
1.00		Recycling Centre - Building (Capital)	4100112	512	BC10102	0	0	0	0
		<b>Total - Community Amenities</b>				0	0	0	0
		<b>Recreation And Culture</b>							
1.00		Swimming Pool Plant Room - Building (Capital)	4110212	512	BC11205	0	0	0	0
1.00		Museum Upgrade	4110612	512	BC11601	0	0	0	1,251
1.00		Balkuling School	4110712	512	BC11703	0	0	0	0
		<b>Total - Recreation And Culture</b>				0	0	0	1,251
		<b>Economic Services</b>							
1.00		Caravan Park Toilets & Ablutions - Building (Capital)	4130212	512	BC13244	0	0	0	0
		<b>Total - Economic Services</b>				0	0	0	0
		<b>Other Property &amp; Services</b>							
1.00		Administration Building - Building (Capital)	4140212	512	BC14201	0	0	0	0
		<b>Total - Other Property &amp; Services</b>				0	0	0	0
		<b>Total - Buildings</b>				0	0	0	(44,715)
		<b>Plant &amp; Equipment</b>							
		<b>Transport</b>							
1.00		Works Supervisors Vehicle	4120330	530	PE12301	0	0	0	0
1.00		UD Auto Truck	4120330	530	PE12303	0	0	0	0
1.00		Sportsground Mower	4120330	530	PE12308	0	0	0	0
1.00		Multi Tyre Roller 24T	4120330	530	PE12310	0	0	0	0
1.00		Smooth Drum Vibe Roller 12T	4120330	530	PE12311	0	0	0	0
1.00		Mazda BT50 Ute	4120330	530	PE12312	0	0	0	0
1.00		Mazda BT50 Ute	4120330	530	PE12313	0	0	0	0
1.00		Grader	4120330	530	PE12314	0	0	0	0
1.00		Bobcat Attachment - Angle Road Broom	4120330	530	PE12315	0	0	0	0
1.00		6 Wheel Tip Truck	4120330	530	PE12317	0	0	0	0
		<b>Total - Transport</b>				0	0	0	0
		<b>Total - Plant &amp; Equipment</b>				0	0	0	0
		<b>Furniture &amp; Equipment</b>							
		<b>Other Health</b>							
1.00		Strengthening Medicare Grant Funded Expenditure	4070720	520	OH7701	0	0	0	0
		<b>Total - Other Health</b>				0	0	0	0
		<b>Other Property &amp; Services</b>							
1.00		Administration Office Furniture Upgrade	4140220	520	FE14201	0	0	0	0
		<b>Total - Other Property &amp; Services</b>				0	0	0	0
		<b>Total - Furniture &amp; Equipment</b>				0	0	0	0
		<b>Infrastructure - Roads</b>							
1.00		Groves Road Access (Capital)	4120142	540	RC998	0	0	0	0
1.00		Old Beverley West Road (R2R)	4120146	540	R2R007	0	0	0	(9,676)
1.00		Balkuling North Road (R2R)	4120146	540	R2R017	0	0	0	0
1.00		Stockpool Road (R2R)	4120146	540	R2R106	0	0	0	0
1.00		Badjaling North Road (R2R)	4120145	540	R2R014	0	0	0	0
1.00		RRG - Quairading - Corrigin Road (Capital) 21/22 SLK 5.92 - 9.3	4120149	540	RRG166	0	0	0	0
1.00		RRG - Quairading - Corrigin Road (Capital) 22/23 SLK 2.92 - 5.92	4120149	540	RRG166A	0	0	0	0
1.00		RRG - Quairading - Corrigin Road (Capital) 23/24 SLK 20.47 - 23.02	4120149	540	RRG166B	0	0	0	29
1.00		Dangin - Mears Road - WFSN Expenditure	4120162	540	WSF010	0	0	0	4



**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2024**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**



Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of

Completion

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

	Assets	Balance Sheet		Job Number	Adopted		Amended		Variance (Under)/Over
		Account Number	Category		Annual Budget	Annual Budget	YTD Budget	Total YTD	
					\$	\$	\$	\$	\$
1.00	Dangin - Mears Road - WSNF Development Expenditure	4120162	540	WSF010D	0	0	0	0	0
1.00	Drainage Construction General (Budgeting Only)	4120165	540	DC000	0	0	0	0	0
1.00	Drainage Construction General (Budgeting Only)	4120165	540	DC123	0	0	0	0	0
1.00	Minchin Road - Drainage Capital	4120166	540	DC063	0	0	0	0	0
1.00	Punch Road - Drainage Capital	4120166	540	DC143	0	0	0	0	0
1.00	Squiers Road - Drainage Capital	4120166	540	DC176	0	0	0	0	0
	<b>Total - Transport</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,642)</b>	<b>(9,642)</b>
1.00	<b>Total - Infrastructure - Roads</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,642)</b>	<b>(9,642)</b>
	<b>Infrastructure - Other</b>								
	<b>Law, Order &amp; Public Safety</b>								
1.00	Caroling Water Tank - Fire Water	4050790	590	EM5701	0	0	0	2	2
	<b>Total - Law, Order &amp; Public Safety</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>
	<b>Community Amenities</b>								
1.00	Cemetery Upgrade (Capital)	4100790	590	OC10703	0	0	0	0	0
1.00	Electric Car Charging Station (Capital)	4100790	590	OC10704	0	0	0	0	0
	<b>Total - Community Amenities</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Recreation And Culture</b>								
1.00	Construction Hall Carpark LRCI Funded Expenditure	4110190	590	OC11101	0	0	0	(1,628)	(1,628)
1.00	Greater Sports Ground (GSG) - Netball/Basketball Courts (Capital)	4110390	590	OC11335	0	0	0	(7,980)	(7,980)
1.00	Community Park - LRCI Funded Expenditure	4110390	590	LRC11322	0	0	0	0	0
1.00	New Park Kwirradung Koort	4110390	590	PC11323	0	0	0	0	0
1.00	OTH CUL - Infrastructure Other (Capital)	4110790	590		0	0	0	0	0
	<b>Total - Recreation And Culture</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,608)</b>	<b>(9,608)</b>
	<b>Total - Transport</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Economic Services</b>								
1.00	Standpipe Controller 1	4130890	590	OC13801	0	0	0	(11,398)	(11,398)
	<b>Total - Economic Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(11,398)</b>	<b>(11,398)</b>
1.00	<b>Total - Infrastructure - Other</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(21,004)</b>	<b>(21,004)</b>
1.00	<b>Grand Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(75,361)</b>	<b>(75,361)</b>
	<b>Summary by Balance Sheet Category</b>								
	Land Held For Resale (Current)		340		0	0	0	0	0
	Land Held For Resale (Non Current)		507		0	0	0	0	0
	Land - Freehold		508		0	0	0	0	0
	Buildings - Specialised		512		0	0	0	1,251	1,251
	Buildings - Non Specialised		514		0	0	0	(45,966)	(45,966)
	Furniture & Equipment		520		0	0	0	0	0
	Plant & Equipment		530		0	0	0	0	0
	Infrastructure - Roads		540		0	0	0	(9,642)	(9,642)
	Infrastructure - Bridges		555		0	0	0	0	0
	Infrastructure - Footpaths & Cycleways		560		0	0	0	0	0
	Infrastructure - Other		590		0	0	0	(21,004)	(21,004)
					0	0	0	0	0
					0	0	0	0	0
					<b>0</b>	<b>0</b>	<b>0</b>	<b>(75,361)</b>	<b>(75,361)</b>

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JULY 2024

FINANCING ACTIVITIES  
 NOTE 9  
 LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2024	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Transport</b>													
Loan 118 - Depot Building	192,389	0	0	0	0	0	0	192,389	192,389	192,389	0	0	0
Loan 119 - Park Cottages	85,229	0	0	0	0	0	0	85,229	85,229	85,229	0	0	0
	277,618	0	0	0	0	0	0	277,618	277,618	277,618	0	0	0
<b>Total</b>	277,618	0	0	0	0	0	0	277,618	277,618	277,618	0.00	0	0
Current loan borrowings	7,411							7,411					
Non-current loan borrowings	277,618							277,618					
	285,029							285,029					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2024	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, Order &amp; Public Safety</b>													
Lease 2 - CESM Vehicle	17,555	0	0	0	0	0	0	17,555	17,555	17,555	0	0	0
<b>Economic Services</b>													
Matrix Cardio Equipment	31,692	0	0	0	12,370	0	0	19,322	31,692	31,692	0	0	0
<b>Other Property &amp; Services</b>													
Lease 3 - Canon Photocopier	0	0	0	0	0	0	0	0	0	0	0	0	0
	49,247	0	0	0	12,370	0	0	36,877	49,247	49,247	0	0	0
<b>Total</b>	49,247	0	0	0	12,370	0	0	36,877	49,247	49,247	0	0	0
Current financing borrowings	4,706							4,706					
Non-current financing borrowings	23,326							23,326					
	28,032							28,032					

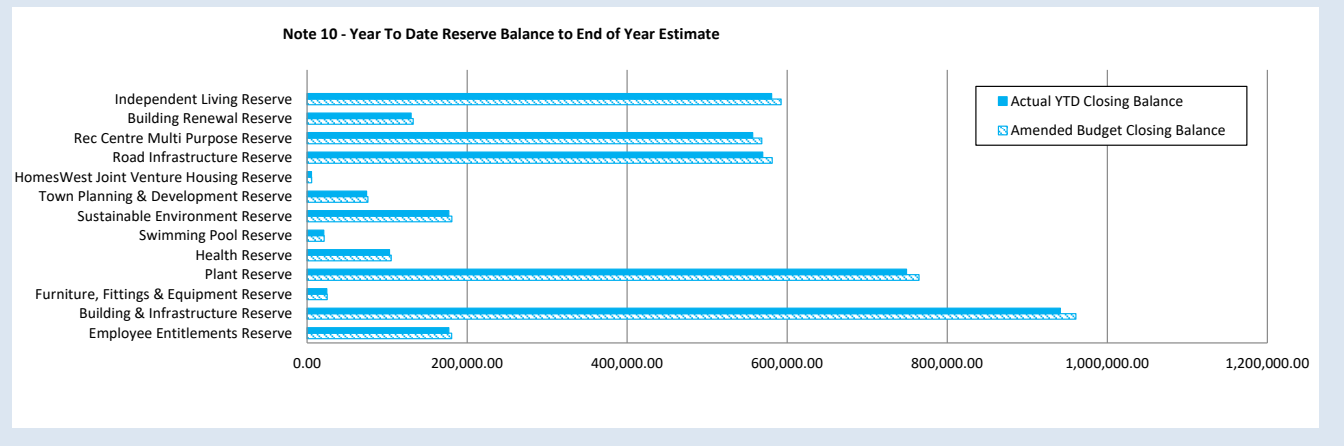
SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JULY 2024

OPERATING ACTIVITIES  
 NOTE 10  
 CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlements Reserve	177,083.69	3,662.00	0.00	0.00	0.00	0.00	0.00	180,745.69	177,083.69
Building & Infrastructure Reserve	941,244.55	19,466.00	0.00	0.00	0.00	0.00	0.00	960,710.55	941,244.55
Furniture, Fittings & Equipment Reserve	24,692.38	511.00	0.00	0.00	0.00	0.00	0.00	25,203.38	24,692.38
Plant Reserve	749,134.77	15,493.00	0.00	0.00	0.00	0.00	0.00	764,627.77	749,134.77
Health Reserve	102,936.25	2,129.00	0.00	0.00	0.00	0.00	0.00	105,065.25	102,936.25
Swimming Pool Reserve	20,962.66	434.00	0.00	0.00	0.00	0.00	0.00	21,396.66	20,962.66
Sustainable Environment Reserve	177,197.39	3,665.00	0.00	0.00	0.00	0.00	0.00	180,862.39	177,197.39
Town Planning & Development Reserve	74,481.03	1,540.00	0.00	0.00	0.00	0.00	0.00	76,021.03	74,481.03
HomesWest Joint Venture Housing Reserve	5,608.03	116.00	0.00	0.00	0.00	0.00	0.00	5,724.03	5,608.03
Road Infrastructure Reserve	569,522.03	11,778.00	0.00	0.00	0.00	0.00	0.00	581,300.03	569,522.03
Rec Centre Multi Purpose Reserve	556,787.92	11,515.00	0.00	0.00	0.00	0.00	0.00	568,302.92	556,787.92
Building Renewal Reserve	129,982.30	2,688.00	0.00	0.00	0.00	0.00	0.00	132,670.30	129,982.30
Independent Living Reserve	580,453.90	12,003.00	0.00	0.00	0.00	0.00	0.00	592,456.90	580,453.90
	<b>4,110,086.90</b>	<b>85,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,195,086.90</b>	<b>4,110,086.90</b>

KEY INFORMATION



**SHIRE OF QUAIRADING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 2024**

**OPERATING ACTIVITIES**  
**NOTE 11**  
**OTHER CURRENT LIABILITIES**

<b>Other Current Liabilities</b>	<b>Note</b>	<b>Opening Balance 1 Jul 2024</b>	<b>Liability Increase</b>	<b>Liability Reduction</b>	<b>Closing Balance 31 Jul 2024</b>
		\$	\$	\$	\$
<b>Other Liabilities</b>					
- Contract Liabilities	12	33,084	0	0	68,011
- Capital Grant/Contribution Liabilities	13	167,317	6,600	0	618,427
<b>Total Other liabilities</b>		<b>200,401</b>	<b>6,600</b>	<b>0</b>	<b>686,438</b>
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
<b>Total current unspent grants, contributions and reimbursements</b>		<b>200,401</b>	<b>6,600</b>	<b>0</b>	<b>686,438</b>
<b>Employee Related Provisions</b>					
Annual leave		129,164	0	0	129,164
Long service leave		34,533	0	0	34,533
Annual leave oncosts		16,821	0	0	16,821
Long service leave oncosts		4,180	0	0	4,180
<b>Total Provisions</b>		<b>184,697</b>	<b>0</b>	<b>0</b>	<b>184,697</b>
<b>Total Other Current Liabilities</b>					<b>871,135</b>
<b>Amounts shown above include GST (where applicable)</b>					

**KEY INFORMATION**

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**CONTRACT LIABILITIES**

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

**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2024**

**NOTE 12  
GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Grant, Subsidies and Contributions Liability					Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jul 2024	Current Liability 31 Jul 2024	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General purpose funding</b>									
Grants Commission - General/Roads (WALGGC)	0	0	0	0	0	0	0	0	0
Grants Commission - Roads (WALGGC)	0	0	0	0	0	0	0	0	0
<b>Law, order, public safety</b>									
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	0	0	0	0	4,780
Mitigation Activity Fund Grant Program - Round 1	(33,292)	0	0	0	(33,292)	0	0	0	0
Mitigation Activity Fund Grant Program - Round 2	67,500	0	0	67,500	67,500	0	0	0	0
Bushfire Volunteers Grant Program	0	0	0	0	0	0	0	0	0
<b>Education and welfare</b>									
Youth Week Grant	0	0	0	0	0	0	0	0	0
Children's Week Grant	0	0	0	0	0	0	0	0	0
<b>Recreation and culture</b>									
Grant - Toddler Learn to Swim	0	0	0	0	0	0	0	0	0
NADC National Australia Day Grant	(1,352)	0	0	0	(1,352)	0	0	0	0
NAIDOC Week Grant	511	0	0	511	511	0	0	0	0
Volunteering WA Grant	(282)	0	0	0	(282)	0	0	0	0
<b>Transport</b>									
Direct Grant (MRWA)	0	0	0	0	0	0	0	0	0
	<b>33,084</b>	<b>0</b>	<b>0</b>	<b>68,011</b>	<b>33,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,780</b>
<b>Contributions</b>									
<b>Education and welfare</b>									
Quairading Rotary Annual Contribution	0	0	0	0	0	0	0	0	0
<b>Recreation and culture</b>									
Rainmakers Contribution to El Toro (error)	0	0	0	0	0	0	0	0	0
Contribution towards Re-Sheeting of Ram Shed	0	0	0	0	0	0	0	0	0
<b>Other property and services</b>									
Admin staff contributions to vehicle running costs	0	0	0	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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<b>TOTALS</b>	<b>33,084</b>	<b>0</b>	<b>0</b>	<b>68,011</b>	<b>33,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,780</b>
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**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2024**

**NOTE 13**

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Capital Grants, Subsidies and Contributions Liability					Capital Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jul 2024	Current Liability 31 Jul 2024	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, order, public safety</b>									
South Caroling Water Tank	0	0	0	0	0	0	0	0	0
<b>Health</b>									
Strengthening Medicare Grant	0	0	0	0	0	0	0	0	0
<b>Community amenities</b>									
Electric Car Charging Station (Capital)	0	6,600	0	6,600	6,600	0	0	0	0
<b>Recreation and culture</b>									
LRCI Grant Phase 3 - Construction Hall Carpark	(178,597)	0	0	0	(178,597)	0	0	0	0
LRCI Grant Phase 4 - Greater Sports Ground - Multi Use Courts	0	0	0	0	0	0	0	0	0
Lotterywest Grant - Community Park	178,597	0	0	178,597	178,597	0	0	0	0
LRCIP Grant Phase 3 - Community Park	0	0	0	0	0	0	0	0	0
CBH grant - Multi Use Courts Resurfacing	7,500	0	0	7,500	7,500	0	0	0	0
<b>Transport</b>									
R2R Grant - Old Beverley West Road (R2R)	0	0	0	0	0	0	0	0	0
R2R Grant - Badjaling North Road (R2R)	0	0	0	0	0	0	0	0	0
R2R Grant - Stockpool Road (R2R)	0	0	0	0	0	0	0	0	0
R2R Grant - Pantapin South Road (R2R)	0	0	0	0	0	0	0	0	0
R2R Grant - Quairading Corrigin Road (R2R)	0	0	0	0	0	0	0	0	0
RRG Grant - Quairading - Corrigin Road 21/22	220,225	0	0	220,225	220,225	0	0	0	0
RRG Grant - Quairading - Corrigin Road 22/23	58,159	0	0	58,159	58,159	0	0	0	0
RRG Grant - Quairading - Corrigin Road 23/24	0	0	0	0	0	0	0	0	0
LRCIP Grant Phase 3 - McLennan St Footpath (Stacey St - Southern Terminus) **Budget adjustment	0	0	0	0	0	0	0	0	0
LRCIP Grant Phase 3 - Cubbine Rd Footpath (Murphy St - QDHS ELC) **Budget adjustment	0	0	0	0	0	0	0	0	0
WSFN Grant - Stage 4 - Quairading-Cunderdin (Includes Stage 3)	(111,545)	0	0	0	(111,545)	0	0	0	0
WSFN Grant - Dangin - Mears Road	(134,263)	0	0	0	(134,263)	0	0	0	0
WSFN Grant - Dangin - Mears Development Funds	(20,106)	0	0	0	(20,106)	0	0	0	0
	<b>167,317</b>	<b>6,600</b>	<b>0</b>	<b>618,427</b>	<b>173,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Contributions</b>									
<b>Community amenities</b>									
<b>Recreation and culture</b>									
Rural Youth Contribution - Community Park	0	0	0	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total capital grants, subsidies and contributions</b>	<b>167,317</b>	<b>6,600</b>	<b>0</b>	<b>618,427</b>	<b>173,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2024**

**NOTE 14  
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 over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2024	Amount Received	Amount Paid	Closing Balance 31 Jul 2024
		\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Building Services Levy (BSL)	2,581.57	(1,493.59)	0.00	1,087.98
Construction Training Fund (CTF)	588.53	0.00	0.00	588.53
Councillor Nomination Fee	0.00	0.00	0.00	0.00
Key, Hall & Equipment Bonds	4,358.55	425.00	0.00	4,783.55
Unclaimed Monies	1,152.50	0.00	0.00	1,152.50
Department of Transport Licensing	(4,784.19)	51,842.30	(51,842.30)	(4,784.19)
TransWA	0.00	0.00	0.00	0.00
Other Bonds & Deposits/Cuneata Rise	39,887.30	17,301.00	(150.00)	57,038.30
Caravan Park Cabin Bonds	0.00	0.00	0.00	0.00
Community Bus Bonds	541.30	0.00	0.00	541.30
Rental Bonds	6,966.00	0.00	0.00	6,966.00
Animal Trap Bonds	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>51,291.56</b>	<b>68,074.71</b>	<b>(51,992.30)</b>	<b>67,373.97</b>
<b>Trust Funds</b>				
Nil	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>51,291.56</b>	<b>68,074.71</b>	<b>(51,992.30)</b>	<b>67,373.97</b>

**KEY INFORMATION**



SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2024

NOTE 15

EXPLANATION OF SIGNIFICANT VARIANCES

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

The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

Favourable Variance. ▲  
Unfavourable Variance. ▼

Community Amenities	Var. \$	Var. %	Var. ▲ ▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>						
Housing	20,628		▲	S	Timing	24/25 Budget not yet adopted
Economic Services	96,348		▲	S	Timing	24/25 Budget not yet adopted
<b>Expenditure from operating activities</b>						
Law, Order and Public Safety	(10,478)		▼	S	Timing	24/25 Budget not yet adopted
Health	(201,898)		▼	S	Timing	24/25 Budget not yet adopted
Community Amenities	(42,805)		▼	S	Timing	24/25 Budget not yet adopted
Recreation and Culture	(28,193)		▼	S	Timing	24/25 Budget not yet adopted
Transport	(92,836)		▼	S	Timing	24/25 Budget not yet adopted
Economic Services	(12,880)		▼	S	Timing	24/25 Budget not yet adopted
Other Property and Services	(109,738)		▼	S	Timing	24/25 Budget not yet adopted
<b>INVESTING ACTIVITIES</b>						
Land and Buildings	(44,715)		▼	S	Timing	24/25 Budget not yet adopted
Plant and Equipment	(38,776)		▼	S	Timing	24/25 Budget not yet adopted
Infrastructure Assets - Other	(21,004)		▼	S	Timing	24/25 Budget not yet adopted

