Ordinary Council Meeting

Notice of Meeting | 27th August 2026

I respectfully advise that the ORDINARY COUNCIL MEETING will be held in the Council Chambers, 10 Jennaberring Road, Quairading, WA on 27th August 2026 commencing at 3:15 PM

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

Nic Warren
CHIEF EXECUTIVE OFFICER

Date: 21 August 2026

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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CONTENTS

ITEM 1 OPENING & ANNOUNCEMENTS 5

ITEM 2 ATTENDANCE AND APOLOGIES 5

ITEM 3 PUBLIC QUESTIONS 6

No matters for consideration

ITEM 4 DEPUTATIONS/PRESENTATIONS/SUBMISSIONS/PETITIONS 7

No matters for consideration

ITEM 5 APPLICATIONS FOR LEAVE OF ABSENCE 8

No matters for consideration

ITEM 6 DECLARATIONS OF INTEREST 9

ITEM 7 CONFIRMATION OF MINUTES AND BUSINESS ARISING 10

7.1 Confirmation of Minutes: Ordinary Council Meeting – 30 July 2026 10

BUSINESS ARISING 10

ITEM 8 RECEIVAL OF COMMITTEE MEETING MINUTES (NO RECOMMENDATIONS) 11

8.1 Concept Forum Meeting – 30 July 2026 11

ITEM 9 RECOMMENDATIONS FROM COMMITTEE MEETINGS FOR COUNCIL CONSIDERATION 12

9.1 Audit, Risk & Improvement Committee Meeting – 11 August 2026 12

9.1.1 2025/2026 Financial Audit - Office of the Auditor General (OAG) 13

9.1.2 Audit Register - Progress Report 30

9.1.3 Risk Management Themes 36

9.1.4 Compliance Audit Return 2025 41

9.1.5 Report on Excess Annual Leave and Long Service Leave Entitlements 67

9.1.6 Risk Management Dashboard August 2026 73

ITEM 10 MATTERS FOR CONSIDERATION – BUILDING & TOWN PLANNING 88

No matters for consideration

ITEM 11 MATTERS FOR CONSIDERATION – FINANCE & AUDIT 89

11.1 Accounts for Payment - July 2026 89

11.2 Adoption of the 2026-2027 Statutory Budget 121

11.3 Monthly Financial Statements - July 2026 161

ITEM 12 MATTERS FOR CONSIDERATION – GOVERNANCE & ADMINISTRATION 191

12.1 Community Engagement Policy and Action Plan Review 191

12.2 Proposed Amendment to Lease Agreement - REED 212

12.3 WALGA Annual General Meeting Voting Delegates 238

12.4 Wheatbelt East Regional Organisation of Councils Delegate Nomination 241
12.5 Shire Administration Office and Works Depot Reception Closure between Christmas and New Year 244
12.6 Code Of Conduct Behaviour Complaints Management Policy - Review 247
12.7 Flag Policy - Review 260
12.8 CCTV, Surveillance and Tracking Devices Policy 266
ITEM 13 MATTERS FOR CONSIDERATION – HEALTH & BUILDING 273
No matters for consideration
ITEM 14 MATTERS FOR CONSIDERATION – WORKS & SERVICES 274
No matters for consideration
ITEM 15 MATTERS FOR CONSIDERATION - WORK, HEALTH & SAFETY 275
No matters for consideration
ITEM 16 URGENT COUNCILLOR'S BUSINESS 276
ITEM 17 CONFIDENTIAL ITEMS 277
No matters for consideration
ITEM 18 NEXT MEETING DATE 278
ITEM 19 CLOSURE 278

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 and present. I welcome you all here today for this meeting.

In accordance with Regulations 14I and 14J of the Local Government (Administration) Regulations 1996 I give notice that this meeting is being audio recorded to facilitate community participation and for minute-taking purposes. By being present, members of the public consent to the possibility of their voice being recorded. Audio recordings are published on the Shire's website following the meeting."

ITEM 2 ATTENDANCE AND APOLOGIES

Councillors

Cr TJ Stacey	Shire President
Cr JC Hayes	Deputy Shire President
Cr BR Cowcill	
Cr RC Faltyn	
Cr SL Hadlow	
Cr KS Squiers	
Cr LJ Stacey Cowcill	

Council Officers

Mr NJ Warren	Chief Executive Officer
Ms T Brown	Executive Manager, Corporate Services
Ms SE Caporn	Executive Manager, Works & Services
Ms J Green	Executive Manager, Community and Development
Ms M Haeusler	Manager of Governance

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 – 30 July 2026

OFFICER RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on the 30 July 2026 be confirmed as a true and accurate record.

BUSINESS ARISING

ITEM 8 RECEIVAL OF COMMITTEE MEETING MINUTES (NO RECOMMENDATIONS)

8.1 Concept Forum Meeting – 30 July 2026

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Marion Haeusler, Manager of Governance
Attachments	Nil
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

OFFICER RECOMMENDATION

That Council receive the minutes of the Concept Forum for its meeting on 30 July 2026.

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

ITEM 9 RECOMMENDATIONS FROM COMMITTEE MEETINGS FOR COUNCIL CONSIDERATION

9.1 Audit, Risk & Improvement Committee Meeting – 11 August 2026

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Marion Haeusler, Manager of Governance
Attachments	Nil
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

OFFICER RECOMMENDATION

That Council receive the minutes of the Audit, Risk & Improvement Committee for its meeting on 11 August 2026.

The minutes for Audit, Risk & Improvement Committee Meeting were provided to Council under separate cover. The minutes can be found on Council's website: www.quairading.wa.gov.au.

9.1.1 2025/2026 Financial Audit - Office of the Auditor General (OAG)

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Tricia Brown, Executive Manager, Corporate Services
Attachments	1. Attachment (i) Original Interim Management Letter Attachment ⇩ 2. Attachment (ii) Interim Audit Results Letter to President ⇩ 3. Attachment (iii) Revised Interim Management Letter Attachment (Findings) ⇩
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

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OFFICER RECOMMENDATION

COMMITTEE RESOLUTION ARIC 002-26/27

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

1. Acknowledges receipt of the Original Interim Financial Management Attachment noting 2 Minor and 2 Moderate Findings including Management's comments to the findings (Attachment i)
2. Acknowledges receipt of the Interim Audit Results Letter to the President (Attachment ii)
3. Acknowledges receipt of a Revised Interim Financial Management Attachment noting 1 Significant, 5 Moderate and 1 Minor Findings (Attachment iii)

IN BRIEF

The 2025-2026 Interim Audit was conducted onsite between 7th and 10th April 2026.

BACKGROUND

In April 2026, following the onsite audit, Crowe issued their initial Management Letter outlining the findings identified during the interim audit. The audit identified two minor and two moderate findings, with no outstanding prior-year matters reported.

As Crowe are the Shire's newly appointed auditors, they did not have access to the historical background and context of previous audit findings. Following discussions with the Office of the Auditor General (OAG) and the Shire's previous auditors, AMD, Crowe has since issued a revised Management Letter that reflects this additional information and context.

This has resulted in 1 Significant, 5 Moderate and 1 Minor Finding and is now attached for your reference.

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

Records Management Policy

Significant Accounting Policies

Delegation 1.1.13: Payments from the municipal or trust funds

Delegations Register

FINANCIAL IMPLICATIONS

Council has received for the 2026/2027 Audit Fee an indicative amount of $47,300. Only a 3.04% increase from the prior year budget amount.

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:

3.1 Governance, Financial and Compliance Risks: Financial Viability and Asset Management

RISK ASSESSMENT

	Option 1
Financial	Medium *Cost of the audit is included in the budget – 25/26 audit fee only sees a minimal increase.*
Health	Low
Reputation	Low *Compliant with legislative requirements. Failure to complete the annual financial audit would lead to increased reputational risk and possible actions by the OAG.*

Operations	Low *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.*
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 Quartely 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 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.

ATTACHMENT

Shire of Quairading

PERIOD OF AUDIT: YEAR ENDED 30 June 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
Current year matters					
1. **Untimely reconciliation of depreciation**	No			✓	
2. **Inability to Generate Balanced GL Report**	No			✓	
3. **Lack of segregation of duties over fixed asset additions and disposals**	No		✓		
4. **Minimal supporting evidence provided for recognition of revenue standards for Grants.**	No		✓		
Ongoing Prior Year Matters					
None Identified, relevant to the interim period.					

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.

The ratings included are preliminary ratings and could be modified pending other findings being identified, rated and the consideration of them collectively on the ratings and any potential impact on the audit opinion.

ATTACHMENT

Shire of Quairading
PERIOD OF AUDIT: YEAR ENDED 30 June 2026
FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Current year matters

1. **Untimely reconciliation of depreciation**

Finding
During our review of the interim audit analytics (up to 31 March 2026), we identified that depreciation expense had not been reconciled past January 2026. As a result, the values in the March trial balance were inaccurate and only reflected depreciation for the first seven months of the year. The client stated that she was on leave during this time.

Rating: Minor

Implication:
Depreciation may be overstated or understated, leading to inaccurate profit and unreliable monthly reporting. At the same time, accumulated depreciation and asset carrying values may be misstated, with errors arising from incorrect timing, missed entries, duplicates, or failure to reflect asset additions and disposals.

Recommendation:
Implement a timelier reconciliation process for depreciation and fixed assets, including review of additions, disposals, and depreciation calculations. Assign a secondary staff member to perform or review the reconciliation where the primary preparer is unavailable to ensure continuity and timely completion.

Interim Management Comment:

The calculation of depreciation is a manual process and is run when the Monthly Financial Statements are being generated as part of the month end. This is done when all other month end processes have been completed ensuring that all transactions for the month have been accounted for. EMCS was on leave in February and therefore was not run until later when completing the March EOM processes.

Responsible Persons: Tricia Brown
Completion Date: 28/04/2026

ATTACHMENT

Shire of Quairading

PERIOD OF AUDIT: YEAR ENDED 30 June 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. Inability to generate balanced GL report

Finding
During our review at the interim audit, we noted that the general ledger provided did not reconcile, with a variance of approximately $677k prior to a manual adjustment. This adjustment involved the removal of batch and FA entries by the audit team.

Rating: Minor

Implication:
Unreconciled accounts may be inaccurately reported between the general ledger and the amounts reflected in the financial statements, increasing the risk of misstatement, unsupported balances, and errors remaining undetected.

Recommendation:
Engage the system provider to clarify how to exclude irrelevant entries from GL reports. This will help ensure report outputs are complete, accurate, and appropriate for reconciliation and reporting purposes.

Interim Management Comment:

All local governments that use the Synergysoft program will encounter the same issues with the General Ledger Report. It was highlighted at the time that the suspected variance transactions were not assigned General Ledgers and were made up of 2 open creditor batches and required the exclusion of Asset Acquisitions which were not General Ledger transactions. Not having open batches could have removed some of the variances however they could be explained and identified. A new ERP system is currently being investigated which could eliminate the issue. EMCS to investigate other reporting options via Synergysoft.

Responsible Persons: Tricia Brown
Completion Date: 30/06/2026

ATTACHMENT

Shire of Quairading

PERIOD OF AUDIT: YEAR ENDED 30 June 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

3. Lack of segregation of duties over fixed asset additions and disposals

Finding
During our review of the Cycle Risk Assessments (process checks) and the fixed assets walkthrough, we noted that both asset additions and disposals are processed and recorded by the Executive Manager Corporate Services. There is no evidence of review over these transactions.

Rating: Moderate

Implication:
The absence of segregation of duties increases the risk of errors or unauthorised transactions not being detected in a timely manner. This may result in undetected errors in the financial statements

Recommendation:

We recommend that management implement appropriate dual control measures over transactions, including asset additions and disposals. This should involve establishing segregation of duties between the preparation and recording of transactions to ensure that all changes to the fixed asset register are appropriately authorised and monitored.

Interim Management Comment:

CEO will review all asset additions and disposals.

Responsible Persons: Tricia Brown/ Nic Warren
Completion Date: 28/04/2026

ATTACHMENT

Shire of Quairading

PERIOD OF AUDIT: YEAR ENDED 30 June 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

4. Minimal supporting evidence provided for recognition of revenue standards for Grants

Finding:
During our Grant testing procedures, we were unable to verify whether the "WSFN Grant - Dangin – Mears" had an appropriately recorded contract liability due to the client being unable to provide supporting evidence on the basis of their revenue recognition.

Rating: Moderate

Implication:
The absence of supporting evidence makes it difficult to determine whether contract liabilities are correctly recognised, which could result in an understatement or overstatement of contract liabilities and incorrect revenue disclosures on the financial statement.

Recommendation:

We recommend that management document the process for the recognition of revenue/contract liabilities including keeping all records of each grant per their grant register from the initial start date.

Interim Management Comment:

The ability to produce a grant agreement for the WSFN funding is due to there not being one. Refer to John Nuttall email response, Programme Director of WSFN. *"There is no 'signed' agreement between the Shire and WSFN. After every award we write to the respective shire setting out the amount awarded, the project it relates to and the timeline. Separately our work is subject to the Basis of Design and various governance documents (which can all be found on our website). Finally, the government portion of the funding is from the same 'stream' as the Regional Road Group funding – and so the general terms of that funding would also be relevant.*

Responsible Persons: Tricia Brown
Completion Date: 28/04/2026

OFFICIAL

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Serving the Public Interest

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Our Ref: F21-69

Cr Trevor Stacey
President
Shire of Quairading
PO Box 38
QUAIRADING WA 6383

Email: crstacey@quairading.wa.gov.au

Dear President

ANNUAL FINANCIAL REPORT
INTERIM AUDIT RESULTS FOR THE YEAR ENDING 30 JUNE 2026

We have completed the interim audit for the year ending 30 June 2026. 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.

An audit is not designed to identify all internal control deficiencies that may require management attention. It is possible that irregularities and deficiencies may have occurred and not been identified as a result of our audit.

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

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

Feel free to contact me on 6557 7542 if you would like to discuss these matters further.

Yours faithfully

Liang Wong
Director
Financial Audit
18 June 2026

Attach

OFFICIAL

ATTACHMENT

SHIRE OF QUAIRADING

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Index of findings	Potential impact on audit opinion	Rating	Year first raised
1. Purchase Order ("PO") Approval Limits	No	**Significant**	2025
2. Manual Journals	No	**Moderate**	2025
3. Regulation 17 review	No	**Moderate**	2025
4. Lack of independence review over fixed asset transactions	No	**Moderate**	2026
5. Insufficient evidence to support revenue recognition for grants	No	**Moderate**	2026
6. General ledger and trial balance not reconciled	No	**Moderate**	2026
7. Untimely reconciliation of depreciation	No	**Minor**	2026

Ratings
The ratings in this management letter reflect our assessment of risks based on the likelihood and potential impact if no action is taken. These outcomes consider both quantitative impact (such as financial loss) and qualitative impact (such as inefficiency, non-compliance, poor service to the public or loss of public confidence).

● **Significant** – 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.

OFFICIAL

ATTACHMENT

SHIRE OF QUAIRADING
PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026
FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. Purchase Order ("PO") Approval Limits

The Shire does not have defined approval limits for Purchase Orders (POs). There is currently no documented delegation of authority matrix outlining which personnel are authorised to approve POs and up to what dollar threshold.

Rating: **Significant** (**Significant** in 2025)

Implication
The absence of PO approval limits increases the risk of:

- Unauthorised or inappropriate expenditure;
- Lack of accountability and transparency in procurement practices;
- Reduced effectiveness of budgetary control mechanisms.

Recommendation
The Shire should implement a formal Delegation of Authority Policy or Purchasing Policy that clearly defines PO approval limits for different levels of staff. This policy should be approved by Council and regularly reviewed to ensure it reflects current organisational structure and risk appetite. The PO system (Synergy) should be configured to enforce these approval limits.

Management comment
The Purchasing policy will be updated to include clearly defined PO approval limits based on hierarchy of positions and presented to Council for adoption. Once adopted the policy will be reviewed in line with current reviewing schedules. Synergy will be updated to reflect the approval limits.

Responsible Persons: **Tricia Brown**
Completion Date: **31/08/2026**

ATTACHMENT

SHIRE OF QUAIRADING
PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026
FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. Manual Journals

In the previous year, we noted that the manual journals spreadsheet that details the journals to be posted includes the preparer and reviewer; however the file is in excel format and could be edited at any time. Management advised that manual journals are reviewed and approved using hard copy documentation in current year however no supporting evidence has been provided to confirm the review and approval process.

Rating: **Moderate** (**Moderate** in 2025)

Implication
The use of an excel spreadsheet to record manual journals without secure controls increases the risk of unauthorised changes to the preparer and reviewer information.

Recommendation
We recommend establishing a formal sign-off or electronic approval process in respect to manual journals that securely records the date and details of the preparer and reviewer, ensuring these records cannot be altered.

Management comment
All journals completed by the EMCS are now being put into PDF and sent to CEO for approval. Journals by other finance staff are being reviewed by EMCS with the batch Txn Listing being stamped in PDF form as approved.

Responsible Persons: **Tricia Brown**
Completion Date: **30/06/2026**

ATTACHMENT

SHIRE OF QUAIRADING
PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026
FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

3. Regulation 17 review

The *Local Government (Audit) Regulations 1996* requires under regulation 17 that the CEO conducts a review of (i) risk management, (ii) internal controls and (iii) legislative compliance not less than once every 3 financial years ("Regulation 17 Review").

Management indicated the Regulation 17 Reviews are conducted regularly as part of the Shire's compliance activities; however, there is no formal documentation maintained to evidence these reviews. The Regulation 17 review was last completed and documented by management in September 2022.

Rating: **Moderate** (**Moderate** in 2025)

Implication
Risk of non-compliance with Local Government (Audit) Regulations 1996.

Recommendation
The Shire should formally document appropriate evidence that the Regulation 17 Review has been undertaken, including noting dates, what was performed, findings and actions taken in order to provide clear evidence of compliance and support effective oversight. As required by the regulation, the results of the review should be reported to the Audit Committee.

Management comment
The CEO has now conducted the Regulation 17 review and presented to Council.

Responsible Persons: Nic Warren
Completion Date: 30/06/2026

OFFICIAL

ATTACHMENT

SHIRE OF QUAIRADING

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

4. Lack of independent review over fixed asset transactions

During our review of the Cycle Risk Assessments (process checks) and the fixed assets walkthrough, we noted that asset additions and disposals are both processed and recorded by the Executive Manager Corporate Services. There is no evidence of independent review or approval over these transactions.

Rating: **Moderate**

Implication
The current process creates a segregation-of-duties conflict, as the same individual is responsible for:

- Initiating transactions
- Recording transactions
- Maintaining the fixed asset register

This increases the risk of:

- Unauthorised asset additions or disposals
- Misstatement of asset values
- Fraudulent manipulation of asset records
- Errors going undetected

Recommendation
To strengthen the control environment, management should implement an independent review and approval process for all fixed asset additions and disposals. This could include:

- Independent approval of asset additions/disposals by a senior officer not involved in processing
- Periodic review of the fixed asset register by Finance
- Supporting documentation (invoices, disposal forms, valuation reports) being reviewed and signed off
- System-based workflow approvals where available

These steps would ensure transparency, accountability, and accuracy in fixed asset reporting.

Management comment
All asset additions and disposal are now reviewed by the CEO.

Responsible Persons: **Tricia Brown/ Nic Warren**
Completion Date: **28/04/2026**

OFFICIAL

ATTACHMENT

SHIRE OF QUAIRADING

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

5. Insufficient evidence to support revenue recognition for grants

During our grant testing procedures, we were unable to verify whether the "WSFN Grant - Dangin – Mears" had an appropriately recorded contract liability. The Shire was unable to provide supporting evidence to substantiate the basis on which revenue was recognised for this grant. As a result, we could not determine whether revenue should have been deferred or recognised in the current period.

Rating: **Moderate**

Implication
The absence of supporting documentation creates a risk that:

- Revenue recognition may not comply with AASB 15 *Revenue from contracts with customers* or AASB 1058 *Income of not-for-profit entities*
- A contract liability may be understated or omitted
- Grant income may be recognised prematurely, overstating current-year revenue
- The financial statements may contain material misstatements relating to grant funding obligations

This also indicates a broader weakness in grant documentation management and compliance monitoring.

Recommendation
Management should:

- Maintain grant agreements and all related correspondence in a central, accessible location
- Document the assessment of performance obligations and the rationale for revenue recognition under AASB 15 or AASB 1058
- Ensure that supporting evidence (e.g., milestones, acquittal reports, funding conditions) is retained to justify whether a contract liability is required
- Implement a review process for grant revenue recognition decisions

These steps will support accurate financial reporting and compliance with accounting standards.

Management comment
The inability to produce a grant agreement for the WSFN funding is due to there not being one. Refer to John Nuttall email response, Programme Director of WSFN. "There is no 'signed' agreement between the Shire and WSFN. After every award we write to the respective shire setting out the amount awarded, the project it relates to and the timeline. Separately our work is subject to the Basis of Design and various governance documents (which can all be found on our website). Finally, the government portion of the funding is from the same 'stream' as the Regional Road Group funding – and so the general terms of that funding would also be relevant.

Management will document the process/assessment for recognition of revenue/contract liabilities for future WSFN funding opportunities.

Responsible Persons: **Tricia Brown**
Completion Date: **28/04/2026**

OFFICIAL

ATTACHMENT

SHIRE OF QUAIRADING

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

6. General ledger and trial balance not reconciled

During the interim audit, we noted that the general ledger did not reconcile and the trial balance was not balanced, with a variance of approximately $677k prior to a manual adjustment. This adjustment involved the removal of incorrect batches and fixed assets entries by the audit team, indicating that the underlying issue originated from incorrect or incomplete postings within the client's financial system.

Rating: **Moderate**

Implication
A non-balancing general ledger and trial balance is a fundamental breakdown in financial controls. The issue increases the risk that:

- Financial statements contain material misstatements
- General ledger integrity is compromised
- Errors in batch processing or fixed asset postings may remain undetected
- Management may be relying on inaccurate financial information for decision-making
- The audit team may need to perform additional substantive procedures to obtain assurance

The fact that the audit team had to correct the ledger themselves further highlights a control environment weakness.

Recommendation
Management should:

- Implement a formal month-end reconciliation process to ensure the general ledger and trial balance reconcile before being provided to auditors
- Review and correct posting errors at the source rather than relying on external adjustments
- Introduce a review control over batch entries and fixed asset journals
- Investigate and document incorrect batches and fixed asset entries to prevent recurrence
- Provide auditors with a balanced trial balance and supporting reconciliation as part of the interim and year-end deliverables
- Engage the system provider to clarify how to exclude irrelevant entries from general ledger reports if the issue is system related.

These steps will help restore the reliability, accuracy, and completeness of the financial reporting process.

Management comment
Management has a formal month-end reconciliation process which did balance. The items producing the requirement for the manual adjustment were not incorrect entries and could not be corrected. This was purely due to how the report is created by the system and I have engaged the system provider to provide a response on how to alleviate these items even though they had no General Ledger connection.

All batch entries are reviewed including fixed asset journals.

Responsible Persons: **Tricia Brown**
Completion Date: **30/06/2026**

OFFICIAL

ATTACHMENT

SHIRE OF QUAIRADING

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

7. Untimely reconciliation of depreciation

During our review of the interim audit analytics covering the period up to 31 March 2026, we identified that depreciation expense had not been reconciled past January 2026. As a result, the March 2026 trial balance reflected depreciation for only the first seven months of the financial year, leading to inaccurate balances for both depreciation expense and accumulated depreciation.

Rating: Minor

Implication

Failure to perform timely reconciliations increases the risk that:

- Depreciation expense is understated
- Accumulated depreciation is incorrectly stated
- Carrying values of assets are overstated
- Errors in the fixed asset register may go undetected
- Interim financial reporting may be unreliable

This also indicates a weakness in the month-end reconciliation process.

Recommendation

Management should:

- Perform monthly reconciliations of depreciation expense and accumulated depreciation
- Ensure depreciation journals are posted consistently throughout the year
- Implement a review control to confirm completeness and accuracy
- Reconcile the fixed asset register to the general ledger as part of the month-end close

This will ensure depreciation is recorded accurately and financial information remains reliable throughout the year.

Management comment

The calculation of depreciation is a manual process and is run when the Monthly Financial Statements are being generated as part of the month end. This is done when all other month end processes have been completed ensuring that all transactions for the month have been accounted for. EMCS was on leave in February and therefore was not run until later when completing the March EOM processes. Management will ensure that depreciation is run without delay even if staff members are on leave.

Responsible Persons: **Tricia Brown**
Completion Date: **28/04/2026**

9.1.2 Audit Register - Progress Report

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Tricia Brown, Executive Manager, Corporate Services
Attachments	1. Attachment (i) Audit Register Progress Report ⇩
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

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OFFICER RECOMMENDATION

COMMITTEE RESOLUTION ARIC 003-26/27

1. That the Audit, Risk & Improvement Committee recommends to Council, that Council notes the progress recorded against each item within the audit register in attachment (i).
2. That the Audit, Risk & Improvement Committee recommend to Council to accept the new findings from the revised 2025-2026 Interim Management Letter and be added to the Audit Register Progress Report - Attachment (i)
3. That the Audit, Risk & Improvement Committee recommend to Council, that Council accept the completed findings and approves their removal from the Audit Register Progress Report (Attachment (i)

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, Risk & Improvement Committee.

MATTER FOR CONSIDERATION

Receipt of the audit register progress report to 31 July 2026.

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 & Improvement Committee. The register describes the progress of implementing improvements and percentage completion. Progress on the actions is monitored by management, this Committee and Council.

New findings from the revised 2025/2026 interim audit management letter are included in 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 has received for the 2025/2026 Audit Fee an indicative amount of $47,300. Only a 3.04% increase from the prior year budget amount.

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	*Moderate* *The costs associated with the annual audit is included in the budget. Due to substantial extra work conducted by the Auditors a significantly higher fee was required. The 25/26 indicative Audit Fee is expected to be only a minimal increase.*
Health	Low
Reputation	Low *Compliant with legislative requirements. Failure to complete the findings from audit reports would lead to increased reputational risk.*
Operations	Low *Operational impact is minimal in reporting progress on audit findings. Operational impact of not closing findings would escalate.*
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 Quartely 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 **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, Risk & Improvement Committee (ARIC).
3. The ARIC 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 ARIC.
8. The ARIC reviews the audit register and confirms completion of any 100% and closed findings.
9. The ARIC 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 ARIC. New audit findings presented to the current meeting are included at the subsequent meeting, following acceptance.

The green row represents actions closed by the ARIC 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 & Improvement Committee” total in the subsequent meeting’s table summary.

Status of Actions		ARIC - Meeting Date: 11.08.26										
	02/2024	05/2024	08/2024	11/2024	02/2025	05/2025	08/2025	11/2025	03/2026	05/2026	08/2026	TOTAL
New actions added by ARIC	1	0	7	0	3	0	5	0	5	4	3	27
Not commenced ≤10%	0	0	0	0	0	0	0	0	0	0	0	0
Progressed >11% to 99%	1	1	8	8	11	11	16	16	20	4	3	27
Completed =100%	7	0	0	0	0	0	0	0	10	0	0	17
Total cumulative closed by ARIC	7	7	7	7	7	7	7	7	17	17	6	23

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

AUDIT AND RISK REGISTER PROGRESS REPORT

ARC Meeting 11 August 2026

Count	Audit Type	Report Date	Finding	Risk Rating	Implication	Recommendation	Agreed Management Action	Responsible Officer	Completion Date (Due)	Officer Comment / Action Taken	Date of Comment	% Complete	Status	Closed Tally
	RISKS IDENTIFIED - 2024-2025													
1	2024-2025 Interim Audit	2/07/2025	**The Shire does not have defined approval limits for Purchase Orders (POs). There is currently no documented delegation of authority matrix outlining which personnel are authorised to approve POs and up to what dollar threshold.**	Significant	The absence of PO approval limits increases the risk of: • Unauthorised or inappropriate expenditure; • Lack of accountability and transparency in procurement practices; • Reduced effectiveness of budgetary control mechanisms.	We recommend that the Shire implements a formal Delegation of Authority Policy or Purchasing Policy that clearly defines PO approval limits for different levels of staff. This policy should be approved by Council and regularly reviewed to ensure it reflects current organisational structure and risk appetite. The PO system (Synergy) should be configured to enforce these approval limits.	The Shire will integrate approval limits for staff into its current Purchasing Policy which will be taken to Council for approval. Once approved the Synergy Purchasing System will be updated to reflect the approved limits	Tricia Brown - Executive Manager Corporate Services	30/06/2025	The purchasing policy will be reviewed to include PO approval limits and once approved Synergy will be updated to reflect this.	6/08/2025	70%	Ongoing	
								EMCS	**30/06/2026**	**Although not reported on the Interim 25/26 Audit - Management still need to develop approval limits and authorisation limits for EMT. This will remain until completed.**	**30/04/2026**	**100%**	**Complete**	1
6	2024-2025 Final Audit	5/12/2025	**Regulation 17 Review**	Moderate	The Local Government (Audit) Regulations 1996 require under regulation 17 that the CEO conducts a review of (i) risk management, (ii) internal controls and (iii) legislative compliance not less than once every 3 financial years ("Regulation 17 Review"). Management indicated the Regulation 17 Reviews are conducted regularly as part of the Shire's compliance activities; however there is no formal documentation maintained to evidence these reviews. The Regulation 17 review was last completed and documented by management in September 2022.	The Shire should formally document appropriate evidence that the Regulation 17 Review has been undertaken, including noting dates, what was performed, findings and actions taken in order to provide clear evidence of compliance and support effective oversight. As required by the regulation, the results of the review should be reported to the Audit Committee.	The CEO Reg 17 review has been conducted in separate stages and timelines and doesn't allow for a uniformed overall review. Management recommends the Shire; • Formalise and document each Regulation 17 Review in accordance with the Local Government (Audit) Regulations 1996, ensuring a clear audit trail of the review process, findings and outcomes. • Maintain a structured schedule for Regulation 17 Reviews aligned with legislative requirements, with clear ownership, timelines and reporting expectations. • Table completed reviews with the Audit & Risk Committee to ensure oversight and accountability. • Retain all supporting documentation, including working papers, assessments, action plans and management responses, to demonstrate compliance and facilitate future audits.	**CEO - Nic Warren**	**30/06/2026**	**Regulation 17 Review being conducted by CEO by 30th June 2026.**	**30/04/2026**	**100%**	**Complete**	1
	NEW RISKS IDENTIFIED - 2025-2026 INTERIM AUDIT													
10	2025-2026 Interim Audit		**Purchase Order ('PO") Approval Limits - The Shire does not have defined approval limits for Purchase Orders (POs). There is currently no documented delegation of authority matrix outlining which personnel are authorised to approve POs and up to what dollar threshold.**	Significant	The absence of PO approval limits increases the risk of: • Unauthorised or inappropriate expenditure; • Lack of accountability and transparency in procurement practices; • Reduced effectiveness of budgetary control mechanisms.	The Shire should implement a formal Delegation of Authority Policy or Purchasing Policy that clearly defines PO approval limits for different levels of staff. This policy should be approved by Council and regularly reviewed to ensure it reflects current organisational structure and risk appetite. The PO system (Synergy) should be configured to enforce these approval limits.	The Purchasing policy will be updated to include clearly defined PO approval limits based on hierarchy of positions and presented to Council for adoption. Once adopted the policy will be reviewed in line with current reviewing schedules. Synergy will be updated to reflect the approval limits.	CEO-EMCS	31/07/2026	* A Revised Delegation 'Municipal Fund - Incurring Expenses was presented to Council for approval OCM 30.07.26 * Council adopted an amended Purchasing Policy defining PO approval limits * Council adopted Regional Price Reference Policy * EMCS has updated PO approval limits and persons within the Synergy system	6/08/2026	100%	Complete	1
10	2025-2026 Interim Audit		**Manual Journals - In the previous year, we noted that the manual journals spreadsheet that details the journals to be posted includes the preparer and reviewer; however the file is in excel format and could be edited at any time. Management advised that manual journals are reviewed and approved using hard copy documentation in current year however no supporting evidence has been provided to confirm the review and approval process.**	Moderate	The use of an excel spreadsheet to record manual journals without secure controls increases the risk of unauthorised changes to the preparer and reviewer information.	We recommend establishing a formal sign-off or electronic approval process in respect to manual journals that securely records the date and details of the preparer and reviewer, ensuring these records cannot be altered.	All journals completed by the EMCS are now being put into PDF and sent to CEO for approval. Journals by other finance staff are being reviewed by EMCS with the batch Txn Listing being stamped in PDF form as approved.	EMCS-CEO	30/06/2026	Journals are now kept in PDF and are to be signed as per Heirarchy of approvers	28/04/2026	100%	Ongoing til Final Audit	

AUDIT AND RISK REGISTER PROGRESS REPORT

6	2024-2025 Final Audit	28/04/2026	**Regulation 17 Review - The Local Government (Audit) Regulations 1996 requires under regulation 17 that the CEO conducts a review of (i) risk management, (ii) internal controls and (iii) legislative compliance not less than once every 3 financial years ("Regulation 17 Review"). Management indicated the Regulation 17 Reviews are conducted regularly as part of the Shire's compliance activities; however, there is no formal documentation maintained to evidence these reviews. The Regulation 17 review was last completed and documented by management in September 2022.**	Moderate	Risk of non-compliance with Local Government (Audit) Regulations 1996.	The Shire should formally document appropriate evidence that the Regulation 17 Review has been undertaken, including noting dates, what was performed, findings and actions taken in order to provide clear evidence of compliance and support effective oversight. As required by the regulation, the results of the review should be reported to the Audit Committee.	The CEO has now conducted the Regulation 17 review and presented to Council.	CEO - Nic Warren	30/06/2026	Regulation 17 Review was presented to Council and adopted on 26/05/2026 This will also be added to the Compliance Calendar to avoid delays in future.	6/08/2026	100%	Complete	1
10	2025-2026 Interim Audit	28/04/2024	**Lack of independence review over fixed asset transactions**	Moderate	The absence of segregation of duties increases the risk of errors or unauthorised transactions not being detected in a timely manner. This may result in undetected errors in the financial statements	We recommend that management implement appropriate dual control measures over transactions, including asset additions and disposals. This should involve establishing segregation of duties between the preparation and recording of transactions to ensure that all changes to the fixed asset register are appropriately authorised and monitored.	CEO to review all asset additions and disposals	EMCS-CEO	30/06/2026	CEO to review all asset additions and disposals	28/04/2026	100%	Ongoing til Final Audit	
10	2025-2026 Interim Audit	28/04/2024	**Insufficient evidence to support revenue recognition for grants**	Moderate	The absence of supporting evidence makes it difficult to determine whether contract liabilities are correctly recognised, which could result in an understatement or overstatement of contract liabilities and incorrect revenue disclosures on the financial statement.	We recommend that management document the process for the recognition of revenue/contract liabilities including keeping all records of each grant per their grant register from the initial start date.	No further action to be taken	EMCS	30/06/2026	Support in writing from WSFN Program Director provided to Auditors to support further evidence that a grant agreement is not available..	28/04/2026	100%	Ongoing til Final Audit	
9	2025-2026 Interim Audit	28/04/2024	**Inability to generate balanced GL report**	Moderate	Unreconciled accounts may be inaccurately reported between the general ledger and the amounts reflected in the financial statements, increasing the risk of misstatement, unsupported balances, and errors remaining undetected	Engage the system provider to clarify how to exclude irrelevant entries from GL reports. This will help ensure report outputs are complete, accurate, and appropriate for reconciliation and reporting purposes.	EMCS to investigate orther reporting options via Synergysoft	EMCS	30/06/2026	System generated report, all users of the program will encounter the same problem. Transactioms were easily identified. Running the report without open batches will elimiate some of the discrepancies. Have raised a ticket with Readytech for answers	6/08/2026	50%	Ongoing	
8	2025-2026 Interim Audit	28/04/2024	**Untimely reconciliation of depreciation**	Minor	Depreciation may be overstated or understated, leading to inaccurate profit and unreliable monthly reporting. At the same time, accumulated depreciation and asset carrying values may be misstated, with errors arising from incorrect timing, missed entries, duplicates, or failure to reflect asset additions and disposals.	Implement a timelier reconciliation process for depreciation and fixed assets, including review of additions, disposals, and depreciation calculations. Assign a secondary staff member to perform or review the reconciliation where the primary preparer is unavailable to ensure continuity and timely completion.	Ensure depreciation is run in a timely manner CEO will now review all additions and disposals to the Asset Register	EMCS - CEO	30/06/2026	EMCS was on leave and depreciation was not manually completed at the end of the Month of February. EMCS will ensure this is run in a timely manner.	28/04/2026	100%	Ongoing til Final Audit	

9.1.3 Risk Management Themes

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Nic Warren, Chief Executive Officer
Attachments	Nil
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

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OFFICER RECOMMENDATION

COMMITTEE RESOLUTION ARIC 004-26/27

That the Audit, Risk & Improvement Committee:

1. Review the overarching themes of the Shire of Quairading Risk Management Framework; and
2. Recommend to Council that Council endorse the review and accept the ten overarching themes resulting from the review as presented in the Committee Comment section of this report.

IN BRIEF

The Audit, Risk and Improvement Committee (ARIC) is requested to review the overarching themes utilised within the Shire's Risk Management Framework and consider whether the current themes appropriately capture the key strategic, operational, financial, governance, compliance and community risks facing the Shire.

The review is intended to provide assurance that the Shire's risk management framework remains appropriately focused on the areas of greatest potential impact to the organisation and community, and that emerging risks are being appropriately identified and monitored.

MATTER FOR CONSIDERATION

Following consideration by ARIC, the following outcomes may arise in relation to the overarching themes utilised within the Shire's Risk Management Framework:

1. **No change** – the current overarching risk themes remain appropriate.
2. **Minor amendment** – existing themes require refinement to their wording or scope.
3. **Additional theme(s)** – an emerging or previously unidentified significant risk area should be added.
4. **Consolidation** – overlapping themes should be combined.
5. **Removal** – an existing theme deemed not relevant to the Shire may be removed/replaced
6. **Further investigation** – a particular risk area requires additional assessment before a change is made to the risk register.

Any proposed changes arising from the ARIC review can subsequently be incorporated into the Shire's risk register and risk reporting processes.

BACKGROUND

The Shire maintains a strategic risk register which identifies and assesses significant risks that may impact the Shire's ability to achieve its strategic objectives, deliver services to the community and meet its legislative and governance obligations.

To assist with the identification, assessment and monitoring of risks, the Shire has grouped its significant risks into a series of overarching themes.

Risk Category	Overarching Risk Theme
Governance, Financial and Compliance Risks	Financial Viability and Asset Management
Governance, Financial and Compliance Risks	Cybersecurity and Data Protection
Governance, Financial and Compliance Risks	Organisational Misconduct
Infrastructure and Operational Risks	Workforce Challenges and Skills Shortage
Infrastructure and Operational Risks	Power Supply Reliability and Emergency Response
Infrastructure and Operational Risks	Road Infrastructure and Maintenance
Community Health and Safety Risks	Workplace Health and Safety Compliance
Community Health and Safety Risks	Healthcare Service Stability
Community Health and Safety Risks	Natural and Man-Made Disasters
Strategic, Social and Economic Risks	Housing Availability and Affordability
Strategic, Social and Economic Risks	Social Challenges and Community Expectations

The purpose of the review is not to assess the individual risk ratings or controls contained within the risk register, but rather to consider whether the structure and coverage of the overarching themes remain appropriate.

This provides ARIC with an opportunity to consider the Shire's risk environment at a strategic level and identify any areas where risks may be emerging, increasing in significance or not currently adequately represented within the risk register.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

Risk Management Policy

FINANCIAL IMPLICATIONS

There are no direct financial implications arising from the review of the overarching risk themes.

Any financial implications associated with the identification or treatment of specific risks would be considered separately through the Shire's normal budgeting, financial management and risk treatment processes.

ALIGNMENT WITH STRATEGIC PRIORITIES

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:

1.1 Infrastructure and Operational Risks: Workforce Challenges and Skills Shortage

1.2 Infrastructure and Operational Risks: Power Supply Reliability and Emergency Response

1.3 Infrastructure and Operational Risks: Road Infrastructure and Maintenance

2.1 Community Health and Safety Risks: Workplace Health and Safety Compliance

2.2 Community Health and Safety Risks: Healthcare Service Stability

2.3 Community Health and Safety Risks: Natural and Man-Made Disasters

3.1 Governance, Financial and Compliance Risks: Financial Viability and Asset Management

3.2 Governance, Financial and Compliance Risks: Cybersecurity and Data Protection

3.3 Governance, Financial and Compliance Risks: Organisational Misconduct

4.1 Strategic, Social and Economic Risks: Housing Availability and Affordability

4.2 Strategic, Social and Economic Risks: Social Challenges and Community Expectations

RISK ASSESSMENT

	Option 1
Financial	Moderate *The review assists in identifying risks that may adversely affect the Shire's financial sustainability and asset management capacity*
Health	Moderate *Supports identification and monitoring of risks that may affect employees, contractors and the broader community.*
Reputation	Moderate *Early identification and monitoring of significant risks may reduce the likelihood of adverse impacts on the Shire's reputation and community confidence.*
Operations	Moderate *Supports identification of risks that may affect the Shire's ability to maintain services, infrastructure and operational capability.*
Natural Environment	Moderate *Provides an opportunity to consider environmental, climate and disaster-related risks within the Shire's broader risk profile.*

	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 Quartely 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 Shire operates within an environment where a number of risks are interconnected and may have consequences across multiple areas of the organisation.

For example, workforce shortages may affect the Shire's ability to maintain roads and other assets, respond to emergencies, undertake compliance activities and maintain appropriate governance processes. Similarly, financial viability and asset management are closely linked with constrained financial resources potentially affecting the Shire's ability to maintain its asset base and deliver services.

The overarching themes therefore provide a useful mechanism for considering whether the Shire's risk profile reflects both individual risks and the broader risk environment in which the Shire operates.

The ARIC is requested to consider the following matters when reviewing the current themes:

Risk Coverage

Whether the existing themes adequately capture the significant risks currently facing the Shire.

In particular, consideration should be given to whether there are any significant areas of risk which are not currently represented.

Emerging Risks

Whether there are emerging risks that may warrant inclusion within the risk framework, including risks arising from changes in:

- government legislation and regulatory requirements;
- climate change;
- artificial intelligence
- infrastructure condition and renewal requirements;
- emergency management and critical infrastructure;
- community expectations and changing service demands.

Relevance

Whether each existing theme remains relevant to the Shire's current operating environment and strategic objectives.

ARIC may also consider whether any themes have become less significant or whether their wording should be amended to better reflect the nature of the underlying risks.

Duplication and Interrelationships

Whether there is unnecessary duplication between themes or whether risks that cross multiple themes are appropriately recognised.

The Committee may also consider whether the current categorisation appropriately identifies risks that have the potential to affect multiple areas of the Shire simultaneously.

Risk Appetite and Tolerance

Whether the overarching themes provide an appropriate basis for the Council and management to consider the Shire's risk appetite and tolerance.

The review may assist in identifying areas where the Shire's exposure to risk may warrant further consideration by Council or management.

ARIC ROLE

The review is consistent with the Committee's role in providing oversight in relation to the Shire's risk management framework.

ARIC's consideration of the overarching themes is intended to determine whether the Shire's risk management approach appropriately identifies and responds to material risks.

COMMITTEE COMMENTS

The Chair proposed changing and combining the existing Themes into the following ten overarching Risk Themes:

- Workforce Capability, Capacity and Continuity
- Critical Infrastructure, Utility and Emergency Resilience.
- Road and Transport Infrastructure
- Work, Health and Public Safety and Community Wellbeing
- Healthcare Service Stability and Access
- Financial Sustainability and Asset Management
- Cyber Security, Information and Emerging Technology
- Governance, Integrity and Regulatory Compliance
- Housing Availability, Affordability and Population Sustainability
- Community Expectations, Cohesion and Changing Service Demand

9.1.4 Compliance Audit Return 2025

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Marion Haeusler, Manager of Governance
Attachments	1. Shire of Quairading - Compliance Audit Return 2025 ⇩
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

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OFFICER RECOMMENDATION

COMMITTEE RESOLUTION ARIC 005-26/27

That the Audit, Risk & Improvement Committee recommend to Council that Council endorse the Statutory Compliance Audit Return for the period 1st January 2025 to 31st December 2025.

IN BRIEF

Completion and endorsement of a Compliance Audit Return (CAR) is legislative requirement for Council, that documents the local government's review of internal procedures and processes to ensure they are compliant with relevant local government Acts and Regulations.

Officers have prepared the CAR 2025 for the period from 1st January 2025 to 31st December 2025 as attached in Attachment 1 for the Audit, Risk & Improvement Committee's consideration and its recommendation to Council for endorsement.

MATTER FOR CONSIDERATION

The submission of a Compliance Audit Return for the period 1st January 2025 to 31st December 2025 is a statutory requirement. The CAR must be submitted to the Local Government Inspector by 30th September 2026 following review by the Audit, Risk & Improvement Committee and endorsement from Council.

BACKGROUND

The Compliance Audit Return (CAR) remains an annual self-assessment that local governments are required to undertake under regulation 14 of the *Local Government (Audit) Regulations 1996*. Local governments must conduct a compliance audit covering the period 1 January to 31 December and prepare a CAR to assess its compliance with legislative requirements under the *Local Government Act 1995* and associated regulations. The process supports accountability, transparency and good governance across the local government sector.

The legislative framework governing the CAR has undergone significant reform following the introduction of the Local Government Inspectorate and the implementation of the local government reforms. In particular, the statutory requirements subject to compliance audit returns have been revised and are now prescribed under the amended regulation 13 of the *Local Government (Audit) Regulations 1996*, which took effect on 1 January 2026.

Responsibility for oversight of the CAR process no longer lies with the Department of Local Government, it must now be submitted to the Local Government Inspectorate. The amended regulations also integrate the newly established Audit, Risk and Improvement Committee (ARIC) framework, and continue to require the CAR to be reviewed by the ARIC before being considered and adopted by Council prior to submission to the Local Government Inspector.

The amended legislative framework also provides the Local Government Inspector with powers to determine and limit the statutory provisions that must be audited and reported on in a particular year.

For the 2025 compliance period (1 January to 31 December 2025), the submission deadline has been extended to 30 September 2026 to accommodate the transition to the new compliance audit framework and reporting arrangements.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government Amendment Act 2023

Local Government (Administration) Regulations 1996

Local Government (Audit) Regulations 1996

Local Government (Elections) Regulations 1997

Local Government (Financial Management) Regulations 1996

Local Government (Functions and General) Regulations 1996

Local Government (Audit) Regulations 1996

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil.

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:

3.3 Governance, Financial and Compliance Risks: Organisational Misconduct

RISK ASSESSMENT

	Option 1
Financial	Low *The CAR has been completed internally without incurring additional costs.*
Health	N/A
Reputation	Low *The Compliance Audit Return is an opportunity for Council to ensure that internal processes are being completed in line with statutory requirements.*
Operations	Low *The completion of the CAR is not out of Council Officers' normal scope of work.*
Natural Environment	N/A

	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 Quartely 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

Officers have answered questions with "N/A" where no processes or transactions relating to the particular section or regulation have occurred in the reporting period.

The following instances of non-compliance for the Shire or Quairading have been reported in the CAR 2025:

- In relation to s.3.58(3) and (4) of the *Local Government Act 1995*: Property disposal process for land sold in the Cuneata Rise development have spanned multiple reporting periods and those that were non-compliant with the relevant section have now settled in the 2025 reporting period. All subsequent property disposal processes were finalised compliant with legislative requirements.

- In relation to s.7.12A(4) and (5) of the *Local Government Act 1995*: Although significant findings as indicated in the Auditor Generals' Final Management Letter from December 2025 were included in the report to the ARIC at its March 2026 meeting, no formal report was made to the Minister or published on the Shire's website. This oversight occurred due to the circumstances of the findings in questions and the responsible Officer's reporting on them to other authorities at the time. The implementation of the compliance calendar through Attain will ensure that this legislative requirement is flagged in the future to guarantee compliance with this section going forward.
- In relation to r. 17 of the *Local Government (Audit) Regulations 1996*: As previously reported by the CEO to Council, a complete review of the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal controls and legislative compliance had not been endorsed by Council since September 2019, previous to the end of the reporting period. This review has since been carried out and endorsed by Council in May 2026 to restore compliance with this regulation.

GOVERNMENT OF WESTERN AUSTRALIA

Local Government Inspector

2025 Compliance Audit Return

Local Government Authority: The Shire of Quairading

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: Yes

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: Yes

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: No

Comments: Finalisation of disposal processes related to sale of land that have been previously reported in the Shire's CAR as non-compliant. All subsequent disposals have met legislative requirements.

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: No

Comments: See previous note.

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: Yes

s. 5.16 (2)

Were all delegations to committees in writing?

Response: Yes

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: Yes

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: Yes

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: Yes

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: Yes

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: Yes

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: N/A

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: N/A

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: Yes

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: No

Comments: Council considered the provisions of the model code of conduct to be sufficient.

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Response: Yes

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: Yes

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: No

Comments: The final management letter received by Council in December 2025 indicated three significant findings. Although a report including actions taken and planned was received by the ARIC and Council in March 2026, a copy of the report was not given to the Minister.

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: No

Comments: In addition to the previous comment, a report was not published on the Shire website.

Local Government (Administration) Regulations 1996

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: Yes

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Comments: An updated Council Plan including separate sections for "Strategic Community Plan" and "Corporate Business Plan" was adopted by Council after Dec 2025, in May 2026.

Adoption date or the date of the most recent review: 29/06/2023

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: Yes

Comments: An updated Council Plan including separate sections for "Strategic Community Plan" and "Corporate Business Plan" was adopted by Council after Dec 2025, in May 2026.

Date of review: 31/07/2025

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: Yes

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: Yes

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: Yes

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: No

Comments: Last complete review carried out in September 2019. Risk Management Review Report received by Council in November 2024. Last Financial Management Review Report received by Council in February 2025. Legislative Compliance reviewed and received by Council as Compliance Audit Return, last in February 2025.

Local Government (Constitution) Regulations 1998

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: Yes

Local Government (Elections) Regulations 1997

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

Local Government (Financial Management) Regulations 1996

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee’s name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: Yes

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: Yes

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: Yes

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: Yes

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: Yes

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: Yes

r. 21

Does the local government’s advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: N/A

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: N/A

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: N/A

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of _____ 2026.

CEO	Date
Mayor or President	Date

9.1.5 Report on Excess Annual Leave and Long Service Leave Entitlements

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Tricia Brown, Executive Manager, Corporate Services
Attachments	Nil
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

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OFFICER RECOMMENDATION

COMMITTEE RESOLUTION ARIC 006-26/27

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

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 in July 2026.

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 31 July 2026 is $192,855.

The current liability for both types of leave (if all claimed on 31/07/2026) is calculated at $92,368.78.

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.

1.1 Infrastructure and Operational Risks: Workforce Challenges and Skills Shortage

RISK ASSESSMENT

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

Operations	Low *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.*
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 Quartely 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

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

Annual Leave:

As at 31 July 2026 one (1) employee is over and above the accepted level of excess annual leave.

There has been a 11.32% decrease (dollar value) in the annual leave liability for the 12 months since July 2025.

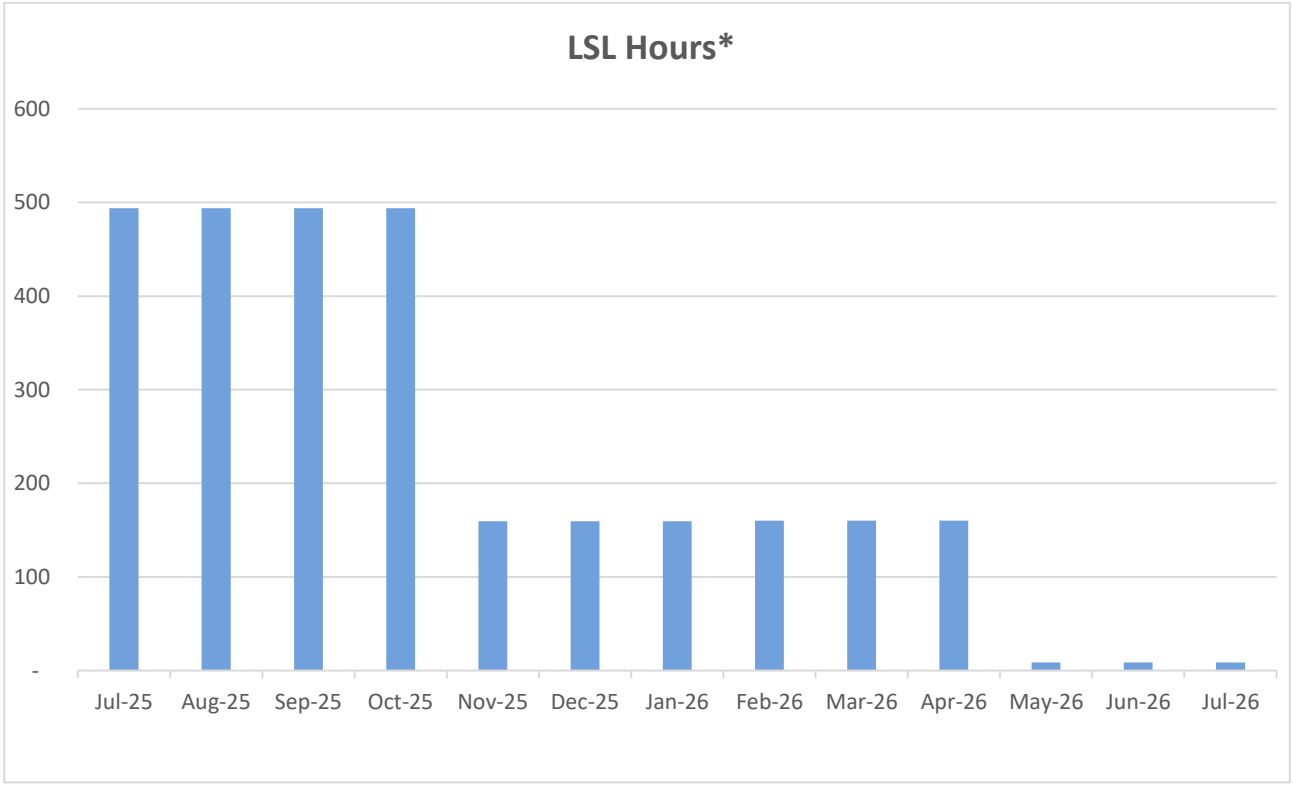
Long Service Leave:

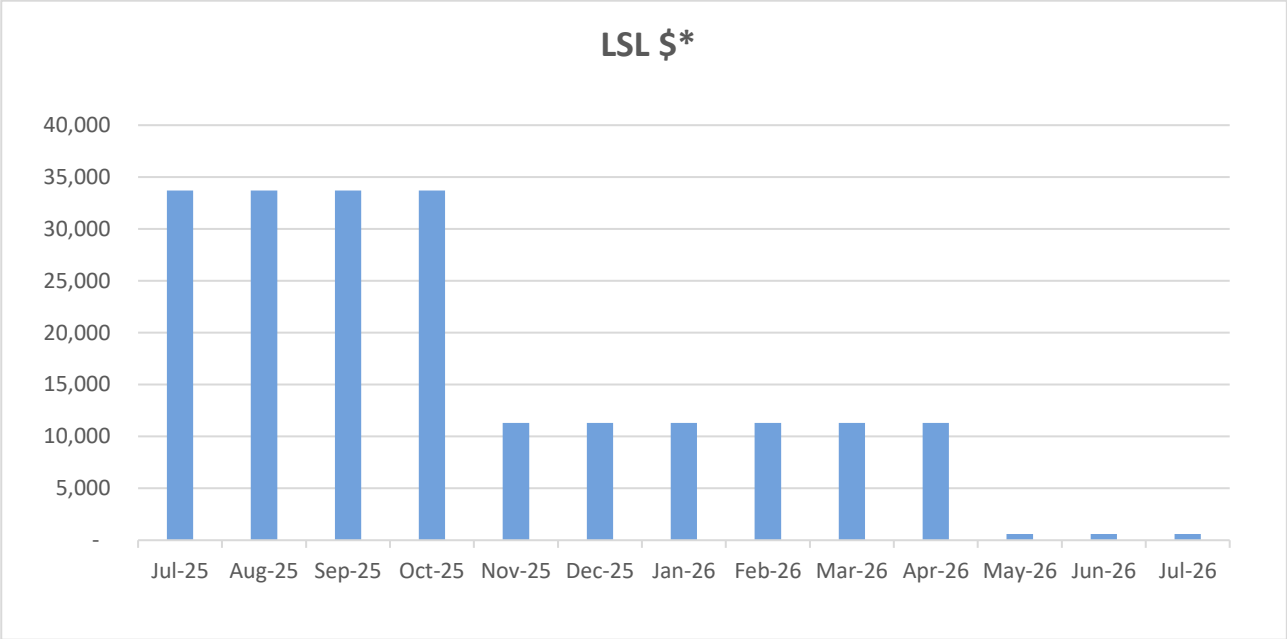
One (1) staff member as of 31 July 2026 has Long Service Leave entitlements of 8.5 hours.