SHIRE OF QUAIRADING - ANNUAL BUDGET REVIEW  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JULY 2024

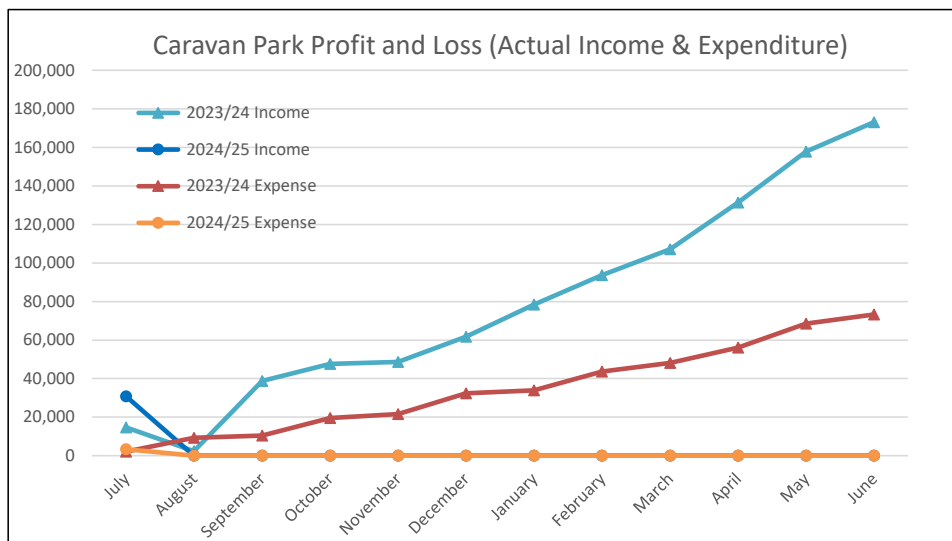
**NOTE 16**  
**BUDGET AMENDMENTS**

GL Code	IE Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			<b>Budget Adoption</b>		Closing Surplus/(Deficit)	\$	\$ 30,190	\$	\$ 30,190
						<b>0</b>	<b>30,190</b>	<b>0</b>	<b>30,190</b>

**KEY INFORMATION**

**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2024**


Caravan Park Profit and Loss	YTD Bookings	YTD Actual	YTD Budget (Amended)	Annual Budget (Original)	Annual Budget (Amended)
<b>INCOME</b>					
Caravan Park Charges	64	\$ 6,338.42	\$ -	\$ -	\$ -
Cabin and Unit Charges	52	\$ 24,422.46	\$ -	\$ -	\$ -
Fees, Charges & Reimbursements		\$ 81.82	\$ -	\$ -	\$ -
<b>TOTAL INCOME</b>	<b>116</b>	<b>\$ 30,842.70</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURE</b>					
<b>Caravan Park</b>					
Salaries & Wages		\$ (3.15)	\$ -	\$ -	\$ -
Materials & Contracts		\$ -	\$ -	\$ -	\$ -
Utilities & Insurance		\$ -	\$ -	\$ -	\$ -
<b>Caravan Park Total</b>		<b>\$ (3.15)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cabins (3x 2 bedroom Cabins)</b>					
Salaries & Wages		\$ -	\$ -	\$ -	\$ -
Materials & Contracts		\$ -	\$ -	\$ -	\$ -
Utilities & Insurance		\$ 1,041.18	\$ -	\$ -	\$ -
<b>Cabins Total</b>		<b>\$ 1,041.18</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Caretaker Reception</b>					
Salaries & Wages		\$ 1,443.00	\$ -	\$ -	\$ -
Materials & Contracts		\$ -	\$ -	\$ -	\$ -
Utilities & Insurance		\$ 524.72	\$ -	\$ -	\$ -
<b>Caretaker Reception Total</b>		<b>\$ 1,967.72</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Units (4x 1 bedroom units)</b>					
Salaries & Wages		\$ -	\$ -	\$ -	\$ -
Materials & Contracts		\$ -	\$ -	\$ -	\$ -
Utilities & Insurance		\$ 347.06	\$ -	\$ -	\$ -
<b>Units Total</b>		<b>\$ 347.06</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURE</b>		<b>\$ 3,352.81</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Closing Funding Surplus(Deficit)</b>		<b>\$ 27,489.89</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**11.3 Adoption of the 2024-2025 Statutory Budget**

**Responsible Officer** Natalie Ness, Chief Executive Officer

**Reporting Officer** Tricia Brown, Executive Manager, Corporate Services

**Attachments** 1. Attachment (1) 2024-2025 Quairading Statutory Budget [↓](#) 

**Voting Requirements** Absolute Majority

**Disclosure of Interest** Reporting Officer: Nil  
Responsible Officer: Nil

**OFFICER RECOMMENDATION 1**

That Council pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and *Part 3 of the Local Government (Financial Management) Regulations 1996*, adopt the Budget as contained included at page 1 to 27 in attachment (1) of this agenda report, for the 2024/2025 financial year which includes the following:

- Statement of Comprehensive Income by Nature or Type
- Statement of Cash Flows
- Statement of Financial Activity
- Index of Notes to the Budget
- Budget Program Schedules as detailed in notes.

**OFFICER RECOMMENDATION 2**

That Council

1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Recommendation 1 above, Council pursuant to Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following rates and minimum payments on Gross Rental (GRV) and Unimproved (UV) Values.

1.1 General Rates\*

- GRV – Residential 0.13819 cents in the dollar
- GRV – Industrial 0.13819 cents in the dollar
- GRV – Commercial 0.13819 cents in the dollar
- UV – Rural 0.00682 cents in the dollar

1.2 Minimum Rates

- GRV – Residential \$756
- GRV – Industrial \$756
- GRV – Commercial \$756
- UV – Rural \$756

*Continued next page*

- 
2. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulation 1996*, Council nominates the following due dates for the payment in full or by instalments:
    - **Option 1** (Full Payment)  
Full amount of rates and charges including arrears, to be paid on or before **Monday 14 October 2024** or 35 days after the date of service appearing on the rate notice whichever is the later.
    - **Option 2** (Four Equal Instalments at intervals of two calendar months)
      - First instalment to be made on or before **Monday 14 October 2024** or 35 days after the date of service appearing on the rate notice, whichever is later and including all arrears and a quarter of the current rates and services charges;
      - Second instalment to be made on or before **Monday 16 December 2024**, or 2 months after the due date of the first instalment, whichever is later;
      - Third instalment to be made on or before **Monday 17 February 2025**, or 2 months after the due date of the second instalment, whichever is later; and
      - Fourth instalment to be made on or before **Monday 21 April 2025**, or 2 months after the due date of the third instalment, whichever is later.
    - **Option 3** (Alternate payment arrangements as agreed to by the Chief Executive Officer and the Ratepayer)
  3. Pursuant to Section 6.45 of the *Local Government Act 1995*, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of **\$5 for each instalment** after the initial instalment is paid.
  4. Pursuant to Section 6.45 of the *Local Government Act 1995*, Council adopts an alternate payment administration charge where the owner has elected to pay rates (and service charges) through an **alternate payment arrangement of \$25** to recover administration and management costs.
  5. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an **interest rate of 3%** where the owner has elected to pay rates and service charges through an instalment option.
  6. Pursuant to Section 6.51(1) and subject to Section 6.51(4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an **interest rate of 11%** for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

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### OFFICER RECOMMENDATION 3

That Council pursuant to Section 6.16 of the *Local Government Act 1995* and other relevant legislation, Council adopt the Fees and Charges included at page 27 to 35 inclusive of the draft 2024-2025 budget included as Attachment (i) of this agenda, which includes the following:

- \$345 per annum per rubbish service, which incorporates the weekly removal of one 240 litre mobile garbage bin and fortnightly removal of one 240 litre recycling bin,

*Continued next page*

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\$345 per annum waste and recycling charge for commercial properties not serviced with a mobile garbage bin.

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#### **OFFICER RECOMMENDATION 4**

That Council in accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, set the level to be used in statements of financial activity in 2023/2024 for reporting material variances to be 10% or greater and \$10,000 or more.

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#### **IN BRIEF**

The 2024/2025 Statutory Budget documentation has been prepared in accordance with Council direction and taking into account the Strategic Community Plan, Corporate Business Plan and Long-Term Financial Plan.

The proposed rates in the dollar will raise \$2,227,207.98 on unimproved value (UV) properties, and \$554,217.84 on gross rental value (GRV) properties, which totals \$2,781 425.42 in gross rates levied. This compares with \$2,623,958 raised in the 2023/2024 budget, an increase of 6%.

The split of UV/GRV is UV 80% / GRV 20% based on gross rates levied has been maintained.

Fees and Charges have been reviewed with minimal changes from 2023/2024. Salaries and wages have increased by 3.75%.

#### **MATTER FOR CONSIDERATION**

To consider and adopt the Municipal Fund Budget for the 2024/2025 financial year together with supporting schedules, including imposition of rates and minimum payments, adoption of fees and charges, establishment of new reserve funds, and other consequential matters arising from the budget papers.

#### **BACKGROUND**

Council has held two workshops to consider/amend the draft budget and have input into the finalisation of the 2024/2025 budget and schedule of fees and charges.

#### **STATUTORY ENVIRONMENT**

*Local Government (Financial Management) Regulations 1996*

*Local Government Act 1995*

*Local Government (Audit) Regulations 1996*

LGA S6.2 requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of Part 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2024/2025 budget as presented is considered to meet statutory requirements.

Section 67 of the *Waste Avoidance and Resource Recovery Act 2007* enables a local government to impose an annual charge in respect of premises with a waste service by the local government.

### **POLICY IMPLICATIONS**

Nil

There are no known policy implications arising from this report.

### **FINANCIAL IMPLICATIONS**

Specific financial implications are as outlined in the body of this report and as itemised in the draft 2024/2025 budget attached for adoption.

Council's adopted budget underpins all Council's projects and programs for the 2024/2025 year.

The 2024/2025 budget provides for overall increase of 6% in the gross rates levied and a 5% increase in the minimum rate to \$756. Council's fees & charges have been reviewed.

The 80% UV and 20% GRV Split has been maintained.

The capital budget totals \$4,628,055 compared to \$4.7M at 2023/2024 budget adoption.

The budget proposes that \$275,000 be transferred to reserve funds and \$530,000 be utilised from the various reserves, leaving a projected reserve fund balance at the 30<sup>th</sup> June 2025 of \$3,855,087.

Based on predicted revenue and expenditure for 2024/2025, the expected closing position is \$24,533 to 30 June 2025.

### **ALIGNMENT WITH STRATEGIC PRIORITIES**

- 5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community
- 5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

### **CONSULTATION**

While no specific consultation has occurred on the draft 2024/2025 budget, community consultation and engagement has previously occurred during the development of the Strategic Community Plan from which the Corporate Business Plan was developed.

Extensive internal consultation has occurred with all business areas and through briefings and workshops with Elected Members.

### **RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Nil.

**RISK ASSESSMENT**

	Option 1
Financial	Low <i>The budget outlines the expenditure and income for the 2024/2025 financial year and has been developed following consultation with the Executive Management Team and Councillors</i>
Health	Low
Reputation	Low <i>All projected expenditure &amp; income have been included in both the project and operational budgets. The budget has been prepared taking into account the Strategic Community Plan and supporting Integrated Planning documents.</i>
Operations	Low
Natural Environment	Low

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

The budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulation 1996* and Australian Accounting Standards. The main features of the draft budget include:

- The budget has been prepared with a 6% overall rate increase on the basis of raising the revenue to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received other than rates.
- The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the Government services/facilities.
- Domestic and commercial rubbish bin collection fees have increased by 4% (CPI), in response to the CPI increase passed on by the waste contractor.
- A capital works program totalling \$4,628,055 for investment in infrastructure, land and buildings, plant and equipment and furniture and equipment as planned. Expenditure on road infrastructure and plant replacement are the major components of this (\$3.23mil).



- There are no new loan borrowings proposed for 2024/2025, however \$97,823 is budgeted in principal repayments for all loans and leases.
- Transfer from reserves are budgeted at \$530,000, and transfers to reserves are budgeted at \$275,000.
- An estimated surplus of \$2.5m is to be brought forward from 30 June 2024. However, this is unaudited and may change. Any change will be addressed as part of a future budget review.
- The estimated closing position for 2024/2025 is \$24,533, resulting in a small surplus.

The draft 2024/2025 budget continues to deliver on other strategies adopted by Council and maintains a high level of service across all programs while ensuring an increased focus on road and associated infrastructure as well as on renewing all assets at sustainable levels.

**SHIRE OF QUAIRADING**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**LOCAL GOVERNMENT ACT 1995**

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Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	29

**SHIRE'S VISION**

"Our Shire is a place of welcome for all, where we work together, with thriving industry creating jobs, a bright future for our young people, and a bustling town in a beautiful and productive rural setting."

**SHIRE OF QUAIRADING  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>				
		\$	\$	\$
Rates	2(a)	2,799,736	2,640,665	2,642,443
Grants, subsidies and contributions		600,874	2,455,184	437,716
Fees and charges	16	682,553	674,737	616,835
Interest revenue	10(a)	152,350	163,454	118,855
Other revenue		422,170	456,364	413,189
		4,657,683	6,390,404	4,229,038
<b>Expenses</b>				
Employee costs		(2,237,356)	(2,169,655)	(2,269,697)
Materials and contracts		(2,861,124)	(2,320,126)	(2,175,621)
Utility charges		(277,050)	(308,977)	(268,450)
Depreciation	6	(3,448,062)	(3,370,694)	(3,152,353)
Finance costs	10(c)	(7,980)	(17,188)	(13,248)
Insurance		(205,303)	(281,893)	(199,849)
Other expenditure		(147,914)	(169,393)	(134,755)
		(9,184,789)	(8,637,926)	(8,213,973)
		(4,527,106)	(2,247,522)	(3,984,935)
Capital grants, subsidies and contributions		2,066,381	1,940,991	2,273,038
Profit on asset disposals	5	99,341	6,909	42,582
Loss on asset disposals	5	(412,034)	(27,273)	(75,359)
Fair value adjustments to financial assets at fair value through profit or loss		0	1,681	0
		1,753,688	1,922,308	2,240,261
<b>Net result for the period</b>		<b>(2,773,418)</b>	<b>(325,214)</b>	<b>(1,744,674)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(2,773,418)</b>	<b>(325,214)</b>	<b>(1,744,674)</b>

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

**SHIRE OF QUAIRADING  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates		\$ 2,824,738	\$ 2,608,666	\$ 2,642,443
Grants, subsidies and contributions		1,150,896	2,729,588	961,711
Fees and charges		682,553	674,737	616,835
Interest revenue		152,350	163,454	118,855
Goods and services tax received		450,000	373,183	405,962
Other revenue		422,170	456,364	413,189
		<b>5,682,707</b>	<b>7,005,992</b>	<b>5,158,995</b>

**Payments**

Employee costs		(2,237,356)	(2,130,903)	(2,269,697)
Materials and contracts		(3,122,651)	(2,294,795)	(2,248,701)
Utility charges		(277,050)	(308,977)	(268,450)
Finance costs		(7,980)	(19,876)	(13,248)
Insurance paid		(205,303)	(281,893)	(199,849)
Goods and services tax paid		(450,000)	(450,000)	(405,962)
Other expenditure		(147,914)	(169,393)	(134,755)
		<b>(6,448,254)</b>	<b>(5,655,837)</b>	<b>(5,540,662)</b>

**Net cash provided by (used in) operating activities** 4 (765,547) 1,350,155 (381,667)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(2,189,551)	(526,945)	(1,710,450)
Payments for construction of infrastructure	5(b)	(2,438,505)	(2,309,046)	(3,057,474)
Capital grants, subsidies and contributions		2,078,381	1,705,730	1,887,983
Proceeds from sale of land held for resale	5(d)	190,000	0	0
Proceeds from sale of property, plant and equipment	5(a)	730,000	136,909	335,000
<b>Net cash (used in) investing activities</b>		<b>(1,629,675)</b>	<b>(993,352)</b>	<b>(2,544,941)</b>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(67,898)	(58,695)	(64,364)
Payments for principal portion of lease liabilities	8	(29,925)	(27,238)	(31,797)
<b>Net cash (used in) financing activities</b>		<b>(97,823)</b>	<b>(85,933)</b>	<b>(96,161)</b>

**Net increase (decrease) in cash held**

Cash at beginning of year		7,026,765	6,755,895	6,725,895
<b>Cash and cash equivalents at the end of the year</b>	4	<b>4,533,720</b>	<b>7,026,765</b>	<b>3,703,126</b>

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

**SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
2(a)(i)	2,781,426	2,622,180	2,623,958
2(a)	18,310	18,485	18,485
	600,874	2,455,184	437,716
16	682,553	674,737	616,835
10(a)	152,350	163,454	118,855
	422,170	456,364	413,189
5	99,341	6,909	42,582
	<b>4,757,024</b>	6,398,994	4,271,620

**Expenditure from operating activities**

	(2,237,356)	(2,169,655)	(2,269,697)
	(2,861,124)	(2,320,126)	(2,175,621)
	(277,050)	(308,977)	(268,450)
6	(3,448,062)	(3,370,694)	(3,152,353)
10(c)	(7,980)	(17,188)	(13,248)
	(205,303)	(281,893)	(199,849)
	(147,914)	(169,393)	(134,755)
5	(412,034)	(27,273)	(75,359)
	<b>(9,596,823)</b>	(8,665,199)	(8,289,332)

Non cash amounts excluded from operating activities

3(c)	3,765,494	3,395,158	3,188,687
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**Amount attributable to operating activities**

	<b>(1,074,305)</b>	<b>1,128,953</b>	<b>(829,025)</b>
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**INVESTING ACTIVITIES**

**Inflows from investing activities**

	2,066,381	1,940,991	2,273,038
	920,000	136,909	335,000
	<b>2,986,381</b>	2,077,900	2,608,038

**Outflows from investing activities**

5(c)	(35,000)	(34,373)	0
5(a)	(2,189,551)	(526,945)	(1,710,450)
5(b)	(2,438,505)	(2,309,046)	(3,057,474)
	(4,663,056)	(2,870,364)	(4,767,924)
	<b>(1,641,675)</b>	<b>(758,091)</b>	<b>(2,159,886)</b>

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

8	35,000	34,372	0
9(a)	530,000	121,500	1,088,825
	<b>565,000</b>	155,872	1,088,825

**Outflows from financing activities**

7(a)	(67,898)	(58,695)	(64,364)
8	(29,925)	(27,238)	(31,797)
9(a)	(275,000)	(138,147)	(220,000)
	<b>(372,823)</b>	(224,080)	(316,161)

Non-cash amounts excluded from financing activities

3(e)	(35,000)	(34,372)	0
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**Amount attributable to financing activities**

	<b>157,177</b>	<b>(102,580)</b>	<b>772,664</b>
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**MOVEMENT IN SURPLUS OR DEFICIT**

3	2,583,337	2,315,055	2,246,437
	(1,074,305)	1,128,953	(829,025)
	(1,641,675)	(758,091)	(2,159,886)
	157,177	(102,580)	772,664
3	<b>24,534</b>	<b>2,583,337</b>	<b>30,190</b>

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

**SHIRE OF QUAIRADING  
FOR THE YEAR ENDED 30 JUNE 2025  
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**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**1 BASIS OF PREPARATION**

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

**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 annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

**2023/24 actual balances**

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

**Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

**Rounding off figures**

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

**Statement of Cashflows**

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

**Initial application of accounting standards**

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-1 Amendments to Australian Accounting Standards
    - Classification of Liabilities as Current or Non-current
  - AASB 2022-5 Amendments to Australian Accounting Standards
    - Lease Liability in a Sale and Leaseback
  - AASB 2022-6 Amendments to Australian Accounting Standards
    - Non-current Liabilities with Covenants
  - AASB 2023-1 Amendments to Australian Accounting Standards
    - Supplier Finance Arrangements
  - AASB 2023-3 Amendments to Australian Accounting Standards
    - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

**New accounting standards for application in future years**

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

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability

It is not expected these standards will have an impact on the annual budget.

**Judgements, estimates and assumptions**

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

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

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV - Residential	Gross rental valuation	0.13819	316	3,142,952	434,315	0	434,315	392,919	392,919
GRV - Industrial	Gross rental valuation	0.13819	21	274,950	37,995	0	37,995	42,963	42,963
GRV - Commercial	Gross rental valuation	0.13819	10	209,776	28,988	0	28,988	38,006	38,006
UV - Rural	Unimproved valuation	0.00682	351	319,919,000	2,181,848	0	2,181,848		2,062,950
Non Rateable			232	133,174	0	0	0	2,061,172	
<b>Total general rates</b>			930	323,679,852	2,683,146	0	2,683,146	2,535,060	2,536,838
<b>(ii) Minimum payment</b>									
		\$							
GRV - Residential	Gross rental valuation	756	61		46,116	0	46,116	43,920	43,920
GRV - Industrial	Gross rental valuation	756	8		6,048	0	6,048	5,040	5,040
GRV - Commercial	Gross rental valuation	756	1		756	0	756		0
UV - Rural	Unimproved valuation	756	60		45,360	0	45,360	38,160	38,160
<b>Total minimum payments</b>			130	0	98,280	0	98,280	87,120	87,120
<b>Total general rates and minimum payments</b>									
			1,060	323,679,852	2,781,426	0	2,781,426	2,622,180	2,623,958
<b>(iii) Ex-gratia rates</b>									
CBH Receptal Bin	Tonnage		1		18,310		18,310	18,485	18,485
<b>Total ex-gratia rates</b>			1	0	18,310	0	18,310	18,485	18,485
					2,799,736	0	2,799,736	2,640,665	2,642,443
Rate write-offs							0	0	0
<b>Total rates</b>					2,799,736	0	2,799,736	2,640,665	2,642,443

The Shire did not raise specified area rates for the year ended 30th June 2025.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV)

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.