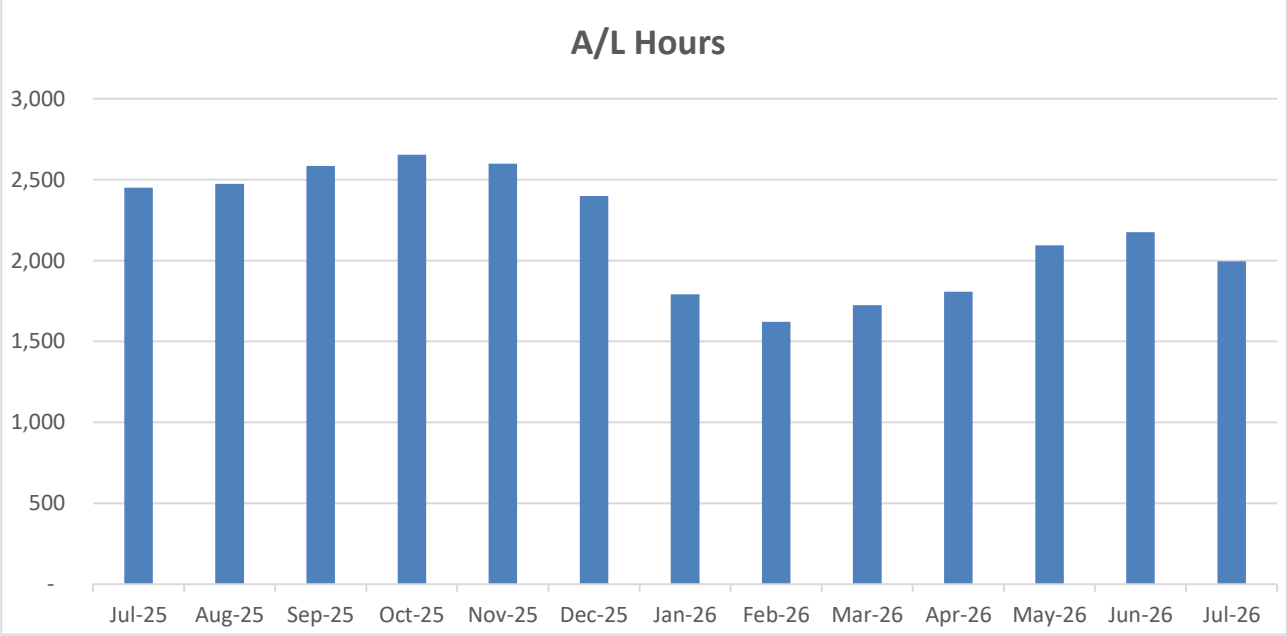
There has been a decrease of 98.21% (dollar value) in the long service leave liability for the 12 months since July 2025.

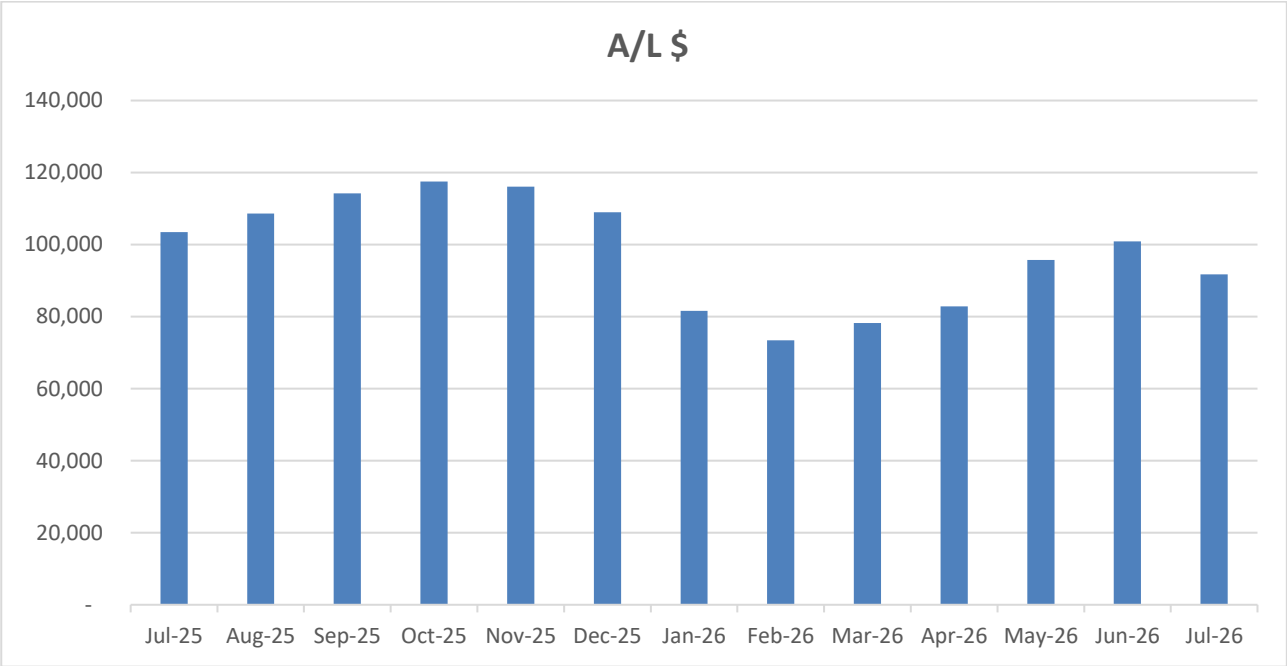
The following table and graphs show the fluctuations in the accrued hours and dollar values of both annual leave and long service leave over the period of July 2025 to July 2026.

	LSL Hours	LSL $	A/L Hours	A/L $
July 2025	494	33,716	2.451	103,482
August 2025	494	33,716	2,475	108,599
September 2025	494	33,716	2,585	114,201
October 2025	494	33,716	2,655	117,548
November 2025	160	11,303	2,598	116,052
December 2025	160	11,303	2,399	108,944
January 2026	160	11,303	1,791	81,570
February 2026	160	11,303	1,621	73,464
March 2026	160	11,303	1,725	78,229
April 2026	160	11,303	1,808	82,813
May 2026	8.5	602	2,094	95,762
June 2026	8.5	602	2,175	100,856
July 2026	8.5	602	1,995	91,766




LSL $*
40,000
35,000
30,000
25,000
20,000
15,000
10,000
5,000
-
Jul-25
Aug-25
Sep-25
Oct-25
Nov-25
Dec-25
Jan-26
Feb-26
Mar-26
Apr-26
May-26
Jun-26
Jul-26


A/L Hours
3,000
2,500
2,000
1,500
1,000
500
-
Jul-25
Aug-25
Sep-25
Oct-25
Nov-25
Dec-25
Jan-26
Feb-26
Mar-26
Apr-26
May-26
Jun-26
Jul-26


A/L $
140,000
120,000
100,000
80,000
60,000
40,000
20,000
-
Jul-25
Aug-25
Sep-25
Oct-25
Nov-25
Dec-25
Jan-26
Feb-26
Mar-26
Apr-26
May-26
Jun-26
Jul-26

9.1.6 Risk Management Dashboard August 2026

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Tricia Brown, Executive Manager, Corporate Services
Attachments	1. Attachment (i) Risk Management Dashboard ⇩
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

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OFFICER RECOMMENDATION

COMMITTEE RESOLUTION ARIC 007-26/27

That the Audit, Risk & Improvement Committee recommend to Council that Council receive the Risk Management Dashboard - Attachment [i].

IN BRIEF

The Risk Management Dashboard is being submitted to the Audit, Risk & Improvement Committee as per the Risk Register.

MATTER FOR CONSIDERATION

That the Audit, Risk & Improvement Committee recommend to Council to receive the Risk Management Dashboard and any updates.

BACKGROUND

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

The new Risk Register reflects a more organised, detailed and resource-oriented approach, consolidating related risks and enhancing clarity in risk management and mitigation strategies.

Based on the risk ratings provided in the Risk Register Matrix the dashboard reports on identified risks on the following:

1. Risk # 1, Workforce Challenges and Skills Shortage
2. Risk # 2, Power Supply Reliability and Emergency Response
3. Risk # 3, Road and Infrastructure Maintenance
4. Risk # 4, Community Health & Safety Risks
5. Risk # 5, Healthcare Service Stability
6. Risk # 6, Natural and Man-Made Disasters
7. Risk # 7, Financial Viability and Asset Management
8. Risk # 8, Cybersecurity and Data Protection
9. Risk # 9, Organisational Misconduct

10. Risk # 10, Housing Availability and Affordability
11. Risk # 11, Social Challenges and Community Expectations

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Work Health & Safety Act 2020

Local Government (Administration) Regulations 1996

Local Government (Audit) Regulations 1996

POLICY IMPLICATIONS

Risk Management Policy

Work Health & Safety Policy

FINANCIAL IMPLICATIONS

There are no financial implications with the review and update of this document.

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

Risk management Workshop with Council and the Executive Management Team.

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

3.1 Governance, Financial and Compliance Risks: Financial Viability and Asset Management

3.2 Governance, Financial and Compliance Risks: Cybersecurity and Data Protection

3.3 Governance, Financial and Compliance Risks: Organisational Misconduct

1.1 Infrastructure and Operational Risks: Workforce Challenges and Skills Shortage

1.2 Infrastructure and Operational Risks: Power Supply Reliability and Emergency Response

1.3 Infrastructure and Operational Risks: Road Infrastructure and Maintenance

2.1 Community Health and Safety Risks: Workplace Health and Safety Compliance

2.2 Community Health and Safety Risks: Healthcare Service Stability

2.3 Community Health and Safety Risks: Natural and Man-Made Disasters

4.1 Strategic, Social and Economic Risks: Housing Availability and Affordability

4.2 Strategic, Social and Economic Risks: Social Challenges and Community Expectations

RISK ASSESSMENT

	Option 1
Financial	Low *There are no financial implications regarding reviewing this Risk Management Dashboard.*
Health	Low *This Risk Management Dashboard aligns with the Shire's overarching Risk Management documents, showing the Shire's commitment to risk mitigation, which encompasses staff, Councillors, contractors, visitors and the public's safety.*
Reputation	Low *Having a well aligned Risk Management Governance Framework is essential to ensure a cohesive and comprehensive approach to Risk Management.*
Operations	Low *This Risk Management Dashboard needs to be reviewed biennially.*
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 Quartely 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 Risk Management Dashboard will continue to be reported to the Audit, Risk & Improvement Committee and Council 4 times per year.

The Risk Management Dashboard is designed to update the Audit, Risk & Improvement Committee on current operational actions being taken by EMT and their business units.

Actions are continually being undertaken to mitigate levels of acceptable risk, whether through planning, allocation of resources, training or identifying risks.

COMMITTEE COMMENTS

With regard to the Memorial at the pool as commented on in the attachment, Cr Stacey enquired on the timeline for eliminating the risk. The CEO responded that the unsafe structure would be removed by the start of the pool season at the latest. Officers are currently waiting on the availability of an electrician to deal with electrical cables running through the structure.

THEME 1 - Infrastructure and Operational Risks
Workforce Challenges and Operational Risks

Risk Context 1

Workforce challenges, including an inability to source sufficiently skilled new employees and high staff turnover, pose signifant risks to the Shire. These issues have the potential to negatively impact current Shire operations, hinder program delivery, and increase stress on existing employees, leading to reduced service quality and operational efficiency.
As one example, the employment of un-or-underqualified Shire personnel (e.g in technical services) has the potential to create major WHS consequences.

Impact (Consequences)	
1. Core Operations Impacted: Disruption to Shire business and less effective service delivery.	5. Employee Wellbeing: increased burnout, low staff morale, and poor 'Corporate Memory' and knowledge retention.
2. Community Resilience and sustainability threatened, potentially leading to population decline.	6. Limited pool of suppliers and inability to control contractor pricing.
3. Reputational Damage: Negative outcomes affect community trust.	
4. Legal Penalties (e.g for WHS breach).	

Risk Management/Mitigation Actions	Type	Date	Rating	Control owner
1. Implement a comprehensive Workforce Plan inclusive of;				
Employee Retention: Implement a retention scheme with associated benefits and incentives	Preventative	Jun-27	***Adequate***	EMT
Strategic Recruitment: Develop 'pursuasive' staff recruitment and induction process	Preventative	Jun-27	***Adequate***	EMT
Professional Development: Undertake training and development planning to enhance staff skills and job satisfaction	Preventative	Jun-27	***Effective***	EMT
Succession and Leadership Planning: Create a clear pathway for career progression and promote from within where able	Preventative	Jun-27	***Adequate***	EMT
2. Promote work flexibility and positive organisational culture.				EMT
Work Flexibility: Promote to accommodate diverse needs and improve work-life balance	Preventative	Jun-27	***Effective***	EMT
Positive Representation: Foster a culture of respect for staff during community engagements to enhance the Shire's reputation and boost employee morale	Preventative	Jun-27	***Effective***	EMT
		Overall Control Ratings:	***Adequate***	

Risk Identified/Actions	Due Date	Responsibility
The Workforce Plan was adopted by Council however further gaps have been identified in personnel requirements and further changes are required. Changes to be implemented following adoption of the 26-27 Budget	Aug-26	CEO/EMT
Succession planning for EMT is considered a moderate risk where some tasks can not be completed by internal personnel - Further internal training is required	Jun-27	EMT
Records Management is highlighted as a major area of concern - New ERP system being investigated to support better records management	Jun-27	EMCS
LGIS Prevention and Wellbeing Program provides workshops to staff to help increase physical, mental, social and financial health and wellbeing.	Ongoing	MOG
2026/2027 Budget includes a 4% Salary Sacrifice Council Matching Superannuation scheme as further incentive to retain staff.	Ongoing	EMCS
Retain the employee assistance program provided by *acaciaeap* to continue to support staff.	Ongoing	MOG
Traineeship to cover Maternity Leave is proving successful providing a community member with the opportunity to train in a Cert III in Local Government. Continue to look at continued training opportunities for staff.	Ongoing	EMCS/MG

Consequence Category	Risk Ratings	Rating
Financial	***Consequence:***	*Major (4)*
	Likelihood:	*Likely (4)*
	Overall Risk Ratings:	***High***

Comments

Succession planning is limited due to lack of local workforce and difficulty attracting correctly skilled workers. Senior Leadership Team established to grow leadership knowledge for future Executive Manager Acting positions.

Recent discussions with EMT and substantive CEO have resulted in further changes required to the Workforce Plan to better support the gaps identified in the workplace structure. Implementation of a Building Maintenance Officer to better support Asset Management service delivery, Regulatory Services Officer and a Depot Operations Manager.

Power Supply Reliability and Emergency Response

Risk Context 2
Power Supply Reliability and Emergency Response
Mains power supply failures and ongoing unreliability pose significant risks to the Shire, potentially resulting in the loss of critcal emergency communications, and substantial disruptions to local businesses. Issues could compromise public safety during emergencies and, more generally, lead to economic loss accross the community.

Impact (Consequences)	
Emergency Management: Severley compromises the ability to control emergency situations and maintain communications. Impacts include delayed response times and impaired co-ordination among emergency services.	Critical Services distrupted: Includes fuel supply, electronic payments, refrigeration and medical equipment.
Public Safety: Significantly threatens community safety, particularly during emergencies.	Economic Development: Acts as a disincentive for new businesses to establish in the Shire.
Evactuation Capabilities: Hampers required evacuation efforts, potentially leaving the most vulnerable in the local population at risk.	Infrastructure Reliability: Undermines confidence, potentially affecting local investment and property values.
Busines Continuity: Causes immediate and longer-term impacts	

Risk Management/Mitigation Actions	Type	Date	Rating	Control Owner
1. **Microgrid Development:** Secure capital and operational funding to establish and operate a local microgrid. This system would provide reliability local energy sources and battery technology	Detective	Jun-27	***Inadequate***	CEO
2. Emergency Communications Resilience: Work to future-proof communication systems where possible, particularly through the implementation of Uninterruptable Power Supply (UPS) solutions. This strategy ensures the critical communication channels remain operational during power outages, maintaining public safety and response/co-ordination capabilities	Detective	Jun-27	***Adequate***	EMT
3. Government Advocacy: To address the root cause of the power supply issues at a systemic level, actively lobby both government and opposition parties for more reliable power service	Detective	Jun-27	***Inadequate***	CEO
4. Strategically place generators around the town	Detective	Jun-27	***Effective***	EMWS
		Overall Control Ratings:	***Adequate***	

Risks Identified/Actions	Due Date	Responsibility
Develop a confirmed ideal solution to solve long-term power supply issues in this community to place Shire in best position for negotiating on project planning and delivery	Ongoing	Council/CEO
Seek Grant Funding where available	Ongoing	CEO/EMT
Continue talks with Western Power and the liklihood of the BESS system being brought to the forefront of the Minister again	Ongoing	COUNCIL/CEO
Continue to work with Western Power to focus on strengthening resilience in the local network. By reinforcing the network infrastructure it is enhancing reslilience to weather events.	Ongoing	CEO
Continue discussions with Wallis Computers to provide a 3 way failover service for the Shire. It currently has a 2 way failover method between Crisp Wireless and a Telstra 4G redundnacy option. Including another service like Starlink will provide a reliable fail over connection in times of disaster or during extended power outage that will have significantly higher connectivity other than 'land based' solutions	Jun-27	EMCS

Consequence Category	Risk Ratings	Rating
Service Interruption	***Consequence:***	*Extreme (5)*
	Likelihood:	*Almost Certain (5)*
	Overall Risk Ratings:	***Extreme***

Comments
CEO has implemented membership to a WEROC to improve State and Federal Government advocacy. **Discussions between CEO and Western Power are continuing**

Road & Infrastructure Maintenance

Risk Context 3
If routine maintenance and timely construction of Shire roads, bridges and other key infrastructure are not completed to standard requirements, public safety dangers and other negative outcomes are probable.
The Shire has noted, for example, that materials for road building are becoming more marginal which affects the strength ratio

Impact (Consequences)	
Personal and/or public liability impacts (up to $1m fine and/or 20 years in prison	4. Dissatisfied community/ratepayers
Increased injury and fatality	5. Negative reputational outcomes/lawsuits
3. Dimished access to properties- impacts on farm operations and productivity	

Risk Management/Mitigation Actions	Type	Date	Rating	Control owner
1. Safety & Compliance:				
Retain core focus on 'safety first'	Preventative	Jun-27	***Effective***	EMCS
Conduct internal WHS Audit	Detective	Jun-27	***Inadequate***	EMWS
Ensure machine and plant operators are sufficiently qualified	Detective	Jun-27	***Effective***	EMWS
2. Financial Management:				
Institute strong cost management (e.g materials/contractors)	Preventative	Jun-27	***Adequate***	EMWS
Source additional external grant funding for new roads	Preventative	Jun-27	***Adequate***	CEO/EMWS
2. Operational Efficiency				
Respond to external feedback	Preventative	Jun-27	***Effective***	CEO/EMWS
Implement immediate risk mitigation measures (eg. Barriers, signage) when risks can't be immediately eliminated	Preventative	Jun-27	***Effective***	EMWS

Overall Control Ratings:	***Effective***

Risks Indentified/Actions	Due Date	Responsibility
Level 1 Bridge Inspections completed annually and submitted to Main Roads	Annually	EMWS
Commence planning work for the Forward Capital Works Plan 2025-2030	Aug-26	EMWS
Prepare draft Pathways Plan (for footpaths and shared pathways)	Jun-27	EMWS
Conduct second WHS Audit (LGIS Action Plan)	Dec-26	EMWS/LGIS RRC
Implement regular WHS meetings and reviews following the appointment of the WHS Officers from both administration and depot	Dec-26	EMWS/LGIS RRC

Consequence Category	Risk Ratings	Rating
Reputation, Financial	***Consequence:***	*Extreme (5)*
	Likelihood:	*Likely (4)*
	Overall Risk Ratings:	***Extreme***

Comments
Forward Capital Works Plan planning continues to progress. Staff have a good understanding of roads, drainage and footpaths. Significant work has commenced on understanding our building and infrastructure assets. Staff now have acess to Asset Valuer Pro with formal training on the program being conducted on the 11th, 12th and 13th August. **Funding opportunities have been announced for the Active Transport Fund providing for the upgrade of existing, and construction of new bicycle and walking pathways accross Australia. Applications opened 1st August 2026.** **Culvert assessments are currently being carried out accross the Shire following degredation of the timber beams on Cubbine Road culvert.**

THEME 2 - Community Health and Safety Risks
Workplace Health & Safety Compliance

Risk Context 4
Non-compliance with workplace health and safety legislation, including the Work Health & Safety Act 2020 and Fair Work Act 2009, has the potential to detrimentally affect Shire functioning. The new WA Work Health & Safety legislation introduces additional challenges, including in managing Bushfire and VFRS Brigades, potentially increasing the risk of WHS breaches for the Shire.
Mismanagement of employee wellbeing, harassment, bullying, and safety breaches in employment practices directly affect workplace health and safety, potentially leading to increased WHS claims.

Impact (Consequences)	
1. Legal and Financial Consequences	**3. Safety and Operational Impacts:**
Personal and/or public liability (up to $1M fine and/or 20 years in prison).	Death or permanent injury.
Severe legal penalties and financial losses/fines.	Community safety diminished.
2. Reputational Damage:	Bushfire and VFRS Brigades become increasingly marginal operationally (i.e., via increased compliance, safety training and reporting requirements).
Negative outcomes leading to lawsuits and dissatisfied community/ratepayers	

Risk Management/Mitigation Actions	Type	Date	Rating	Control Owner
1. Governance & Reporting				
Council to maintain strong oversight of Risk Management documents	Preventative	Jun-27	***Effective***	EMCS
CEO and CESM to report monthly to Council on risk mitigation and elimination strategies.	Preventative	Jun-27	***Inadequate***	CEO/CESM
2.Safety and Compliance				
Retain core focus on 'safety first'	Preventative	Jun-27	***Effective***	EMT
Conduct internal WHS Audit	Preventative	Jun-27	***Effective***	EMWS
Monitor and maintain registration and training requirements	Preventative	Jun-27	***Inadequate***	EMT
Enact a "no training, no fire ground" policy position	Preventative	Jun-27	***Effective***	CESM
3.Operational Efficiency				
Institute strong cost management (e.g., materials, contractors)	Preventative	Jun-27	***Adequate***	EMT
Ensure machine and plant operators are sufficiently qualified	Preventative	Jun-27	***Effective***	EMWS
4.Communication and Response				
Improve communications via new app software	Detective	Jun-27	***Adequate***	EMT
Respond to external feedback	Preventative	Jun-27	***Effective***	EMT
Implement immediate risk mitigation measures (e.g., barriers, signage) where risks can't be immediately eliminated	Detective	Jun-27	***Effective***	EMWS
		Overall Control Ratings:	***Adequate***	

Risks Identified/Actions	Due Date	Responsibility
The Risk Dashboard is reported with any updates quarterly to the Audit & Risk Committee and Council	Ongoing	EMCS
Lack of knowledge by staff of Fire Wardens - Training and drills required	Ongoing	CEO/EMT
Conduct a review of the current SMS software and template system used for emergency and hazard alerts. Whatsapp/Harvest Ban SMS system	Dec-26	CESM
Reduced maintenance on fire vehicles was identified by new CESM resulting in significant costs to budget in late 24/25 & 26 - These costs were supported and reimbursed by DFES and are now on an annual scheduled maintenance program to reduce the risk and support local business.	Ongoing	CESM

Consequence Category	Risk Ratings	Rating
Compliance / Reputation	***Consequence:***	*Extreme (5)*
	Likelihood:	*Almost Certain (5)*
	Overall Risk Ratings:	***Extreme***

Comments
CESM Recruitment underway with the Shire of Cunderdin. Memorial at Quairading Pool has sustained significant damage following previously identified cracks within the wall. The memorial is beyond repair and a risk to the community. Physical barriers have been put in place to isolate the surrounding zone to mitigate risk.

Healthcare Service Reliability

Risk Context 5

The Quairading Medical Practice faces significant challenges in maintaining consistent and affordable medical services due to potential loss of medical personnel and increasing operational costs, which could result in reduced healthcare access for the community.

Impact (Consequences)

1. Loss of local medical services, leading to:	Community dissatisfaction.
Increased travel burden for medical care.	Potential population decline.
Closure of allied health services (e.g., Pharmacy).	Economic impacts on local businesses.
2. Threats to community sustainability:	**3. Negative reputational outcomes for the Shire.**

Risk Management/Mitigation Actions	Type	Date	Rating	Control Owner
Keep costs for running the Medical Practice as cost-effective as possible (while maintaining service quality).	Preventative	Jun-27	***Inadequate***	EMCS/DOCTOR
Establish a second option practitioner for when the current practitioner (a) takes annual leave, or (b) eventually leaves (including list of locums/training GP/Nurse Practitioner).	Preventative	Jun-27	***Inadequate***	DOCTOR
Current Supply of Practitioner Agreement for a term of three years expiry 25 January 2027 + three-year option.	Preventative	Oct-26	***Effective***	CEO/EMCS/DOCTOR
Develop a long-term recruitment and retention strategy for medical professionals, including incentives and support for rural practice	Preventative	Jun-27	***Adequate***	CEO/EMCS/DOCTOR
Investigate telemedicine options to supplement in-person care and potentially reduce costs	Preventative	Jun-27	***Inadequate***	DOCTOR/CEO
		Overall Control Ratings:	***Adequate***	

Risks Identified/Actions	Due Date	Responsibility
Dr Yap meets as part of the Medical Executive Committee quarterly to discuss matters for the Medical Centre. Dr Yap presents the committee with his financial statements on a quarterly basis to provide transparent accounting of the Shire's annual allocation of funds.	Ongoing	CEO
Dr Yap is continually striving for improvement and is currently satisfied with his current staffing arrangements. A second doctor has been sourced and started in August 2026.	Aug-26	CEO
Allied health is continually being supported. New business 'The Clinic' providing chiropractic health within Quairading	Ongoing	CEO
The proposed Medical Centre Extension has not progressed. Funding sources are being explored.	Jun-27	CEO/EMED
Doctor Housing - Causing shortages in housing staff. Pharmacist is no longer housed by the Shire. Housing strategy needs to be considered for future options with staff housing, including asset management and age of housing.	Jun-27	CEO/EMED

Consequence Category	Risk Ratings	Rating
Compliance, Health, Reputational, Financial	***Consequence:***	*Extreme (5)*
	Likelihood:	*Possible (3)*
	Overall Risk Ratings:	***High***

Comments

During budget considerations for the 26/27 FY it was raised with Council for their consideration and discussion what the provision of Health Services are ultimately costing the Shire with the Doctor's contract. Is is sustainable based on a very small budget?

Natural and Man-Made Disasters

Risk Context 6
Natural and manmade disasters have the potential to affect Shire business continuity. Includes fire, flood, storm, earthquake, extreme heat, pandemic, chemical spill, terrorism.
Climate change has been recognised by the Shire, including the prevalence of extreme fire and other weather events.

Impact (Consequences)	
Loss of critical infrastructure.	Shire core business impacts
Injury and fatalities.	Businesses choose not to re-establish
High recovery costs.	Environmental degradation (e.g., drought, soil erosion)
Loss of business continuity,	Economic instability: generational farms are no longer workable

Risk Management/Mitigation Actions	Type	Date	Rating	Control Owner
Implement a Business Continuity Framework	Preventative	Jun-27	***Effective***	CEO/EMT
Local Emergency Management Arrangements – ensure current and tested through LEMC Exercises	Preventative	Jun-27	***Effective***	CEO/CESM
Review and update key hazard plans including Bushfire Risk Management Plan	Preventative	Jun-27	***Adequate***	CEO/CESM
Convene quarterly meetings with key agencies	Preventative	Jun-27	***Adequate***	CEO/CESM/LEMC
			Overall Control Ratings:	***Effective***

Risks Identified/Actions	Due Date	Responsibility
Public consultation sought on the proposed amendments to state-level recovery arrangements in the State Emergency Management Policy, Plan & Procedure	Feb-25	CEO/CESM
National Fuel Security Plan implemented amid global disruptions to oil and gas supplies.	Ongoing	CEO
Fuel supply and pricing, removal of fuel excise will impact shire core business and has potential to impact the current budget and shire operations.	*Ongoing*	*CEO/EMT*

Consequence Category	Risk Ratings	Rating
Reputation	***Consequence:***	*Major (4)*
	Likelihood:	*Possible (3)*
	Overall Risk Ratings:	***High***

Comments
WhatsApp and bulk SMS system are utlised for disemination of information prior to and during an incident. BFAC and LEMC continue to meet regularly (3 x p.a). **CESM recruitment currently in progress following the resignation of John Idland** **Dept of Communities is storing >10 x bedding packs at rear of Town Hall for Evac Centre set up.**

THEME 3 - GOVERNANCE, FINANCIAL AND COMPLIANCE RISKS
Financial Viability and Asset Management

Risk Context 7
If the Shire is struggling to remain financially viable, the ability to comply with its Asset Management Plan may be compromised.

Impact (Consequences)	
Cost of managing ageing infrastructure becomes prohibitive.	Increased safety risk.
Creates degradation and loss of useful/useable assets.	Reduced ability to regenerate or create economic benefit across the Shire.

Risk Management/Mitigation Actions	Type	Date	Rating	Control Owner
Promote Quairading as a destination with a 'point of difference' (e.g., as Beverley has done).	Detective	Jun-27	***Effective***	CEO/EMED
Consider marketing campaigns for attracting new investors and residents into the Shire, including people seeking a 'tree change'.	Detective	Jun-27	***Effective***	CEO/EMED
Explore and promote quality affordable housing options, and lead by example	Detective	Jun-27	***Adequate***	CEO/EMED
Encourage light industrial activity and support small business ventures through flexible policies	Detective	Jun-27	***Effective***	CEO/EMED
Increase the rate-base through the above-mentioned strategies.	Preventative	Jun-27	***Effective***	EMCS
		Overall Control Ratings:	***Effective***	

Risks Identified/Actions	Due Date	Responsibility
Sales of land for Cuneata Rise and the Light Industrial Area are complete attracting new investors and residents to the Shire - this will also increase the Shire's ratebase.	Dec-26	CEO
Lack of Infrastructure maintenance planning has been identified. Asset Valuer Pro has been implemented as a full infrastructure asset program and asset condition reports are currently being completed by the works team. This should then help in the development of future budgets.	Dec-26	EMWS/TSO
Increase in fuel prices across contractors will impact the current budget, higher running costs for plant and possibly reduce scope on delivery of infrastructure projects	Ongoing	EMT/CEO
Increased operating and contractor costs pose a significant risk to increased rate revenue when determining the 26/27 Budget	Jun-27	EMT/CEO

Consequence Category	Risk Ratings	Rating
Environment, Reputation, Financial	***Consequence:***	*Extreme (5)*
	Likelihood:	*Possible (3)*
	Overall Risk Ratings:	***High***

Comments
Asset Valuer Pro will help provide an increased understanding of the current condition and future requirements of the Shire's Assets. This information can also help funding arragements and disaster recovery efforts.

Cybersecurity and Data Protection

Risk Context 8

Any data breach/hack of Shire information and communications technology systems has the potential to affect Shire operations - includes data theft, ransomware and phishing.

Impact (Consequences)

Financial misappropriation/loss.	Shire business continuity significantly compromised.
Community member and/or employee financial records compromised or stolen.	Shire reputation impacted.
Loss of data and data integrity.	

Risk Management/Mitigation Actions	Type	Date	Rating	Control Owner
Develop and maintain Business Continuity and IT Disaster Recovery Plans	Preventative	Feb-27	***Effective***	CEO/EMCS
Implement robust IT security measures (e.g., firewalls, access controls, UPS/backup systems	Preventative	Jun-27	***Effective***	EMCS
Conduct regular security audits and recovery exercises	Preventative	Jun-27	***Adequate***	EMCS
Provide staff cybersecurity awareness training	Preventative	Ongoing	***Adequate***	EMCS
		Overall Control Ratings:	***Effective***	

Actions	Due Date	Responsibility
Our agreement with Readytech for the rollout of their ERP system has now been terminated and we are currently seeking reimbursement of costs already outlayed. The preferred option of Magic Software is currently being assessed by staff with demonstrations of their products being held over the next month.	Jun-27	EMCS/MOG
Review the ICT Disaster Recovery Plan in conjunction with Wallis	Dec-26	EMCS/CEO
Continue to offer Security Awareness Training for Staff (and Councillors). This will improve the knowledge of staff of security and emerging threats to the organisation.	Ongoing	EMCS

Consequence Category	Risk Ratings	Rating
Reputation / Compliance	***Consequence:***	*Major (4)*
	Likelihood:	*Likely (4)*
	Overall Risk Ratings:	***High***

Comments

Risk identified with illegitimate email - reported in Agenda

Organisational Misconduct

Risk Context 9
Unethical or illegal behavior by Shire employees, executives or office holders, including both financial and non-financial misconduct, has the potential to produce significant negative consequences for the Shire.

Impact (Consequences)	
Council suspension or leadership changes (e.g., CEO removal, employee terminations).	Reputational damage.
Independent investigations and regulatory actions (e.g., Fair Work Commission).	Financial penalties and economic impacts.
Intense public and media scrutiny.	Business continuity and viability challenges.

Risk Management/Mitigation Actions	Type	Date	Rating	Control Owner
1.Financial Controls and Processes				
Update cash handling procedures	Preventative	Jun-27	***Effective***	EMCS
Conduct financial management reviews and implement controls	Preventative	Jun-27	***Effective***	EMCS
2.Governance Frameworks				
Update the delegated authority framework	Preventative	Jun-27	***Effective***	CEO
Enhance the IT Security Framework.	Preventative	Jun-27	***Effective***	EMCS
3.Human Resource Management				
Revise the staff on-boarding/induction program	Preventative	Jun-27	***Adequate***	EMCS
Implement a performance management program	Preventative	Jun-27	***Effective***	EMT
Update HR Policies and Code of Conduct (for Council and staff)	Preventative	Jun-27	***Effective***	EMCS
4.Operational Safety				
Establish supervision and induction processes to use plant and equipment	Preventative	Jun-27	***Effective***	EMWS
External Oversight	Preventative	Jun-27	***Effective***	EMWS
Conduct regular external audits	Preventative	Jun-27	***Adequate***	EMWS
		Overall Control Ratings:	***Effective***	

Risks Identified/Actions	Due Date	Responsibility
Continual improvement in maintaining and recording seperation of duties	Ongoing	EMT/CEO
Increase compliance of record keeping systems and update Record Keeping Plan	Jul-27	CEO/MG/EMCS
Implementation of governance delegated authority program 'Attain' to improve governance framework and oversight	Ongoing	EMT/CEO/MOG

Consequence Category	Risk Ratings	Rating
Financial / Property	***Consequence:***	*Extreme (5)*
	Likelihood:	*Almost Certain (5)*
	Overall Risk Ratings:	***Extreme***

Comments
Training undertaken by staff initiated by the CCC - Report in Agenda

THEME 4 - STRATEGIC SOCIAL AND ECONOMIC RISKS
Housing Availability and Affordability

Risk Context 10

Seniors and Aged Care: Absence of aged local independent living facilities may force older residents to leave prematurely, disrupting community cohesion.
Essential Worker Housing: Insufficient housing for government workers and Western Australian Country Health Service staff can hinder recruitment and retention.
Public and Community Housing: Limited public housing options may increase housing stress for low-income individuals, leading to potential homelessness.

Impact (Consequences)	
1.Low property resale values and return on investment undermine community sustainability.	Reduced local spending.
2.Population decline due to:	**4.Threats to community viability**
Higher outward migration and lower inward migration.	Loss of professional and community-based services.
Workforce reduction.	Weakening of community fabric.
Residents forced to relocate due to housing shortages.	Potential loss of local infrastructure.
3. Economic impacts:	
Impeded economic growth.	

Risk Management/Mitigation Actions	Type	Date	Rating	Control Owner
Lead by example, explore and promote quality affordable housing options including joint venture options for the construction of Aged Residential Independent Living Units (ILUs).	Detective	Jun-27	***Adequate***	CEO/EMED
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, explore options with bespoke groups i.e., Central East Accommodation & Care Alliance Inc (CEACA	Detective	Jun-27	***Adequate***	CEO/EMED
Promote Quairading as a destination with a 'point of difference' (e.g., as Beverley and Katanning have done	Detective	Jun-27	***Effective***	CEO/EMED
Consider marketing campaigns and other strategies for attracting new investors and residents, including people seeking a 'tree change'	Detective	Jun-27	***Effective***	CEO/EMED
		Overall Control Ratings:	***Adequate***	

Actions	Due Date	Responsibility
Develop a Housing Strategy	Jun-27	EMT
Maintain CEACA Membership - Council has budgeted $15,000 for the 2025/2026 Year to become a full member of CEACA	Ongoing	CEO/EMED
Identify any risks associated with bringing Social Housing to Quairading	Ongoing	CEO/EMED

Consequence Category	Risk Ratings	Rating
Reputation	***Consequence:***	*Major (4)*
	Likelihood:	*Almost Certain (5)*
	Overall Risk Ratings:	***Extreme***

Comments

Council resolved to continue with CEACA. Land to be gifted.
Council resolved to Join WEROC.
CEO to develop Housing Business Case and Housing Town Plan

Social Challenges and Community Expectations

Risk Context 11
Social challenges (e.g., crime, antisocial behavior, vandalism, housing crisis, homelessness) may significantly impact ratepayers' expectations of the Shire's responsibilities and perceived effectiveness.
Misalignment between community expectations and Shire jurisdiction could lead to reputational damage, resource pressure, and potential conflict.

Impact (Consequences)	
Disgruntled ratepayers and reputational damage.	Difficulty attracting new residents/businesses.
Blame towards staff and Council Members.	Strained community relationships and social cohesion.
Diminished service outcomes and increased pressure on resources.	Increased demand for social services beyond Shire capacity/jurisdiction.
Higher rates payment defaults and debt collections.	

Risk Management/Mitigation Actions	Type	Date	Rating	Control Owner
Develop and implement a community engagement & communications strategy to better understand ratepayers' expectations.	Detective	Jun-27	***Effective***	CEO/EMED
Hold at least two community forums each year.	Detective	Jun-27	***Effective***	CEO/EMED
Establish clear guidelines on the Shire's responsibilities and limitations regarding social issues, and communicate these effectively.	Detective	Jun-27	***Adequate***	CEO/EMED
Maintain healthy relationships with government agencies, funding bodies and WALGA.	Preventative	Jun-27	***Adequate***	CEO
Prioritise grant writing and winning.	Preventative	Jun-27	***Effective***	CEO/EMED
Continue focus on social media messaging while retaining hard copy dissemination for older generations.	Preventative	Jun-27	***Effective***	EMED
Formalise regular contributions to the Banksia Bulletin and Passion Sheet with Shire update and Shire President Message	Preventative	Jun-27	***Effective***	EMED
		Overall Control Ratings:	***Adequate***	

Actions	Due Date	Responsibility
Maintain transparency on Shire's project and budget development via Community Forum meetings	Ongoing	EMT
Monthly Banksia Bulletin news updates including a foreward from the Shire President	Monthly	EMED
Regular Social Media updates on general news, announcements, events, ranger update and important community related information.	Weekly	EMED
Maintain hard copy information of important updates and documents for older generations with limited computer access.	Weekly	EMED
Source and apply grant funding for events and projects including bolstering projects already included in annual budget	Monthly	EMED
Weekly Passion Sheet notices when appropriate.	*Weekly*	EMED

Consequence Category	Risk Ratings	Rating
Service disruption	***Consequence:***	*Moderate (3)*
	Likelihood:	*Likely (4)*
	Overall Risk Ratings:	***High***

Comments
EMT asknowledges low community attendance at Forums so suggests a revised strategy next Annual Electors Mtg. to encourage community interest and engagement.

ITEM 10 MATTERS FOR CONSIDERATION – BUILDING & TOWN PLANNING

No matters for consideration

ITEM 11 MATTERS FOR CONSIDERATION – FINANCE & AUDIT

11.1 Accounts for Payment - July 2026

Responsible Officer Danica Mullins, Senior Finance Officer

Reporting Officer Cynthia Lowe, Finance & Customer Service Officer

Attachments
1. (i) List of Accounts ⇩
2. (ii) Transport Takings ⇩
3. (iii) Credit Card Reconciliation ⇩

Voting Requirements Simple Majority

Disclosure of Interest Reporting Officer: Nil

Responsible Officer: Nil

OFFICER RECOMMENDATION

That Council note the following:

1. That schedule of accounts for July 2026 covering EFT 16794 to EFT 16925, Cheque number 24035 and DD19081.1 to DD19183.1 totalling $770,943.49 be received (Attachment i);
2. That Transport licensing payments for the month of July 2026 totalling $27,170.45 be received (Attachment ii); and
3. That fund transfers to the corporate credit card for July 2026 totalling $4,302.39 be received (Attachment iii); and
4. That net payroll payments for the month of July 2026 totalled $133,313.91

IN BRIEF

Payments are as per Attachments (i), (ii), (iii).

MATTER FOR CONSIDERATION

Note the accounts paid during July 2026.

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 2025/2026 and 2026/2027 budget.

Payments made for the 2025/26 and 2026/2027 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:

3.1 Governance, Financial and Compliance Risks: Financial Viability and Asset Management

3.3 Governance, Financial and Compliance Risks: Organisational Misconduct

RISK ASSESSMENT

	Option 1
Financial	Low *Given Purchasing / Procedures followed, together with Management Separation of acceptance of duties and Processes in place.*
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 Quartely 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 2026 is included in **Attachment (i).**

Chq/EFT	Date	Name	Description	Amount	Bank	Type	Funded
EFT16926	01/07/2026	MARILYN JANE REIDY	NAIDOC WEEK - WELCOME TO COUNTRY	$ 400.00	MUNI	CSH	
EFT16927	01/07/2026	WATER CORPORATION	WATER CORP ACCT#9007854421 - 8 DALL STREET WATER USAGE FOR THE PERIOD 13.04.26 - 16.06.26 WATER CORP ACCT#9007856013 - 74 MCLENNAN STREET WATER USAGE FOR THE PERIOD 13.04.26 - 16.06.26 WATER CORP ACCT#9007859417 - 31 DALL STREET WATER USAGE FOR THE PERIOD 13.04.26 - 16.06.26 WATER CORP ACCT#9007859409 - 50B SUBURBAN ROAD WATER USAGE FOR THE PERIOD 13.04.26 - 16.06.26 WATER CORP ACCT#9007858939 - 50A SUBURBAN ROAD WATER USAGE FOR THE PERIOD 13.04.26 - 16.06.26 WATER CORP ACCT#9007859257 - 19 POWELL CRESCENT WATER USAGE FOR THE PERIOD 13.04.26 - 16.06.26	$ 1,365.99	MUNI	CSH	PARTIALLY
EFT16928	01/07/2026	SYNERGY	SYNERGY ACCT #857387870 - STREET LIGHT SUPPLY AND USAGE FOR THE PERIOD 25.04.26 - 24.05.26 SYNERGY ACCOUNT #417050770 - KWIRRADING KOORT POWER SUPPLY AND USAGE FOR THE PERIOD 09.04.26 - 09.06.26 SYNERGY ACCOUNT #137839080 - QCRC POWER SUPPLY AND USAGE FOR THE PERIOD 13.05.26 - 09.06.26 ELECTRICITY ACCT #343155630 - TOAPIN WEIR SUPPLY AND USAGE FOR THE PERIOD 31.03.26 - 29.05.26	$ 4,113.02	MUNI	CSH	
EFT16929	01/07/2026	GODFREY COLBUNG	NAIDOC WEEK PAINTINGS	$ 1,505.00	MUNI	CSH	
EFT16930	01/07/2026	AMPAC DEBT RECOVERY (WA) PTY LTD	AMPAC DEBT RECOVERY COSTS FOR MAY	$ 4,147.92	MUNI	CSH	FULLY
EFT16931	01/07/2026	NORMAN YARRAN	KANGAROO MEANT HUNTING - NAIDOC	$ 500.00	MUNI	CSH	
EFT16932	01/07/2026	SEEK LIMITED	SEEK ADVERT FOR PLANT OPERATOR AND GENERAL HAND	$ 544.50	MUNI	CSH	
EFT16933	01/07/2026	SNALLOW PTY LTD T/A WALLIS COMPUTER SOLUTIONS - EFTSURE VERIFIED	FULL CLOUD DR TEST VIA DATTO	$ 1,424.50	MUNI	CSH	
EFT16934	01/07/2026	RIGHT METAL FENCING PTY LTD	VEHICLE ACCESS GATE - QDG POOL REPAIRS TO PEDESTRIAN GATES - KWIRRADING KOORT, NEW SELF-CLOSE HINGES & LATCHES, INC TRAVEL	$ 8,090.50	MUNI	CSH	
EFT16935	01/07/2026	VERIZON CONNECT	MONTHLY SUBSCRIPTION - VEHICLE TRACKING - JUNE 2026	$ 496.10	MUNI	CSH	
EFT16936	01/07/2026	CHG-MERIDIAN AUSTRALIA PTY LIMITED	CRC GYM EQUIPMENT HIRE 01.07.26 - 30.09.26	$ 3,401.99	MUNI	CSH	
EFT16937	01/07/2026	ANTHONY EDWARD TURNER - LGCS SOLUTIONS - EFTSURE	PUBLIC HEALTH PLAN SERVICES	$ 3,850.00	MUNI	CSH	
EFT16938	01/07/2026	JUDITH YARRAN	NAIDOC WEEK STEW CATERING/COOKING	$ 250.00	MUNI	CSH	
EFT16939	08/07/2026	PHILIPOFF LEGAL	LODGEMENT OF CAVEAT 5 EDWARDS WAY - PROFESSIONAL FEE	$ 1,611.10	MUNI	CSH	
EFT16940	10/07/2026	QUAIRADING GOLF CLUB	REIMBURSEMENT FOR THE COST OF A NEW SQUARE (PISQU012 NN-SQUARE REGISTER)	$ 1,099.00	MUNI	CSH	PARTIALLY

EFT16941	10/07/2026	TELSTRA	TELSTRA ACCT#941548000 - ADMIN, QMP, LANDCARE, P/LICENSING, POOL, DEPOT + QCRC LANDLINE SUPPLY AND USAGE FOR THE PERIOD 20.06.26 - 19.07.26 TELSTRA ACCT #3147564712 - ADMIN, DEPOT, CARAVAN PARK, QWRF, BFB MOBILE PHONES SUPPLY AND USAGE FOR THE PERIOD 16.06.26 - 15.07.26	$ 987.11	MUNI	CSH	
EFT16942	10/07/2026	COMMUNITY RESOURCE CENTRE - QUAIRADING	MANAGEMENT FEES - GYM, BUILDING AND CRC MEMBERSHIP	$ 17,818.90	MUNI	CSH	
EFT16943	10/07/2026	QUAIRADING MEDICAL PRACTICE (GREAT CARE HEALTH)	QUAIRADING MEDICAL PRACTICE SUBSIDY 1ST INSTALMENT 26/27 AS PER CONTRACT	$ 200,000.00	MUNI	CSH	
EFT16944	10/07/2026	WREN OIL	WASTE OIL REMOVAL - QWRF	$ 1,333.07	MUNI	CSH	
EFT16945	10/07/2026	QDG P & C ASSOCIATION	CATERING FOR NAIDOC WEEK SAUSAGE LUNCH	$ 900.00	MUNI	CSH	
EFT16946	10/07/2026	SHIRE OF CUNDERDIN	CONTRIBUTION TO CESM COSTS - QUARTERS 1,2 & 3 (JULY 2025 - MARCH 2026)	$ 12,320.80	MUNI	CSH	
EFT16947	10/07/2026	WATER CORPORATION	WATER CORP ACCT #9007856224 ARTHUR KELLY VILLAGE WATER SUPPLY & USAGE FOR THE PERIOD 14.04.26 - 17.06.26 WATER CORP ACCT#9007856072 - CARAVAN PARK, POOL + PARKS & GARDENS WATER USAGE FOR THE PERIOD 13.04.26 - 16.06.26 WATER CORP ACCT#9007855379 - DRS RESIDENCE & QMP WATER USAGE FOR THE PERIOD 13.04.26 - 16.06.26 WATER CORP ACCT#9007854093 - PUBLIC CONVENIENCES WATER USAGE FOR THE PERIOD 13.04.26 - 16.06.26 WATER CORP ACCT#9007856101 - TOWN HALL WATER USAGE FOR THE PERIOD 13.04.26 - 16.06.26	$ 12,325.95	MUNI	CSH	PARTIALLY
			WATER CORP ACCT#9007856099 - BOWLING CLUB WATER USAGE FOR THE PERIOD 13.04.26 - 16.06.26 WATER CORP ACCT#9007856021 - OVAL AND GROUNDS WATER USAGE FOR THE PERIOD 13.04.26 - 16.06.26 WATER CORP ACCT#9007856080 - CARAVAN PARK WATER USAGE FOR THE PERIOD 13.04.26 - 16.06.26 WATER CORP ACCT#9007856507 - VET CLINIC WATER USAGE FOR THE PERIOD 13.04.26 - 16.06.26 WATER CORP ACCT#9007858908 - YOUTH CENTRE WATER USAGE FOR THE PERIOD 13.04.26 - 17.06.26 WATER CORP ACCT#9007856128 - JUNCTION ROAD STANDPIPE WATER USAGE FOR THE PERIOD 13.04.26 - 17.06.26 WATER CORP ACCT#9007856136 - ADMIN & DEPOT WATER USAGE FOR THE PERIOD 14.04.26 - 17.06.26 WATER CORP ACCT#9007858182 - REED DAY CARE WATER USAGE FOR THE PERIOD 14.04.26 - 17.06.26	$ -			
EFT16948	10/07/2026	BOB WADDELL & ASSOCIATES PTY LTD	2025/26 RATES MANAGEMENT: 3.25HRS SERVICE PROVIDED BY TARA (W/E: 28/06/26)	$ 572.00	MUNI	CSH	

EFT16949	10/07/2026	SULLIVAN LOGISTICS PTY LTD T/A KALEXPRESS AND QUALITY TRANSPORT	ROAD FREIGHT DELIVERY OF CLEANING SUPPLIES FOR CARAVAN PARK	$	236.89	MUNI	CSH	
EFT16950	10/07/2026	COMMERCIAL LOCKSMITHS	SWITCH BOARD CYLINDER - COMMUNITY BUILDING, PADLOCKS & KEYS - DEPOT TOOL SHED	$	319.00	MUNI	CSH	
EFT16951	10/07/2026	VISIMAX SAFETY PRODUCTS	10X SLIP LEADS, DOG TRAP, ANIMAL POLE - ANIMAL POUND	$	1,492.10	MUNI	CSH	
EFT16952	10/07/2026	DIGGING DOCKER	REMOVE SAND - DAYCARE CENTRE - BIKE TRACK	$	500.00	MUNI	CSH	
EFT16953	10/07/2026	GREAT SOUTHERN FUEL SUPPLIES	4000L DIESEL - DEPOT	$	6,419.86	MUNI	CSH	
EFT16954	10/07/2026	AVON VALLEY WINDSCREENS - EFTSURE VERIFIED	Q3870 WINDSCREEN REPLACEMENT	$	924.00	MUNI	CSH	
EFT16955	10/07/2026	COMBINED PEST CONTROL	1 QUARTERLY VISIT - RODENT STATIONS 2025-2026	$	638.00	MUNI	CSH	
EFT16956	10/07/2026	WA CONTRACT RANGER SERVICES PTY LTD	CONTRACT RANGER SERVICES FOR THE MONTH OF JUNE - DATES SERVICED 10.06.26, 15.06.26 & 17.06.26 CONTRACT RANGER SERVICES FOR THE MONTH OF JUNE 2026 - DATES SERVICED 24.06.26 + 25.06.26	$	1,707.75	MUNI	CSH	
EFT16957	10/07/2026	CLARK EQUIPMENT SALES PTY LTD	OUTER AIR FILTER FOR BOBCAT TRACK LOADER	$	367.37	MUNI	CSH	
EFT16958	10/07/2026	AUSTRALIA PACIFIC VALUERS PTY LTD	ANNUAL SUBSCRIPTION. ASSET VALUER PRO - 2026/27	$	11,000.00	MUNI	CSH	
EFT16959	10/07/2026	QUAIRADING TYRE & BATTERY SUPPLIES - FUEL ACCOUNT	MONTHLY FUEL - Q0, P200, P651, P3446, P633, P685, 0Q	$	984.67	MUNI	CSH	
EFT16960	10/07/2026	BUNNINGS GROUP LIMITED	TOOL MARKING PAINT FOR CONSTRUCTION, GARDEN & ASSET CREW EXISTING WALL MOUNTED LIGHT REPAIR & BUILT IN WARDROBE REPAIR - U4/19 GILLETT ST + STANLEY KNIFE - ASSET MANAGAMENT SHED	$	202.56	MUNI	CSH	
EFT16961	10/07/2026	QUAIRADING WELDING REPAIRS - VERIFIED	REPAIR OF TRAILER LEAF SPRING	$	742.50	MUNI	CSH	
EFT16962	10/07/2026	COMPLETE OFFICE SUPPLIES PTY LIMITED	ADMIN AND DEPOT - VARIOUS STATIONARY + KEYBOARD, DEPOT MINOR ASSET PURCHASE - MONITORS - OPERATIONS MANAGER	$	956.17	MUNI	CSH	
EFT16963	10/07/2026	CRISP WIRELESS	MONTHLY INTERNET CONNECTION - ADMIN, DEPOT, 31 DALL ST, 28 REID ST, QMP, DRS RESIDENCE, YOUTH CENTRE, SWIMMING POOL & VET	$	1,120.90	MUNI	CSH	
EFT16964	10/07/2026	RURAL INFRASTRUCTURE SERVICES	CONSULTANCY SERVICES - TRUCK REST AREA PLANNING	$	5,764.98	MUNI	CSH	PARTIALLY
EFT16965	10/07/2026	DSKD PTY LTD TRADING AS FULLY PROMOTED MIDLAND - EFTSURE VERIFIED	WORKS CREW UNIFORM	$	2,750.45	MUNI	CSH	
EFT16966	10/07/2026	The Trustee for Agnew & Machin Trust - EFTSURE VERIFIED	LAND SURVEY-CONTOUR, CUNEATA RISE SUB DIVISION (PREVIOUS PO 5279 WAS CANCELLED AS SUPPLIER DIDN'T SEND INVOICE - WAS PICKED UP DURING THEIR RECONCILIATION)	$	3,740.00	MUNI	CSH	
EFT16967	10/07/2026	GARRETT'S GARAGE	Q388 SERVICING, 75,000KM Q190 SERVICING, 60,000KM	$	1,961.69	MUNI	CSH	
EFT16968	10/07/2026	READYTECH (PREVIOUSLY IT VISION)	IT VISION ANNUAL SUBSCRIPTION	$	58,943.20	MUNI	CSH	
EFT16969	10/07/2026	VERIZON CONNECT	VERIZON PROFESSIONAL SERVICES	$	82.50	MUNI	CSH	
EFT16970	10/07/2026	CIVIL PRODUCTS WA - EFTSURE VERIFIED	REPLACE RV DUMP POINT SIGN	$	214.50	MUNI	CSH	
EFT16971	10/07/2026	SUPAGAS PTY LIMITED - EFTSURE VERIFIED	SUPAGAS 19 POWELL CRESC	$	99.00	MUNI	CSH	
EFT16972	10/07/2026	ROTARU BUILDING CONSULTANTS - EFTSURE VERIFIED	ENGINEERING STRUCTURAL INSPECTION FOR ARTHUR KELLY UNITS, POOL PARK + BOWLING CLUB	$	6,105.00	MUNI	CSH	
EFT16973	10/07/2026	KNIGHT HEALTH - EFTSURE VERIFIED	ALL STAFF DRUG SCREENING	$	1,479.50	MUNI	CSH	
EFT16974	10/07/2026	OWEN CONSULTING - VERIFIED	UPDATED COSTING OF NEW SPORTS PRECINCT	$	495.00	MUNI	CSH	