**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(b) Interest Charges and Instalments - Rates and Service Charges**

The following instalment options are available to ratepayers for the payment of rates and service charges.

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears, to be paid on or before 14 October 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later.

**Option 2 (Four Instalments)**

First instalment to be made on or before 14 October 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;  
Second instalment to be made on or before 16 December 2024 or 2 months after the first instalment, whichever is the later;  
Third instalment to be made on or before 17 February 2025 or 2 months after the second instalment, whichever is the later; and  
Fourth instalment to be made on or before 21 April 2025 or 2 months after the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
		\$	%	%
<b>Option one</b>				
Single Full Payment	14/10/2024	0	0.0%	11.0%
<b>Option two</b>				
First Instalment	14/10/2024	0	0.0%	11.0%
Second Instalment	16/12/2024	5	3.0%	11.0%
Third Instalment	17/02/2025	5	3.0%	11.0%
Fourth Instalment	21/04/2025	5	3.0%	11.0%
		\$	\$	\$
Instalment plan admin charge revenue		1,500	1,290	1,500
Instalment plan interest earned		3,000	2,408	3,000
Interest on ESL		1,000	1,274	650
Interest on deferred rates		350	394	200
Unpaid rates and service charge interest earned		25,000	28,723	15,000
		30,850	34,089	20,350

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Specified Area Rate**

The Shire did not raise specified area rates for the year ended 30th June 2025.

**(c) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2025.

**(d) Early payment discounts**

The Shire does not provide for early payment discounts for the year ended 30th June 2025.

**(d) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
<b>Current assets</b>			
	\$	\$	\$
4	4,533,720	7,026,765	3,703,126
	515,209	540,211	539,764
	151,548	676,568	332,395
	9,699	588,934	5,679
	14,964	4,712	4,431
	<u>5,225,140</u>	<u>8,837,190</u>	<u>4,585,395</u>
<b>Less: current liabilities</b>			
	(1,066,998)	(1,317,248)	(952,588)
	(25,002)	0	(169,122)
	(250,647)	(238,647)	(87,654)
8	(35,000)	(29,925)	(31,797)
7	0	(67,898)	
	(163,697)	(163,697)	(246,086)
	(21,000)	(21,000)	0
	<u>(1,562,344)</u>	<u>(1,838,415)</u>	<u>(1,487,247)</u>
	<u>3,662,796</u>	<u>6,998,775</u>	<u>3,098,148</u>
<b>Less: Total adjustments to net current assets</b>			
3(b)	(3,638,262)	(4,415,438)	(3,067,958)
	<u>24,534</u>	<u>2,583,337</u>	<u>30,190</u>
<b>(b) Current assets and liabilities excluded from budgeted deficiency</b>			
<p>The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.</p>			
<b>Adjustments to net current assets</b>			
	(3,855,085)	(4,110,085)	(3,224,614)
9	0	(580,260)	(50,000)
	0	67,898	0
	35,000	29,925	31,797
	181,823	177,084	174,859
	<u>(3,638,262)</u>	<u>(4,415,438)</u>	<u>(3,067,958)</u>

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)**

**Items excluded from calculation of budgeted deficiency**

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

**(c) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
 Less: Reversal of prior year loss on revaluation of non-current assets  
 Less: Fair value adjustments to financial assets at fair value through profit and loss  
 Add: Loss on asset disposals  
 Add: Loss on revaluation of non current assets  
 Add: Depreciation  
 Movement in current employee provisions associated with restricted cash

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(99,341)	(6,909)	(42,582)
	0	0	0
	0	(1,681)	0
5	412,034	27,273	75,359
	0	0	0
6	3,448,062	3,370,694	3,152,353
	4,739	5,781	3,557
	<u>3,765,494</u>	<u>3,395,158</u>	<u>3,188,687</u>

**Non cash amounts excluded from operating activities**

**(d) Non-cash amounts excluded from investing activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to investing activities**

Right of use assets recognised

**Non cash amounts excluded from investing activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	35,000	34,373	0
	<u>35,000</u>	<u>34,373</u>	<u>0</u>

**(e) Non-cash amounts excluded from financing activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to financing activities**

Less: Lease liability recognised

**Non cash amounts excluded from financing activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	(35,000)	(34,372)	0
	<u>(35,000)</u>	<u>(34,372)</u>	<u>0</u>

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(f) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**LAND HELD FOR RESALE**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

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

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

**GOODS AND SERVICES TAX (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**CONTRACT LIABILITIES**

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

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**TRADE AND OTHER RECEIVABLES**

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade 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.

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any 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 ASSETS**

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**4. RECONCILIATION OF CASH**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Cash at bank and on hand	423,633	2,916,678	1,075,593
Term deposits	4,110,087	4,110,087	2,627,533
<b>Total cash and cash equivalents</b>	<b>4,533,720</b>	<b>7,026,765</b>	<b>3,703,126</b>
Held as			
- Unrestricted cash and cash equivalents	402,986	2,678,033	390,858
- Restricted cash and cash equivalents	4,130,734	4,348,732	3,312,268
3(a)	4,533,720	7,026,765	3,703,126
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	4,130,734	4,348,732	3,312,268
	4,130,734	4,348,732	3,312,268
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Financially backed reserves	9 3,855,085	4,110,085	3,224,614
Unspent capital grants, subsidies and contribution liabilities	250,647	238,647	87,654
	4,130,734	4,348,732	3,312,268
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	<b>(2,773,418)</b>	<b>(325,214)</b>	<b>(1,744,674)</b>
Depreciation	6 3,448,062	3,370,694	3,152,353
(Profit)/loss on sale of asset	5 312,693	20,364	32,777
(Increase)/decrease in receivables	25,002	42,379	42,050
(Increase)/decrease in contract assets	525,020	160,827	505,000
(Increase)/decrease in inventories	(1,025)	2,154	(2,505)
(Increase)/decrease in other assets	(10,252)	25,053	0
Increase/(decrease) in payables	(250,250)	34,188	(70,575)
Increase/(decrease) in contract liabilities	25,002	(37,618)	(23,055)
Increase/(decrease) in unspent capital grants	12,000	(235,261)	(385,055)
Capital grants, subsidies and contributions	(2,078,381)	(1,705,730)	(1,887,983)
<b>Net cash from operating activities</b>	<b>(765,547)</b>	<b>1,350,155</b>	<b>(381,667)</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**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.

SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	67,290	0	0	0	0	124,789	0	0	0	0	409,750	0	0	0	0
Buildings - specialised	699,204	0	0	0	0	0	0	0	0	0	235,295	0	0	0	0
Furniture and equipment	0	0	0	0	0	35,442	0	0	0	0	35,000	0	0	0	0
Plant and equipment	1,373,057	652,433	730,000	98,541	(20,974)	366,714	157,273	136,909	6,909	(27,273)	1,030,405	367,777	335,000	42,582	(75,359)
<b>Total</b>	<b>2,189,551</b>	<b>652,433</b>	<b>730,000</b>	<b>98,541</b>	<b>(20,974)</b>	<b>526,945</b>	<b>157,273</b>	<b>136,909</b>	<b>6,909</b>	<b>(27,273)</b>	<b>1,710,450</b>	<b>367,777</b>	<b>335,000</b>	<b>42,582</b>	<b>(75,359)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	1,859,924	0	0	0	0	1,495,290	0	0	0	0	1,839,526	0	0	0	0
Infrastructure - footpaths	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure - Bridges	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure - Other	553,081	0	0	0	0	813,756	0	0	0	0	1,217,948	0	0	0	0
<b>Total</b>	<b>2,438,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,309,046</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,057,474</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Right of Use Assets</b>															
Right of use - plant and equipment	35,000	0	0	0	0	34,373	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,373</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(d) Land held for resale</b>															
Cost of acquisition	0	580,260	190,000	800	-391,060	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>580,260</b>	<b>190,000</b>	<b>800</b>	<b>(391,060)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>4,663,056</b>	<b>1,232,693</b>	<b>920,000</b>	<b>99,341</b>	<b>(412,034)</b>	<b>2,870,364</b>	<b>157,273</b>	<b>136,909</b>	<b>6,909</b>	<b>(27,273)</b>	<b>4,767,924</b>	<b>367,777</b>	<b>335,000</b>	<b>42,582</b>	<b>(75,359)</b>

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Other infrastructure - Work in Progress - Infrastructure
Other infrastructure [describe]
Right of use - plant and equipment

**By Program**

Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Buildings - non-specialised	36,927	36,098	26,486
Buildings - specialised	314,135	307,086	262,683
Furniture and equipment	36,733	35,909	28,175
Plant and equipment	356,013	348,025	345,284
Infrastructure - roads	2,174,304	2,125,516	1,894,994
Infrastructure - footpaths	33,571	32,818	35,754
Other infrastructure - Work in Progress - Infrastructure	289,260	282,770	159,826
Other infrastructure [describe]	186,064	181,889	369,172
Right of use - plant and equipment	21,055	20,583	29,979
	3,448,062	3,370,694	3,152,353
Law, order, public safety	107,137	106,264	106,566
Health	25,469	7,666	7,696
Education and welfare	13,653	31,137	26,153
Housing	76,920	76,293	57,716
Community amenities	47,082	46,698	58,067
Recreation and culture	293,822	291,247	259,819
Transport	2,411,799	2,392,136	2,086,431
Economic services	136,074	134,964	204,519
Other property and services	336,106	284,289	345,386
	3,448,062	3,370,694	3,152,353

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - water supply	30 to 75 years
Infrastructure - parks and ovals	10 to 60 Years
Infrastructure - waste facilities	40 Years
Other infrastructure - Bridges	
Other infrastructure - Other	
Other infrastructure - Work in Progress - Infrastructure	
Right of use - plant and equipment	Based on the remaining lease
Right of use - furniture and fittings	

**AMORTISATION**

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

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

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



SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>																
Golf Club	117	WATC	4.1%	0	0	0	0	0		0	0	0	0	0	0	(5)
<b>Transport</b>																
Depot Building	118	WATC	3.0%	192,388	0	(52,911)	139,477	(5,450)	243,727	(51,339)	192,388	(15,748)	193,914	(49,813)	144,101	(10,647)
<b>Economic Services</b>																
Park Cottages	119	WATC	1.5%	92,640	0	(14,987)	77,653	(1,206)	99,996	(7,356)	92,640	(913)	85,445	(14,551)	70,894	(2,431)
				285,028	0	(67,898)	217,130	(6,656)	343,723	(58,695)	285,028	(16,661)	279,359	(64,364)	214,995	(13,078)
<b>Self Supporting Loans</b>																
				0	0	0	0	0	0	0	0	0	0	0	0	(5)
				285,028	0	(67,898)	217,130	(6,656)	343,723	(58,695)	285,028	(16,661)	279,359	(64,364)	214,995	(13,083)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**7. BORROWINGS**

**(b) New borrowings - 2024/25**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

**(d) Credit Facilities**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
Credit card limit	20,000	20,000	10,000
Credit card balance at balance date	0	(7,092)	0
<b>Total amount of credit unused</b>	<b>20,000</b>	<b>12,908</b>	<b>10,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	217,130	285,028	214,995

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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

SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2024	2023/24 Actual Lease Interest repayments	Budget Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, Order, Public Safety</b>																			
CESM Vehicle Lease	2	Summit Fleet	1.1%	36 months	(3,660)	35,000	(17,555)	13,785	0	17,555		(21,215)	(3,660)	(72)	17,555		(17,555)	0	(72)
<b>Other properties and service</b>																			
Administration Photocopier	3	Cannon Finance	1.4%	4 Years	0	0	0	0	0	3,343	0	(3,343)	0	(43)	3,335	0	(3,335)	0	(93)
<b>Economic Services</b>																			
Matrix Cardio Equipment	5	Maia Financial	5.0%	48 Months	31,692	0	(12,370)	19,322	(1,324)	0	34,372	(2,680)	31,692	(412)	0	0	(10,907)	(10,907)	0
					28,032	35,000	(29,925)	33,107	(1,324)	20,898	34,372	(27,238)	28,032	(527)	20,890	0	(31,797)	(10,907)	(165)

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	177,084	4,739	0	181,823	171,303	5,781	0	177,084	171,302	3,557	0	174,859
(b) Plant reserve	749,135	20,049	(180,000)	589,184	779,334	26,301	(56,500)	749,135	779,333	151,183	(478,000)	452,516
(c) Building Reserve	941,244	25,191	(350,000)	616,435	925,026	31,218	(15,000)	941,244	925,026	19,208	(430,000)	514,234
(d) Furniture, Fittings & Equipment Reserve	24,692	661	0	25,353	72,254	2,438	(50,000)	24,692	72,254	1,500	(10,000)	63,754
(e) Swimming Pool Reserve	20,963	561	0	21,524	20,279	684	0	20,963	20,278	421	0	20,699
(f) Recreation Centre Multi Purpose Precinct R	556,787	139,902	0	696,689	538,610	18,177	0	556,787	538,611	11,184	0	549,795
(g) Sustainable Environment Reserve	177,197	4,742	0	181,939	171,412	5,785	0	177,197	171,412	3,559	0	174,971
(h) Health Reserve	102,936	2,755	0	105,691	99,575	3,361	0	102,936	99,576	2,068	0	101,644
(i) Town Planning and Development Reserve	74,481	1,993	0	76,474	72,049	2,432	0	74,481	72,050	1,496	0	73,546
(j) Homeswest Joint Venture Reserve	5,608	150	0	5,758	5,425	183	0	5,608	5,425	113	0	5,538
(k) Road Infrastructure Reserve	569,522	55,242	0	624,764	550,929	18,593	0	569,522	550,929	11,440	(85,675)	476,694
(l) Independent Living Reserve	580,454	15,536	0	595,990	561,504	18,950	0	580,454	561,504	11,660	(85,150)	488,014
(m) Building Renewal Reserve	129,982	3,479	0	133,461	125,738	4,244	0	129,982	125,739	2,611		128,350
	4,110,085	275,000	(530,000)	3,855,085	4,093,438	138,147	(121,500)	4,110,085	4,093,439	220,000	(1,088,825)	3,224,614

**(b) Reserve Accounts - Purposes**

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	On Going	To be used to fund future Employee Leave requirements.
(c) Building Reserve	On Going	To be used to Develop and Upgrade Council Infrastructure and Building Assets.
(d) Furniture, Fittings & Equipment Reserve	On Going	To be used in funding the various furniture, fittings and equipment installed in Council buildings and for the purchase of IT Hardware and Software.
(e) Swimming Pool Reserve	On Going	To be used to assist in funding the purchase of major plant items.
(f) Recreation Centre Multi Purpose Precinct R	On Going	To be used to assist in funding the improvement of Medical Services and Facilities.
(g) Sustainable Environment Reserve	On Going	To be used to assist in funding future major capital/upgrade works at the Quairading Memorial Swimming Pool.
(h) Health Reserve	On Going	To be used to assist in funding projects and initiatives which foster a sustainable environment. Such areas include waste management, recycling, water usage, gravel supplies, energy conservation and environmentally sustainable projects.
(i) Town Planning and Development Reserve	On Going	To be used to assist in funding of planning and implementation of the development of Council land and the purchase of land for future
(j) Homeswest Joint Venture Reserve	On Going	To be used to assist with compliance with Council's Joint Venture Agreement held with the State Housing Commission and to provide funds for the maintenance, management and improvement of the Joint Venture Units.
(k) Road Infrastructure Reserve	On Going	To be used towards road infrastructure projects including replacement of culverts and bridges.
(l) Independent Living Reserve	On Going	To be used in providing assistance in the future redevelopment and capital upgrade works at the Multi Purpose Precinct.
(m) Building Renewal Reserve	On Going	To be used to fund the maintenance and renewal of Councils Building assets.
(n) Other reserves [describe]	On Going	To be used to fund the development of Independent Living Units.

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
Reserve Accounts	110,000	116,739	85,000
Other funds	13,000	13,911	15,000
Self Supporting Loans	0	5	5
Other interest revenue	29,350	32,799	18,850
	<u>152,350</u>	<u>163,454</u>	<u>118,855</u>

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	39,500	33,190	32,000
Other services	6,000	1,850	8,000
	<u>45,500</u>	<u>35,040</u>	<u>40,000</u>

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	6,656	16,661	13,083
Interest on lease liabilities (refer Note 8)	1,324	527	165
	<u>7,980</u>	<u>17,188</u>	<u>13,248</u>

**(d) Write offs**

General rate	2,000	2,003	2,509
	<u>2,000</u>	<u>2,003</u>	<u>2,509</u>

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**11. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Cr Jo Haythornthwaite</b>			
President's Allowance	1,145	1,100	0
Meeting attendance fees	6,725	4,956	2,795
	<u>7,870</u>	<u>6,056</u>	<u>2,795</u>
<b>Cr Trevor Stacey</b>			
Meeting attendance fees	4,555	3,484	2,955
	<u>4,555</u>	<u>3,484</u>	<u>2,955</u>
<b>Cr Johnathon Hippisley</b>			
Meeting attendance fees	4,150	3,250	3,195
	<u>4,150</u>	<u>3,250</u>	<u>3,195</u>
<b>Cr Becky Cowcill</b>			
Meeting attendance fees	4,150	3,016	2,795
	<u>4,150</u>	<u>3,016</u>	<u>2,795</u>
<b>Cr Jo Hayes</b>			
Meeting attendance fees	4,150	2,874	2,795
	<u>4,150</u>	<u>2,874</u>	<u>2,795</u>
<b>Cr Peter Smith</b>			
Meeting attendance fees	0	3,734	5,780
President's Allowance	0	0	1,100
	<u>0</u>	<u>3,734</u>	<u>6,880</u>
<b>Cr EJ Chang</b>			
Meeting attendance fees	0	0	2,795
	<u>0</u>	<u>0</u>	<u>2,795</u>
<b>Cr Renee Faltn</b>			
Meeting attendance fees	4,150	1,554	0
<b>Total Elected Member Remuneration</b>	<u>29,025</u>	<u>23,968</u>	<u>24,210</u>
President's allowance	1,145	1,100	0
Meeting attendance fees	27,880	22,868	23,110
Child care expenses	0	0	1,100
	<u>29,025</u>	<u>23,968</u>	<u>24,210</u>

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**12. JOINT ARRANGEMENTS**

**(a) Share of joint operations**

The Shire of Quairading has participated in a joint venture with Homeswest for the construction of two three bedroom duplex units in Suburban Road, Quairading. The provision of this housing aims to provide accommodation for low income families. The Shire of Quairading has a 18.95% interest in the assets and liabilities of this joint venture. Council manages the operation of the joint venture under the auspices of Homeswest. All revenue and expenses of the joint venture are recognised in the relevant financial statements of Council.

**Statement of comprehensive income**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
Other revenue	\$ 21,840	\$ 14,988	\$ 12,688
Total operating revenue	21,840	14,988	12,688
Depreciation	(1,264)	(1,264)	(783)
Other expenses	(7,000)	(16,408)	(11,842)
Total operating expenses	(8,264)	(17,672)	(12,625)
Profit/(loss) from continuing operations	13,576	(2,684)	63
<b>Other comprehensive income</b>			
<b>Total comprehensive income for the period</b>	<b>13,576</b>	<b>(2,684)</b>	<b>63</b>

**MATERIAL ACCOUNTING POLICIES**

**Interests in Joint Arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required. Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Quairading's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**14. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

All amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST 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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**

Gain on the disposal of assets including gains on the disposal of long-term investments.

**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.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and 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**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**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, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.



**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**14. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**15. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

**OBJECTIVE**

**ACTIVITIES**

**Governance**

To provide a decision making process for the efficient allocation of scarce resources

Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

**General purpose funding**

To collect revenue to allow for the provision of services to the Community

Rates, general purpose government grants and interest revenue

**Law, order, public safety**

To provide services to help ensure a safer and environmentally conscious community

Supervision and enforcement of various Acts, regulations and by-laws relating to fire prevention, animal control and other aspects of public safety including emergency services

**Health**

To provide an operational framework for environmental and community health

Inspection of food outlets, noise control and waste disposal compliance. Administration of the Quairading Medical Practice and provision of various medical facilities.

**Education and welfare**

Provide services to the elderly, children, youth and disadvantaged

Maintenance of the Daycare facility. Provision and/or support of community care programs and youth services and provision of services provided by the Community Resource Centre

**Housing**

To provide and maintain staff and rental housing

Provision and maintenance of staff, aged, rental and joint venture housing

**Community amenities**

To provide services required by the community

Rubbish collection services, operation of rubbish disposal sites, litter control, administration of town planning schemes. Administration and maintenance of cemetery and public conveniences and community bus.

**Recreation and culture**

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community

Maintenance of public halls, aquatic centres, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens, reserves and playgrounds. Provision of library services and the support of other heritage and cultural facilities and services.

**Transport**

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depots, airstrip, bridges and traffic control. Cleaning of streets and maintenance of street trees, street lighting, etc. Provision of police licensing services.

**Economic services**

To help promote the shire and its economic wellbeing.

The regulation and provision of tourism, area promotion, building control and noxious weeds.

**Other property and services**

To monitor and control council's overhead operating accounts

Private works, plant repair and operation costs, public works overheads and administration costs.