EFT16975	10/07/2026	DAVID WHISSON	REFUND OF SITE BOOKING	$	35.00	MUNI	CSH	FULLY
EFT16976	10/07/2026	DAMIEN SHENTON	REFUND OF SITE BOOKING - CHECK IN 28.06.26	$	35.00	MUNI	CSH	FULLY
EFT16977	10/07/2026	LARRY & JUDITH BOSTON	REFUND FOR CABIN BOOKING CHECK IN 07/07/26 (1 NIGHT STAY REFUND DUE TO MISPLACED KEY AND TROUBLE REACHING	$	160.00	MUNI	CSH	FULLY
EFT16978	10/07/2026	BETH SPERRING	CABIN BOOKING CHECK IN 17.07.26	$	320.00	MUNI	CSH	FULLY
EFT16979	10/07/2026	BOC LIMITED	MONTHLY HIRE OF GAS BOTTLES FOR DEPOT + QMP OPERATIONS 29.05.26 - 27.06.26	$	52.48	MUNI	CSH	
EFT16980	15/07/2026	PAYWISE	PAYROLL DEDUCTIONS / CONTRIBUTIONS	$	840.51	MUNI	CSH	
EFT16981	17/07/2026	LANDGATE	VALUATION EXPENSES - UV GENERAL VALUATION - RURAL AREAS RUV VALUATION ROLL 2025-2026 VALUATION EXPENSES - UV INTERIM - RURAL AREAS - SCHEDULE NO.R2026/2 09.05.26 - 05.06.2026 VALUATION EXPENSES - UV INTERIM RURAL AREAS SCHEDULE NO.R2026/1 25.10.25 - 08.05.26	$	9,271.80	MUNI	CSH	
EFT16982	17/07/2026	SHIRE OF KELLERBERRIN	DRY HIRE OF EXCAVATOR 2 DAYS - GRAVE, SOUTH CAROLING CEMETERY	$	600.00	MUNI	CSH	
EFT16983	17/07/2026	BOB WADDELL & ASSOCIATES PTY LTD	RATES MANAGEMENT - 4 HRS ASSISTANCE PROVIDED BY TARA (WK ENDING 05/07/26)	$	924.00	MUNI	CSH	
EFT16984	17/07/2026	SYNERGY	ELECTRICITY ACCT #765171390 - CARAVAN PARK, PARKS & GARDENS, POOL SUPPLY AND USAGE FOR THE PERIOD 14.05.26 - 10.06.26	$	2,422.96	MUNI	CSH	
EFT16985	17/07/2026	SULLIVAN LOGISTICS PTY LTD T/A KALEXPRESS AND QUALITY TRANSPORT	ROAD FREIGHT OF OLD LAPTOP STOCK BEING RETURNED TO WALLIS COMPUTERS, 20MM PIP FROM RETIC AND LANDSCAPE SHOP, RETURN OF SPREADER BAR TO COMPOSITE ENGINEERING	$	379.33	MUNI	CSH	
EFT16986	17/07/2026	COMMERCIAL LOCKSMITHS	DISABILITIES DOOR LOCK REPLACEMENT - PUBLIC CONVENIENCES LOCK AND DOOR HANDLE REPLACEMENT FOR GATE BOOTH - MASTER KEY SYSTEM - COMMUNITY BUILDING	$	301.68	MUNI	CSH	
EFT16987	17/07/2026	COMBINED PEST CONTROL	TERMITE INSPECTION - 2025 7 EDWARDS	$	264.00	MUNI	CSH	
EFT16988	17/07/2026	WHEATBELT BUSINESS NETWORK	WBN - SMALL BUSINESS MEMBERSHIP	$	360.00	MUNI	CSH	
EFT16989	17/07/2026	QUAIRADING BOOK POST (2020)	MONTHLY FEE FOR PROVISION OF LIBRARY SERVICES - JULY 2026 ADMIN, NAIDOC WEEK & RATES POSTAGE AND STATIONARY - 2025/26 FY	$	2,807.63	MUNI	CSH	
EFT16990	17/07/2026	FARMARAMA PTY LTD	TANKS - DEPOT TOOL SHED, CHEMICAL WEED SPRAY, NEW RETIC - CRC, VARIOUS GARDEN ITEMS. CLOTHESLINE REPLACEMENT -74 MCLENNAN DISABLED ENTRY DOOR, BACKROOM ENTRY DOOR REPLACEMENTS - PUBLIC CONVENIENCES	$	3,357.57	MUNI	CSH	
EFT16991	17/07/2026	CENTRAL REGIONAL TAFE	CERT IV ACCOUNTING AND BOOKKEEPING FOR FCSO	$	178.75	MUNI	CSH	
EFT16992	17/07/2026	MR TRAMPOLINE - EFTSURE VERIFIED	TRAMPOLINE MAINTENANCE - KWIRRADING KOORT	$	780.00	MUNI	CSH	
EFT16993	17/07/2026	RURAL INFRASTRUCTURE SERVICES	ENGINEERING CONSULTANCY FOR BUDGET 26/27 AND LTFP JUNE	$	3,542.00	MUNI	CSH	
EFT16994	17/07/2026	HUTTON & NORTHEY SALES	MONTHLY ACCOUNT - JUNE 2026 - SPRAY UTE PARTS	$	103.47	MUNI	CSH	
EFT16995	17/07/2026	AGRIBATE CONTRACTING	SKELETON WEED SPRAYING JUNE 2026	$	7,405.35	MUNI	CSH	FULLY
EFT16996	17/07/2026	CHRONICLE RIP PTY LTD - EFTSURE VERIFIED	ADDING PLOT 29A - STH CAROLING CEMETERY - DIGITAL RECORDS	$	66.00	MUNI	CSH	

EFT16997	17/07/2026	DUFF CONSULTING GROUP	BASIC CHAINSAW/POLE SAW/CHEMICAL HANDLING TRAINING - DEPOT	$ 10,785.60	MUNI	CSH	
EFT16998	17/07/2026	BOOKEASY AUSTRALIA PTY LTD - EFTSURE VERIFIED	ROOM MANAGER (CARAVAN PARK BOOKINGS) MONTHLY FEE JUNE 2026	$ 242.00	MUNI	CSH	
EFT16999	17/07/2026	ADAM JOHN SHENFIELD	ADDED TURN - DAYCARE BIKE TRACK - 50% PAYMENT	$ 1,750.00	MUNI	CSH	
EFT17000	17/07/2026	TABITHA BATEMAN	SKELETON WEED REIMBURSEMENT: VEHICLE COST: FUEL PURCHASE JUNE 2026	$ 455.93	MUNI	CSH	FULLY
EFT17001	17/07/2026	CUNDERDIN FARMERS CO-OPERATIVE COMPANY LIMITED - VERIFIED	WHITE PAINT FOR TIMBER POSTS - CONSTRUCTION CREW + ASSET MANAGEMENT TOOLS - PAINT AND CONSUMABLES DOWNPIPES FOR 74 MCLENNAN + TOOLS FOR INSTALL OF DOORS AT LAYOVER BAY	$ 543.50	MUNI	CSH	
EFT17002	17/07/2026	JUDITHANNE JILLEY	REFUND FOR SITE BOOKING - CHECK IN 28/08/26	$ 105.00	MUNI	CSH	FULLY
EFT17003	17/07/2026	PLUMBERJ'S MOBILE PLUMBING	WASH DOWN BAY PLUMBING WORKS, RECTIFY WATER FLOW, POOL KIOSK, CLEAR BLOCKAGE, LADIES CHANGEROOMS, RENEW LADIES TOILET CISTERN & REPAIR 2 CISTERNS - COMMUNITY BUILDING, DRINK FOUNTAIN NEAR CO-OP REPAIR LEAKING PIPE, EXTEND RELIEF PARTS FROM HOT WATER UNIT TO DRAIN - PUBLIC CONVENIENCES, VARIOUS WORKS, CVAN PK RENEW GAS PIGTAIL, 74 McLENNAN REPAIR & REPLACE TAP, TOAPIN WEIR CLEAR TREE ROOTS FROM BLOCKED BATHROOM PIPES, U1 AKV	$ 5,801.00	MUNI	CSH	
EFT17004	23/07/2026	QUAIRADING TYRE & BATTERY SUPPLIES	2 X 12.5/80-12 TL MAXAM TYRE FOR BACKHOE FITTING AND SUPPLY 2X 255/70/R22.5 TRUCK TYRES - FLOAT X2 31-1001 ACDEICO BATTERIES FOR LOADER MF66 BATTERY SUPERCHARGE FOR GENSET X2 215/75/R17.5 TYRES + FITTING - UD TRUCK 18KG FORKLIFT GAS REFILL	$ 4,307.00	MUNI	CSH	
EFT17005	23/07/2026	AVON WASTE	DOMESTIC AND RECYCLE SERVICES FOR JUNE 2026	$ 13,685.50	MUNI	CSH	PARTIALLY
EFT17006	23/07/2026	TELSTRA	TELSTRA ACC #3147560738 - WAP SUPPLY & USAGE FOR THE PERIOD 02.07.26 - 01.08.26 TESLTRA ACCT #4866080200 QMP SUPPLY AND USAGE FOR THE PERIOD 29.06.26 - 28.07.26	$ 474.95	MUNI	CSH	
EFT17007	23/07/2026	LANDGATE	MINING TENEMENTS - GENERAL VALUATIONS	$ 220.25	MUNI	CSH	
EFT17008	23/07/2026	COUNTRY COPIERS NORTHAM - EFTSURE VERIFIED	ADMIN COPIER READING FOR THE PERIOD 01.06.26 - 01.07.26	$ 276.27	MUNI	CSH	
EFT17009	23/07/2026	COMMUNITY RESOURCE CENTRE - QUAIRADING	EMED & YOUTH PRINTING FOR JULY 2026	$ 328.73	MUNI	CSH	
EFT17010	23/07/2026	WATER CORPORATION	WATER CORP ACCT#9007858158 GILLETT STREET UNITS SUPPLY AND USAGE FOR THE PERIOD 14.04.26 - 30.06.26 WATER CORP ACCT#9007858457 - 64 CORALING STREET UNITS SUPPLY AND USAGE FOR THE PERIOD 14.04.26 - 30.06.26	$ 925.68	MUNI	CSH	PARTIALLY
EFT17011	23/07/2026	BOB WADDELL & ASSOCIATES PTY LTD	RATES MANAGEMENT - 8.75 HRS ASSISTANCE PROVIDED BY TARA (WK ENDING 12/07/2026)	$ 1,540.00	MUNI	CSH	
EFT17012	23/07/2026	DAVID GRAY & CO PTY LTD	BIN SECURITY LOCKS (X7), BIN POST (X1)	$ 1,333.09	MUNI	CSH	

EFT17013	23/07/2026	WA CONTRACT RANGER SERVICES PTY LTD	CONTRACT RANGER SERVICES FOR THE MONTH OF JULY - DATES SERVICED 01.07.26 + 06.07.26	$ 790.62	MUNI	CSH	
EFT17014	23/07/2026	LGIS	SALARY CONTINUANCE & MARINE CARGO RENEWAL FOR THE PERIOD 30.06.26 - 30.06.27	$ 6,816.98	MUNI	CSH	
EFT17015	23/07/2026	FARMARAMA PTY LTD	CHEMICAL FOR WEED CONTROL SPRAYING - RURAL ROAD NETWORK	$ 12,666.50	MUNI	CSH	
EFT17016	23/07/2026	AUSTRALIA PACIFIC VALUERS PTY LTD	VALUATION OF PARKER HOUSE AS PER AASB-116 PROPERTY & PLANT & AASB13 FAIR VALUE MEASUREMENT TO BRING PARKER HOUSE INTO THE ASSET REGISTER	$ 3,850.00	MUNI	CSH	
EFT17017	23/07/2026	THINKPROJECT AUSTRALIA PTY LTD	ANNUAL SUBSCRIPTION - RAMM DATASET	$ 9,854.99	MUNI	CSH	
EFT17018	23/07/2026	BUNNINGS GROUP LIMITED	FINAL COAT OF PAINT FOR UNIT 4 GILLET ST, DUCT TAPE - DEPOT	$ 79.69	MUNI	CSH	
EFT17019	23/07/2026	JASON KEITH LILLEYMAN	CARPET CLEAN - QCRC	$ 2,548.59	MUNI	CSH	
EFT17020	23/07/2026	AVON ARC TESTING AND TAGGING	TEST AND TAG - 50A & 50B SUBURBAN, 7 EDWARDS, 74 MCLENNAN & CARAVAN PARK	$ 3,555.00	MUNI	CSH	
EFT17021	23/07/2026	INFOCOUNCIL PTY LTD	ANNUAL LICENCE FEE + ANNUAL HELPDESK FEE 01.07.26 - 30.06.27	$ 12,068.94	MUNI	CSH	
EFT17022	23/07/2026	SECUREX PTY LTD - VERIFIED	MONITORING FEES - QDG MEDICAL CENTRE	$ 171.60	MUNI	CSH	
EFT17023	23/07/2026	CITY OF KALAMUNDA	BUILDING SERVICES FOR APRIL & MAY 26	$ 653.06	MUNI	CSH	PARTIALLY
EFT17024	23/07/2026	ELDERS QUAIRADING	MONTHLY ACCOUNT - DEPOT & CARAVAN PARK SUNDRIES - JUNE 2026	$ 492.00	MUNI	CSH	
EFT17025	23/07/2026	ALTUS PLANNING - EFTSURE VERIFIED	TOWN PLANNING SERVICES - JUNE 2026	$ 1,608.75	MUNI	CSH	PARTIALLY
EFT17026	23/07/2026	GARRETT'S GARAGE	LOG BOOK SERVICE OF Q0 - CEO VEHICLE	$ 709.99	MUNI	CSH	
EFT17027	23/07/2026	W.A SAFETY TAPE AND MESH	RIGGERS GLOVES - PACKS OF 12 - L (X3) & XL (X4) + FREIGHT - WORKS CREW	$ 503.00	MUNI	CSH	
EFT17028	23/07/2026	SUPAGAS PTY LIMITED - EFTSURE VERIFIED	14 REID ST - LPG 45KG	$ 99.00	MUNI	CSH	
EFT17029	23/07/2026	SHARP AIR CONDITIONING AND ELECTRICAL	REPLACEMENT AIR CON AT GOLF CLUB DUE TO POWER SURGE - INSURANCE CLAIM	$ 5,984.86	MUNI	CSH	PARTIALLY
EFT17030	23/07/2026	STATEWIDE CLEANING SUPPLIES PTY LTD	CARAVAN PARK CABIN CLEANING SUPPLIES	$ 1,236.40	MUNI	CSH	
EFT17031	23/07/2026	NUTRIEN AG SOLUTIONS LIMITED (MERREDIN)	CHEMICAL FOR SKELETON WEED WINTER SPRAYING	$ 9,269.70	MUNI	CSH	FULLY
EFT17032	23/07/2026	ROLAND BERRYMAN (EMPLOYEE)	REIMBURSEMENT FOR PRE EMPLOYEMENT MEDICAL AND HEARING TEST	$ 260.00	MUNI	CSH	
EFT17033	23/07/2026	PLUMBERJ'S MOBILE PLUMBING	CLEAR BLOCKED BATH - 7 EDWARDS WAY CLEAR BLOCKED TOILET & REPAIR CISTERN - HOCKEY CHANGEROOMS TAP WASHER - PUBLIC CONVENIENCES REPAIR URINAL CISTERN - TOWN HALL REPAIR LEAKING LADIES TOILET PAN - COMMUNITY BUILDING	$ 533.50	MUNI	CSH	
EFT17034	29/07/2026	PAYWISE	PAYROLL DEDUCTIONS / CONTRIBUTIONS	$ 840.51	MUNI	CSH	FULLY
EFT17035	30/07/2026	QUAIRADING FARMERS CO-OP	QUAIRADING CO-OP PURCHASES FOR JUNE 2026 - YOUTH, ADMIN, BFB TRAINING, DEPOT, CARAVAN PARK, COUNCIL & QWRF	$ 1,371.60	MUNI	CSH	
EFT17036	30/07/2026	LANDGATE	VALUATION EXPENSES - UV INTERIM - RURAL ARES SCHEDULE NO. R2026/3 06.06.26 - 19.06.26	$ 242.40	MUNI	CSH	

EFT17037	30/07/2026	QUAIRADING EARTHMOVING CO.	ROAD MAINTENANCE GRADING - DALL ROAD, OLD BEVERLEY WEST ROAD, QUAIRADING SOUTH ROAD, HAMMONDS HILL ROAD, HAYTHORNETHWAITES ROAD, CHURCH ROAD, BLAKE ROAD, TREGENZA ROAD, KALLARRA ROAD, BURROWS ROAD, ANDREWS ROAD, SQUIERS ROAD & PUNCH ROAD	$ 33,319.00	MUNI	CSH	
EFT17038	30/07/2026	FULTON HOGAN INDUSTRIES PTY LTD - EFTSURE VERIFIED	1000L SHUTTLE OF EMULSION - BADJALING RD, BULYEE RD, HAYES, GOLDFIELDS RD, TAMMIN RD, OLD BEVERLEY EAST RD.	$ 1,749.00	MUNI	CSH	PARTIALLY
EFT17039	30/07/2026	QUAIRADING CLUB INC.	COUNCIL REFRESHMENTS	$ 62.00	MUNI	CSH	
EFT17040	30/07/2026	SHIRE OF CUNDERDIN	CONTRIBUTION TO CESM COSTS QUARTER 4, 1 APRIL - 30 JUNE 2026	$ 7,888.95	MUNI	CSH	
EFT17041	30/07/2026	BOB WADDELL & ASSOCIATES PTY LTD	RATES MANAGEMENT - 2 HRS ASSISTANCE PROVIDED BY TARA (WK ENDING 19/07/26)	$ 352.00	MUNI	CSH	
EFT17042	30/07/2026	SYNERGY	SYNERGY ACCT #857387870 STREET LIGHTS SUPPLY AND USAGE FOR THE PERIOD 25.05.26 - 24.06.26 SYNERGY ACCT #137839080 1 PARKER STREET SUPPLY AND USAGE FOR THE PERIOD 10.06.26 - 07.07.26	$ 4,164.75	MUNI	CSH	
EFT17043	30/07/2026	SULLIVAN LOGISTICS PTY LTD T/A KALEXPRESS AND QUALITY TRANSPORT	FREIGHT - IRRIGATION PARTS FOR REPAIRS - KWIRRADING KOORT + SPREADER BAR FOR CONCRETE CARPET @ SPORTS COURTS	$ 281.83	MUNI	CSH	
EFT17044	30/07/2026	ALLIED FORKLIFTS PTY LTD	FORKLIFT HIRE FOR WASTE DISPOSEL CENTRE	$ 1,210.00	MUNI	CSH	
EFT17045	30/07/2026	DEAN ROBERT MASTIN	REIMBURSEMENT FOR OILD PURCHASE FOR P465C	$ 69.00	MUNI	CSH	
EFT17046	30/07/2026	WA LOCAL GOVERNMENT ASSOCIATION	INTRO TO WASTE AND LANDFILL MANAGEMENT COURSE - DOM	$ 715.00	MUNI	CSH	
EFT17047	30/07/2026	LOCAL GOVERNMENT PROFESSIONALS	LG PROFESSIONALS - FULL MEMBERSHIP 2026/2027 - CEO, MOG, EMCS, EMED & EMWS	$ 2,800.00	MUNI	CSH	
EFT17048	30/07/2026	ONEMUSIC AUSTRALIA	LICENCE FOR THE USE OF MUSIC FOR COUNCIL EVENTS AND AUTHORISED THIRD PARTY EVENTS 01.07.26 - 30.06.27	$ 402.37	MUNI	CSH	
EFT17049	30/07/2026	AMPAC DEBT RECOVERY (WA) PTY LTD	AMPAC DEBT RECOVERY COSTS FOR JUNE 2026	$ 8,936.05	MUNI	CSH	FULLY
EFT17050	30/07/2026	BUNNINGS GROUP LIMITED	RYOBI TOOLS FOR WORKS CREW + MAKITA BATTERIES X 8 FOR DEPOT TOOL SHED NEW DOWNPIPES (74 MCLENNAN) REPAIR BRICK MASONRY (CEMETERY) STEP DRILL SET FOR ASSET MANAGEMENT SHED, DRILL BITS & HAMMERS (DEPOT)	$ 2,008.25	MUNI	CSH	
EFT17051	30/07/2026	WESTWIDE AUTO ELECT & AIR CON	REPLACE ISOLATOR - Q2 FIRE TRUCK TAIL LIGHTS - Q4464 FUEL TRAILER FLAT BAR TRAILER PLUG - Q15034 TRAILER NEW TRAILER PLUG FITTED TO TRAILER - Q15182 NEW TRAILER PLUG FITTED TO TRAILER - Q272B	$ 2,848.60	MUNI	CSH	
EFT17052	30/07/2026	SNALLOW PTY LTD T/A WALLIS COMPUTER SOLUTIONS - EFTSURE VERIFIED	IT SUPPORT SERVICES, IT INFRASTRUCTURE, IT HARDWARE, IT MANAGED LOB, IT BACKUPS, IT SECURITY ANNUAL SUBSCRIPTION 2026-2027 NEW USER SET UP - ARIC CHAIR	$ 77,337.81	MUNI	CSH	
EFT17053	30/07/2026	CYNTHIA LOWE	REIMBURSEMENT FOR COUNCIL REFRESHMENT PURCHASE	$ 13.00	MUNI	CSH	
EFT17054	30/07/2026	WESTERN AUSTRALIAN ELECTORAL COMMISSION	2026 LOCAL GOVERNMENT EXTRAORDINARY ELECTION	$ 3,466.39	MUNI	CSH	

EFT17055	30/07/2026	WHEATBELT TILT TRAY & CRANE	FREIGHT - 2 X ZERO TURN MOWERS FROM QUAIRADING TO MUNDARING (TILT TRAY TRUCK)	$	935.00	MUNI	CSH	
EFT17056	30/07/2026	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	ANNUAL ANALYTICAL SERVICES 26/27	$	420.74	MUNI	CSH	
EFT17057	30/07/2026	VERIZON CONNECT	MONTHLY SUBSCRIPTION - VEHICLE TRACKING (JULY 2026)	$	750.16	MUNI	CSH	
EFT17058	30/07/2026	CEACA - CENTRAL EAST ACCOMMODATION & CARE ALLIANCE INC - EFTSURE VERIFIED	ANNUAL MEMBERSHIP CONTRIBUTION LEVY - CEACA 2026/27	$	16,500.00	MUNI	CSH	
EFT17059	30/07/2026	CIVIL PRODUCTS WA - EFTSURE VERIFIED	REPLACEMENT ENTRY SIGN FOR Q-CORRIGIN RD + SMALLER SHIRE BOUNDARY SIGNAGE FOR OTHER SEALED ROADS CHEMICAL APPLICATION SIGNS - CORFLUTE + POSTS AND A-FRAME SIGNS - CEMETERY REPRINT OF TRAMPOLINE & OLD ROLLER SIGNS - KWIRRADING KOORT	$	1,663.75	MUNI	CSH	
EFT17060	30/07/2026	SHARP AIR CONDITIONING AND ELECTRICAL	EXTERIOR WINTER COVER - EVAPORATIVE AIR CON, ROOF UNIT - 74 MCLENNAN STREET + 64 CORALING STREET	$	330.00	MUNI	CSH	
EFT17061	30/07/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY FOR THE PERIOD 01.05.26 - 31.05.26 & 01.06.26 - 30.06.26	$	1,155.73	MUNI	CSH	FULLY
EFT17062	30/07/2026	MR SCAFFOLD PTY LTD	3M SCAFFOLD LADDER FOR GRAVE SHORING - CEMETERY	$	495.00	MUNI	CSH	
EFT17063	30/07/2026	ANN-MARIE BRASSINGTON	REIMBURSEMENT FOR STATIONERY ITEMS AND MAP PRINTING	$	136.40	MUNI	CSH	
EFT17064	30/07/2026	CUNDERDIN FARMERS CO-OPERATIVE COMPANY LIMITED - VERIFIED	NEW DOWNPIPES INSTALL - 74 MCLENNAN STREET PAINT FOR CEMETERY ENTRY	$	325.63	MUNI	CSH	
EFT17065	30/07/2026	THERESE CHRIMES	REFUND OF SITE BOOKING - CHECK IN 05/08/26	$	33.00	MUNI	CSH	FULLY
24035	22/07/2026	DEPARTMENT OF TRANSPORT	2026/2027 FLEET REGISTRATION 01.08.26 - 31.07.26	$	13,306.20	MUNI	CSH	
DD19081.1	01/07/2026	BEAM Clearing House	PAYMENT OF SUPERANNUATION FOR PPE 28.06.2026 TO BEAM CLEARING HOUSE	$	13,986.34	MUNI	CSH	
DD19094.1	08/07/2026	VICKI PHILIPOFF SETTLEMENTS	SALE OF 5 EDWARDS WAY	$	1,203.16	MUNI	CSH	
DD19097.1	09/07/2026	VICKI PHILIPOFF SETTLEMENTS	SALE OF 5 EDWARDS WAY	$	704.00	MUNI	CSH	
DD19125.1	14/07/2026	SINCH MESSAGE MEDIA - DIRECT DEBIT	BULK SMS SERVICE - JULY 2026	$	603.00	MUNI	CSH	
DD19142.1	15/07/2026	BEAM Clearing House	PAYMENT OF SUPERANNUATION FOR PPE 12.07.2026 TO BEAM CLEARING HOUSE	$	14,141.05	MUNI	CSH	
DD19144.1	20/07/2026	DEPARTMENT OF TRANSPORT	TRANSPORT TAKINGS 16/07/26	$	772.45	MUNI	CSH	
DD19146.1	20/07/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	ANN-MARIE BRASSINGTON 8 DALL STREET - PET BOND	$	200.00	MUNI	CSH	
DD19176.1	29/07/2026	BEAM Clearing House	PAYMENT OF SUPERANNUATION FOR PPE 26.07.2026 TO BEAM CLEARING HOUSE	$	13,503.13	MUNI	CSH	
DD19183.1	28/07/2026	PWD (CODE RESEARCH) - EFTSURE VERIFIED - DIRECT DEBIT	PRIORITY SUPPORT, MAINTENANCE & ENTERPRISE HOSTING - JULY 2026	$	660.00	MUNI	CSH	
				$	**770,943.49**			

TRANSPORT TAKINGS FOR THE MONTH ENDING		
31 JULY 2026		
ACTUAL TOTAL TAKINGS		
DATE OF TAKINGS	*DESCRIPTION*	*AMOUNT $*
29/06/2026	TRANSPORT TAKINGS	$364.55
30/06/2026	TRANSPORT TAKINGS	$2,780.65
01/07/2026	TRANSPORT TAKINGS	$292.80
03/07/2026	TRANSPORT TAKINGS	$1,124.25
06/07/2026	TRANSPORT TAKINGS	$1,089.95
07/07/2026	TRANSPORT TAKINGS	$877.90
08/07/2026	TRANSPORT TAKINGS	$6,687.75
09/07/2026	TRANSPORT TAKINGS	$627.05
10/07/2026	TRANSPORT TAKINGS	$182.55
13/07/2026	TRANSPORT TAKINGS	$2,970.50
14/07/2026	TRANSPORT TAKINGS	$258.65
15/07/2026	TRANSPORT TAKINGS	$538.35
16/07/2026	TRANSPORT TAKINGS	$772.45
17/07/2026	TRANSPORT TAKINGS	$4,291.60
20/07/2026	TRANSPORT TAKINGS	$987.40
21/07/2026	TRANSPORT TAKINGS	$606.55
22/07/2026	TRANSPORT TAKINGS	$1,735.15
23/07/2026	TRANSPORT TAKINGS	$461.85
24/07/2026	TRANSPORT TAKINGS	$520.50
27/07/2026	TRANSPORT TAKINGS	$1,598.35
28/07/2026	TRANSPORT TAKINGS	$2,008.00
29/07/2026	TRANSPORT TAKINGS	$1,233.30
TAKINGS RECEIVED IN THE BANK - JULY 2026		**$27,170.45**
AMOUNTS YET TO BE DRAWN		
DATE OF TAKINGS	*DESCRIPTION*	*AMOUNT $*
30/07/2026	TRANSPORT TAKINGS	$3,509.90
31/07/2026	TRANSPORT TAKINGS	$5,982.90
JULY TAKINGS RECEIVED IN THE BANK - AUGUST 2026		**$9,492.80**

Electronic Statement

Westpac

BusinessChoice Everyday Mastercard® Statement

Billing Account Number
5163 2800 9109 9937
Payment Due Date
21 AUGUST 2026
Closing Balance
$4,302.39
Minimum Payment Due
$130.00
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 sevice 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.