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**16. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	0	0	0
General purpose funding	1,515	1,290	1,515
Law, order, public safety	2,800	1,654	4,050
Health	500	655	500
Education and welfare	34,358	36,037	34,358
Housing	154,914	152,329	133,007
Community amenities	193,146	148,136	181,101
Recreation and culture	25,300	44,955	20,900
Transport	520	410	520
Economic services	234,000	257,635	223,784
Other property and services	35,500	31,635	17,100
	<b>682,553</b>	<b>674,737</b>	<b>616,835</b>

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

Schedule of Fees and Charges 2024/2025	Base Cost	GST	Total (incl GST)
<b>Administration</b>			
Rating Enquiry (i.e. Group Rated)	\$200.00		\$200.00
Title Search	\$63.64	\$6.36	\$70.00
Supply of Council Electoral Roll	\$34.55	\$3.45	\$38.00
Invoice Administration Charge	\$50.00	\$5.00	\$55.00
District Fire Map	\$13.64	\$1.36	\$15.00
Copy of Rate Notice	\$4.55	\$0.45	\$5.00
<b>District History Books</b>			
(The Golden Grain & the Silver Fleece)	\$9.09	\$0.91	\$10.00
The Servicemen and Women of Quairading & District	\$59.09	\$5.91	\$65.00
<b>Photocopying</b>			
A4 Page Per Copy	\$1.00	\$0.10	\$1.10
A3 Page Per Copy	\$1.50	\$0.15	\$1.65
Coloured paper surcharge per page	\$1.00	\$0.10	\$1.10
<b>Freedom of Information - Application Fees (as per the Freedom of Information Act)</b>			
Application Fee (Non personal information)	\$30.00		\$30.00
Charge for time dealing with the application (per hour or pro rata)	\$30.00		\$30.00
Archive research of Council records (per half hour or pro rata)	\$30.00		\$30.00
Access time supervised by staff (per hour or pro rata)	\$30.00		\$30.00
Photocopying staff time (per hour or pro rata)	\$30.00		\$30.00
Per photocopy	\$0.20		\$0.20
Transcribing from tape, film or computer (per hour or pro rata)	\$30.00		\$30.00
Duplicating a tape, film or computer information		<b>At Cost</b>	
Delivery, packaging and postage		<b>At Cost</b>	
<b>Animal Control</b>			
<b>Bond Payable in Advance - Cat Trap</b>			
Impounding Fee	\$20.00		\$20.00
Nutrition Fee (Per Day)	\$105.00	\$10.50	\$115.50
Destruction & Disposal	\$15.00	\$1.50	\$16.50
Cat Trap Hire (2 weeks hire)	\$109.09	\$10.91	\$120.00
Ranger Service Labour Hire / Working Hours or Weekend O/Time Rates per hour	\$7.27	\$0.73	\$8.00
	\$95.00		\$95.00
<b>Dog Registration Fees - As Per Dog Act 1976 &amp; Regulations</b>			
Replacement Tag	\$4.55	\$0.45	\$5.00
Sterilised Dog Registration - 1 Year Period	\$20.00		\$20.00
Sterilised Dog Registration - 3 Year Period	\$42.50		\$42.50
Sterilised Dog Registration - Lifetime	\$100.00		\$100.00
Sterilised Dog Registration <i>after 31 May</i> in a year, for that registration year (end 31 Oct)	\$10.00		\$10.00
Unsterilised Dog Registration - 1 Year Period	\$50.00		\$50.00
Unsterilised Dog Registration - 3 Year Period	\$120.00		\$120.00
Unsterilised Dog Registration - Lifetime	\$250.00		\$250.00
Unsterilised Dog Registration <i>after 31 May</i> in a year, for that registration year (end 31 Oct)	\$25.00		\$25.00
Working Dog Registration - 25% of fee otherwise payable ( <i>Farm Dog used for drovina or tending stock</i> )		<b>25% of each type above</b>	
Dog Registration Concessions: Pensioner Concession Card Holders - Half Fee		<b>50% discount of registration fees</b>	
<b>Cat Registration Fees - As Per Cat Act 2011 &amp; Regulations</b>			
Replacement Tag	\$4.55	\$0.45	\$5.00
Cat Registration - 1 Year Period	\$20.00		\$20.00

Schedule of Fees and Charges 2024/2025	Base Cost	GST	Total (incl GST)
Cat Registration - 3 Year Period	\$42.50		\$42.50
Cat Registration - Lifetime	\$100.00		\$100.00
Cat Registration <i>after 31 May</i> in a year, for that registration year (end 31 Oct)	\$10.00		\$10.00
Cat Registration Concessions: Pensioner Concession Card Holders - Half Fee	<b>50% discount of registration fees</b>		
<b>Fines and Enforcement</b>			
Fire break penalty (as per the Bushfires Act 1954)	\$250.00		\$250.00
Unregistered dog (as per the Dog Act 176)	\$500.00		\$500.00
Unregistered dog - Dangerous dog (as per the Dog Act 176)	\$1,000.00		\$1,000.00
Unregistered cat - maximum penalty (as per the Cat Act 2011)	\$5,000.00		\$5,000.00
Fire break penalty (as per the Bushfires Act 1954)	\$250.00		\$250.00
Unregistered dog (as per the Dog Act 176)	\$500.00		\$500.00
<b>Housing Rental - Weekly Charge</b>			
<b>Staff and Other Housing Rental</b>			
<b>Bond Payable in Advance</b>	<b>Equal to 4 weeks rent amount</b>		
28 Reid Street *(or as by Agreement)	\$325.00		\$325.00
31 Dall Street *(or as by Agreement)	\$325.00		\$325.00
8 Dall Street *(or as by Agreement)	\$325.00		\$325.00
14 Reid Street *(or as by Agreement)	\$325.00		\$325.00
64 Coraling Street *(or as by Agreement)	\$400.00		\$400.00
50A Suburban Road *(or as by Agreement)	\$250.00		\$250.00
* Staff Rental	\$120.00		\$120.00
50B Suburban Road - (or as by Agreement)	\$250.00		\$250.00
Lot 190 McLennan Street(or as by Agreement)	\$225.00		\$225.00
Lot 190 McLennan Street - Staff Rental	\$110.00		\$110.00
19 Powell Crescent * - (or as by Agreement)	\$275.00		\$275.00
7 Edwards Way - (or as by Agreement)	\$759.77		\$759.77
74 McLennan Street (or as by Agreement)	\$300.00		\$300.00
Caravan Park Residence (or as by Agreement)	\$250.00		\$250.00
Caravan Park Residence - Staff Rental (or as by Agreement)	\$0.00		\$120.00
<b>Single Persons Unit Rental</b>			
<b>Bond Payable in Advance</b>	<b>Equal to 4 weeks rent amount</b>		
Residence/Single Persons - Staff Rental (or as by Agreement)	\$100.00		\$100.00
Residence/Single Persons	\$132.00		\$132.00
Key supply (call out fee) - during business hours	\$20.00	\$2.00	\$22.00
Key supply (call out fee) - after business hours	\$63.64	\$6.36	\$70.00
<b>Arthur Kelly Retirement Village Unit Rental</b>			
<b>Bond Payable in Advance</b>	<b>Equal to 4 weeks rent amount</b>		
Rental Unit No 1 (or as by Agreement)	\$90.00		\$90.00
Rental Unit No 2 (or as by Agreement)	\$87.50		\$87.50
Rental Unit No 3 (or as by Agreement)	\$90.00		\$90.00
Rental Unit No 4 (or as by Agreement)	\$90.00		\$90.00
Rental Unit No 5 (or as by Agreement)	\$87.50		\$87.50
Rental Unit No 6 (or as by Agreement)	\$87.50		\$87.50
Rental Unit No 7 (or as by Agreement)	\$85.00		\$85.00
Rental Unit No 8 (or as by Agreement)	\$90.00		\$90.00
Key supply (call out fee) - during business hours	\$20.00	\$2.00	\$22.00
Key supply (call out fee) - after business hours	\$63.64	\$6.36	\$70.00
<b>Other Health</b>			
Rent On Vet Clinic - (Ex Dental) Per Day Visit	\$50.00	\$5.00	\$55.00

Schedule of Fees and Charges 2024/2025	Base Cost	GST	Total (incl GST)
<b>Health - Preventative Services - As per Health Regulations</b>			
Food Act 2008 Notification & Registration s 110(3)	\$255.00		\$255.00
Food Act 2008 Notification s 107(3 (c))	\$84.00		\$84.00
Annual Street Trading Permit	\$190.00		\$190.00
Application Stall Holder/Street Trading Permit	\$35.00		\$35.00
Street Trading Permit per day	\$50.00		\$50.00
Application Stall Holder/Street Trading Permit - Charitable Organisation	\$0.00		\$0.00
Septic Tank Application/Processing Fee/Inspection	\$236.00		\$236.00
Annual Food Business Inspection Fee - Low Risk	\$100.00		\$100.00
Annual Food Business Inspection Fee - Medium Risk	\$200.00		\$200.00
Annual Food Business Inspection Fee - High Risk	\$300.00		\$300.00
<b>Standpipe Water - Service Charges</b>			
Community Standpipe - per 1000 Litres (Per Kilolitre) or part thereof:	\$6.50		\$6.50
Commercial Standpipe - per 1000 Litres (Per Kilolitre) or part thereof:	\$13.00		\$13.00
<b>Town Planning Fees</b>			
<b>Fees and Charges as per Planning and Development Regulations 2009 Schedule 2</b>			
<b>Bond Payable in Advance - Footpath and kerbing Damage</b>	<b>\$500.00</b>		<b>\$500.00</b>
Home Occupation - Application Fee	\$200.00		\$200.00
	\$13.00		\$13.00
Planning Application Fee - Not more than \$50,000	\$147.00		\$147.00
More than \$50,000 but not more than \$500,000 based on estimated costs	0.32%	Estimated	Value
<b>Building and Demolition Fees - Additional Fees &amp; Charges as per Building Regulations 2012 Schedule. 2</b>			
<b>Cemetery Fees</b>			
<b>Reservations of Plot Reservation / Niche Wall</b>			
Grant of right of burial (plot reservation) - 25 years	\$63.64	\$6.36	\$70.00
Family Shrubs / Tree / 4 Wedges - Buying Plot only	\$681.82	\$68.18	\$750.00
Memorial Garden (Ashes) Reservation Single	\$39.09	\$3.91	\$43.00
Niche Wall Reservation - Single	\$39.09	\$3.91	\$43.00
Niche Wall Reservation - Double	\$77.27	\$7.73	\$85.00
Copy of grant of right of burial	\$27.27	\$2.73	\$30.00
Register search	\$18.18	\$1.82	\$20.00
<b>Interment and Associated Charges</b>			
Interment up to 2.1 Metres & Marquee (Weekdays)	\$1,136.36	\$113.64	\$1,250.00
Interment up to 2.1 Metres & Marquee (Weekends, Public Holidays & RDO)	\$1,681.82	\$168.18	\$1,850.00
Interment Single or Double Niche Wall	\$140.91	\$14.09	\$155.00
Memorial Garden Interment	\$204.55	\$20.45	\$225.00
Interment of Ashes / Family Shrub @ cost	\$70.00	\$7.00	\$77.00
<b>Re-Opening of Grave</b>			
Reopening for each Interment & Marquee (Weekdays)	\$1,090.91	\$109.09	\$1,200.00
<b>Exhumation</b>			
Re-Interment in new grave after exhumation	\$1,090.91	\$109.09	\$1,200.00
Re-opening grave for exhumation	\$1,090.91	\$109.09	\$1,200.00
<b>Plaques and Monumental Works</b>			
Plaques / Granite Wedges - At Cost	<b>At Cost</b>		
Cost to Affix Plaque - Council Staff	\$95.45	\$9.55	\$105.00
Permit to erect Headstone, Monument or Kerbing	\$39.09	\$3.91	\$43.00
<b>Community Bus Hire</b>			
<b>Bond Payable in Advance</b>	<b>\$150.00</b>		<b>\$150.00</b>
Fee per Kilometre - Fully Refuelled by Shire	\$1.18	\$0.12	\$1.30

Schedule of Fees and Charges 2024/2025	Base Cost	GST	Total (incl GST)
Minimum Hire Charge	\$38.64	\$3.86	\$42.50
Substandard Cleaning per Hour	\$54.55	\$5.45	\$60.00
<b>Quairading Memorial Hall Hire</b>			
<b>Bond Payable in Advance</b>	<b>\$675.00</b>		<b>\$675.00</b>
<b>Bond Payable in Advance - Minor Community Group (at CEO's Discretion)</b>	<b>\$200.00</b>		<b>\$200.00</b>
<b>Key Deposit Payable in Advance</b>	<b>\$200.00</b>		<b>\$200.00</b>
Full Hire Rate - Any other Full Day Event - Per Day	\$218.18	\$21.82	\$240.00
Full Hire Rate - Community Group Hire - Per Day	\$181.82	\$18.18	\$200.00
Kitchen Hire - Per Day	\$77.27	\$7.73	\$85.00
Seasonal Hire - Community Group - Per Session	\$31.82	\$3.18	\$35.00
Seasonal Hire - Per Session	\$36.36	\$3.64	\$40.00
Setting Up / Decorating / Clean Up Charge per day (only if there are no other bookings)	\$104.55	\$10.45	\$115.00
Short Term-Hire Hourly Rate at Chief Executive Officer's discretion	\$18.18	\$1.82	\$20.00
Minimum Kitchen Hire	\$20.00	\$2.00	\$22.00
<b>ANZAC Day Service</b>			
<b>Stay On Your Feet - Seniors Exercise</b>			
<b>Quairading Lesser Hall Hire</b>			
<b>Bond Payable in Advance</b>	<b>\$425.00</b>		<b>\$425.00</b>
<b>Bond Payable in Advance - Minor Community Group (at CEO's Discretion)</b>	<b>\$200.00</b>		<b>\$200.00</b>
<b>Key Deposit Payable in Advance</b>	<b>\$200.00</b>		<b>\$200.00</b>
Full Hire Rate - Any other Full Day Event - Per Day	\$181.82	\$18.18	\$200.00
Full Hire Rate - Community Group Hire - Per Day	\$120.45	\$12.05	\$132.50
Kitchen Hire - Per Day	\$77.27	\$7.73	\$85.00
Seasonal Hire - Community Group - Per Session	\$31.82	\$3.18	\$35.00
Seasonal Hire - Per Session	\$36.36	\$3.64	\$40.00
ANZAC Day Service		Free	
Short Term-Hire Hourly Rate at Chief Executive Officer's discretion	\$14.55	\$1.45	\$16.00
Stay On Your Feet - Seniors Exercise		Free	
<b>** Kitchen Hire - Not Incl in Hire Charge</b>			
Minimum Kitchen Hire	\$20.00	\$2.00	\$22.00
<b>Penalties for Town Hall or Lesser Hall</b>			
Substandard Cleaning Per Hour	\$59.09	\$5.91	\$65.00
Key supply (call out fee) - after business hours	\$63.64	\$6.36	\$70.00
Lights left on per day	\$40.91	\$4.09	\$45.00
Air Conditioner Left On - Per day	\$136.36	\$13.64	\$150.00
<b>Equipment Hire</b>			
<b>Bond Payable in Advance - Equipment Hire</b>	<b>\$100.00</b>		<b>\$100.00</b>
Folding Table Hire - Each	\$5.23	\$0.52	\$5.75
Chair Hire - Each	\$1.59	\$0.16	\$1.75
<b>Sound and Stage Lighting Equipment Hire</b>			
<b>Bond Payable in Advance - per Event</b>	<b>\$200.00</b>		<b>\$200.00</b>
Hire Charge	\$63.64	\$6.36	\$70.00
<b>Sound and Lighting Box - operated by authorised volunteers only</b>			
<b>Community Building Hire</b>			
<b>Bond Payable in Advance</b>	<b>\$425.00</b>		<b>\$425.00</b>
<b>Bond Payable in Advance - Minor Community Group (at CEO's Discretion)</b>	<b>\$200.00</b>		<b>\$200.00</b>

Schedule of Fees and Charges 2024/2025	Base Cost	GST	Total (incl GST)
<b>Key Deposit Payable in Advance</b>	<b>\$200.00</b>		<b>\$200.00</b>
<b>Key Deposit Payable in Advance - Storeroom &amp; Demountable Toilets Hire</b>	<b>\$200.00</b>		<b>\$200.00</b>
Full Hire Rate - Any other Full Day Event - Per Day	\$181.82	\$18.18	\$200.00
Full Hire Rate - Community Group Hire - Per Day	\$100.00	\$10.00	\$110.00
Short Term-Hire Hourly Rate at Chief Executive Officer's discretion	\$14.55	\$1.45	\$16.00
Hire of BBQ Only without Community Building	\$27.27	\$2.73	\$30.00
Seniors Group - QARRAS		Free	
Kitchen Hire - Including Crockery	\$59.09	\$5.91	\$65.00
<b>Bond Payable in Advance - Sound System</b>	<b>\$200.00</b>		<b>\$200.00</b>
Sound System - operated by authorised personnel only	\$24.09	\$2.41	\$26.50
Sound System Free Use to QARRAS / QFC / QDG Rotary Club		Free	
<b>Penalties for Community Building</b>			
Substandard Cleaning Per Hour	\$65.00	\$6.50	\$71.50
Failure to Turn Off Lights - Per Day	\$45.45	\$4.55	\$50.00
Key supply (call out fee) - after business hours	\$63.64	\$6.36	\$70.00
Air Conditioner Left On - Per Day	\$86.36	\$8.64	\$95.00
<b>Quairading Memorial Swimming Pool Charges</b>			
Per Session - Adult	\$4.55	\$0.45	\$5.00
Per Session - Child (Under 16 Yrs. & Must be Accompanied by an Adult)	\$2.27	\$0.23	\$2.50
Pre Session - Child (5 Years & Under) - includes free "huggies little swimmer"	\$0.91	\$0.09	\$1.00
Per Session School (Swimming Lessons)	\$0.91	\$0.09	\$1.00
Adult Spectators	\$0.91	\$0.09	\$1.00
Infant (Non-Swimmer)		Free	
Caravan Park Patrons		Free	
Aquatic Club Training and Club Events		Free	
Quairading District High School Training and School Events		Free	
Private Function Hire (Per Hour incl Setup)	\$68.18	\$6.82	\$75.00
<b>Season Ticket - Non Transferable</b>			
Adult	\$100.00	\$10.00	\$110.00
Seniors (Valid Pensioners and Seniors Card Holder)	\$78.18	\$7.82	\$86.00
Child (Under 16 Years)	\$67.27	\$6.73	\$74.00
Family - 2 Adults and all Children -nappy	\$204.55	\$20.45	\$225.00
Single Parent Family - 1 Adult and all Children	\$140.91	\$14.09	\$155.00
Early Morning Swim Charge per Season	\$42.95	\$4.30	\$47.25
Discounted Adult Season Ticket (Shire of Quairading Employee at 25% off Season Charge)	\$75.00	\$7.50	\$82.50
<b>Monthly Ticket - Non Transferable</b>			
Adult	\$36.36	\$3.64	\$40.00
Child (Under 16 Years)	\$27.27	\$2.73	\$30.00
Child (Under 5 Years)	\$8.64	\$0.86	\$9.50
<b>Other recreation and sport - incl Community Building &amp; Change rooms</b>			
<b>Bond Payable in Advance</b>	<b>\$625.00</b>		<b>\$625.00</b>
<b>Key Deposit Payable in Advance</b>	<b>\$200.00</b>		<b>\$200.00</b>
Football Club - Seasonal	\$4,000.00	\$400.00	\$4,400.00
Cricket Club - Seasonal - Council Prepares Wickets	\$1,397.73	\$139.77	\$1,537.50
Cricket Club - Seasonal - Prepares Wickets	\$231.82	\$23.18	\$255.00
Hockey Club - Seasonal - (incl Line Marking)	\$513.64	\$51.36	\$565.00
Quairading District High School		Free	



Schedule of Fees and Charges 2024/2025	Base Cost	GST	Total (incl GST)
Netball Club (Belles) Seasonal Rental	\$418.18	\$41.82	\$460.00
Netball Courts - One Off Hire Fee	\$14.55	\$1.45	\$16.00
Local Junior Sporting Clubs	Free		
<b>Note: All ground marking at Football Clubs Cost.</b>			
<b>Greater Sports Ground - Hire Charges</b>			
<b>Bond Payable in Advance</b>	<b>\$625.00</b>		<b>\$625.00</b>
Circus / Other Large Events	\$336.36	\$33.64	\$370.00
Other Community Organisations	\$154.55	\$15.45	\$170.00
Quairading District High School Sports Carnivals	Free		
Oval Lights Left On After Training or Event (Per Event)	\$125.00	\$12.50	\$137.50
<b>Agricultural Hall Large Shed</b>			
<b>Bond Payable in Advance</b>	<b>\$625.00</b>		<b>\$625.00</b>
Display Hall & All Facilities - Day	\$47.73	\$4.77	\$52.50
Display Hall & All Facilities - Night	\$47.73	\$4.77	\$52.50
Local Youth Organisations - Day / Night	Free		
<b>Agriculture Society (Ag Show)</b>			
<b>Air Strip</b>			
Call Out Fee - Night Landing	\$100.00	\$10.00	\$110.00
<b>Quairading Caravan Park Charges - Includes Free Admission to Memorial Swimming Pool during Pool Season</b>			
<b>Grass Camping Site Rates</b>			
Powered Caravan Site - 2 Persons / Night P / Van	\$28.64	\$2.86	\$31.50
Unpowered Caravan Site - 2 Persons / Night P / Van	\$24.09	\$2.41	\$26.50
Weekly Powered Caravan Site - 2 Persons / Night P / Van	\$163.64	\$16.36	\$180.00
Weekly Unpowered Caravan Site - 2 Persons / Night P / Van	\$131.82	\$13.18	\$145.00
Additional Adult per Night	\$9.55	\$0.95	\$10.50
Washing Machine/Dryer Tokens	\$5.00	\$0.50	\$5.50
Per Night - Permit Rest Area	\$5.45	\$0.55	\$6.00
<b>(Note after 28 days continual stay GST is waived)</b>			
<b>**Special Offer Stay 4 Nights or more and receive 1 night free</b>			
Caravan Park Promotion rate as determined by the CEO	\$22.73	\$2.27	\$25.00
<b>Caravan Clubs</b>			
Powered Site - per van per night (not eligible for any other special offer)	\$27.27	\$2.73	\$30.00
<b>Cabin and Unit Rates (Rate Based 4 People)</b>			
Caravan Park Cabin - 1 Night Stay	\$135.00	\$13.50	\$148.50
Caravan Park Cabin - Per Week (7 nights)	\$681.82	\$68.18	\$750.00
Caravan Park Cabin - Additional Person Per Night	\$9.55	\$0.95	\$10.50
Single Occupancy Units - 1 Night Stay	\$72.73	\$7.27	\$80.00
Single Occupancy Units - Per Week	\$286.36	\$28.64	\$315.00
Cleaning fee or the cost of repatriation for the room - per hour (unsatisfactory left cabin/unit)	\$90.91	\$9.09	\$100.00
<b>Swimming Pool Inspections</b>			
Swimming Pool Inspection fee (Every 4 Years) - Reg 53.	\$58.45	\$0.00	\$58.45
<b>Community Resource Centre (CRC) Building Charges</b>			
<b>CRC Monthly Rental Fee</b>	<b>\$727.27</b>	<b>\$72.73</b>	<b>\$800.00</b>
Resource Centre - Art Centre Hire - Art Society (Power Only)	\$44.55	\$4.45	\$49.00
Resource Centre - Pantapin - Floor space 18.8m2 - Per Week	\$154.55	\$15.45	\$170.00
Resource Centre - Yoting - Floor space 18.8m2 - Per Week	\$154.55	\$15.45	\$170.00
Resource Centre - Balkuling Floor space 12.2m2 - Per Week	\$118.18	\$11.82	\$130.00

Schedule of Fees and Charges 2024/2025	Base Cost	GST	Total (incl GST)
Resource Centre - Wamenusking Floor space 14.4m2 - Per Week	\$136.36	\$13.64	\$150.00
Kitchen Hire			\$0.00
Venue Cancellation Late Notice Fee			\$0.00
<b>Community Gym</b>			
Annual Membership	\$159.09	\$15.91	\$175.00
Concession (Valid Pensioners and Seniors Card Holder)	\$119.32	\$11.93	\$131.25
Discounted Annual Membership (Volunteer Group Member at 25% off Annual Charge)*	\$119.32	\$11.93	\$131.25
Discounted Annual Membership (Shire of Quairading Employee at 25% off Annual Charge)	\$119.32	\$11.93	\$131.25
Six (6) Months Membership	\$81.82	\$8.18	\$90.00
One (1) Months Membership	\$16.82	\$1.68	\$18.50
Casual Rate per visit	\$12.05	\$1.20	\$13.25
Replacement of Lost or Damaged Swipe Card	\$21.82	\$2.18	\$24.00
*Quairading Volunteer Fire and Rescue Service Brigade and the St John Ambulance Quairading Sub Centre.			
<b>Rubbish bin &amp; tip charges for Quairading Ratepayers &amp; Residents</b>			
<b>Kerbside rubbish and recycling collection</b>			
Per Annum Removal of one weekly 240ltr Mobile Rubbish Bin & one f/nightly Recycling Bin	\$345.00		\$345.00
Per Annum Refuse Site Maintenance Charge for Commercial Properties NOT Serviced by Mobile Bin	\$345.00		\$345.00
Rural Landowner - Recycling Bin (no Service)	\$100.00	\$10.00	\$110.00
Additional Recycling Bin Service	\$77.27	\$7.73	\$85.00
<b>General Waste (Quairading Residents Only)</b>			
Cars / Station Wagons		<b>Free</b>	
Utes / Trailers ( 6 x 4)		<b>Free</b>	
Trailer Tandem Axle		<b>Free</b>	
Small Trucks / Trailers (with high sides)		<b>Free</b>	
Recyclables		<b>Free</b>	
Steel (clean)		<b>Free</b>	
Tyres (Small - passenger / motorcycles)	\$7.73	\$0.77	\$8.50
Tyres (Medium - Light Truck / 4WD)	\$14.55	\$1.45	\$16.00
Tyres (Large - No Tractor Tyres)	\$35.45	\$3.55	\$39.00
Oil - Per Litre		<b>Free</b>	
Mattresses	\$45.45	\$4.55	\$50.00
Gas Bottles	\$5.00	\$0.50	\$5.50
E-Waste (per Item)		<b>Free</b>	
Car Bodies (Tyres to be removed prior)	\$27.27	\$2.73	\$30.00
Asbestos (per sheet)	\$4.09	\$0.41	\$4.50
Asbestos (per cubic metre)	\$159.09	\$15.91	\$175.00
<b>Commercial Fees and Charges</b>			
Mixed Construction Rubble (per cubic metre)	\$100.00	\$10.00	\$110.00
Mixed General (per cubic metre)	\$100.00	\$10.00	\$110.00
Green Waste (per cubic metre)	\$43.18	\$4.32	\$47.50
Clean Fill (not suitable for reuse)	\$100.00	\$10.00	\$110.00
Construction Timber and Pallets (per cubic metre)	\$42.73	\$4.27	\$47.00
Asbestos (per sheet)	\$4.09	\$0.41	\$4.50
Asbestos (per cubic metre)	\$159.09	\$15.91	\$175.00
Hire Skip Bin - Small (3m3)	\$318.18	\$31.82	\$350.00
Hire Skip Bin - Large (4m3)	\$409.09	\$40.91	\$450.00
<b>Private Works / Plant Operation Charges</b>			
<b>Plant Hire (per hour with operator - normal hours between )</b>			




Schedule of Fees and Charges 2024/2025	Base Cost	GST	Total (incl GST)
Grader	\$150.91	\$15.09	\$166.00
Skidsteer	\$110.00	\$11.00	\$121.00
Loader	\$150.91	\$15.09	\$166.00
Excavator plus Mulcher Attachment	\$170.91	\$17.09	\$188.00
Excavator	\$150.91	\$15.09	\$166.00
Backhoe	\$110.00	\$11.00	\$121.00
Vib Roller	\$115.45	\$11.55	\$127.00
Multi Roller	\$115.45	\$11.55	\$127.00
2.5t (No Suggestions) Roller	\$74.55	\$7.45	\$82.00
Crewcab Truck	\$105.45	\$10.55	\$116.00
4t Tipper Town	\$105.45	\$10.55	\$116.00
13t Tipper (9 x Cubic Meters)	\$130.91	\$13.09	\$144.00
13t Tipper with Dog Trailer	\$150.91	\$15.09	\$166.00
Prime Mover with Low Loader	\$150.91	\$15.09	\$166.00
Prime Mover with Side Tipper	\$150.91	\$15.09	\$166.00
Tractor / Tractor with Attachments	\$108.18	\$10.82	\$119.00
Light Vehicle (Spray Unit)	\$100.00	\$10.00	\$110.00
Light Vehicle	\$90.00	\$9.00	\$99.00
Cherry Picker	\$100.00	\$10.00	\$110.00
Cherry Picker - Machine Only - Half Day	\$150.91	\$15.09	\$166.00
Cherry Picker - Machine Only - Full Day	\$250.91	\$25.09	\$276.00
Street Sweeper	\$130.91	\$13.09	\$144.00
Labour Rate	\$68.18	\$6.82	\$75.00
<b>50% surcharge applied to all out of hours work</b>			
<b>Materials</b>			
Sand cubic metre*	\$22.27	\$2.23	\$24.50
Gravel cubic metre*	\$27.27	\$2.73	\$30.00
Metal cubic metre*	\$59.09	\$5.91	\$65.00
Granite Rock cubic metre*	\$38.64	\$3.86	\$42.50
<b>Note*Additional plant hire and labour cost if delivered</b>			

**11.4 Accounts for Payment - July 2024**

**Responsible Officer** Tricia Brown, Executive Manager, Corporate Services

**Reporting Officer** Cynthia Lowe, Senior Finance Officer

**Attachments**

1. Attachment (i) List of Accounts July 2024 [↓](#) 
2. Attachment (ii) Transport Takings July 2024 [↓](#) 
3. Attachment (iii) Credit Card Reconciliation July 2024 [↓](#) 

**Voting Requirements** Simple Majority

**Disclosure of Interest** Reporting Officer: Nil

Responsible Officer: Nil

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**OFFICER RECOMMENDATION**

That Council note the following:

1. That schedule of accounts for July 2024 covering municipal vouchers 24023 to 24025 and EFT 14167 to EFT 14288 totalling \$1,460,805.72 be received (Attachment i);
2. That police licensing payments for the month of July 2024 totalling \$42,445.25 be received (Attachment ii); and
3. That fund transfers to the corporate credit card for July 2024 totalling \$3,950.99 be received (Attachment iii); and
4. That net payroll payments for the month of June 2024 totalled \$181,775.85; and
5. That the lease payments for the month of July 2024 totalled \$2,451.16 for the CESM vehicle lease.

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**IN BRIEF**

Payments are as per attachments (i), (ii) and (iii)

**MATTER FOR CONSIDERATION**

Note the accounts paid during July 2024

**BACKGROUND**

Council has delegated to the Chief Executive Officer the exercise of power to make payments from its municipal or trust funds. In accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996 a list of accounts paid by the CEO is to be prepared each month and presented to the Council at the next ordinary meeting of the Council after the list is prepared.

**STATUTORY ENVIRONMENT**

*Local Government (Financial Management) Regulations 1996*

*Local Government Act 1995*

**POLICY IMPLICATIONS**

Corporate Credit Card Policy

Purchasing Policy

Delegation 1.1.13: Payments from the municipal or trust funds

**FINANCIAL IMPLICATIONS**

Payment from Council’s municipal fund. Expenditure as per delegated authority and included in the 2023/2024 budget.

Payments made for the 2023/24 year in the payments List have been included in Council’s budget in accordance with section 6.8 of the Local Government Act 1995.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

- 5.3 **Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community
- 5.4 **Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

Nil

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Financial misconduct by (a) a Shire employee, and (b) an executive/office holder results in financial, legal and/or reputational damage.

**RISK ASSESSMENT**

	Option 1
Financial	Low <i>Given Purchasing / Procedures followed, together with Management Separation of acceptance of duties and Processes in place.</i>
Health	Low
Reputation	Low Creditors reviewed weekly and paid in accordance to agreed terms.
Operations	Low
Natural Environment	Low

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

The payment listing for July 2024 are included in **Attachment (i)**

11.1 (i)   List Of Accounts - July 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT14167	05/07/2024	GREG & JO HAYES (CR. JO HAYES)	COUNCILLOR SITTING FEES APRIL 2024, COUNCILLOR SITTING FEES MAY 2024, COUNCILLOR SITTING FEES JUNE 2024, AUDIT & RISK 14.05.24	738.00	
EFT14168	05/07/2024	CR. JONATHAN RICHARD HIPPISEY	COUNCILLOR SITTING FEES APRIL 2024, COUNCILLOR SITTING FEES MAY 2024, COUNCILLOR SITTING FEES JUNE 2024, AUDIT & RISK 14.05.24	738.00	
EFT14169	05/07/2024	LANDGATE	RURAL LV GENERAL REVALUATION 2023/2024	8707.30	
EFT14170	05/07/2024	CR & SL LANGSFORD	SUPPLY OF 3800m2 GRAVEL + OLD BEVERLEY WEST RD (R2R007)	12540.00	FULLY
EFT14171	05/07/2024	CR. TREVOR STACEY	COUNCILLOR SITTING FEES APRIL + JUNE 2024	894.00	
EFT14172	05/07/2024	RURAL TRAFFIC SERVICES PTY LTD	RURAL TRAFFIC SERVICE CORRIGIN BASE JOB:1473 BADJ/NRTH RD (R2R) 3 TRAFFIC CONTROLLERS,2 VEHICLES AND SIGNS 2 TRAFFIC CONTROLLERS, 2 VEHICLES AND SIGNS 1 TRAFFIC CONTROLLER, 1 VEHICLE AND SIGNS	18753.55	FULLY
EFT14173	05/07/2024	GREAT SOUTHERN FUEL SUPPLIES	DIESEL ULSD 10PPM + DEPOT	5286.07	
EFT14174	05/07/2024	CR. JO HAYTHORNTHWAITE	COUNCILLOR SITTING FEES APRIL 2024, COUNCILLOR SITTING FEES MAY 2024, COUNCILLOR SITTING FEES JUNE 2024, CENTRAL COUNTRY ZONE (CCZ) 12.04.24 & 14.06.24	1509.00	
EFT14175	05/07/2024	COLAS	HOT BITUMEN SEAL + SINGLE COAT SEAL SLK 4.30+6.23 QDG+CORRIGIN ROAD + RRG166B	57884.75	PARTIAL
EFT14176	05/07/2024	EARTHSTYLE CONTRACTING	EARTHWORKS-TOWN HALL CARPARK	156750.00	PARTIAL
EFT14177	05/07/2024	CR.B COWCILL + SITTING FEE'S	COUNCILLOR SITTING FEES APRIL 2024, COUNCILLOR SITTING FEES MAY 2024, COUNCILLOR SITTING FEES JUNE 2024, AUDIT & RISK 14.05.24	738.00	
EFT14178	05/07/2024	RA+AN ENTERPRISES	BULLDOZER HIRE FOR STOCKPOOL ROAD + 38.5 HOURS + GRAVEL PUSHING IN FRASER'S PIT & BULLDOZER HIRE FOR OLD BEVERLEY WEST ROAD + 38.5 HOURS	20328.00	PARTIAL
EFT14179	05/07/2024	CR R FALTYN	COUNCILLOR SITTING FEES APRIL 2024, COUNCILLOR SITTING FEES MAY 2024, COUNCILLOR SITTING FEES JUNE 2024, AUDIT & RISK 14.05.2024	738.00	
EFT14180	05/07/2024	MJB INDUSTRIES PTY LTD	OLD BEVERLEY RD+ 1200SPAN x 300mm HIGH x 1200mm LONG BOX CULVERT RD LOADING 112kN.B1 EXPOSURE CLASSIFICATION (CROWN UNIT) PUNCH RD + 10 x (1200 SPAN x 1200mm x 300mm) LONG BASE SLAB x 145mm THICK RD LOADING 112kN, B2 EXPOSURE CLASSIFICATION	33944.24	PARTIAL
EFT14181	05/07/2024	AALAN LINEMARKING	LRCI HALL CONSTRUCTION CARPARK, 4 GIVE WAY LINES WITH SHORT CENTRE LINE, INCLUDE CENTRE DASHES FOR 2 OF THEM. 2 DISABLED BAY AND SHARED ZONE TO BE RELOCATED 1 MORE DISABLED BAY AND SHARED ZONE OPPOSITE, ALLOW FOR AN ADDITIONAL DISABLED BAY AT ADMIN BUILDING APPROX 54 STANDARD WHITE CAR BAYS, 1 x MOB, 1 x ACCOMM INCLUDED.	7392.00	PARTIAL
EFT14182	05/07/2024	PRIDE HR + EFTSURE VERIFIED	PREPARATION OF STAFF SURVEY 2024 AND ANALYSIS OF OUTCOME	1250.00	
EFT14183	05/07/2024	AGRISOURCE AGENCIES	AGRISOURCE AGENCIES 23/24 BUSINESS GRANT + FUNDS FOR PROFESSIONAL DEVELOPEMENT FOR QUAIRADING FARMERS	3635.00	
EFT14184	05/07/2024	BILL COSSON	REFUND OF BOOKING #12417814 POWERED SITE + CHECK IN 21/06/24	90.00	FULLY
EFT14185	05/07/2024	PRIDE HR + EFTSURE VERIFIED	PREPARATION OF STAFF SURVEY 2024 AND ANALYSIS OF OUTCOME	1250.00	
EFT14186	08/07/2024	DAIMLER TRUCKS PERTH	1 X FUSO FV70 SHOGUN 6X4 WITH TWO WAY TIPPER BODY AS PER QUOTE 30644B OF 23 NOVEMBER 2023, BODY AND ACCESSORIES AS PER QUOTE 30644B OF 23 NOVEMBER 2023, TRADE+IN Q272 AS PER QUOTE 30644B OF 23 NOVEMBER 2023	204694.41	
EFT14187	08/07/2024	JUEL ENTERPRISES PTY LTD STIRLING ASPHALT	MACHINE SWEEP. SPRAY CRS 170/60 EMULSION. SUPPLY AND SPRAY COAT 170/60 EMULSION WITH 7MM STONE TO COVER 340M2. SUPPLY AND MACHINE LAY 40MM DENSE GRADE ASPHALT TO 3430 (LRCI Hallpark)	142347.70	PARTIAL
EFT14188	15/07/2024	QUAIRADING FARMERS CO+OP	YOUTH EVENT + CATERING FOR RECONCILIATION WEEK MAY, 2024. YOUTH EVENT + RECONCILIATION EVENT, ADMIN CONSUMABLES, DEPOT CONSUMABLES, CARAVAN PARK GENERAL, COUNCIL REFRESHMENTS, COUNCIL REFRESHMENTS	1488.92	
EFT14189	15/07/2024	TELSTRA	TELSTRA ACC#941548000 SUPPLY AND USAGE CHARGES FOR 19/06/24 - 19/7/24 - SHIRE ADMIN, QMP, LANDCARE, P/LICENSING, POOL, DEPOT, QCR, MEDICAL PRAC, LAND CARE	609.40	
EFT14190	15/07/2024	AUSTRALIAN TAXATION OFFICE	MARCH 2024 BAS AND APRIL 2024 BAS	48149.00	
EFT14191	15/07/2024	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN 118 INTEREST REPAYMENT + LOAN 119 INTEREST REPAYMENT FOR JUNE 2024	1045.20	
EFT14192	15/07/2024	EASTERN HILLS CHAINSAWS & MOWERS	HONDA AIR FILTER,FRONT HONDA WHEEL, BLADE KIT 2x 21 HI, BUSH AXLE SHAFT, DISK BLADE, BOLT HEX, HONDA OIL, SPARK PLUG NGK + PARKS & GARDENS	411.50	
EFT14193	15/07/2024	QUAIRADING MEDICAL PRACTICE (GREAT CARE	PRE-EMPLOYMENT MEDICAL + DEPOT	150.70	
EFT14194	15/07/2024	CDA AIR CONDITIONING & REFRIGERATION	DALL STREET + FAN MOTOR REPLACEMENT, REPLACED, TESTED, WORKING, AKV UNIT 7 + ASSESSMENT OF AIR CON UNIT (NOT BLOWING HEAT), TECH FOUND U2 FAULT, RESET AND TESTED.	1058.65	
EFT14195	15/07/2024	WREN OIL	COLLECTION OF WASTE OIL FOR DISPOSAL + RECYCLE CENTRE	16.50	
EFT14196	15/07/2024	STATE LIBRARY OF WA	BETTER BEGINNINGS INVOICING 2023+2024 + WESTERN AUSTRALIAN STATE LIBRARY	126.50	
EFT14197	15/07/2024	WATER CORPORATION	WATERCORP ACCOUNT #9007642015 / WATER SUPPLY & USAGE FOR THE PERIOD 21/03/24 + 30/06/24 / 6KL USED / RECYCLING CENTRE WATERCORP ACCOUNT #9024207066 / WATER SUPPLY & USAGE FOR THE PERIOD 22/03/24 + 17/05/24 / 16KL USED / TOAPIN WEIR WATERCORP ACCOUNT #9007642429 / WATER SUPPLY & USAGE FOR THE PERIOD 21/03/24 + 17/05/24 / 26KL USED / STANDPIPES + DOODENANNING+MAWSON ROAD WATERCORP ACCOUNT #9007859409/ WATER SUPPLY, USAGE & SEWERAGE CHARGES FOR THE PERIOD 16/04/24 + 10/06/24 / 19KL USED / 508 SUBURBAN ROAD WATERCORP ACCOUNT #9024207066 / WATER SUPPLY & USAGE FOR THE PERIOD 16/4/24 + 10/6/24 / 34KL USED / QUAIRADING MEDICAL WATERCORP ACCOUNT #9007856101/ WATER SUPPLY & USAGE FOR THE PERIOD 16/4/2024 + 10/6/2024 / 34KL USED / Q TOWN HALL WATERCORP ACCOUNT #9007856099/ WATER SUPPLY & USAGE FOR THE PERIOD 16/4/2024+10/6/2024 / 340KL USED / Q BOWLING CLUB WATERCORP ACCOUNT #9007856023/ WATER SUPPLY & USAGE FOR THE PERIOD 16/4/2024+10/6/2024 / 1915KL USED / OVAL AND GROUNDS WATERCORP ACCOUNT #9010981253/ WATER SUPPLY & USAGE FOR THE PERIOD 16/4/2024+10/6/2024 / 83KL USED / 14 REID STREET WATERCORP ACC#9007856072 SUPPLY AND USAGE FOR THE PERIOD 16/4/2024+10/6/2024 PARKS, GARDENS & RESERVES WATERCORP ACC#9007856072 SUPPLY AND USAGE FOR THE PERIOD 16/4/2024+10/6/2024 Q SWIMMING POOL WATERCORP ACC#9007856072 SUPPLY AND USAGE FOR THE PERIOD 16/4/2024+10/6/2024 C/PARK RECEPTION/RESIDENCE WATERCORP ACC#9007854093 SUPPLY AND USAGE FOR THE PERIOD 16/4/24 + 10/6/24 42 KL USED + TOURIST BAY WATERCORP ACCOUNT #9007859257 / WATER SUPPLY & USAGE FOR THE PERIOD 16/04/24 + 10/06/24 / 37KL USED / 19 POWELL CRESCENT WATERCORP ACCOUNT #9010981392 / WATER SUPPLY & USAGE FOR THE PERIOD 16/04/24 + 10/06/24 / 150KL USED / 28 REID STREET WATERCORP ACCOUNT #9016338939 / WATER SUPPLY & USAGE FOR THE PERIOD 01/05/24 + 30/06/24 / 108KL USED / 7 EDWARDS WAY WATERCORP ACCOUNT #9007856013/ WATER SUPPLY, USAGE & SEWERAGE CHARGES FOR THE PERIOD 16/04/24 + 10/06/24 / 77KL USED / 74 MCLENNAN STREET	10168.68	PARTIAL
EFT14198	15/07/2024	WA COUNTRY HEALTH SERVICE + WHEATBELT	SERVICES PROVIDED FOR PATIENT AT NORTHAM HOSPITAL FOR WORKERS COMPENSATION/EMERGENCY ATTENDANCE + DEPOT	381.00	
EFT14199	15/07/2024	SYNERGY	SYNERGY ACCOUNT #137839080 SUPPLY & USAGE FOR THE PERIOD 10/04/24 + 07/05/24 + 1133 UNITS USED + COMMUNITY RESOURCE CENTRE, SYNERGY ACCOUNT #404791220 SUPPLY & USAGE FOR THE PERIOD 08/03/24 + 09/05/24 + 630 UNITS USED + 64 CORALING STREET	667.02	PARTIAL
EFT14200	15/07/2024	OSSROCK TRANSPORT	TRANSPORT OF TOPSOIL FROM BROOKTON TO QUAIRADING + DAYCARE CENTRE GARDENS	926.31	
EFT14201	15/07/2024	COMMERCIAL LOCKSMITHS	FRONT DOOR CYLINDER AND FREIGHT, 2 OF X+2 KEYS + REPLACEMENT AFTER 1 X SNAPPED IN LOCK, REPLACEMENT CYLINDER FOR STORAGE ROOM + KEYS ALIKE, EVVA EPS OVAL CYLINDER, EVVA EPS A* RESTRICTED KEY CLS EMBOSSED	1106.60	
EFT14202	15/07/2024	RAC BUSINESS WISE	Q458 + BUSINESSWISE ABSOLUTE + ROADSIDE ASSISTANCE - FUSO COMMUNITY BUS	216.00	