Company Name	Number of Cards		Facility Number	Annual Cash % Rate	Annual Purchase % Rate
Shire Of Quairading	3		02752751	19.96%	14.25%

Contact Name	Billing Account Number		Opening Balance	Credit Limit
Nicholas Warren	5163280091099937		4,710.30	20,000

Statement From	Statement To	Payment Due Date	Opening Balance	Minimum Payment Due	Closing Balance	Available Credit
29 JUN 2026	27 JUL 2026	21 AUG 2026	4,710.30	130.00	4,302.39	15,697.61

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			
4,710.30	**4,710.30 -**	**0.00**	**0.00**	**0.00**	**4,302.39**	**4,302.39**	**0.00**	**130.00**

CSF VPN

Westpac Banking Corporation ABN 33 007 457 141

Electronic Statement

Westpac

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

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.

By Telephone Banking
Call 132 032 if you have another Westpac account.

Via Westpac Internet Banking
At www.westpac.com.au if you have another Westpac account.

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.

In Person
At any of our Westpac branches in Australia.

Important notice regarding Autopay Direct Debit Arrangement- Direct Debit

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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

Westpac

Summary of Billing Account Transactions		
Date of Transaction	**Description**	**Debits/Credits**
	Payments	
13 JUL	AUTOMATIC PAYMENT	4,710.30 -
	Sub Total:	**4,710.30 -**
	Miscellaneous Transactions	
27 JUL	TRICIA BROWN [redacted] 6777	
	Monthly Balance	323.96
27 JUL	NICHOLAS WARREN [redacted] 2479	
	Monthly Balance	972.95
27 JUL	SARAH CAPORN [redacted] 8917	
	Monthly Balance	1,263.71
27 JUL	JENNIFER GREEN [redacted] 5969	
	Monthly Balance	1,741.77
	Sub Total:	**4,302.39**
	Grand Total:	**407.91 -**

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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
Email: info@afca.org.au
Phone 1800 931 678
Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

Shire of Quairading
Credit Card Reconciliation - Page 1

Statement From	29/06/2026	Statement Total	
Statement To	27/07/2026	$ 4,302.39	

Credit Card Summary

Card Name	Title	Card Ending	Amount Spent
Nic Warren	CEO	6463	$ 972.95
Tricia Brown	EMCS	6777	$ 323.96
Sarah Caporn	EMWS	8917	$ 1,263.71
Jen Green	EMED	5969	$ 1,741.77

Credit Card Transaction - GL Entry

GL Code	Amount (incl GST)	GST ($)	Narration/Summary
121402040.2003	$ 52.36	$ 4.76	ERP DEMO MEAL REIMBURSEMENT FOR EMCS & MOG
P0Q1.2610.4001	$ 176.61	$ 16.06	FUEL - EMCS
120301150.2101	$ 94.99	$ 8.64	TIP PASSES
PROU.2660.2266	$ 439.85	$ 39.99	CESM VEHICLE LICENCE
PROU.2660.2266	$ 9.70	$ -	CESM VEHICLE LICENCE - GST FREE
PQ0.2610.4001	$ 523.40	$ 47.58	FUEL - CEO
W13224.2980.2101	$ 43.95	$ 4.00	CANVAS FOR NAIDOC WEEK
EV11704.2980.2101	$ 105.00	$ 9.55	VOLUNTEER WEEK COFFEE VOUCHERS
EV11704.2980.2101	$ 50.80	$ -	VOLUNTEER WEEK COFFEE VOUCHERS - GST FREE
BC8701.2980.2101	$ 1,556.00	$ 141.45	RAISED VEGETABLE GARDENS YOUTH / QDHS PARTNERSHIP
W13224.2980.2101	-$ 43.95	-$ 4.00	REFUND FOR CANVAS FOR NAIDOC WEEK
BM13240.2980.2101	$ 29.97	$ 2.72	SIGN FOR CARAVAN PARK
P1299.2970.2100	$ 15.00	$ 1.36	P1299 INTERNET STANDBY FOR FIRE TENDER
P02.2970.2100	$ 15.00	$ 1.36	P02 INTERNET STANDBY FOR FIRE TENDER
121403040.2100	$ 1,034.89	$ 94.08	ACCOMMODATION SAFE ROAD CONFERENCE - SPC
BM11307.2980.2101	$ 48.43	$ 4.40	2 X KEY CUTTING FOR AG HALL
W11323.2980.2101	$ 24.22	$ 2.20	KEY CUTTING FOR ELECTRICAL BOX AT KWIRRADING KOORT
P388.2610.4000	$ 126.17	$ 11.47	DIESEL FOR EMWS
Totals	$ 4,302.39	$ 385.62	

Shire Confirmation

Nic Warren, Chief Executive Officer

Shire Approval

Tricia Brown, Executive Manager of Corporate Services

ACCOUNTS PROCESSING
Journal Date (DD):
Journal Number:
Journal Batch:
Journal Posting Period:

Credit Card Reconciliation - Page 2

Statement From 29/06/2026
Statement To 27/07/2026

Credit Card Transactions - Nic Warren, CEO

Transaction Date	Statement Description	Amount (incl GST)	GST ($)	GST (Y/N)	GL/Job	Narration
25/06/2026	BP QUAIRADING	$ 93.40	$ 8.49	Y	PQ0.2610.4001	FUEL - CEO
5/07/2026	PUMA YORK	$ 86.81	$ 7.89	Y	PQ0.2610.4001	FUEL - CEO
6/07/2026	SHIRE OF QUAIRADING	$ 439.85	$ 39.99	Y	PROU002.2660.2266	CESM VEHICLE LICENCE
6/07/2026	SHIRE OF QUAIRADING	$ 9.70	$ -	N	PROU002.2660.2266	CESM VEHICLE LICENCE - GST FREE
9/07/2026	BP QUAIRADING	$ 47.20	$ 4.29	Y	PQ0.2610.4001	FUEL - CEO
15/07/2026	BP QUAIRADING	$ 84.43	$ 7.68	Y	PQ0.2610.4001	FUEL - CEO
17/07/2026	BP QUAIRADING	$ 60.41	$ 5.49	Y	PQ0.2610.4001	FUEL - CEO
22/07/2026	BP QUAIRADING	$ 88.45	$ 8.04	Y	PQ0.2610.4001	FUEL - CEO
25/07/2026	PUMA YORK	$ 62.70	$ 5.70	Y	PQ0.2610.4001	FUEL - CEO
Total		**$ 972.95**	**$ 87.57**			

Electronic Statement

Westpac

BusinessChoice Everyday Mastercard® Statement

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards sevice 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
Mr N Warren	[redacted]2479	5,000	5,000.00

Statement From	Statement To	Facility Number
29 JUN 2026	27 JUL 2026	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	972.95	0.00	0.00	972.95 -	0.00	0.00	0.00

CSF VPC

Westpac Banking Corporation ABN 33 007 457 141

Westpac

Electronic Statement

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BusinessChoice Everyday Mastercard®

Date of Transaction	Description	Debits/Credits	Cardholder Comments
	Purchases		
25 JUN	BP QUAIRADING 6561 QUAIRADING AUS SERVICE STATIONS	93.40	
05 JUL	PUMA YORK ROADHOUSE YORK AUS SERVICE STATIONS	86.81	
06 JUL	SHIRE QUAIRADING QUAIRADING AUS GOVERNMENT SERVICES NOT ELSE	449.55	
09 JUL	BP QUAIRADING 6561 QUAIRADING AUS SERVICE STATIONS	47.20	
15 JUL	BP QUAIRADING 6561 QUAIRADING AUS SERVICE STATIONS	84.43	
17 JUL	BP QUAIRADING 6561 QUAIRADING AUS SERVICE STATIONS	60.41	
22 JUL	BP QUAIRADING 6561 QUAIRADING AUS SERVICE STATIONS	88.45	
25 JUL	PUMA YORK ROADHOUSE YORK AUS SERVICE STATIONS	62.70	
	Sub Total:	**972.95**	
	Miscellaneous Transactions		
27 JUL	TRANSFER CLOSING BALANCE TO BILLING ACCT	972.95 -	
	Sub Total:	**972.95 -**	
	Grand Total:	**0.00**	

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Westpac Banking Corporation ABN 33 007 457 141

Electronic Statement

Westpac

I have checked the above details and verify that they are correct.

Cardholder Signature _____ **Date** 12/8/26.

Transactions examined and approved.

Manager/Supervisor Signature _____ **Date** 12/8/26

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Email: info@afca.org.au
Phone 1800 931 678
Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

Shire of Quairading
Credit Card Reconciliation - Page 3

Statement From	29/06/2026
Statement To	27/07/2026

Credit Card Transactions - Tricia Brown, EMCS

Transaction Date	Statement Description	Amount (incl GST)	GST ($)	GST (Y/N)	GL/Job	Narration
1/07/2026	SHIRE OF BEVERLEY	$ 52.36	$ 4.76	Y	121402640.2003	ERP DEMO MEAL REIMBURSEMENT FOR EMCS & MOG
10/07/2026	VISTAPRINT	$ 94.99	$ 8.64	Y	120301150.2101	TIP PASSES
12/07/2026	AMPOL DAWESVILLE	$ 90.18	$ 8.20	Y	PQ01.2610.4001	FUEL - EMCS
24/07/2026	BP QUAIRADING	86.43	$ 7.86	Y	PQ01.2610.4001	FUEL - EMCS
Total		**$ 323.96**	**$ 29.46**			

Electronic Statement

Westpac

BusinessChoice Everyday Mastercard® Statement

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Card Account Transaction Details

Account Name	Card Number	Credit Limit	Available Credit
Tricia Brown	[redacted]6777	2,000	2,000.00

Statement From	Statement To	Facility Number
29 JUN 2026	27 JUL 2026	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	323.96	0.00	0.00	323.96 -	0.00	0.00	0.00

CSF VPC

Westpac Banking Corporation ABN 33 007 457 141

Westpac

Electronic Statement

Important notice regarding Autopay Direct Debit Arrangement- Direct Debit

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BusinessChoice Everyday Mastercard®

Date of Transaction	Description	Debits/Credits	Cardholder Comments
	Purchases		
01 JUL	SHIRE OF BEVERLEY BEVERLEY AUS GOVERNMENT SERVICES NOT ELSE	52.36	
10 JUL	Vistaprint Australia P Derrimut AUS BUSINESS SERVICES NOT ELSEWH	94.99	
12 JUL	AMPOL DAWESVILL 55215F DAWESVILLE AUS SERVICE STATIONS	90.18	
24 JUL	BP QUAIRADING 6561 QUAIRADING AUS SERVICE STATIONS	86.43	
	Sub Total:	**323.96**	
	Miscellaneous Transactions		
27 JUL	TRANSFER CLOSING BALANCE TO BILLING ACCT	323.96 -	
	Sub Total:	**323.96 -**	
	Grand Total:	**0.00**	

I have checked the above details and verify that they are correct.

Cardholder Signature _____ **Date** 10/8/26

Transactions examined and approved.

Manager/Supervisor Signature _____ **Date** 12/8/26

CSF VPC

Page 2 of 3

Westpac Banking Corporation ABN 33 007 457 141

Electronic Statement

Westpac

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Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

Credit Card Reconciliation - Page 4

Statement From 29/06/2026
Statement To 27/07/2026

Credit Card Transactions - Sarah Caporn, EMWS

Date	Statement Description	Amount (incl GST)	GST ($)	GST (Y/N)	GL/Job	Narration
01.07.2026	STARLINK	$ 15.00	$ 1.36	Y	P1299.2970.2100	P1299 INTERNET STANDBY FOR FIRE TENDER
01.07.2026	STARLINK	$ 15.00	$ 1.36	Y	P02.2970.2100	P02 INTERNET STANDBY FOR FIRE TENDER
2/07/2026	CALTEX GLENFIELD	$ 126.17	$ 11.47	Y	P388.2610.4000	DIESEL FOR EMWS
16/07/2026	WONIL HOTEL	$ 1,034.89	$ 94.08	Y	121403040.2100	ACCOMMODATION SAFE ROADS TRAINING - SPC
20/07/2026	AIDEN SOUTHWELL VAWSER (MISTER MINT)	$ 48.43	$ 4.40	Y	BM11307.2980.2101	2 X KEY CUTTING FOR AG HALL
20/07/2026	AIDEN SOUTHWELL VAWSER (MISTER MINT)	$ 24.22	$ 2.20	Y	W11323.2980.2101	KEY CUTTING FOR ELECTRICAL BOX AT KWIRRADING KOORT
Total		**$ 1,263.71**	**$ 114.87**			

Electronic Statement

Westpac

BusinessChoice Everyday Mastercard® Statement

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Card Account Transaction Details

Account Name	Card Number	Credit Limit	Available Credit
Mrs Sarah Elizabeth Caporn	[redacted]8917	5,000	5,000.00

Statement From	Statement To	Facility Number
29 JUN 2026	27 JUL 2026	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	1,263.71	0.00	0.00	1,263.71 -	0.00	0.00	0.00

CSF VPC

Westpac Banking Corporation ABN 33 007 457 141

Westpac

Electronic Statement

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3. Charge interest on any unpaid purchases outstanding (Nc change)

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BusinessChoice Everyday Mastercard®

Date of Transaction	Description	Debits/Credits	Cardholder Comments
	Purchases		
01 JUL	STARLINK INTERNET Sydney AUS TELECOMMUNICATIONS EQUIPMENT	30.00	
02 JUL	CALTEX GLENFIELD GLENFIELD AUS SERVICE STATIONS	126.17	
16 JUL	Wonil Hotel Perth PL Crawley AUS HOTELS, MOTELS, RESORTS - LO	1,034.89	
20 JUL	AIDAN SOUTHWELL VAWSER CLAREMONT AUS BUSINESS SERVICES NOT ELSEWH	72.65	
	Sub Total:	**1,263.71**	
	Miscellaneous Transactions		
27 JUL	TRANSFER CLOSING BALANCE TO BILLING ACCT	1,263.71 -	
	Sub Total:	**1,263.71 -**	
	Grand Total:	**0.00**	

I have checked the above details and verify that they are correct.

Cardholder Signature _____ **Date** 10.08.26.

Transactions examined and approved.

Manager/Supervisor Signature _____ **Date** 12/08/26

CSF VPC

Page 2 of 3

Westpac Banking Corporation ABN 33 007 457 141

Electronic Statement

Westpac

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Online: www.afca.org.au
Email: info@afca.org.au
Phone 1800 931 678
Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

Shire of Quairading
Credit Card Reconciliation - Page 5

Statement From	29/06/2026
Statement To	27/07/2026

Credit Card Transactions - Jen Green, EMED

Transaction Date	Statement Description	Amount (incl GST)	GST ($)	GST (Y/N)	GL/Job	Narration
26/06/2026	OFFICEWORKS	$ 43.95	$ 4.00	Y	W13224.2980.2101	CANVAS FOR NAIDOC WEEK
29/06/2026	REST A WHILE	$ 60.00	$ 5.45	Y	EV11704.2980.2101	VOLUNTEER WEEK VOUCHERS
29/06/2026	QUAIRADING CO-OP	$ 45.00	$ 4.09	Y	EV11704.2980.2101	VOLUNTEER WEEK VOUCHERS
29/06/2026	BUNNINGS TRADE	$ 1,556.00	$ 141.45	Y	BC8701.2980.2101	RAISED VEGETABLE GARDENS YOUTH CENTRE / QDHS PARTNERSHIP
30/06/2026	SOLUNA	$ 50.80	$ -	N	EV11704.2980.2101	VOLUNTEER WEEK VOUCHERS
7/07/2026	OFFICEWORKS	-$ 43.95	-$ 4.00	Y	W13224.2980.2101	REFUND OF CANVAS FOR NAIDOC WEEK
7/07/2026	VISTAPRINT	$ 29.97	$ 2.72	Y	BM13240.2980.2101	SIGN FOR CARAVAN PARK
Total		**$ 1,741.77**	**$ 153.71**			

Electronic Statement

Westpac

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Card Account Transaction Details

Account Name	Card Number	Credit Limit	Available Credit
Mrs J Green	[redacted]5969	2,000	2,000.00

Statement From	Statement To	Facility Number
29 JUN 2026	27 JUL 2026	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	1,741.77	0.00	0.00	1,741.77 -	0.00	0.00	0.00

CSF VPC

Westpac Banking Corporation ABN 33 007 457 141

Westpac

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.

BusinessChoice Everyday Mastercard®

Date of Transaction	Description	Debits/Credits	Cardholder Comments
	Purchases		
26 JUN	OFFICEWORKS Bentleigh Eas AUS STATIONERY, OFFICE & SCHOOL	43.95	
29 JUN	SQ *REST A WHILE COFFE Quairading AUS FAST FOOD RESTAURANTS	60.00	
29 JUN	QUAIRADING CO-OP QUAIRADING AUS GLASSWARE & CRYSTAL STORES	45.00	
29 JUN	BUNNINGS GROUP LTD HAWTHORN EAST AUS HOME SUPPLY WAREHOUSE STORES	1,556.00	
30 JUN	SQ *SOLUNA Quairading AUS FAST FOOD RESTAURANTS	50.80	
07 JUL	OFFICEWORKS Bentleigh Eas AUS STATIONERY, OFFICE & SCHOOL	43.95 -	
07 JUL	Vistaprint Australia P Derrimut AUS BUSINESS SERVICES NOT ELSEWH	29.97	
	Sub Total:	**1,741.77**	
	Miscellaneous Transactions		
27 JUL	TRANSFER CLOSING BALANCE TO BILLING ACCT	1,741.77 -	
	Sub Total:	**1,741.77 -**	
	Grand Total:	**0.00**	

CSF VPC

Westpac Banking Corporation ABN 33 007 457 141

Electronic Statement

Westpac

I have checked the above details and verify that they are correct.

Cardholder Signature _____ **Date** 11/8/26

Transactions examined and approved.

Manager/Supervisor Signature _____ **Date** 12/8/26

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

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

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
Email: info@afca.org.au
Phone 1800 931 678
Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

11.2 Adoption of the 2026-2027 Statutory Budget

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Tricia Brown, Executive Manager, Corporate Services
Attachments	1. Attachment (i) 2026-2027 Statutory Budget ⇩ 2. Attachment (ii) 2026-2027 Fees & Charges ⇩
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 26 in attachment (1) of this agenda report, for the 2026/2027 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 0.155386 cents in the dollar
   - GRV – Industrial 0.155386 cents in the dollar
   - GRV – Commercial 0.155386 cents in the dollar
   - UV – Rural 0.005445 cents in the dollar

   1.2 Minimum Rates
   - GRV – Residential $870
   - GRV – Industrial $870
   - GRV – Commercial $870
   - UV – Rural $870

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:

Continued on next page…

- **Option 1** (Full Payment)
  Full amount of rates and charges including arrears, to be paid on or before **Wednesday 14 October 2026** 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 **Wednesday 14 October 2026** 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 **Tuesday 15 December 2026**, or 2 months after the due date of the first instalment, whichever is later;
  - Third instalment to be made on or before **Monday 15 February 2027**, or 2 months after the due date of the second instalment, whichever is later; and
  - Fourth instalment to be made on or before **Tuesday 20 April 2027**, 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 $30** 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.

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 as Attachment (ii) of this agenda, which includes the following:

- $360 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,

$360 per annum waste and recycling charge for commercial properties not serviced with a mobile garbage bin.

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 2026/2027 for reporting material variances to be 10% or greater and $10,000 or more.

IN BRIEF

The 2026/2027 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 $2,561,691.00 on unimproved value (UV) properties, and $638,413.00 on gross rental value (GRV) properties, which totals $3,200,104.00 in gross rates levied. This compares with $2,963,208 raised in the 2025/2026 budget, an increase of 8%.

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 2025/2026. Salaries and wages have increased by 2.5%. The budget also includes the allocation of a Council-matched Salary Sacrifice Superannuation contribution of up to 4% for all staff.

MATTER FOR CONSIDERATION

To consider and adopt the Municipal Fund Budget for the 2026/2027 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 2026/2027 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 2025/2026 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 2026/2027 budget attached for adoption.

Council's adopted budget underpins all Council's projects and programs for the 2026/2027 year.

The 2026/2027 budget provides for overall increase of 8% in the gross rates levied and an 7.76% increase in the minimum rate to $870. Council's fees & charges have been reviewed.

The 80% UV and 20% GRV Split has been maintained.

The capital budget totals $2,595,044.

The budget proposes that $235,000 be transferred to reserve funds and $120,000 be utilised from the various reserves, leaving a projected reserve fund balance at the 30th June 2027 of $4,569,458.

Based on predicted revenue and expenditure for 2026/2027, the expected closing position is $49,629 to 30 June 2027.

ALIGNMENT WITH STRATEGIC PRIORITIES

5.2 Our Governance and Leadership: Strong financial and governance performance

CONSULTATION

While no specific consultation has occurred on the draft 2026/2027 budget, community consultation and engagement has previously occurred during the development of the Council Plan 2026-2036.

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:

3.1 Governance, Financial and Compliance Risks: Financial Viability and Asset Management

RISK ASSESSMENT

	Option 1
Financial	Low *The budget outlines the expenditure and income for the 2026/2027 financial year and has been developed following consultation with the Executive Management Team and Councillors*
Health	Low

Reputation	Low *All projected expenditure & income have been included in both the project and operational budgets. The budget has been prepared taking into account the Council Plan and supporting Integrated Planning documents.*
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 Quartely 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 an 8% 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.
- A capital works program totalling $2,595,044 for investment in infrastructure, land and buildings, plant and equipment and furniture and equipment as planned.
- There are no new loan borrowings proposed for 2026/2027, however $80,697 is budgeted in principal repayments for all loans and leases.
- Transfer from reserves are budgeted at $235,000, and transfers to reserves are budgeted at $120,000.
- An estimated surplus of $1.645m is to be brought forward from 30 June 2026 following the Financial Assistance Grants being received in advance of the new financial year. However, this is unaudited and may change. Any change will be addressed as part of a future budget review.
- The estimated closing position for 2026/2027 is $49,629, resulting in a small surplus.

The draft 2026/2027 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 2027

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	28

The Shire of Quairading a Class 4 local government conducts the operations of a local government with the following community 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."