11.1 (i)   List Of Accounts - July 2024						
Chq/EFT	Date	Name	Description	Amount	Funded	
EFT14203	15/07/2024	CONTRACT AQUATIC SERVICES	START UP CHEMICALS + 10KG DRY CL2, START UP CHEMICALS + 25KG CNA, START UP CHEMICALS + 25KG DRY ACID, NOV CHEMICALS + 10KG DRY CL2, NOV CHEMICALS + 25KG DRY ACID, DEC CHEMICALS + 10KG DRY CL2, DEC CHEMICALS + 25KG DRY ACID, OFF season turnover of plant and equipment through June 2024, Point of contact for electrician to assist with required plant works + includes 3 site visits and phone support, consultation and advice where necessary, 2023/24 POOL SEASON, EARLY MORNING SWIMMING AND OTHER EXTENDED SERVICE HOURS, SWIMMING LESSON SUPERVISION & EVENTS + 33 HOURS	23850.00		
EFT14204	15/07/2024	WORKS SUPERVISOR	REIMBURSEMENT + X2 DRUG ALERT ST DRUG + DEPOT - DRUG TESTING SUPPLIES	226.46		
EFT14205	15/07/2024	WA LOCAL GOVERNMENT ASSOCIATION	SERVING ON COUNCIL E-LEARNING COURSE + CR FALTYN	495.00		
EFT14206	15/07/2024	LGIS RISK MANAGEMENT	REGIONAL RISK CO-ORDINATOR FEES FOR JUNE 2024 (INSTALMENT 2)	5872.16		
EFT14207	15/07/2024	NORTHAM MAZDA	110,000KM SERVICE OF MAZDA CX-9 (CEO VEHICLE)	609.70		
EFT14208	15/07/2024	RICOH AUSTRALIA PTY LTD	DOT LICENSING COMPUTER PRINTER INK	191.40		
EFT14209	15/07/2024	NORTH QUAIRADING CONTRACTORS PTY LTD	GRAVEL/SAND CARTING FOR OLD BEVERLY WEST ROAD (R2R) + 28/05/2024, 30/05/2024, 31/05/2024, 04/06/2024 & 05/06/2024	5874.00	FULLY	
EFT14210	15/07/2024	LGIS	SALARY CONTINUANCE INSURANCE + PERIOD OF COVER 30/06/2024 + 30/06/2025, MARINE CARGO RENEWAL PERIOD OF COVER 30/06/2024 + 30/06/2025	6962.01		
EFT14211	15/07/2024	QUAIRADING BOOK POST (2020)	ADMIN POSTAGE & STATIONERY + JUNE 2024	305.05		
EFT14212	15/07/2024	FARMARAMA PTY LTD	DEPOT VARIOUS SUPPLIES FOR MONTH OF JULY 2024 – PUBLIC CONVENIENCE: HAND TOWEL, TORK MINI TOILET ROLLS, BRISKLEEN JUST MUSK DIS/DEOD SLTR, ECOWISE EMBOSSED TOILET ROLLS 48CTN – CARAVAN PARK / PUBLIC TOILETS , AGAR TANGO HOSPITAL GRADE DISINFECTANT 20LTR, VARIOUS SOCKETS, SHACKLES, CAMLOCKS FOR TANKER TRAILOR, URINAL BLOCKS & MOP HEAD DEPOT SUPPLIES/CONSUMABLES FOR THE MONTH OF JULY 2024 - ROYAL CHAIN & BAR, 2 STROKE OIL 240lt, SPRAY HEAD HD BLK 225MM, BINLINERS 54LTR CTN250, BINLINERS 240LTR	6776.74		
EFT14213	15/07/2024	AMPAC DEBT RECOVERY (WA) PTY LTD	AMPAC DEBT RECOVERY COSTS FOR JUNE 2024	665.94	FULLY	
EFT14214	15/07/2024	RESONLINE PTY LTD	ROOM MANAGER (CARAVAN PARK BOOKING SITE) MONTHLY FEE + JUNE 2024	242.00		
EFT14215	15/07/2024	AFGR EQUIPMENT AUSTRALIA TRADING AS AFGR	HYDRAULIC FLUID, TIP BACKHOE + HY GARD JDM20C 20L, NEW REAR FITTINGS FOR TRAILER HYDRAULICS	1023.78		
EFT14216	15/07/2024	AMD AUDIT & ASSURANCE PTY LTD	2023 ROADS TO RECOVERY ACQUITTAL AUDIT + COMPLETION OF THE R2R PROGRAMME AUDIT FOR THE YEAR ENDED JUNE 30 2023	2035.00		
EFT14217	15/07/2024	Crisp Wireless	ADMIN MONTHLY INTERNET CONNECTION + JULY 2024, DEPOT MONTHLY INTERNET CONNECTION + JULY 2024, 8 DALL STREET MONTHLY INTERNET CONNECTION + JULY 2024, 28 REID STREET MONTHLY INTERNET CONNECTION + JULY 2024, MEDICAL CENTRE MONTHLY INTERNET CONNECTION + JULY 2024, YOUTH CENTRE MONTHLY INTERNET CONNECTION + JULY 2024, DRS RESIDENCE MONTHLY INTERNET CONNECTION + JULY 2024	853.90		
EFT14218	15/07/2024	M.A.L. AUTOMOTIVE PTY LTD.	G661 + 75,000KM SERVICE AND CHECK, GENREAL SERVICE AND CHECK FOR ISUZU D-MAX (Q-190)	1392.06		
EFT14219	15/07/2024	OUTBACK SPOT/HUNTERS	ROO MEAT FOR NAIDOC WEEK EVENT	350.00		
EFT14220	15/07/2024	PHILIP SWAIN	EHO SERVICES FOR THE 23/24 FY + JUNE	3019.01		
EFT14221	15/07/2024	Natalie Ness	CEO REIMBURSEMENT FOR PURCHASES + SHIRE OF QUAIRADING AUSTRALIA DAY LUNCHEON TABLECLOTHS, SHOWER CHROME HEAD + 8 DALL STREET, SHEER CREAM CURTAINS + 8 DALL STREET, LARGE POTS FOR QUAIRADING YOUTH CENTRE, ASSORTED OUTDOOR PLANTS + QUAIRADING YOUTH CENTRE	529.02	PARTIAL	
EFT14222	15/07/2024	REGIONAL FIRE & SAFETY	NEW 2.5KG DRY CHEMICAL POWDER ABE EXTINGUISHER, NEW 4.5KG DRY CHEMICAL POWDER ABE EXTINGUISHER, NEW 9.0KG DRY CHEMICAL POWDER ABE EXTINGUISHER, NEW 9.0L ECO FOAM FIRE EXTINGUISHER + RECYCLE CENTRE	1873.30		
EFT14223	15/07/2024	JB Hi-Fi	UNIDEN SOLO 2K BULLET WIRELESS SECURITY CAMERA WITH SOLAR PANEL + KWIRIRADING KOORT	398.00		
EFT14224	15/07/2024	KAINUKU PTY LTD + EFTSURE VERIFIED	KITCHEN LIGHT SWITCH BROKEN , REPLACED LIGHTING MECHANISM + 190 MCLENNAN ST. LIGHT SWITCH IN BEDROOM REPLACED MECHANISM + UNIT 5 ARTHUR KELLY VILLAGE, POWER PLUG OUT BACK REPLACED , SECURITY LIGHT /FLOODLIGHT REPLACED + 7 EDWARDS WAY, POWER POINT IN KITCHEN COME AWAY FROM WALL , REPLACED BROKEN MOUNTING BLOCK AND SECURED + 8 ARTHUR KELLY VILLAGE, SECURITY LIGHTS REPLACED + COMMUNITY BUILDING, REPLACE HOT WATER SYSTEM, THERMOSTAT, COLD/LUKE WARM WATER + 31 DALL STREET, THERMOSTAT AND HOTWATER ELEMENT REPLACED + 8 DALL STREET	1970.00		
EFT14225	15/07/2024	WA TRAFFIC PLANNING	SHIRE OF QUAIRADING GENERIC TRAFFIC MANAGEMENT PLAN + (R2R007)	2750.00	PARTIAL	
EFT14226	15/07/2024	The Trustee for Agnew & Machin Trust	SURVEYING FOR EDWARDS WAY REPEG OF LOTS 301+305 AND LOTS 321+328, SURVEYING FOR SKATE PARK	7315.00		
EFT14227	15/07/2024	SITE HQ (TEMP FENCE)	ORANGE CROWD CONTROL BARRIERS L/W 2.2m FLAT FOOT WITH 2 METAL FEET INCLUDING 2PTO LOCK PINS PER F25mm TRANSVERSE ORANGE BLOWN MOULDED FOOT FILLED+ 1300TEMPFENCE CROWD CONTROL BARRIER GATE ORANGE, INCLUDING GATE SPRING AND 2 FEET AND 2 PTO PINS - PARKS & GARDENS	4005.93		
EFT14228	15/07/2024	CLEARSHIELD AUSTRALIA	TOWN HALL + STAINLESS STEEL SECURITY HINGED DOUBLE DOOR (KITCHEN ACCESS) AND STAINLESS STEEL SECURITY SCREEN (KITCHEN WINDOW), WASTE SITE + STAINLESS STEEL SECURITY HINGED DOOR WITH POLYCARBONATE SHEET AND 3 X WINDOWS, LADIES CHANGEROOMS + SECURITY HINGED DOUBLE DOOR, SHIRE ADMIN + SFO OFFICE, SECURITY HINGED DOOR	14080.00		
EFT14229	15/07/2024	BOBCAT PLUS PTY LTD	INSTALLATION OF DRAINAGE TRENCH FROM CULTVERT TO NATURAL WATER COURSE CATCHMENT + OLD BEVERLY WEST ROAD (R2R)	8800.00	FULLY	
EFT14230	15/07/2024	KINGSPAN WATER & ENERGY PTY LIMITED	230KL TANK TO BE CONNECTED TO SCHEME WATER SUPPLY TO PROVIDE ADDITIONAL STORAGE OF WATER SUPPLY FOR SANDPIPE USAGE AND EMERGENCY WATER SUPPLY + STANDPIPE CONTROLLER 1	20000.00		
EFT14231	15/07/2024	DEBBIE EDSON	REFUND OF BOOKING NO. 12506312 DATE OF CHECK IN + 6/7/24 FOR A CABIN	148.50	FULLY	
EFT14232	15/07/2024	VERIZON CONNECT	VEHICLE TRACKERS + WORKS FLEET + MARCH, APRIL, MAY, JUNE 2024	1804.00		
EFT14233	15/07/2024	BOC LIMITED	CONTAINER SERVICE & DAILY TRACKING FOR THE PERIOD 29/5/2024 + 27/6/2024 + R020E2 OXYGEN INDUSTRIAL SIZE E2 SIZE, R040G DISSOLVED ACETYLENE G SIZE, R040C DISSOLVED ACETYLENE G SIZE, R400C OXYGEN MEDICAL SIZE C	49.33		
EFT14234	15/07/2024	PLUMBER'S MOBILE PLUMBING	SUPPLY AND INSTALL SUB-METERS FOR WATER CONNECTIONS AT 8 X ARTHUR KELLY VILLAGE UNITS	5968.00		
EFT14235	19/07/2024	TELSTRA	TELSTRA ACCOUNT #3147560795 & #4866080200 + SUPPLY AND USAGE FOR THE PERIOD 04/07/24 + 03/08/24 FOR CESM EMERGENCY SATELLITE PHONE & 29/6/2024 + 28/7/2024 FOR SHIRE ADMIN PHONES	89.95		
EFT14236	19/07/2024	BOB WADELL & ASSOCIATES PTY LTD	2024/225 RATES MANAGEMENT: SHRS SERVICE PROVIDED BY TARA (W/E: 30/06/2023) PENSIONER CLAIMS, APPLICATIONS & LETTERS, INTRIM SCHEDULES, RATES QUERIES & EOI SETUP	825.00		
EFT14237	19/07/2024	BENTNALL BUILDING & MAINTENANCE	HIRE OF EXCAVATOR FOR FUNERAL 12/7/2024	253.00		
EFT14238	19/07/2024	RESONLINE PTY LTD	ROOM MANAGER (CARAVAN PARK BOOKING SYSTEM) MONTHLY FEE + FEBRUARY 2024	242.00		
EFT14239	19/07/2024	WA COUNTRY HEALTH SERVICE + WHEATBELT	REFUND OF BOOKING #12432538 CHECK IN ON 20/6/2024	620.50	FULLY	
EFT14240	19/07/2024	MARZOCCHI CONTRACTING	DEEP CLEANING OF KITCHEN AT TOWN HALL	462.00		
EFT14241	19/07/2024	The Maker's Keep	CESM QUARTERLY REVIEW MEETING 11/7/2024 LIGHT MORNING TEA CATERING FOR 6 PERSONS	50.00		
EFT14242	19/07/2024	HALL BROS CONTRACTING (STEPHEN SMITH HALL)	MAINTENANCE FOR JCB BACKHOE + FILTER 12U, SUCTION STRAIN, HYD OIL 46, INV#320 + HEAT CORE, 3/4 x 1/2 M/F ADPT, 1/2 BSPF ELBOW, 5/8 HOSETAIL x 1/2 BSPM, CLA,P 11mm+19mm B2477, MAINT ENACE/SERVICING FOR ARS	1708.00		
EFT14243	19/07/2024	UNDERGROUND POWER DEVELOPMENT PTY LTD	COMMUNICATIONS PIT & PIPE DESIGN FEE TO NBN SPECIFICATION & INCLUDES DESIGN, DOCUMENTATION, ADMINISTRATION & PRINTING - LIA	1078.00		
EFT14244	19/07/2024	BOBCAT PLUS PTY LTD	SHOULDER GRADING+ TRELOAR RD, 6.4km SINGLE LANE BITUMEN CLEARING 10 CILVERTS+ TRELOAR RD	22044.00		
EFT14245	19/07/2024	INDUSTRIAL AUTOMATION GROUP PTY LTD	SOLAR 80MM STANDPIPE CONTROLLER EXCLUDES PRESSURE LEVEL SENSOR AND CONCRETE BOLLARDS. INCLUDES 12 MONTHS OPERATIONAL COSTS + STANDPIPE CONTROLLER	12537.25	PARTIAL	
EFT14246	19/07/2024	FIREFLY LIGHTING	ASSTD LED ROPE LIGHTS AND CONNECTIONS TO REPAIR THE GIANT CHRISTMAS BAUBLE AS PER QUOTE SO-32000. INCL FREIGHT FROM QLD TO QUAIRADING	5561.47		
EFT14247	19/07/2024	MITCHELL MOSS	CSFO REIMBURSEMENT FOR DEPARTMENT OF TRANSPORT TRAINING + POLICE CHECK	63.80		



11.1 (i)   List Of Accounts - July 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT14248	19/07/2024	TAHUA VICKERS	REFUND OF PURCHASES FOR DEPOT WORKSHOP CONSUMABLES (VARIOUS METAL CUT OFF WHEELS, GRINDING DISCS)	63.80	
EFT14249	19/07/2024	PLUMBER'S MOBILE PLUMBING	COMMUNITY BUILDING CHANGEROOMS - REMOVE/REPLACE CANISTER WITH PLASTIC SYSTEM & ALTER PIPE, GILLET ST + RENEW P TRAP & ALTER WASTE IN LAUNDRY	621.50	
1177	09/07/2024	PLUMBER'S MOBILE PLUMBING	508 SUBURBAN RD, REPAIR REAR HOSE TAP	55.00	
EFT14250	19/07/2024	GREENWOOD OPERATIONS PTY LTD	UPGRADE TO ELECTRICAL METRE BOX & DISTRIBUTION BOARD AT DEPOT MACHINERY SHED INSTALL GPO ON THE ABUTION BLOCK FOR SAMLL ROUTER RELAY TO EXTEND WIFI NETWORK TO THE CCTV CAMERAS AT KWIRRADING KOORT AKV UNIT 5 CHECK OVEN, REPLACE MOUNTING SCREWS AMP + CHECK EXTERIOR LIGHTS, REPLACE FAULTY LAMPS	1684.20	
EFT14251	24/07/2024	WESTERN POWER	STAGE 2 INSTALLATION OF UNDERGROUND POWER AT LIA + LOTS 1 & 75 WINMAR ROAD	19946.96	
EFT14252	25/07/2024	QUAIRADING MEDICAL PRACTICE (GREAT CARE	QUAIRADING MEDICAL PRACTICE SUBSIDY + 1ST INSTALMENT 2024/2025	20000.00	
EFT14253	26/07/2024	AVON WASTE	DOM RUBBISH X4 WEEKS, WASTE ONLY SERVICES TOTAL X2 SERVICES PER WEEK, RECYCLING SERVICES + 3RD & 17TH JUNE, ADDITIONAL RECYCLE ONLY SERVICES TOTAL X1 SERVICE PER FORTNIGHT, BULK RECYCLE BINS EMPTIED 14TH JUNE + BOWLS CLUB, FOOTY CLUB, TENNIS CLUB, GOLF CLUB, RECYCLING CENTRE, LANDFILL SITE, REPLACEMENT BINS FOR THE MONTH OF JUNE	9503.52	PARTIAL
EFT14254	26/07/2024	TEAM GLOBAL EXPRESS (PREVIOUSLY T/A TOLL TRANSPORT PTY LTD)	FREIGHT FOR TRAFFIC SIGNS	32.81	
EFT14255	26/07/2024	LANDGATE	GRV GENERAL REVALUATION 2023/24, DEPOT+DESIGN AND ISALL SET OF 2 x INCIDENT MAPS IN , DEPOT RECEPTION + SEALED & UNSEALED ROAD , NETWORK AND TOWNSITE STREETS, DIGITAL FILES , ONLY. PHYSICAL MAPS WILL BE RE-SHEET 2km's BADJALING NORTH ROAD AT 7 METERS WIDTH COMPRISING FORMING UP AND ROLLING SUBGRADE, THEN LOAD, SPREAD AND COMPACT 150mm GRAVEL, FORM UP 2KM BADJALING NORTH RD 7.0M WIDE SLK 7.7 + 6.7, RE-SHEET 150mm OF GRAVEL CARTING FROM LONGFORD'S PIT, TRIM & ROLL. CAT 140M GRADER AND BOMAG BW24R ROLLER, WATER TRUCK AND ROAD TRAINS (SECOND SECTION OF WORKS)	15282.71	
EFT14256	26/07/2024	QUAIRADING EARTHMOVING CO.	RE-SHEET 150mm OF GRAVEL CARTING FROM LONGFORD'S PIT, TRIM & ROLL. CAT 140M GRADER AND BOMAG BW24R ROLLER, WATER TRUCK AND ROAD TRAINS (SECOND SECTION OF WORKS)	139704.40	PARTIAL
EFT14257	26/07/2024	WESFARMERS KLEENHEAT GAS PTY LTD	45KG VAP CYL + 14 REID STREET	100.10	
EFT14258	26/07/2024	COUNTRY COPIERS NORTHAM	COUNTRY COPIERS ACC + BLACK METER READING, COLOUR READING, COLOUR LARGE METER READING FOR PERIOD 4/6/2024 + 7/7/2024	235.30	
EFT14259	26/07/2024	COMMUNITY RESOURCE CENTRE + QUAIRADING	SERVICES, B&W, COLOUR PHOTOCOPYING, RAP MEETINGS MINUTES (APRIL), AGENDA (JUNE), INNOVATE RAP BOOKLETS (4 COPIES), REGIONAL SCHOOL HOLIDAY PROGRAM FLYERS, COLOUR PHOTOCOPYING + WA FOOTBALL CLUB FLYING, LAWYARDS & LAWYARD NAME TAGS, BANKSIA BULLETON SALES JULY EDITION & PRINT/COPY B&W & COLOUR A4	447.10	
EFT14260	26/07/2024	QUAIRADING MEDICAL PRACTICE (GREAT CARE HEALTH)	PRE-EMPLOYMENT MEDICAL + DEPOT	150.70	
EFT14261	26/07/2024	WATER CORPORATION	WATER CORP ACCOUNT #9007642429 + WATER SUPPLY & USAGE FOR THE PERIOD 17/05/24 + 12/07/24 + STANDPIPES, WATERCORP ACC#9007642015 SUPPLY AND USAGE FOR THE PERIOD 16/5/24 + 15/7/24 + OKL USED, WATERCORP ACC#9024207066 SUPPLY AND USAGE FOR THE PERIOD 17/5/24 + 15/7/24 + 16KL USED	261.57	
EFT14262	26/07/2024	BOB WADDELL & ASSOCIATES PTY LTD	2024/2025 RATES MANAGEMENT: 15.5 HRS SERVICE PROVIDED BY TARA (W/E: 14/7/24) CHANGE OF OWNERSHIP, PENSIONER CLAIMS, APPLICATIONS & LETTERS, INTRIM SCHEDULES, RATES QUERIES, ADJUSTMENTS, EOY PROCESSING GENERAL & DEBT RECOVERY, RATES MANAGEMENT: 1.75HRS SERVICE PROVIDED BY TARA (W/E: 21/07/24), PENSIONER CLAIMS, RATES QUERIES, ADJUSTMENTS, GENERAL & DEBT RECOVERY	3036.00	
EFT14263	26/07/2024	SYNERGY	SYNERGY ACCOUNT #558474190 + SUPPLY & USAGE FOR THE PERIOD 09.05.24 - 10.07.2024 - ARTHUR KELLY VILLAGE SYNERGY ACCOUNT #857387870 + SUPPLY & USAGE FOR THE PERIOD 25.05.24 - 24.07.24 - Q STREETLIGHTS SYNERGY ACCOUNT #404791220 + SUPPLY & USAGE FOR THE PERIOD 10.05.24 - 09.07.2024 - 64 CORALING STREET SYNERGY ACCOUNT #137839080 + SUPPLY & USAGE FOR THE PERIOD 12.06.24 - 09.07.24 - QCRC SYNERGY ACCOUNT #207862210 + SUPPLY & USAGE FOR THE PERIOD 10.05.24 - 09.07.24 - YOUTH CENTRE SYNERGY ACCOUNT #187804760 + SUPPLY & USAGE FOR THE PERIOD 10.05.24 - 09.07.24 - RECYCLE CENTRE SYNERGY ACCOUNT #137709150 + SUPPLY & USAGE FOR THE PERIOD 11.05.24 - 10.07.2024 - 19 HARRIS STREET SYNERGY ACCOUNT #544185110+ SUPPLY & USAGE FOR THE PERIOD 11.05.24 - 10.07.2024 - RAILWAY STATION SYNERGY ACCOUNT #298130670 + SUPPLY & USAGE FOR THE PERIOD 11.05.24 - 10.07.2024 - DEPOT SYNERGY ACCOUNT #765171390 + SUPPLY & USAGE FOR THE PERIOD 13.06.24 - 10.07.2024 - CARETAKERS COTTAGE SYNERGY ACCOUNT #765171390 + SUPPLY & USAGE FOR THE PERIOD 13.06.24 - 10.07.2024 - C/PARK CABIN/S SYNERGY ACCOUNT #885514750 + SUPPLY & USAGE FOR THE PERIOD 10.05.24 - 09.07.2024 - 19 GILLET STREET UNITS SYNERGY ACCOUNT #222214330 + SUPPLY & USAGE FOR THE PERIOD 09.05.24 - 10.07.2024 - 3 MURPHY STREET (REED) SYNERGY ACCOUNT #408945020 + SUPPLY & USAGE FOR THE PERIOD, 09.05.24 - 10.07.2024 - OTHER BORES SYNERGY ACCOUNT #704417150 + SUPPLY & USAGE FOR THE PERIOD 09.05.24 - 10.07.2024 - AIRSTRIP SYNERGY ACCOUNT #831204500 + SUPPLY & USAGE FOR THE PERIOD 09.05.24 - 10.07.2024 - 7A HEAL STREET (STREETLIGHTS) SYNERGY ACCOUNT #703840590 + SUPPLY & USAGE FOR THE PERIOD 09.05.24 - 10.07.24 - TOWN HALL SYNERGY ACCOUNT #689509470 + SUPPLY & USAGE FOR THE PERIOD 11.05.24 - 10.07.2024 - TENNIS CLUB SUB METRE SYNERGY ACCOUNT #689509470 + SUPPLY & USAGE FOR THE PERIOD 11.05.24 - 10.07.2024 - LOT 190 MCLENNAN STREET SYNERGY ACCOUNT #689509470 + SUPPLY & USAGE FOR THE PERIOD 11.05.24 - 10.07.2024 - OVAL & GROUNDS SYNERGY ACCOUNT #689509470 + SUPPLY & USAGE FOR THE PERIOD 11.05.24 - 10.07.2024 - SUB METRE READING SYNERGY ACCOUNT #893699340 + SUPPLY & USAGE FOR THE PERIOD 10.05.24 - 10.07.2024 - ADMIN SYNERGY ACCOUNT #422437350+ SUPPLY & USAGE FOR THE PERIOD 11.05.24 - 11.07.2024 - 50A SUBURBAN ROAD SYNERGY ACCOUNT #195168700+ SUPPLY & USAGE FOR THE PERIOD 11.05.24 - 11.07.2024 - 28 REID STREET SYNERGY ACCOUNT #398453150+ SUPPLY & USAGE FOR THE PERIOD 10.05.24 - 11.07.2024 - 8 DALL STREET SYNERGY ACCOUNT #372702980 + SUPPLY & USAGE FOR THE PERIOD 11.05.24 - 11.07.2024 - 19 POWELL CRES	22962.90	PARTIAL
EFT14264	26/07/2024	SULLIVAN LOGISTICS PTY LTD T/A KALEXPRESS AND QUALITY TRANSPORT	FREIGHT FOR BOBCAT TRENCHER ATTACHMENT, AALAN LINEMARKING ORDER, 1300 TEMP FENCING	3235.90	
EFT14265	26/07/2024	BENTNAIL BUILDING & MAINTENANCE	ELEVATED WORK PLATFORM HIRE + ASSIST WITH TOWN CLOCK REPAIR	550.00	
EFT14266	26/07/2024	DIGGING DOCKER	REMOVE HUMPS AT MRWA CROSSOVER AT CEMETERY RD ENTRANCE"	250.00	
EFT14267	26/07/2024	NORTHAM MAZDA	PURCHASE OF NEW CX5 G25 TOURING AWD WAGON FOR CEO + NATALIE NESS TRADE IN OF CURRENT VEHICLE + 2020 MAZDA CX+9 TOURING	18653.70	
EFT14268	26/07/2024	EARTHSTYLE CONTRACTING	CULVERT INSTALL ON BADJALING NTH, 300mm HDPE PIPE + R2R014, HEADWALL COLLECTION FROM KELLERBERRIN & CULVERT WORKS + BADJALING NORTH ROAD, OLD BEVERLEY RD WEST + HIRE OF ROAD TRAIN FOR GRAVEL CARTING	16181.00	FULLY
EFT14269	26/07/2024	OFFICEWORKS	STATIONARY + ADMIN (STAPLES & PAPER) & STATIONARY + DEPOT (PENS & PAPER)	78.95	
EFT14270	26/07/2024	R.E.S.T. A WHILE COFFEE	NAIDOC WEEK EVENT + COFFEE VAN SERVICE + 64 COFFEE / HOT CHOCOLATE	352.00	
EFT14271	26/07/2024	QUAIRADING BOOK POST (2020)	MONTHLY FEE FOR PROVISION OF LIBRARY SERVICES + JUNE 2024	2427.48	
EFT14272	26/07/2024	BRADEN HAYES	REFUND OF BOND TO BRADEN HAYES + PRIVATE HIRE + COMMUNITY BUS HIRE + 21/7/2024	150.00	FULLY
EFT14273	26/07/2024	MAHJAE PTY LTD T/A WHITNEY CONSULTING	CSG (NETBALL/BASKETBALL COURTS) RPPP FUNDING SUBMISSION STREAM 2	8778.00	FULLY
EFT14274	26/07/2024	AMPAC DEBT RECOVERY (WA) PTY LTD	AMPAC DEBT RECOVERY FEES FOR JUNE 2024	495.00	FULLY

11.1 (i)   List Of Accounts - July 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT14275	26/07/2024	BUNNINGS GROUP LIMITED	PLANTS AND LANDSCAPING SUPPLIES FOR TOWN HALL CARPARK PROJECT (OC11101)	3695.37	PARTIAL
EFT14276	26/07/2024	COMPLETE OFFICE SUPPLIES PTY LIMITED	VARIOUS STATIONARY + ADMIN (STICKY NOTES, TISSUES, VARIOUS BINS FOR OFFICE DESKS, DOT COMPUTER & PRINTER ROOM) & VARIOUS STATIONARY + DEPOT (STICKY NOTES, TISSUES)	369.65	
EFT14277	26/07/2024	MARZOCCHI CONTRACTING	CAR DETAIL/CLEAN + SANTA FE + HANDOVER TO NEW EMED	429.00	
EFT14278	26/07/2024	SNALLOW PTY LTD T/A WALLIS COMPUTER SOLUTIONS	SERVICES + NEW COMPUTER + LAPTOP & DOCKING STATION (REPLACE LP13) EMCS	5043.53	
EFT14279	26/07/2024	ELDERS QUAIRADING	ELDERS MONTHLY EXPENTURES FOR DEPOT FOR JUNE + PADBOLT 150 X 10MM, UNIPRO PAINT ROLLER KIT, GLOVES VINYL DISPOSABLE LARGE, BALL VALVE 2WAY 10ML, NIPPLE BRASS HEX BYNORM 2+STROKE OIL 1L, TIMBER TEK SCREWS, BARBECLUC TOUGH CLEAN, PLUNGER LARGE HARRON, COUPLING PVC PRESSURE CAT 20MM, PVC PIPE 20MM, COUPLING COMPRESSION PVC 20MM, EARMUFFS SWIVEL, HILLS TRIGGER SPRAYER 1L MITRE 10, SUPERCRAF TAPE MEASURE 8M/26FT	273.10	
EFT14280	26/07/2024	JUEL ENTERPRISES PTY LTD STIRLING ASPHALT	TOWN HALL QUAIRADING, PROFILE TO TIE-IN, SUPPLY AND MACHINE LAY 300mm DENSE GRADE ASPHALT TO 180m2	19085.00	PARTIAL
EFT14281	26/07/2024	TOTAL TOOLS	WRENCH IMPACT 1/2 18V BARE B/LESS MID+TORQUE D/PIN MAKITA, AIR IMPACT WRENCH 3/4 1650NM 6500RPM TWIN HAMMER SHINANO", WRENCH IMPACT 1/2 18V BARE B/LESS MID+TORQUE D/PIN MAKITA, MATTOCK CUTTER FIBERGLASS SOFT GRIP HANDLE SPEAR JACKSON	1878.48	
EFT14282	26/07/2024	ALTUS PLANNING + EFTSURE VERIFIED	TOWN PLANNING SERVICES + JUNE 2024	3146.00	
EFT14283	26/07/2024	CARABINER ARCHITECTS PTY LTD	CONCEPT DESIGN FOR RECREATIONAL FACILITY TO 100% (15% CLAIM) AT END OF JUNE 2024.	4908.75	PARTIAL
EFT14284	26/07/2024	The Trustee for Agnew & Machin Trust	NEW ROWS OF SUREVEYED PLOTS IN METHODIST SECTION OF QDG CEMETERY	2035.00	
EFT14285	26/07/2024	CLEARSHIELD AUSTRALIA	CS ULTRASTRENGTH STAINLESS STEEL 2070x1085 SECURITY SLIDING DOOR FOR 28 REID ST & CS ULTRASTRENGTH STAINLESS STEEL 2100x795 SECURITY HINGED DOOR FOR 8 DALL STREET	3135.00	
EFT14286	26/07/2024	AALAN LINEMARKING	LINE MARKING FOR THE TOWN HALL CARPARK INC BOLLARDS, WHEEL STOPS AND LINES	18546.00	PARTIAL
EFT14287	26/07/2024	SAFETYCARE AUSTRALIA PTY. LTD.	12 MONTHS SAFTEYHUB SUBSCRIPTION FOR EMPLOYEES AT SHIRE OF QUAIRADING	1650.00	
EFT14288	30/07/2024	RURAL INFRASTRUCTURE SERVICES	PROVISION OF CONSULTANCY SERVICES FOR PAVEMENT INVESTIGATION WORKS ON DANGIN+MEARS ROAD (WSFN) IN JUNE 2024	8769.48	PARTIAL
24023	04/07/2024	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE FLOAT	172.20	FULLY
24024	09/07/2024	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE FLOAT	154.70	FULLY
24025	17/07/2024	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE FLOAT	171.60	FULLY
				<b>1460805.72</b>	

**TRANSPORT TAKINGS FOR THE MONTH ENDING**  
**31 JULY 2024** **Attachment 11.1 (ii)**

<b>ACTUAL TOTAL TAKINGS</b>		
<b>DATE OF TAKINGS</b>	<b>DESCRIPTION</b>	<b>AMOUNT \$</b>
27/06/2024	TRANSPORT TAKINGS	\$1,066.20
28/06/2024	TRANSPORT TAKINGS	\$2,581.40
01/07/2024	TRANSPORT TAKINGS	\$1,397.70
02/07/2024	TRANSPORT TAKINGS	\$2,331.70
03/07/2024	TRANSPORT TAKINGS	\$2,141.95
04/07/2024	TRANSPORT TAKINGS	\$868.85
05/07/2024	TRANSPORT TAKINGS	\$1,236.15
08/07/2024	TRANSPORT TAKINGS	\$1,603.30
09/07/2024	TRANSPORT TAKINGS	\$661.55
10/07/2024	TRANSPORT TAKINGS	\$301.50
11/07/2024	TRANSPORT TAKINGS	\$1,106.70
12/07/2024	TRANSPORT TAKINGS	\$5,580.50
15/07/2024	TRANSPORT TAKINGS	\$3,793.95
16/07/2024	TRANSPORT TAKINGS	\$516.20
17/07/2024	TRANSPORT TAKINGS	\$630.55
18/07/2024	TRANSPORT TAKINGS	\$1,888.60
19/07/2024	TRANSPORT TAKINGS	\$2,861.20
22/07/2024	TRANSPORT TAKINGS	\$2,888.10
23/07/2024	TRANSPORT TAKINGS	\$3,073.00
24/07/2024	TRANSPORT TAKINGS	\$1,313.80
25/07/2024	TRANSPORT TAKINGS	\$1,178.65
26/07/2024	TRANSPORT TAKINGS	\$688.95
29/07/2024	TRANSPORT TAKINGS	\$2,734.75
<b>TAKINGS RECEIVED IN THE BANK - JULY 2024</b>		<b>\$42,445.25</b>

<b>AMOUNTS YET TO BE DRAWN</b>		
<b>DATE OF TAKINGS</b>	<b>DESCRIPTION</b>	<b>AMOUNT \$</b>
30/07/2024	TRANSPORT TAKINGS	\$137.40
31/07/2024	TRANSPORT TAKINGS	\$12,907.25
<b>JULY TAKINGS RECEIVED IN THE BANK - AUGUST 2024</b>		<b>\$13,044.65</b>

**Shire of Quairading**  
Credit Card Reconciliation - Page 1

Statement From 28/06/2024 Statement Total  
Statement To 28/07/2024 \$ 3,950.99



Credit Card Summary			
Card Name	Title	Card Ending	Amount Spent
Natalie Ness	CEO	1475	\$ 703.33
Tricia Brown	EMCS	1336	\$ 120.38
Benjamin Davies	CESM	8917	\$ 467.68
Sarah Caporn	EMWS	3585	\$ 2,659.60

**\*\* denotes an error by Westpac in linking personal purchases to corporate card. These are to be refunded**

Credit Card Transaction - GL Entry			
GL Code	Amount (Incl GST)	GST (\$)	Narration/Summary
120402110.2101	\$ 63.33	\$ 5.76	CEO BIRTHDAY GIFT CONTRIBUTION, REFRESHMENTS FOR CIVIC FUNCTION
POQ1.2610.4101	\$ 57.05	\$ 5.19	PETROL EMCS
PROU002.2610.2101	\$ 314.72	\$ 28.61	CESM VEHICLE FUEL
EM5701.4500.2101	\$ 46.41	\$ 4.22	REPLACEMENT FOR STOLEN FITTINGS FOR SOUTH CORALING WATER TANK
2050765.2100	\$ 106.55	\$ 9.69	POWER CORD FOR CUNDERDIN BFB
PO.2610.4101	\$ 100.03	\$ 10.95	FUEL FOR CEO VEHICLE
2130642.2101	\$ 114.00	\$ 10.36	R/MENTS FOR DLGSCI MEETING, CEACA & HOTEL INVESTORS
2040211.2101	\$ 110.95	\$ 10.09	REFRESHMENTS FOR EMT MEETING, COFFEE MEETING FOR EMT, FLOWERS FOR HAILEY
2110713.2100	\$ 200.00	\$ 18.18	NAIDOC WEEK - WELCOME TO COUNTRY PAYMENT (MARILYN REIDY)
PO.2410.2704	\$ 20.35	\$ 1.85	CEO CAR WASH
OC11335.2400.2100	\$ 158.00	\$ 14.36	SPORTS PRECINCT TITLES OF CERTIFICATE
2140304.2101	\$ 262.50	\$ 23.86	PARKING, MRWA TRAINING COURSE EAST PERTH, PROFESSIONAL DEVELOPMENT COURSE, CREDIT FOR SMART RIDER FOR EMWS
2140330.2101	\$ 254.47	\$ 23.13	PURCHASE OF DRUG TESTS, DRUG TEST FOR STAFF MEMBER -DEPOT
P2728.2970.2101	\$ 65.40	\$ 5.95	PLATE CHANGE, PLATE REMAKE - FUSO TRUCK
P458.2970.2101	\$ 20.98	\$ 1.91	STEP FOR SENIORS TO GET INTO BUS
BC9114.2101	\$ 372.00	\$ 33.82	7 EDWARDS WAY - RETAINING WALL
P661.2980.2101	\$ 15.95	\$ 1.45	REPLACEMENT FUEL CAP - MITSUBISHI TRITON
P190.2980.2101	\$ 54.40	\$ 4.95	WIPER BLADES - D - MAX UTE
21402040.2910.2100	\$ 560.00	\$ 50.91	LG PROFESSIONALS M'SHIP - EMWS
W10700.2101	\$ 371.80	\$ 33.80	ASH BOXES FOR NICHE WALL - CEMETERY
2140220.2101	\$ 260.00	\$ 23.64	LG PROFESSIONALS M'SHIP - EMWS
BC9208.2980.2101	\$ 420.79	\$ 38.25	PLANTS FOR 7 EDWARDS WAY
W11340.2980.2101	\$ 369.04	\$ 33.55	MATERIALS & NATURE RESERVE SIGNS
BO12201.2970.2101	\$ 39.98	\$ 3.63	COVID TESTS - DEPOT
POTH.2970.2101	\$ 78.97	\$ 7.18	SNATCH STRAP - DEPOT
120707410.2101	\$ 563.92	\$ 51.27	WEBSITE PLUGIN SUBSCRIPTION
BC11601.2430.2101	\$ 1,376.60	\$ 125.15	REFUND OF DUPLICATE PAYMENT FOR MUSEUM SECURITY SUPPLIES
BM9109.2980.2101	\$ 251.00	\$ 22.82	REPLACEMENT DOOR HANDLE 14 REID STREET
20302110.2700	\$ 75.00	\$ 6.82	CARD FEE - EMWS
9130001.00	\$ 3,950.99		Bring credit card expenses into muni - July 2024 - evidence in Credit Card File

<b>Totals</b>	\$ 3,950.99	\$ 361.04
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Shire Confirmation

Natalie Ness, Chief Executive Officer

Council Approval

Trevor Stacey, Chair A&R Committee

ACCOUNTS PROCESSING
Journal Date (DD):
Journal Number:
Journal Batch:
Journal Posting Period:



Electronic Statement

**BusinessChoice Everyday Mastercard® Statement**

Billing Account Number	5163 2800 9109 9937
Payment Due Date	22 AUGUST 2024
Closing Balance	\$3,950.99
Minimum Payment Due	\$119.00
Amount Paid (Details on the reverse)	\$

+5163280091099937+

(Cut along this dotted line)

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

<b>Company Name</b>	<b>Number of Cards</b>	<b>Facility Number</b>	<b>Annual Cash % Rate</b>	<b>Annual Purchase % Rate</b>		
Shire Of Quairading	4	02752751	19.96%	14.25%		
<b>Contact Name</b>	<b>Billing Account Number</b>	<b>Opening Balance</b>	<b>Credit Limit</b>			
Natalie Ness	5163280091099937	1,821.71	20,000			
<b>Statement From</b>	<b>Statement To</b>	<b>Payment Due Date</b>	<b>Opening Balance</b>	<b>Minimum Payment Due</b>	<b>Closing Balance</b>	<b>Available Credit</b>
28 JUN 2024	28 JUL 2024	22 AUG 2024	1,821.71	119.00	3,950.99	16,049.01

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
1,821.71	1,821.71 -	0.00	0.00	0.00	3,950.99	3,950.99	0.00	119.00

Electronic Statement



Important:

1. If mailing DO NOT send notes or coins.
2. Please write your Payment Account Number on the back of each cheque.
3. Check your records of your transactions against this statement.
4. Report any discrepancies to Westpac.