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SHIRE OF QUAIRADING
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	3,223,297	2,977,992	2,982,708
Grants, subsidies and contributions		663,791	3,641,001	1,547,122
Fees and charges	16	734,211	692,720	686,093
Interest revenue	10(a)	254,400	249,551	238,500
Other revenue		186,065	384,236	291,682
		5,061,764	7,945,500	5,746,105
Expenses				
Employee costs		(2,515,519)	(2,351,853)	(2,305,471)
Materials and contracts		(2,388,080)	(2,640,870)	(2,412,405)
Utility charges		(333,300)	(370,589)	(284,950)
Depreciation	6	(3,774,747)	(3,614,639)	(3,538,268)
Finance costs	10(c)	(4,454)	(5,425)	(6,481)
Insurance		(202,520)	(211,106)	(198,756)
Other expenditure		(148,423)	(118,392)	(167,837)
		(9,367,043)	(9,312,874)	(8,914,168)
		(4,305,279)	(1,367,374)	(3,168,063)
Capital grants, subsidies and contributions		1,407,764	3,778,168	15,621,769
Profit on asset disposals	5	41,315	0	25,100
Loss on asset disposals	5	(66,113)	(89,764)	(124,460)
		1,382,966	3,688,404	15,522,409
Net result for the period		**(2,922,313)**	**2,321,030**	**12,354,346**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(2,922,313)**	**2,321,030**	**12,354,346**

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

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SHIRE OF QUAIRADING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
CASH FLOWS FROM OPERATING ACTIVITIES		$	$	$
Receipts				
Rates		3,258,297	3,060,528	3,047,708
Grants, subsidies and contributions		663,791	3,698,418	1,652,122
Fees and charges		734,211	692,720	686,093
Interest revenue		254,400	249,551	238,500
Goods and services tax received		772,530	779,593	589,236
Other revenue		186,065	384,236	291,682
		5,869,294	8,865,046	6,505,341
Payments				
Employee costs		(2,515,519)	(2,238,771)	(2,305,471)
Materials and contracts		(2,283,555)	(3,288,963)	(2,107,147)
Utility charges		(333,300)	(370,589)	(284,950)
Finance costs		(4,454)	(6,297)	(6,481)
Insurance paid		(202,520)	(211,106)	(198,756)
Goods and services tax paid		(772,530)	(772,530)	(589,236)
Other expenditure		(148,423)	(118,392)	(167,837)
		(6,260,301)	(7,006,648)	(5,659,878)
Net cash provided by (used in) operating activities	4	(391,007)	1,858,398	845,463
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(764,000)	(1,181,751)	(13,642,759)
Payments for construction of infrastructure	5(b)	(1,831,044)	(4,386,231)	(3,934,300)
Proceeds from capital grants, subsidies and contributions		1,407,764	3,610,931	15,621,769
Proceeds from disposal of inventory - land held for resale	5(c)	55,000	36,365	98,631
Proceeds from disposal of property, plant and equipment	5(a)	255,000	114,545	170,909
Net cash (used in) investing activities		(877,280)	(1,806,141)	(1,685,750)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(71,637)	(70,547)	(69,741)
Payments for principal portion of lease liabilities	7	(9,060)	(11,586)	(11,586)
Net cash (used in) financing activities		(80,697)	(82,133)	(81,327)
Net (decrease) in cash held		(1,348,984)	(29,876)	(921,614)
Cash at beginning of year		5,708,363	5,738,239	5,738,239
Cash and cash equivalents at the end of the year	4	**4,359,379**	**5,708,363**	**4,816,625**

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	3,200,104	2,958,492	2,963,208
Rates excluding general rates	2(a)	23,193	19,500	19,500
Grants, subsidies and contributions		663,791	3,641,001	1,547,122
Fees and charges	16	734,211	692,720	686,093
Interest revenue	10(a)	254,400	249,551	238,500
Other revenue		186,065	384,236	291,682
Profit on asset disposals	5	41,315	0	25,100
		5,103,079	7,945,500	5,771,205
Expenditure from operating activities				
Employee costs		(2,515,519)	(2,351,853)	(2,305,471)
Materials and contracts		(2,388,080)	(2,640,870)	(2,412,405)
Utility charges		(333,300)	(370,589)	(284,950)
Depreciation	6	(3,774,747)	(3,614,639)	(3,538,268)
Finance costs	10(c)	(4,454)	(5,425)	(6,481)
Insurance		(202,520)	(211,106)	(198,756)
Other expenditure		(148,423)	(118,392)	(167,837)
Loss on asset disposals	5	(66,113)	(89,764)	(124,460)
		(9,433,156)	(9,402,638)	(9,038,628)
Non cash amounts excluded from operating activities	3(c)	3,807,555	3,716,492	3,645,267
Amount attributable to operating activities		**(522,522)**	**2,259,354**	**377,844**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		1,407,764	3,778,168	15,621,769
Proceeds from disposal of property, plant and equipment	5(a)	255,000	114,545	170,909
Proceeds from disposal of inventory - land held for resale	5(c)	55,000	36,365	98,631
		1,717,764	3,929,078	15,891,309
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(764,000)	(1,181,751)	(13,642,759)
Acquisition of infrastructure	5(b)	(1,831,044)	(4,386,231)	(3,934,300)
		(2,595,044)	(5,567,982)	(17,577,059)
Amount attributable to investing activities		**(877,280)**	**(1,638,904)**	**(1,685,750)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	9(a)	120,000	350,000	350,000
		120,000	350,000	350,000
Outflows from financing activities				
Repayment of borrowings	8(a)	(71,637)	(70,547)	(69,741)
Payments for principal portion of lease liabilities	7	(9,060)	(11,586)	(11,586)
Transfers to reserve accounts	9(a)	(235,000)	(675,231)	(570,000)
		(315,697)	(757,364)	(651,327)
Amount attributable to financing activities		**(195,697)**	**(407,364)**	**(301,327)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	1,645,128	1,432,042	1,639,277
Amount attributable to operating activities		(522,522)	2,259,354	377,844
Amount attributable to investing activities		(877,280)	(1,638,904)	(1,685,750)
Amount attributable to financing activities		(195,697)	(407,364)	(301,327)
Surplus remaining after the imposition of general rates	3	**49,629**	**1,645,128**	**30,044**

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

SHIRE OF QUAIRADING
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	11
Note 4	Reconciliation of cash	13
Note 5	Property, Plant and Equipment	14
Note 6	Depreciation	15
Note 7	Lease Liabilities	16
Note 8	Borrowings	17
Note 9	Reserve Accounts	19
Note 10	Other Information	20
Note 11	Council Members Remuneration	21
Note 12	Joint Arrangements	22
Note 13	Trust Funds	23
Note 14	Revenue and Expenditure	24
Note 15	Program Information	26
Note 16	Fees and Charges	27

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the Shire of Quairading which is a Class 4 local government 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 Leases* 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.

2025/26 actual balances
Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

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 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements
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 annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Assets held for sale
• Impairment losses of non-financial assets
• Investment property
• Estimated useful life of intangible assets
• Measurement of employee benefits
• Measurement of provisions

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
GRV - Residential	Gross rental valuation	0.155386	316	3,142,328	488,274		488,274	452,801	453,315
GRV - Industrial	Gross rental valuation	0.155386	21	274,950	42,723		42,723	39,813	39,813
GRV - Commercial	Gross rental valuation	0.155386	10	209,776	32,596		32,596	30,375	30,376
UV - Rural	Unimproved valuation	0.005445	353	461,519,000	2,512,971		2,512,971	2,316,363	2,320,564
Non Rateable	Gross rental valuation	0.000000	221	122,856	0		0	0	0
Total general rates			921	465,268,910	3,076,564	0	3,076,564	2,839,352	2,844,068
		Minimum							
(ii) Minimum payment		$							
GRV - Residential	Gross rental valuation	870.00	76	69,238	66,120		66,120	59,570	59,570
GRV - Industrial	Gross rental valuation	870.00	9	14,790	7,830		7,830	7,245	7,245
GRV - Commercial	Gross rental valuation	870.00	1	2,000	870		870	805	805
UV - Rural	Unimproved valuation	870.00	56	5,420,176	48,720		48,720	51,520	51,520
Non Rateable	Gross rental valuation	0.00	221	122,856	0		0	0	0
Total minimum payments			363	5,629,060	123,540	0	123,540	119,140	119,140
Total general rates and minimum payments			1,284	470,897,970	3,200,104	0	3,200,104	2,958,492	2,963,208
(iii) Ex-gratia rates									
CBH Receival Bin	Tonnage		1		23,193		23,193	19,500	19,500
Total ex-gratia rates			1	0	23,193	0	23,193	19,500	19,500
Total rates					3,223,297	0	3,223,297	2,977,992	2,982,708
Instalment plan charges							1,600	1,625	1,400
Instalment plan interest							3,000	3,125	2,000
Interest on ESL							1,400	1,517	1,500
Late payment of rate or service charge interest							35,000	41,104	35,000
							41,000	47,371	39,900

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

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 2026/27 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 payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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 2026 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 2026 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 15 December 2026 or 2 months after the first instalment, whichever is the later;
Third instalment to be made on or before 15 February 2027 or 2 months after the second instalment, whichever is the later; and
Fourth instalment to be made on or before 20 April 2027 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
		$	%	%
Option one				
Single full payment	14/10/2026	0	0.00%	11.00%
Option two				
First instalment	14/10/2026	0	0.00%	11.00%
Second instalment	15/12/2026	5	3.00%	11.00%
Third instalment	15/02/2027	5	3.00%	11.00%
Fourth instalment	20/04/2027	5	3.00%	11.00%

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	4,359,379	5,708,363	4,816,625
Contract Assets		586,342	273,698	168,698
Receivables		388,644	423,644	390,583
Inventories		65,040	171,161	74,412
Other assets		70,389	383,033	54,030
		5,469,794	6,959,899	5,504,348
Less: current liabilities				
Trade and other payables		(634,184)	(529,159)	(798,667)
Contract liabilities		(104,805)	(104,805)	(142,887)
Capital grant/contributions liabilities		0	0	(167,237)
Lease liabilities	7	0	(9,060)	0
Long term borrowings	8	0	(71,637)	0
Employee provisions		(262,583)	(262,583)	(154,401)
Other provisions		0	0	(21,684)
		(1,001,572)	(977,244)	(1,284,876)
Net current assets		4,468,222	5,982,655	4,219,472
Less: Total adjustments to net current assets	3(b)	(4,418,593)	(4,337,527)	(4,189,428)
Net current assets used in the Statement of Financial Activity		49,629	1,645,128	30,044

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets				
Less: Reserve accounts	9	(4,569,458)	(4,454,458)	(4,349,226)
Less: Current assets restricted to trading undertaking		0	0	(33,379)
Less: Current assets not expected to be received at end of year				
- Inventory - land held for resale		(50,000)	(156,621)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	71,637	0
- Current portion of lease liabilities		0	9,060	0
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		200,865	192,855	193,177
Total adjustments to net current assets		(4,418,593)	(4,337,527)	(4,189,428)

EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(41,315)	0	(25,100)
Add: Loss on asset disposals	5	66,113	89,764	124,460
Add: Loss on revaluation of non current assets		0	0	0
Add: Depreciation	6	3,774,747	3,614,639	3,538,268
Movement in current employee provisions associated with restricted cash		8,010	7,314	7,639
- Pensioner deferred rates		0	(3,343)	0
- Employee benefit provisions		0	8,118	0
Non cash amounts excluded from operating activities		3,807,555	3,716,492	3,645,267

SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS (CONTINUED)

(d) 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 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.

INVENTORY - 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.

Inventory - 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.

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.

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 2027

4. RECONCILIATION OF CASH

(a) 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	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		4,359,379	5,708,363	4,816,625
Restrictions				
The following classes of financial 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		4,674,263	4,559,263	4,349,226
		4,674,263	4,559,263	4,349,226
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	4,569,458	4,454,458	4,349,226
Contract liabilities		104,805	104,805	0
Total restricted financial assets		4,674,263	4,559,263	4,349,226

(b) Reconciliation of net cash provided by operating activities

Net result		(2,922,313)	2,321,030	12,354,346
Non-cash items:				
Depreciation	6	3,774,747	3,614,639	3,538,268
Loss on sale of assets	5	24,798	89,764	99,360
Changes in assets and liabilities:				
Decrease in receivables		35,000	50,811	65,000
(Increase) in inventories		(500)	(2,310)	0
(Increase)/decrease in other assets		0	(327,072)	105,000
(Increase)/decrease in trade and other payables		105,025	(222,232)	305,258
Decrease in contract liabilities		0	96,205	0
(Increase) in capital grant/contributions liabilities		0	(167,237)	0
Decrease in employee related provisions		0	15,731	0
Capital grants, subsidies and contributions		(1,407,764)	(3,610,931)	(15,621,769)
Net cash provided by/(used in) operating activities		(391,007)	1,858,398	845,463

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2026/27 Budget							2025/26 Actual							2025/26 Budget						
	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$		$	$	$	$	$	$		$	$	$	$	$	$		$	$	$
Buildings - non-specialised	0	0	0	0	0	0	0	23,923	0	0	0	0	0	0	20,000	0	0	0	0	0	0
Buildings - specialised	18,000	0	0	0	0	0	0	453,360	0	0	0	0	0	0	12,815,164	0	0	0	0	0	0
Plant and equipment	746,000	0	(228,177)	0	255,000	41,315	(14,492)	704,468	0	(200,674)	0	114,545	0	(86,129)	807,595	0	(212,279)	0	170,909	25,100	(66,470)
Total	764,000	0	(228,177)	0	255,000	41,315	(14,492)	1,181,751	0	(200,674)	0	114,545	0	(86,129)	13,642,759	0	(212,279)	0	170,909	25,100	(66,470)
(b) Infrastructure																					
Infrastructure - roads	1,794,544	0	0	0	0	0	0	4,306,831	0	0	0	0	0	0	3,277,898	0	0	0	0	0	0
Other infrastructure - Bridges	36,500	0	0	0	0	0	0	54,400	0	0	0	0	0	0	56,870	0	0	0	0	0	0
Other infrastructure - Other	0	0	0	0	0	0	0	25,000	0	0	0	0	0	0	599,532	0	0	0	0	0	0
Total	1,831,044	0	0	0	0	0	0	4,386,231	0	0	0	0	0	0	3,934,300	0	0	0	0	0	0
(c) Inventory - Land held for resale																					
Cost of acquisition	0	0	(106,621)	0	55,000	0	(51,621)	0	0	(40,000)	0	36,365	0	(3,635)	0	0	(156,621)	0	98,631	0	(57,990)
	0	0	(106,621)	0	55,000	0	(51,621)	0	0	(40,000)	0	36,365	0	(3,635)	0	0	(156,621)	0	98,631	0	(57,990)
Total	2,595,044	0	(334,798)	0	310,000	41,315	(66,113)	5,567,982	0	(240,674)	0	150,910	0	(89,764)	17,577,059	0	(368,900)	0	269,540	25,100	(124,460)

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.

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	38,729	37,086	36,091
Buildings - specialised	327,917	314,008	310,271
Furniture and equipment	44,153	42,280	45,973
Plant and equipment	444,303	425,458	400,559
Infrastructure - roads	2,332,822	2,233,874	2,190,835
Infrastructure - footpaths	34,426	32,966	32,751
Other infrastructure - Bridges	190,222	182,154	181,470
Other infrastructure - Other	348,701	333,911	320,175
Right of use - plant and equipment	13,474	12,902	20,143
	3,774,747	3,614,639	3,538,268
By Program			
Law, order, public safety	106,264	107,208	107,137
Health	12,685	12,685	7,729
Education and welfare	35,526	35,526	31,393
Housing	78,979	78,979	76,920
Community amenities	67,694	67,694	47,082
Recreation and culture	358,126	358,126	293,822
Transport	2,502,280	2,502,281	2,411,799
Economic services	135,761	136,670	136,074
Other property and services	477,432	315,470	426,312
	3,774,747	3,614,639	3,538,268

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
Right of use - plant and equipment	Based on the remaining lease

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 2027

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Leases	2025/26 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2026	2025/26 Actual Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Matrix Cardio Equipment	5	MAIA Financial	5.00%	48 months	9,060	0	(9,060)	(0)	(218)	20,646	0	(11,586)	9,060	(785)	20,646	0	(11,586)	9,060	(785)
					9,060	0	(9,060)	(0)	(218)	20,646	0	(11,586)	9,060	(785)	20,646	0	(11,586)	9,060	(785)

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.

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. 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 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Depot Building	118	WATC	3.0%	84,392	0	(56,202)	28,190	(3,030)	139,477	0	(55,085)	84,392	(3,756)	139,477	0	(54,532)	84,945	(4,445)
Park Cottages	119	WATC	1.5%	54,781	0	(15,435)	39,346	(1,206)	70,243	0	(15,462)	54,781	(884)	77,654	0	(15,209)	62,445	(1,251)
				139,173	0	(71,637)	67,536	(4,236)	209,720	0	(70,547)	139,173	(4,640)	217,131	0	(69,741)	147,390	(5,696)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities credit standby arrangements			
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	(3,200)	(7,788)	0
Total amount of credit unused	16,800	12,212	20,000
Loan facilities			
Loan facilities in use at balance date	67,536	139,173	147,390

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS
The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 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
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave reserve	192,855	8,010	0	200,865	185,538	7,317	0	192,855	185,538	7,639	0	193,177
(b) Plant Reserve	744,545	30,922	(70,000)	705,467	606,256	138,289	0	744,545	606,256	129,960	0	736,216
(c) Furniture & Fittings Reserve	130,158	55,406	0	185,564	27,072	103,086	0	130,158	27,071	1,115	0	28,186
(d) Building & Infrastructure Reserve	676,054	28,077	(35,000)	669,131	986,542	39,512	(350,000)	676,054	986,542	40,616	(350,000)	677,158
(e) Swimming Pool Reserve	103,211	4,287	0	107,498	21,964	81,247	0	103,211	21,963	80,904	0	102,867
(f) Rec Centre Multi Purpose Precinct	666,377	27,676	0	694,053	583,370	83,007	0	666,377	583,370	84,017	0	667,387
(g) Sustainable Environment Reserve	192,979	8,015	0	200,994	185,657	7,322	0	192,979	185,657	7,643	0	193,300
(h) Health Reserve	112,104	4,656	0	116,760	107,851	4,253	0	112,104	107,851	4,440	0	112,291
(i) Town Planning Reserve	81,114	3,369	0	84,483	78,036	3,078	0	81,114	78,037	3,213	0	81,250
(j) Homeswest Joint Venture Reserve	6,107	254	0	6,361	5,875	232	0	6,107	5,875	242	0	6,117
(k) Road Infrastructure Reserve	660,245	27,421	0	687,666	596,712	63,533	0	660,245	596,712	64,567	0	661,279
(l) Independent Living Reserve	687,150	28,536	0	715,686	608,165	78,985	0	687,150	608,166	80,037	0	688,203
(m) Building Renewal Reserve	201,559	8,371	(15,000)	194,930	136,188	65,371	0	201,559	136,188	65,607	0	201,795
	4,454,458	235,000	(120,000)	4,569,458	4,129,227	675,231	(350,000)	4,454,458	4,129,226	570,000	(350,000)	4,349,226
	4,454,458	235,000	(120,000)	4,569,458	4,129,227	675,231	(350,000)	4,454,458	4,129,226	570,000	(350,000)	4,349,226

(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
Restricted by council		
(a) Leave reserve	Ongoing	To be used to fund future Employee Leave requirements.
(b) Plant Reserve	Ongoing	To be used to assist in funding the purchase of major plant items.
(c) Furniture & Fittings Reserve	Ongoing	To be used in funding the various furniture, fittings and equipment installed in Council buildings and for the purchase of IT Hardware and Software.
(d) Building & Infrastructure Reserve	Ongoing	To be used to Develop and Upgrade Council Infrastructure and Building Assets.
(e) Swimming Pool Reserve	Ongoing	To be used to assist in funding future major capital/upgrade works at the Quairading Memorial Swimming Pool.
(f) Rec Centre Multi Purpose Precinct	Ongoing	To be used in providing assistance in the future redevelopment and capital upgrade works at the Multi Purpose Precinct.
(g) Sustainable Environment Reserve	Ongoing	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.
(h) Health Reserve	Ongoing	To be used to assist in funding the improvement of Medical Services and Facilities.
(i) Town Planning Reserve	Ongoing	To be used to assist in funding of planning and implementation of the development of Council land and the purchase of land for future development.
(j) Homeswest Joint Venture Reserve	Ongoing	To be used to assist with compliance with Council's Joint Venture Agreement held with the State Housing Commission and to provide funds management and improvement of the Joint Venture Units.
(k) Road Infrastructure Reserve	Ongoing	To be used towards road infrastructure projects including replacement of culverts and bridges.
(l) Independent Living Reserve	Ongoing	To be used to fund the development of Independent Living Units.
(m) Building Renewal Reserve	Ongoing	To be used to fund the maintenance and renewal of Councils Building assets.

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	213,400	202,180	200,000
Other interest revenue	41,000	47,371	38,500
	254,400	249,551	238,500
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	47,300	57,025	45,903
Other services	6,000	4,255	6,000
	53,300	61,280	51,903
(c) Interest expenses (finance costs)			
Borrowings (refer Note 8(a))	4,236	4,640	5,696
Interest on lease liabilities (refer Note 7)	218	785	785
	4,454	5,425	6,481
(d) Write offs			
General rate	850	1,319	756
	850	1,319	756

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	1,226	1,145	1,145
Meeting attendance fees	7,110	8,566	5,200
	8,336	9,711	6,345
Deputy President			
Deputy President's allowance	306	296	296
Meeting attendance fees	4,581	1,169	4,170
	4,887	1,465	4,466
Cr Becky Cowcill			
Meeting attendance fees	3,489	3,754	3,500
	3,489	3,754	3,500
Cr Jo Hayes			
Meeting attendance fees	0	3,430	4,000
	0	3,430	4,000
Cr Renee Faltyn			
Meeting attendance fees	3,489	2,937	3,500
	3,489	2,937	3,500
Cr Estelle Gom			
Meeting attendance fees	0	0	3,000
	0	0	3,000
Cr Jo Haythornthwaite			
Meeting attendance fees	0	0	3,200
	0	0	3,200
Cr K Squires			
Meeting attendance fees	3,489	1,965	0
	3,489	1,965	0
Cr Lynnette Cowcill			
Meeting attendance fees	3,489	1,403	0
	3,489	1,403	0
Cr Stuart Hadlow			
Meeting attendance fees	3,489	574	0
	3,489	574	0
Total Council Member Remuneration	30,668	25,239	28,011
President's allowance	1,226	1,145	1,145
Deputy President's allowance	306	296	296
Meeting attendance fees	29,136	23,798	26,570
	30,668	25,239	28,011

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. JOINT ARRANGEMENTS

(a) Investment in associate

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.

Summarised statement of comprehensive income	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Other Revenue	23,500	23,625	21,200
Total operating revenue	23,500	23,625	21,200
Depreciation	(1,250)	(1,264)	(1,264)
Other Expenses	(15,252)	(9,692)	(9,520)
Total operating expenses	(16,502)	(10,956)	(10,784)
Profit/(loss) from continuing operations	6,998	12,669	10,416
Other comprehensive income			
Total comprehensive income for the period	6,998	12,669	10,416

MATERIAL ACCOUNTING POLICIES

Investments in associates

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 2027

13. TRUST FUNDS

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

Detail	Balance 30 June 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
Building Services Levy (BSL)	1,090	1,000	(2,090)	0
Construction Training Fund (CTF)	1,310	700	(2,010)	0
Key, Hall & Equipment Bonds	6,269	12,520	(13,725)	5,064
Unclaimed Monies	1,153	0	0	1,153
Department of Transport Licensing	(1,639)	452,650	(451,011)	0
Other Bonds & Deposits/Cuneata Rise	34,411	0	(20,000)	14,411
Community Bus Bonds	541	400	(400)	541
Rental Bonds	1,958	5,200	(6,000)	1,158
	45,093	472,470	(495,236)	22,327

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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
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.

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

14. REVENUE AND EXPENDITURE (CONTINUED)

(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 2027

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.

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SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

16. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	0	22	0
General purpose funding	1,625	1,639	1,500
Law, order, public safety	3,600	2,806	3,875
Health	2,500	2,786	350
Education and welfare	38,350	38,085	38,350
Housing	130,638	121,378	152,770
Community amenities	195,978	182,822	198,178
Recreation and culture	25,500	24,694	24,200
Transport	520	130	520
Economic services	280,500	268,861	211,350
Other property and services	55,000	49,497	55,000
	734,211	692,720	686,093

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

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SHIRE OF Quairading Take a closer look — Schedule of Fees and Charges 2026/2027	Base Cost	GST	Total (incl GST)
Administration			
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
Administration Fee on Rates Payment Plan	$30.00		$30.00
District History Books			
(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
Photocopying			
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
Freedom of Information - Application Fees (as per the Freedom of Information Act)			
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	**At Cost**		
Delivery, packaging and postage	**At Cost**		
Animal Control			
Bond Payable in Advance - Cat Trap	**$20.00**		**$20.00**
Impounding Fee	$105.00	$10.50	$115.50
Nutrition Fee (Per Day)	$15.00	$1.50	$16.50
Surrender Fee	$109.09	$10.91	$120.00
Cat Trap Hire (2 weeks hire)	$9.09	$0.91	$10.00
Ranger Service Labour Hire / Working Hours or Weekend O/Time Rates per hour	$115.00		$115.00
Dog Registration Fees - As Per Dog Act 1976 & Regulations			
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 *after 31 May* 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 *after 31 May* in a year, for that registration year (end 31 Oct)	$25.00		$25.00
Working Dog Registration - 25% of fee otherwise payable *(Farm Dog used for droving or tending stock)*	**25% of each type above**		
Dog Registration Concessions: Pensioner Concession Card Holders - Half Fee	**50% discount of registration fees**		
Cat Registration Fees - As Per Cat Act 2011 & Regulations			
Replacement Tag	$4.55	$0.45	$5.00

SHIRE OF Quairading Take a closer look — Schedule of Fees and Charges 2026/2027	Base Cost	GST	Total (incl GST)
Cat Registration - 1 Year Period	$20.00		$20.00
Cat Registration - 3 Year Period	$42.50		$42.50
Cat Registration - Lifetime	$100.00		$100.00
Cat Registration *after 31 May* in a year, for that registration year (end 31 Oct)	$10.00		$10.00
Cat Registration Concessions: Pensioner Concession Card Holders - Half Fee	**50% discount of registration fees**		
Fines and Enforcement			
Fire break penalty (as per the Bushfires Act 1954)	$250.00		$250.00
Unregistered dog (as per the Dog Act 1976)	$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
Housing Rental - Weekly Charge			
Staff and Other Housing Rental			
Bond Payable in Advance	**Equal to 4 weeks rent amount**		
28 Reid Street *(or as by Agreement)	$550.00		$550.00
31 Dall Street *(or as by Agreement)	$450.00		$450.00
8 Dall Street *(or as by Agreement)	$470.00		$470.00
14 Reid Street *(or as by Agreement)	$470.00		$470.00
64 Coraling Street *(or as by Agreement)	$450.00		$450.00
50A Suburban Road *(or as by Agreement)	$300.00		$300.00
* Staff Rental	$130.00		$130.00
50B Suburban Road - (or as by Agreement)	$300.00		$300.00
Lot 190 McLennan Street (or as by Agreement)	$250.00		$250.00
Lot 190 McLennan Street - Staff Rental	$110.00		$110.00
19 Powell Crescent * - (or as by Agreement)	$450.00		$450.00
7 Edwards Way - (or as by Agreement)	$759.77		$759.77
74 McLennan Street (or as by Agreement)	$350.00		$350.00
Caravan Park Residence (or as by Agreement)	$270.00		$270.00
Caravan Park Residence - Staff Rental (or as by Agreement)	$120.00		$120.00
Single Persons Unit Rental			
Bond Payable in Advance	**Equal to 4 weeks rent amount**		
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
Arthur Kelly Retirement Village Unit Rental			
Bond Payable in Advance	**Equal to 4 weeks rent amount**		
Rental Unit No 1 (or as by Agreement)	$95.00		$95.00
Rental Unit No 2 (or as by Agreement)	$95.00		$95.00
Rental Unit No 3 (or as by Agreement)	$95.00		$95.00
Rental Unit No 4 (or as by Agreement)	$95.00		$95.00
Rental Unit No 5 (or as by Agreement)	$95.00		$95.00
Rental Unit No 6 (or as by Agreement)	$95.00		$95.00
Rental Unit No 7 (or as by Agreement)	$95.00		$95.00
Rental Unit No 8 (or as by Agreement)	$95.00		$95.00
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
Other Health			
Rent On Vet Clinic - (Ex Dental) Per Day Visit	$50.00	$5.00	$55.00

SHIRE OF Quairading Take a closer look — Schedule of Fees and Charges 2026/2027	Base Cost	GST	Total (incl GST)
Health - Preventative Services - As per Health Regulations			
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	$200.00		$200.00
Application Stall Holder/Street Trading Permit	$40.00		$40.00
Street Trading Permit per day	$55.00		$55.00
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
Standpipe Water - Service Charges			
Standpipe Access Card – New or Replacement Card	$22.73	$2.27	$25.00
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
Town Planning Fees			
Fees and Charges as per Planning and Development Regulations 2009 Schedule 2			
Bond Payable in Advance - Footpath and kerbing Damage	**$500.00**		**$500.00**
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% of Estimated Value		
More than $500,000 but not more than $2,500,000 based on estimated costs	$1,700 plus 0.257% for every $1 in excess of $500,000		
Building and Demolition Fees - Additional Fees & Charges as per Building Regulations 2012 Schedule. 2			
Cemetery Fees			
Reservations of Plot Reservation / Niche Wall			
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
Additional Charges	**At Cost**		
Interment and Associated Charges			
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
Re-Opening of Grave			
Reopening for each Interment & Marquee (Weekdays)	$1,090.91	$109.09	$1,200.00
Exhumation			
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
Plaques and Monumental Works			
Plaques / Granite Wedges	**At Cost**		
Cost to Affix Plaque - Council Staff	$104.55	$10.45	$115.00
Permit to erect Headstone, Monument or Kerbing	$40.91	$4.09	$45.00