Details of cheques (proceeds may not be available until cleared)				CASH AMOUNT
DRAWER (i.e. account name on cheque)	CHEQUE NO.	BSB NO. OR BANK	ACCOUNT NO. OR BRANCH	CHEQUE AMOUNT
TELLER/BANK STAMP			TOTAL \$	
SIGNATURE: _____				



Choose the payment method that suits you best



**By Mail**

Complete and mail the top portion of page one of your statement together with your cheque to: Cards GPO Box 4220 Sydney NSW 2001



**Via Westpac Internet Banking**

At [www.westpac.com.au](http://www.westpac.com.au) if you have another Westpac account.



**Using Card Autopay**

Pay your account automatically from any cheque or non-passbook savings account with any bank or financial institution in Australia. To apply for Card Autopay for your credit card, call 1300 651 089 or download a form online at [www.westpac.com.au](http://www.westpac.com.au).



**Using BPAY**

Contact any participating institution to make this payment from your cheque or savings account. When prompted, simply enter the biller code (5181) and your Payment Account Number as your reference number.



**By Telephone Banking**

Call 132 032 if you have another Westpac account.



**In Person**

At any of our Westpac branches in Australia.

Important notice regarding Autopay Direct Debit Arrangement- Direct Debit

\* If you have set up a direct debit arrangement for making automatic repayments to your BusinessChoice credit card account, and there have been two failed direct debit transactions (that is, we cannot withdraw the nominated amount from your nominated account) in consecutive months due to insufficient funds in the nominated account, we may, at our sole discretion:

1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment. Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

**Please remember** any payments made into the Billing account that places the Billing Account into credit or results in a zero balance at the payment due date, your direct debit will still continue to take place. This also applies if you make an additional payment into the Billing Account that is only a partial payment and still leaves a debit balance on the Billing Account, your direct debit arrangement for the month will remain unchanged and continue to take place.



Electronic Statement

Summary of Billing Account Transactions		
Date of Transaction	Description	Debits/Credits
12 JUL	<b>Payments</b> AUTOMATIC PAYMENT	1,821.71 -
	<b>Sub Total:</b>	<b>1,821.71 -</b>
	<b>Miscellaneous Transactions</b>	
28 JUL	NATALIE NESS 5163 2800 0106 6463 Monthly Balance	703.33
28 JUL	TRICIA BROWN 5163 2800 0107 6777 Monthly Balance	120.38
28 JUL	SARAH CAPORN 5163 2800 0153 8917 Monthly Balance	2,659.60
28 JUL	BENJAMIN DAVIES 5163 2800 0197 3585 Monthly Balance	467.68
	<b>Sub Total:</b>	<b>3,950.99</b>
	<b>Grand Total:</b>	<b>2,129.28</b>

Remember to always keep your passcode secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode.

To help you learn how you can protect your card against unauthorised transactions, you can find more information at [westpac.com.au/businessdispute](http://westpac.com.au/businessdispute)

**Important update to your Terms and Conditions**

We're updating the Westpac BusinessChoice Cards Terms and Conditions, with effect from 13 December 2022. The update includes additional wording to confirm that a nominated cardholder is authorised to request a replacement card on behalf of the liable party (or parties) where the cardholder's existing card is lost, damaged or stolen, except where the card has been cancelled by the liable party (or parties). Please read these updated Terms and Conditions available at [westpac.com.au](http://westpac.com.au)

**Complaints**

If you have a complaint, contact our dedicated Customer Solutions team on 132 032 or write to us at Westpac Customer Solutions, Reply Paid 5265, Sydney NSW 2001. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.  
 Online: [www.afca.org.au](http://www.afca.org.au)  
 Email: [info@afca.org.au](mailto:info@afca.org.au)  
 Phone 1800 931 678  
 Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

Credit Card Reconciliation - Page 2						
Statement From		28/06/2024				
Statement To		28/07/2024				
<b>** Denotes an error. These are to be refunded.</b>						
Credit Card Transactions - Natalie Ness, CEO						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
28/06/2024	COLES EXPRESS	\$ 50.00	\$ 4.55	Y	PO.2610.4101	FUEL FOR Q.0
28/06/2024	DOMÉ CAFÉ (NORTHAM)	\$ 34.80	\$ 3.16	Y	2130642.2101	REFRESHMENTS FOR DLGSCI MEETING
1/07/2024	GOLDEN GRAIN CAFÉ QUAIRADING	\$ 13.00	\$ 1.18	Y	2040211.2101	REFRESHMENTS FOR EMT MEETING
2/07/2024	THE MAKERS KEEP	\$ 29.00	\$ 2.64	Y	2040211.2101	COFFEE MEETING FOR EMT
5/07/2024	DOMÉ CAFÉ (DEEP WATER POINT)	\$ 58.20	\$ 5.29	Y	2130642.2101	REFRESHMENTS FOR CEACA
7/07/2024	COLES EXPRESS	\$ 50.03	\$ 4.55	Y	PO.2610.4101	FUEL FOR Q.0
7/07/2024	IGA CANNING	\$ 68.95	\$ 6.27	Y	2040211.2101	FLOWERS FOR HAILEY
10/07/2024	COLES GROUP LIMITED GIFT CARDS	\$ 200.00	\$ 18.18	Y	2110713.2100	NAIDOC WEEK – WELCOME TO COUNTRY PAYMENT (MARILYN REIDY)
10/07/2024	LANDGATE	\$ 158.00	\$ 14.36	Y	OC11335.2400.2100	SPORTS PRECINCT TITLES OF CERTIFICATE
21/07/2024	SOUTHERN STAR ENTERPRISE MR MAGIC CARWASH	\$ 20.35	\$ 1.85	Y	PO.2410.2704	CARWAH FOR Q.0
26/07/2024	THE MAKERS KEEP	\$ 21.00	\$ 1.91	Y	2130642.2101	COFFE MEETING WITH QUAIRADING HOTEL INVESTORS
<b>Total</b>		<b>\$ 703.33</b>	<b>\$ 63.94</b>			





Electronic Statement

**BusinessChoice Everyday Mastercard® Statement**

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

**Card Account Transaction Details**

Account Name	Card Number	Credit Limit	Available Credit
Natalie Jane Ness	5163 2800 0106 6463	5,000	5,000.00
Statement From	Statement To	Facility Number	
28 JUN 2024	28 JUL 2024	02752751	

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	703.33	0.00	0.00	703.33 -	0.00	0.00	0.00



Electronic Statement

**Important notice regarding Autopay Direct Debit Arrangement- Direct Debit**

\* If you have set up a direct debit arrangement for making automatic repayments to your BusinessChoice credit card account, and there have been two failed direct debit transactions (that is, we cannot withdraw the nominated amount from your nominated account) in consecutive months due to insufficient funds in the nominated account, we may, at our sole discretion:

1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment.  
Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

**Please remember** any payments made into the Billing account that places the Billing Account into credit or results in a zero balance at the payment due date, your direct debit will still continue to take place. This also applies if you make an additional payment into the Billing Account that is only a partial payment and still leaves a debit balance on the Billing Account, your direct debit arrangement for the month will remain unchanged and continue to take place.

<b>BusinessChoice Everyday Mastercard®</b>			
<b>Date of Transaction</b>	<b>Description</b>	<b>Debits/Credits</b>	<b>Cardholder Comments</b>
	<b>Purchases</b>		
28 JUN	COLES EXPRESS 2128COLE NORTHAM SERVICE STATIONS	AUS 50.00	
28 JUN	DOMENORTHAM NORTHAM EATING PLACES, RESTAURANTS	AUS 34.80	
01 JUL	SQ *GOLDEN GRAIN CAFE/ Quairading MISCELLANEOUS FOOD STORES -	AUS 13.00	
02 JUL	SQ *THE MAKER'S KEEP Quairading VARIETY STORES	AUS 29.00	
05 JUL	DOMENDEEP WATER POINT MOUNT PLEASAN EATING PLACES, RESTAURANTS	AUS 58.20	
07 JUL	COLES EXPRESS 6929COLE KARAWARA SERVICE STATIONS	AUS 50.03	
07 JUL	IGA CANNING B L0013 APPLECROSS GROCERY STORES, SUPERMARKETS	AUS 68.95	
10 JUL	COLES GROUP LIMITED - TOORONGA MISCELLANEOUS GENERAL MERCHA	AUS 200.00	
10 JUL	LANDGATE MIDLAND GOVERNMENT SERVICES NOT ELSE	AUS 158.00	
21 JUL	SOUTHERN STAR ENTERPRI MUNDARING CAR WASHES	AUS 20.35	
26 JUL	SQ *THE MAKER'S KEEP Quairading VARIETY STORES	AUS 21.00	
	<b>Sub Total:</b>	<b>703.33</b>	
	<b>Miscellaneous Transactions</b>		
28 JUL	TRANSFER CLOSING BALANCE TO BILLING ACCT	703.33 -	
	<b>Sub Total:</b>	<b>703.33 -</b>	
	<b>Grand Total:</b>	<b>0.00</b>	



Electronic Statement

I have checked the above details and verify that they are correct.

Cardholder Signature *[Handwritten Signature]* Date 22/08/2024

Transactions examined and approved.

Manager/Supervisor Signature *[Handwritten Signature]* Date 22/8/2024

Remember to always keep your passcode secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode.

To help you learn how you can protect your card against unauthorised transactions, you can find more information at [westpac.com.au/businessdispute](http://westpac.com.au/businessdispute)

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**Complaints**

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Email: [info@afca.org.au](mailto:info@afca.org.au)

Phone 1800 931 678

Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

Credit Card Reconciliation - Page 5						
Statement From		28/06/2024				
Statement To		28/07/2024				
Credit Card Transactions - Benjamin Davies, CESM						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
1/07/2024	BP CUNDERDIN ROADHOUSE	\$ 134.79	\$ 12.25	Y	PROU002.2610.2101	CESM VEHICLE FUEL
1/07/2024	FARMARAMA	\$ 46.41	\$ 4.22	Y	EM5701.4500.2101	REPLACEMENT FOR STOLEN FITTINGS FOR SOUTH CORALING WATER TANK
3/07/2024	CUNDERDIN FARMERS CO-OP	\$ 106.55	\$ 9.69	Y	2050765.2100	POWER CORD FOR CUNDERDIN BFB
23/07/2024	BP CUNDERDIN ROADHOUSE	\$ 179.93	\$ 16.36	Y	PROU002.2610.2101	CESM VEHICLE FUEL
<b>Total</b>		<b>\$ 467.68</b>	<b>\$ 30.26</b>			



Electronic Statement

**BusinessChoice Everyday Mastercard® Statement**

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**Card Account Transaction Details**

Account Name	Card Number	Credit Limit	Available Credit
Benjamin Davies	5163 2800 0197 3585	5,000	5,000.00
Statement From	Statement To	Facility Number	
28 JUN 2024	28 JUL 2024	02752751	

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	467.68	0.00	0.00	467.68 -	0.00	0.00	0.00

Electronic Statement



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3. Charge interest on any unpaid purchases outstanding (No change)

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BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
	<b>Purchases</b>		
01 JUL	BP CUNDERDIN ROADHOU CUNDERDIN AUS SERVICE STATIONS	134.79	
01 JUL	FARMARAMA PTY LTD QUAIRADING AUS AUTOMOTIVE, AIRCRAFT & FARM	46.41	
03 JUL	Cunderin Farmers Co-0 CUNDERDIN AUS GROCERY STORES, SUPERMARKETS	106.55	
23 JUL	BP CUNDERDIN ROADHOU CUNDERDIN AUS SERVICE STATIONS	179.93	
	<b>Sub Total:</b>	<b>467.68</b>	
	<b>Miscellaneous Transactions</b>		
28 JUL	TRANSFER CLOSING BALANCE TO BILLING ACCT	467.68 -	
	<b>Sub Total:</b>	<b>467.68 -</b>	
	<b>Grand Total:</b>	<b>0.00</b>	

I have checked the above details and verify that they are correct.

Cardholder Signature  Date 14/8/24

Transactions examined and approved.

Manager/Supervisor Signature  Date 22/08/2024

*Electronic Statement*

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**Shire of Quairading**  
**Credit Card Reconciliation - Page 3**

Statement From 28/06/2024  
Statement To 28/07/2024

Credit Card Transactions - Tricia Brown, EMCS						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
16/07/2024	QUAIRADING CO-OP	\$ 18.88	\$ 1.72	Y	120402110.2101	CEO BIRTHDAY GIFT CONTRIBUTION
16/07/2024	CLINICARE PHARMACY	\$ 44.45	\$ 4.04	Y	120402110.2101	REFRESHMENTS FOR CIVIC FUNCTION
21/07/2024	AMPOL DAWESVILLE	\$ 57.05	\$ 5.19	Y	POQ1.2610.4101	PETROL EMCS
<b>Total</b>		<b>\$ 120.38</b>	<b>\$ 10.94</b>			





Electronic Statement

**BusinessChoice Everyday Mastercard® Statement**

TRICIA BROWN  
 SHIRE OF QUAIRADING  
 644 YEALERING-KULIN RD  
 YEALERING WA 6372

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Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

**Card Account Transaction Details**

Account Name	Card Number	Credit Limit	Available Credit
Tricia Brown	5163 2800 0107 6777	2,000	2,000.00

Statement From	Statement To	Facility Number
28 JUN 2024	28 JUL 2024	02752751

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	120.38	0.00	0.00	120.38 -	0.00	0.00	0.00

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BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
16 JUL	<b>Purchases</b> QUAIRADING CO-OP QUAIRADING AUS	18.88	
16 JUL	GLASSWARE & CRYSTAL STORES CLINICARE PHARMACY Q QUAIRADING AUS	44.45	
21 JUL	DRUG STORES, PHARMACIES AMPOL DAWESVILL 55215F DAWESVILLE AUS	57.05	
	<b>Sub Total:</b>	<b>120.38</b>	
28 JUL	<b>Miscellaneous Transactions</b> TRANSFER CLOSING BALANCE TO BILLING ACCT	120.38 -	
	<b>Sub Total:</b>	<b>120.38 -</b>	
	<b>Grand Total:</b>	<b>0.00</b>	

S000496 / M000496 / 209 / CN1VPCP2

I have checked the above details and verify that they are correct.

Cardholder Signature  Date 22/8/24

Transactions examined and approved.  Date 22/08/2024

Manager/Supervisor Signature \_\_\_\_\_ Date \_\_\_\_\_



**BusinessChoice Everyday Mastercard® Statement**

TRICIA BROWN  
 SHIRE OF QUAIRADING  
 644 YEALERING-KULIN RD  
 YEALERING WA 6372

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**Card Account Transaction Details**

<b>Account Name</b>	<b>Card Number</b>	<b>Credit Limit</b>	<b>Available Credit</b>
Tricia Brown	5163 2800 0107 6777	2,000	2,000.00
<b>Statement From</b>	<b>Statement To</b>	<b>Facility Number</b>	
28 JUN 2024	28 JUL 2024	02752751	

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		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	120.38	0.00	0.00	120.38 -	0.00	0.00	0.00

S000496 / M000496 / 209 / CN1VPCP2

*Handwritten signature*

CSF VPC

© Westpac Banking Corporation ABN 33 007 457 141 AFSL and Australian credit licence 233714.

Electronic Statement



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Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

**Credit Card Reconciliation - Page 4**

Statement From 28/06/2024  
Statement To 28/07/2024

Credit Card Transactions - Sarah Caporn, EMWS						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
28/06/2024	EASY PARK AUTOMOBILE PARKING	\$ 14.50	\$ 1.32	Y	2140304.21	PARKING, MRWA TRAINING COURSE EAST PERTH
26/05/2024	RED DOT	\$ 20.98	\$ 1.91	Y	P458.2970.2101	STEP FOR SENIORS TO GET INTO BUS
8/07/2024	BRADFORD RETAINING	\$ 372.00	\$ 33.82	Y	BC9114.2101	7 EDWARDS WAY - RETAINING WALL
8/07/2024	MIDLAND AUTO ONE	\$ 15.95	\$ 1.45	Y	P661.2980.2101	REPLACEMENT FUEL CAP
10/07/2024	COVS PARTS PTY LTD	\$ 54.40	\$ 4.95	Y	P190.2980.2101	WIPER BLADES
11/07/2024	LG MANA MT HAWTHORNE	\$ 560.00	\$ 50.91	Y	21402040.2910.2100	LG PROFESSIONALS M'SHIP - EMWS
18/07/2024	INTERNATIONAL MOUL TARREN POINT	\$ 371.80	\$ 33.80	Y	W10700.2101	ASH BOXES FOR NICHE WALL - CEMETERY
19/07/2024	SQ GRACE'S PHONE REPAIR	\$ 260.00	\$ 23.64	Y	2140220.2101	REPLACED SCREEN ON OLD CEO PHONE HANDSET FOR EMED
23/07/2024	GUILFORD GARDEN CENTRE	\$ 420.79	\$ 38.25	Y	BC9208.2980.2101	PLANTS FOR 7 EDWARDS WAY
23/07/2024	BUNNINGS	\$ 369.04	\$ 33.55	Y	W11340.2980.2101	MATERIALS & NATURE RESERVE SIGNS
24/07/2024	MITRE 10	\$ 251.00	\$ 22.82	Y	BM9101.2980.2101	REPLACEMENT DOOR HANDLE, 14 REID ST TO MAX EXISTING HANDLE
8/06/2024	WIZARD PHARMACY	\$39.98	\$ 3.63	Y	BO12201.2970.2101	COVID TESTS
10/06/2024	NORTHAM PHARMACY	\$204.97	\$ 18.63	Y	2140330.2101	PURCHASE OF DRUG TESTS
10/06/2024	PATHWEST	\$49.50	\$ 4.50	Y	2140330.2101	DRUG TEST FOR STAFF MEMBER
10/06/2024	AUTOPRO NORTHAM	\$78.97	\$ 7.18	Y	POTH.2970.2101	SNATCH STRAP
12/06/2024	MAINROADS	\$198.00	\$ 18.00	Y	2140304.2101	PROFESSIONAL DEVELOPMENT COURSE
13/06/2024	QUAIRADING SHIRE	\$18.90	\$ 1.72	Y	P272B.2970.2101	PLATE CHANGE
13/06/2024	QUAIRADING SHIRE	\$46.50	\$ 4.23	Y	P272B.2970.2101	PLATE REMAKE
15/06/2024	WOO-5109717025	\$563.92	\$ 51.27	Y	120707410.2101	WEBSITE PLUGIN SUBSCRIPTION
15/06/2024	JB HI-FI	-\$1,376.60	-\$ 125.15	Y	BC11601.2430.2101	REFUND OF DUPLICATE PAYMENT FOR MUSEUM SECURITY SUPPLIES
26/06/2024	TLC EXPRESS	\$50.00	\$ 4.55	Y	2140304.2101	CREDIT FOR SMART RIDER FOR TRAINING COURSE - EMWS
27/06/2024	CARD FEE	\$75.00	\$ 6.82	Y	20302110.2700	CARD FEE
<b>Total</b>		<b>\$ 2,659.60</b>	<b>\$ 241.79</b>			



Electronic Statement

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**Card Account Transaction Details**

Account Name	Card Number	Credit Limit	Available Credit
Mrs Sarah Elizabeth Caporn	5163 2800 0153 8917	5,000	5,000.00
Statement From	Statement To	Facility Number	
28 JUN 2024	28 JUL 2024	02752751	

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29.88 -	0.00	2,689.48	0.00	0.00	2,659.60 -	0.00	0.00	0.00



Electronic Statement

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BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
	<b>Purchases</b>		
28 JUN	EasyPark PRAHRAN AUS	14.50	
	AUTOMOBILE PARKING LOTS AND		
08 JUL	BRADFORD RETAINING LANDSDALE AUS	372.00	
	SPECIAL TRADE CONTRACTORS		
08 JUL	MIDLAND AUTO ONE MIDVALE AUS	15.95	
	AUTOMOTIVE PARTS, ACCESSORIE		
10 JUL	COVS PARTS PTY LTD NORTHAM AUS	54.40	
	AUTOMOTIVE PARTS, ACCESSORIE		
11 JUL	LOCAL GOVERNEMENT MANA MT HAWTHORN AUS	560.00	
	GOVERNMENT SERVICES NOT ELSE		
18 JUL	MYO*International Moul TAREN POINT AUS	371.80	
	INDUSTRIAL SUPPLIES, NOT ELS		
19 JUL	SQ *GRACE'S PHONE REPA Esperance AUS	260.00	
	MISCELLANEOUS FOOD STORES -		
23 JUL	GUILDFORD TOWN GARDE GUILDFORD AUS	420.79	
	FLORIST SUPPLIES, NURSERY ST		
23 JUL	BUNNINGS 591000 MIDLAND AUS	369.04	
	HARDWARE STORES		
24 JUL	Mitre 10 Heatherton AUS	251.00	
	MISCELLANEOUS & SPECIALTY RE		
	<b>Sub Total:</b>	<b>2,689.48</b>	
	<b>Miscellaneous Transactions</b>		
28 JUL	TRANSFER CLOSING BALANCE TO BILLING ACCT	2,659.60 -	
	<b>Sub Total:</b>	<b>2,659.60 -</b>	
	<b>Grand Total:</b>	<b>29.88</b>	

Electronic Statement



I have checked the above details and verify that they are correct.

Cardholder Signature Slaporn Date 21.08.24

Transactions examined and approved.

Manager/Supervisor Signature Darlene Ross Date \_\_\_\_\_

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