SHIRE OF Quairading Take a closer look — Schedule of Fees and Charges 2026/2027	Base Cost	GST	Total (incl GST)
Community Bus Hire			
Bond Payable in Advance	**$150.00**		**$150.00**
Fee per Kilometre - Fully Refuelled by Shire	$1.36	$0.14	$1.50
Minimum Hire Charge	$38.64	$3.86	$42.50
Substandard Cleaning per Hour	$54.55	$5.45	$60.00
Quairading Memorial Hall Hire			
Bond Payable in Advance	**$675.00**		**$675.00**
Bond Payable in Advance - Minor Community Group (at CEO's Discretion)	**$200.00**		**$200.00**
Key Deposit Payable in Advance	**$200.00**		**$200.00**
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
ANZAC Day Service			
Stay On Your Feet - Seniors Exercise			
Quairading Lesser Hall Hire			
Bond Payable in Advance	**$425.00**		**$425.00**
Bond Payable in Advance - Minor Community Group (at CEO's Discretion)	**$200.00**		**$200.00**
Key Deposit Payable in Advance	**$200.00**		**$200.00**
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**	
***** Kitchen Hire - Not Incl in Hire Charge***			
Minimum Kitchen Hire	$20.00	$2.00	$22.00
Penalties for Town Hall or Lesser Hall			
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
Equipment Hire			
Bond Payable in Advance - Equipment Hire	**$100.00**		**$100.00**
Folding Table Hire - Each	$5.23	$0.52	$5.75
Chair Hire - Each	$1.59	$0.16	$1.75
Sound and Stage Lighting Equipment Hire			
Bond Payable in Advance - per Event	**$200.00**		**$200.00**
Hire Charge	$63.64	$6.36	$70.00
Sound and Lighting Box - operated by authorised volunteers only			
Community Building Hire			
Bond Payable in Advance	**$425.00**		**$425.00**
Bond Payable in Advance - Minor Community Group (at CEO's Discretion)	**$200.00**		**$200.00**

SHIRE OF Quairading Take a closer look — Schedule of Fees and Charges 2026/2027	Base Cost	GST	Total (incl GST)
Key Deposit Payable in Advance	**$200.00**		**$200.00**
Key Deposit Payable in Advance - Storeroom & Demountable Toilets Hire	**$200.00**		**$200.00**
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
Bond Payable in Advance - Sound System	**$200.00**		**$200.00**
Sound System - operated by authorised personnel only	$24.09	$2.41	$26.50
Sound System Free Use to QARRAS / QFC / QDG Rotary Club		**Free**	
Penalties for Community Building			
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
Quairading Memorial Swimming Pool Charges			
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
Season Ticket - Non Transferable			
Adult	$109.09	$10.90	$120.00
Seniors (Valid Pensioners and Seniors Card Holder)	$87.27	$8.73	$96.00
Child (Under 16 Years)	$76.36	$7.64	$84.00
Family - 2 Adults and all Children **- nappy**	$213.64	$21.36	$235.00
Single Parent Family - 1 Adult and all Children	$150.00	$15.00	$165.00
Early Morning Swim Charge per Season	$50.00	$5.00	$55.00
Discounted Adult Season Ticket (Shire of Quairading Employee at 25% off Season Charge)	$81.81	$8.18	$90.00
Monthly Ticket - Non Transferable			
Adult	$40.91	$4.09	$45.00
Child (Under 16 Years)	$31.82	$3.18	$35.00
Child (Under 5 Years)	$10.00	$1.00	$11.00
Other recreation and sport - incl Community Building & Change rooms			
Bond Payable in Advance	**$625.00**		**$625.00**
Key Deposit Payable in Advance	**$200.00**		**$200.00**
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 2026/2027	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**	
Note: All ground marking at Football Clubs Cost.			
Greater Sports Ground - Hire Charges			
Bond Payable in Advance	**$625.00**		**$625.00**
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
Agricultural Hall Large Shed			
Bond Payable in Advance	**$625.00**		**$625.00**
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**	
Agriculture Society (Ag Show)		**Free**	
Air Strip			
Call Out Fee - Night Landing	$100.00	$10.00	$110.00
Brown & Joy Shed			
Use of Storage Shed – Per Annum	$520.00	$52.00	$572.00
Quairading Caravan Park Charges - *Includes Free Admission to Memorial Swimming Pool during Pool Season*			
Grass Camping Site Rates			
Powered Caravan Site - 2 Persons / Night P / Van	$33.64	$3.36	$37.00
Unpowered Caravan Site - 2 Persons / Night P / Van	$29.09	$2.91	$32.00
Weekly Powered Caravan Site - 2 Persons / Night P / Van	$210.00	$21.00	$231.00
Weekly Unpowered Caravan Site - 2 Persons / Night P / Van	$176.36	$17.64	$194.00
Additional Adult per Night	$10.00	$1.00	$11.00
Washing Machine/Dryer Tokens	$5.45	$0.55	$6.00
Per Night - Permit Rest Area	$5.45	$0.55	$6.00
(Note after 28 days continual stay GST is waived)			
*****Special Offer Stay 4 Nights or more and receive 1 night free***			
Caravan Park Promotion rate as determined by the CEO	$22.73	$2.27	$25.00
Caravan Clubs			
Powered Site - per van per night (not eligible for any other special offer)	$31.82	$3.18	$35.00
Cabin and Unit Rates (Rate Based 4 People)			
Caravan Park Cabin - 1 Night Stay	$152.73	$15.27	$168.00
Caravan Park Cabin - Per Week (7 nights)	$906.36	$90.64	$997.00
Caravan Park Cabin - Additional Person Per Night	$10.00	$1.00	$11.00
Single Occupancy Units - 1 Night Stay	$85.45	$8.55	$94.00
Single Occupancy Units - Per Week	$505.45	$50.55	$556.00
Caravan Park Chalet – 1 Night Stay – (Rates Based on 2 Persons)	$122.72	$12.28	$135.00
Caravan Park Chalet – Per Week (7 Nights) – (Rates Based on 2 Persons)	$727.27	$72.73	$800.00
Cleaning fee or the cost of repatriation for the room - per hour (unsatisfactory left cabin/unit)	$95.45	$9.55	$105.00
Booking Cancellations may attract a 20% non-refundable fee			
Swimming Pool Inspections			
Swimming Pool Inspection fee (Every 4 Years) - Reg 53.	$58.45	$0.00	$58.45
Community Resource Centre (CRC) Building Charges			
CRC Monthly Rental Fee	$727.27	$72.73	$800.00
Resource Centre - Art Centre Hire - Art Society (Power Only)	$44.55	$4.45	$49.00

SHIRE OF Quairading Take a closer look — Schedule of Fees and Charges 2026/2027	Base Cost	GST	Total (incl GST)
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
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
Community Gym			
Annual Membership	$159.09	$15.91	$175.00
Concession Annual Membership (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.			
Rubbish bin & tip charges for Quairading Ratepayers & Residents			
Kerbside rubbish and recycling collection			
Per Annum Removal of one weekly 240ltr Mobile Rubbish Bin & one f/nightly Recycling Bin	$360.00		$360.00
Per Annum Refuse Site Maintenance Charge for Commercial Properties NOT Serviced by Mobile Bin	$360.00		$360.00
Rural Landowner - Recycling Bin (no Service)	$100.00	$10.00	$110.00
Additional Recycling Bin Service	$77.27	$7.73	$85.00
General Waste (Quairading Residents Only)			
Cars / Station Wagons		**Free**	
Utes / Trailers (6 x 4)		**Free**	
Trailer Tandem Axle		**Free**	
Small Trucks / Trailers (with high sides)		**Free**	
Recyclables		**Free**	
Steel (clean)		**Free**	
Green Waste		**Free**	
Tyres (Small - passenger / motorcycles)	$8.18	$0.82	$9.00
Tyres (Medium - Light Truck / 4WD)	$15.45	$1.55	$17.00
Tyres (Large - No Tractor Tyres)	$36.36	$3.64	$40.00
Tyres on Rim or Contaminated	$45.45	$4.55	$50.00
Oil - Per Litre		**Free**	
Mattresses	$45.45	$4.55	$50.00
Gas Bottles / Fire Extinguishers	$5.00	$0.50	$5.50
E-Waste (per Item)		**Free**	
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
Commercial Fees and Charges			
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

SHIRE OF Quairading Take a closer look	Schedule of Fees and Charges 2026/2027	Base Cost	GST	Total (incl GST)
Private Works / Plant Operation Charges				
Plant Hire (per hour with operator - normal hours between)				
Grader		$225.00	$22.50	$247.50
Skidsteer		$125.00	$12.50	$137.50
Loader		$180.00	$18.00	$198.00
Excavator plus Mulcher Attachment		$215.00	$21.50	$236.50
Excavator		$200.00	$20.00	$220.00
Backhoe		$180.00	$18.00	$198.00
Vib Roller		$125.00	$12.50	$137.50
Multi Roller		$125.00	$12.50	$137.50
2.5t (No Suggestions) Roller		$90.00	$9.00	$99.00
Crewcab Truck		$110.00	$11.00	$121.00
4t Tipper Town		$110.00	$11.00	$121.00
13t Tipper (9 x Cubic Meters)		$150.00	$15.00	$165.00
13t Tipper with Dog Trailer		$175.00	$17.50	$192.50
Prime Mover with Low Loader		$200.00	$20.00	$220.00
Prime Mover with Side Tipper		$200.00	$20.00	$220.00
Tractor / Tractor with Attachments		$125.00	$12.50	$137.50
Light Vehicle (Spray Unit)		$115.00	$11.50	$126.50
Light Vehicle		$100.00	$10.00	$110.00
Cherry Picker		$150.00	$15.00	$165.00
Cherry Picker - Machine Only - Half Day		$150.00	$15.00	$165.00
Cherry Picker - Machine Only - Full Day		$250.00	$25.00	$275.00
Street Sweeper		$145.00	$14.50	$159.50
Labour Rate		$76.50	$7.65	$84.15
50% surcharge applied to all out of hours work				
Materials				
Sand cubic metre*		$23.40	$2.34	$25.74
Gravel cubic metre*		$28.75	$2.88	$31.63
Metal cubic metre*		$62.50	$6.25	$68.75
Granite Rock cubic metre*		$52.50	$5.25	$57.75
Any other materials and/or works		**At cost plus 20% administration charge**		
Note*Additional plant hire and labour cost if delivered				

11.3 Monthly Financial Statements - July 2026

Responsible Officer Nic Warren, Chief Executive Officer

Reporting Officer Tricia Brown, Executive Manager, Corporate Services

Attachments 1. Attachment (i) Monthly Financial Statements - July 2026 ⇩

Voting Requirements Simple Majority

Disclosure of Interest Reporting Officer: Nil

Responsible Officer: Nil

OFFICER RECOMMENDATION

That Council, pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, receives the Statement of Financial Activity, Statement of Financial Position, explanation of material variances and associated documentation for the period ending 31 July 2026, as included in Attachment (i)

IN BRIEF

- Monthly financial statements for the period ending 31 July 2026 attached
- Depreciation has been calculated for the months up to 30 June 2026.
- Admin Allocations have been run for the month of July 2026.

MATTER FOR CONSIDERATION

To receive the monthly financial report and statements.

BACKGROUND

The Local Government (Financial Management) Regulations 1996 requires Shire Officers to prepare, within a prescribed timeframe, financial reports covering prescribed information and present these to Council.

Shire Officers have prepared the Statement of Financial Activity, and supporting documentation, in accordance with legislated requirements.

The Consumer Price Index (CPI) decreased to 3.8%, down from 4.0% in the 12 months to May 2026.

	Original		Seasonally adjusted	
Weighted average of eight capital cities	May 26 to June 26 (% change)	June 25 to June 26 (% change)	May 26 to June 26 (% change)	June 25 to June 26 (% change)
All groups CPI	-0.1	3.8	-0.1	3.7

The Reserve Bank of Australia's cash rate target remains the same at 4.35% with an effective date of 12th August 2026.

In framing the 2026/2027 Budget, the Shire has taken into consideration 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 draft 2026/27 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

The 2026/2027 Budget is to be presented to Council for adoption at the 27th August 2026 Ordinary Council Meeting.

ALIGNMENT WITH STRATEGIC PRIORITIES

5.2 Our Governance and Leadership: Strong financial and governance performance

CONSULTATION

Nil

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

3.1 Governance, Financial and Compliance Risks: Financial Viability and Asset Management

RISK ASSESSMENT

	Option 1
Financial	*High* *Global uncertainty due to the Iranian war and significant increases in fuel prices*
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 Quartely 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 current aged creditors balance as of 31 July 2026 is $225,551.86. These all being current invoices.

The current aged debtors balance as of 31 July 2026 is $42,387.06 with the majority being either Current or 90 days with some smaller amounts split across 60 and 30 day invoices.

SHIRE OF QUAIRADING

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 July 2026

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

TABLE OF CONTENTS

Monthly Summary Information

Key Terms and Descriptions - Statutory Reporting Programs

Statement of Financial Activity by Program

Key Terms and Descriptions - Nature Descriptions

Statement of Financial Activity by Nature

Statement of Financial Position

Note 1	Adjusted Net Current Assets
Note 2	Cash and Financial Assets
Note 3	Receivables
Note 4	Other Current Assets
Note 5	Payables
Note 6	Rating Revenue
Note 7	Disposal of Assets
Note 8	Capital Acquisitions
Note 9	Borrowings
Note 10	Reserves
Note 11	Other Current Liabilities
Note 12	Grants and Contributions
Note 13	Capital Grants and Contributions
Note 14	Bonds & Deposits and Trust Fund
Note 15	Explanation of Material Variances
Note 16	Budget Amendments
Note 17	Caravan Park

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SHIRE OF QUAIRADING
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JULY 2026

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire for the 2025/26 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.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Grants, Subsidies and Contributions					
Grants, Subsidies and Contributions	Unbudgeted	0	0	15,254	15,254
Capital Grants, Subsidies and Contributions	Unbudgeted	0	0	0	0
	Unbudgeted	0	0	15,254	15,254
Rates Levied	Unbudgeted	0	0	0	0

Financial Position		**Prior Year 31 July 2025**	**Current Year 31 July 2026**
Adjusted Net Current Assets	93%	$ 879,309	$ 819,187
Cash and Equivalent - Unrestricted	53%	$ 994,421	$ 531,869
Cash and Equivalent - Restricted	107%	$ 4,176,065	$ 4,454,458
Receivables - Rates	71%	$ 363,396	$ 256,849
Receivables - Other	128%	$ 126,400	$ 161,826
Payables	131%	$ 407,043	$ 533,425

% 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 2026

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 July 2026
Prepared by: Tricia Brown (EMCS)
Reviewed by: Nic Warren (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.

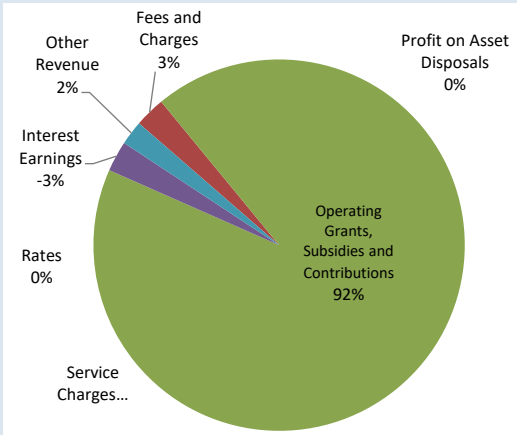
ROUNDING OFF FIGURES

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

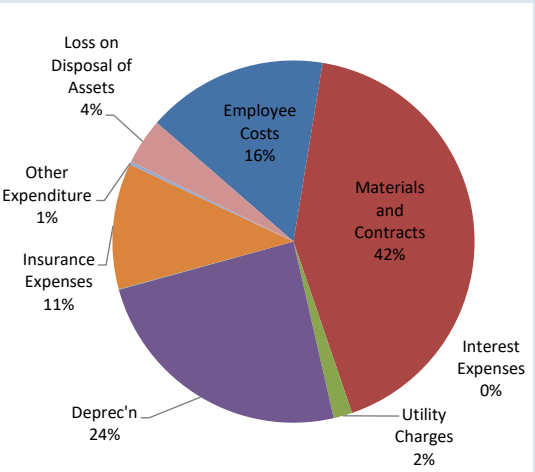
SHIRE OF QUAIRADING
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JULY 2026

SUMMARY GRAPHS

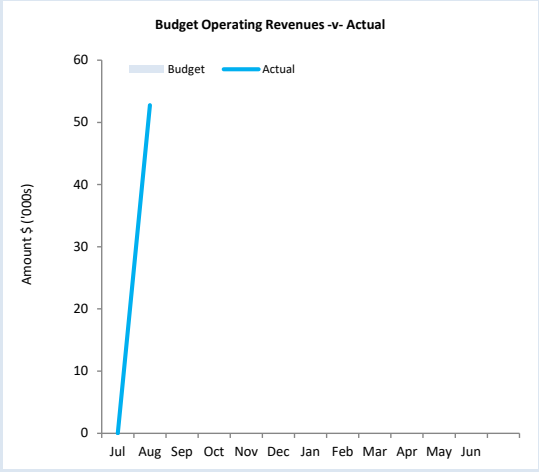
OPERATING REVENUE



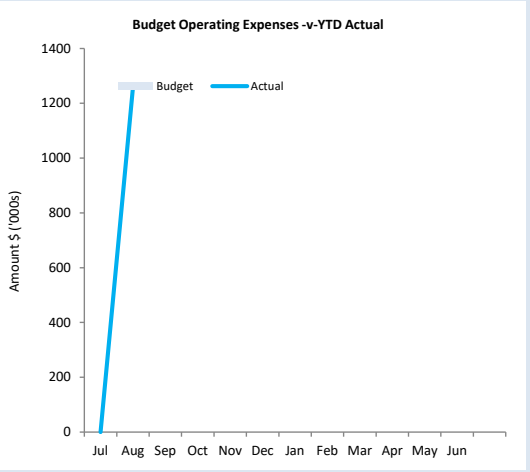
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

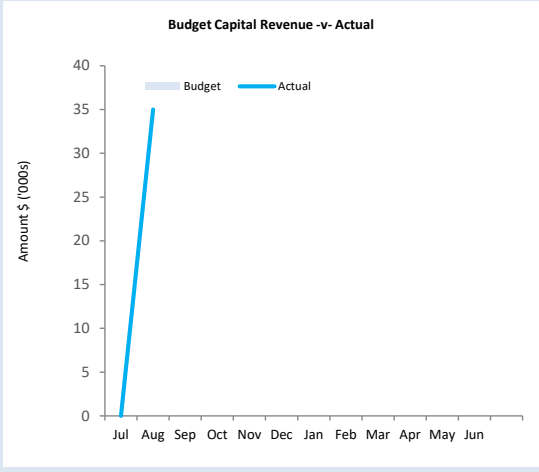


Budget Operating Expenses -v-YTD Actual



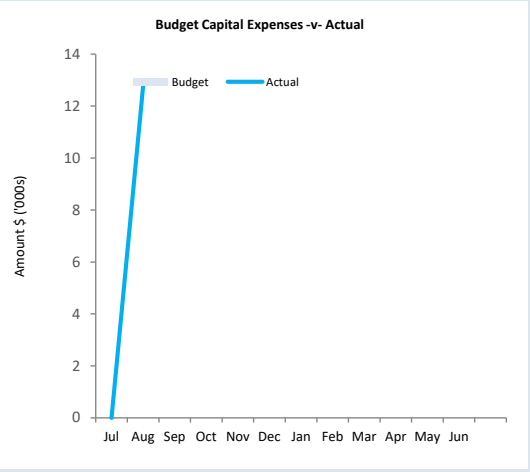
CAPITAL REVENUE

Budget Capital Revenue -v- Actual



CAPITAL EXPENSES

Budget Capital Expenses -v- Actual



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

SHIRE OF QUAIRADING
KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JULY 2026

STATUTORY REPORTING PROGRAMS

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

	ACTIVITIES
GOVERNANCE	
To provide a decision making process for the efficient allocation of scarce resources.	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.
GENERAL PURPOSEFUNDING	
To collect revenue to allow for the provision of services that are not fully funded by specific fees and charges.	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 of local laws, fire control which covers the maintenance of bushfire equipment and insurance; animal control and a shared community emergency services manager.
HEALTH	
To provide an operational framework for environmental and community health.	Health inspections, food quality control, pest control and operation of the medical centre.
EDUCATION AND WELFARE	
To provide services to disadvantaged persons, the elderly, children and youth.	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.
HOUSING	
To provide and maintain housing.	Maintenance of housing rented to staff and non staff.
COMMUNITY AMENITIES	
Provide services required by the community.	Rubbish and recycling services and administration of Town Planning Scheme and Heritage services. Community bus service, maintenance of cemeteries, public conveniences and environmental services.
RECREATION AND CULTURE	
To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.	Maintenance of Halls, Swimming Pool, community buildings and various reserves and library.
TRANSPORT	
To provide safe, effective and efficient transport services to the community.	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.
ECONOMIC SERVICES	
To help promote the Shire Quairading and its economic wellbeing.	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.
OTHER PROPERTY AND SERVICES	
To monitor and control the Shire of Quairading overheads.	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 2026

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. s
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		0	0	0	**16**	16		▲	
General Purpose Funding - Rates	6	0	0	0	**0**	0			
General Purpose Funding - Other		0	0	0	**(37,706)**	(37,706)		▼	s
Law, Order and Public Safety		0	0	0	**15,656**	15,656		▲	s
Health		0	0	0	**0**	0			
Education and Welfare		0	0	0	**7,092**	7,092		▲	
Housing		0	0	0	**13,070**	13,070		▲	s
Community Amenities		0	0	0	**225**	225		▲	
Recreation and Culture		0	0	0	**5,748**	5,748		▲	
Transport		0	0	0	**2,374**	2,374		▲	
Economic Services		0	0	0	**30,219**	30,219		▲	s
Other Property and Services		0	0	0	**16,075**	16,075		▲	s
		0	0	0	**52,768**				
Expenditure from operating activities									
Governance		0	0	0	**(128,563)**	(128,563)		▼	s
General Purpose Funding		0	0	0	**(12,170)**	(12,170)		▼	s
Law, Order and Public Safety		0	0	0	**(35,424)**	(35,424)		▼	s
Health		0	0	0	**(210,331)**	(210,331)		▼	s
Education and Welfare		0	0	0	**(32,072)**	(32,072)		▼	s
Housing		0	0	0	**(42,180)**	(42,180)		▼	s
Community Amenities		0	0	0	**(115,187)**	(115,187)		▼	s
Recreation and Culture		0	0	0	**(125,203)**	(125,203)		▼	s
Transport		0	0	0	**(328,578)**	(328,578)		▼	s
Economic Services		0	0	0	**(77,545)**	(77,545)		▼	s
Other Property and Services		0	0	0	**(150,943)**	(150,943)		▼	s
		0	0	0	**(1,258,197)**				
Operating activities excluded from budget									
Add back Depreciation		0	0	0	**305,467**	305,467		▲	s
Adjust (Profit)/Loss on Asset Disposal	7	0	0	0	**51,621**	51,621		▲	s
Movement in Leave Reserve (Added Back)		0	0	0	**(878)**	(878)		▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	**0**	0			
Movement in Employee Benefit Provisions		0	0	0	**1,041**	1,041		▲	
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting Standards		0	0	0	**0**	0			
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	**0**	0			
Loss on Asset Revaluation		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
		0	0	0	**357,250**				
Amount attributable to operating activities		**0**	**0**	**0**	**(848,179)**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	0	0	0	**0**	0			
Proceeds from Disposal of Assets	7	0	0	0	**35,000**	35,000		▲	s
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	**0**	0			
		0	**0**	**0**	**35,000**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	0	0	0	**(2,815)**	(2,815)		▼	
Plant and Equipment	8	0	0	0	**(6,965)**	(6,965)		▼	
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	0	0	0	**0**	0			
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Other	8	0	0	0	**0**	0			
Infrastructure Assets - Bridges	8	0	0	0	**0**	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	**0**	0			
		0	0	0	**(9,780)**				
Amount attributable to investing activities		**0**	**0**	**0**	**25,220**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from new borrowings	9	0	0	0	**0**	0			
Transfer from Reserves	10	0	0	0	**0**	0			
Transfer from Restricted Cash - Other		0	0	0	**0**	0			
		0	0	0	**0**				
Outflows from financing activities									
Repayment of borrowings	9	0	0	0	**0**	0			
Payments for principal portion of lease liabilities	9	0	0	0	**(2,984)**	(2,984)		▼	
Transfer to Restricted Cash - Other		0	0	0	**0**	0			
Transfer to Reserves	10	0	0	0	**0**	0			
		0	0	0	**(2,984)**				
Amount attributable to financing activities		**0**	**0**	**0**	**(2,984)**				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	0	1,645,130	1,645,130	**1,645,130**	0	0%		
Amount attributable to operating activities		0	0	0	**(848,179)**	(848,179)		▼	
Amount attributable to investing activities		0	0	0	**25,220**	25,220		▲	
Amount attributable to financing activities		0	0	0	**(2,984)**	(2,984)		▼	
Surplus or deficit at the end of the financial year	1	**0**	**1,645,130**	**1,645,130**	**819,187**	(825,943)	(50%)	▼	

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 2026/27 year is $10,000 and 10%.

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

SHIRE OF QUAIRADING

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JULY 2026

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 2026

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. S
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	0	0	0	**0**	0			
Grants, Subsidies and Contributions	12	0	0	0	**15,254**	15,254		▲	S
Fees and Charges		0	0	0	**47,236**	47,236		▲	S
Service Charges		0	0	0	**0**	0			
Interest Revenue		0	0	0	**(47,272)**	(47,272)		▼	S
Other Revenue		0	0	0	**37,550**	37,550		▲	S
Profit on Disposal of Assets	7	0	0	0	**0**	0			
Gain FV Valuation of Assets		0	0	0	**0**	0			
		0	0	0	**52,768**				
Expenditure from operating activities									
Employee Costs		0	0	0	**(203,649)**	(203,649)		▼	S
Materials and Contracts		0	0	0	**(530,723)**	(530,723)		▼	S
Utility Charges		0	0	0	**(21,038)**	(21,038)		▼	S
Depreciation		0	0	0	**(305,467)**	(305,467)		▼	S
Finance Costs		0	0	0	**(675)**	(675)		▼	
Insurance Expenses		0	0	0	**(141,439)**	(141,439)		▼	S
Other Expenditure		0	0	0	**(3,586)**	(3,586)		▼	
Loss on Disposal of Assets	7	0	0	0	**(51,621)**	(51,621)		▼	S
Loss FV Valuation of Assets		0	0	0	**0**	0			
		0	0	0	**(1,258,197)**				
Operating activities excluded from budget									
Add back Depreciation		0	0	0	**305,467**	305,467		▲	S
Adjust (Profit)/Loss on Asset Disposal	7	0	0	0	**51,621**	51,621		▲	S
Movement in Leave Reserve (Added Back)		0	0	0	**(878)**	(878)		▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	**0**	0			
Movement in Employee Benefit Provisions		0	0	0	**1,041**	1,041		▲	
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting Standards		0	0	0	**0**	0			
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	**0**	0			
Loss on Asset Revaluation		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
		0	0	0	**357,250**				
Amount attributable to operating activities		**0**	**0**	**0**	**(848,179)**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	0	0	0	**0**	0			
Proceeds from Disposal of Assets	7	0	0	0	**35,000**	35,000		▲	S
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	**0**	0			
		0	**0**	**0**	**35,000**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	0	0	0	**(2,815)**	(2,815)		▼	
Plant and Equipment	8	0	0	0	**(6,965)**	(6,965)		▼	
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	0	0	0	**0**	0			
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Other	8	0	0	0	**0**	0			
Infrastructure Assets - Bridges	8	0	0	0	**0**	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	**0**	0			
		0	0	0	**(9,780)**				
Amount attributable to investing activities		**0**	**0**	**0**	**25,220**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from new borrowings		0	0	0	**0**	0			
Transfer from Reserves	10	0	0	0	**0**	0			
Transfer from Restricted Cash - Other		0	0	0	**0**	0			
		0	0	0	**0**				
Outflows from financing activities									
Repayment of borrowings	9	0	0	0	**0**	0			
Payments for principal portion of lease liabilities	9	0	0	0	**(2,984)**	(2,984)		▼	
Transfer to Restricted Cash - Other		0	0	0	**0**	0			
Transfer to Reserves	10	0	0	0	**0**	0			
		0	0	0	**(2,984)**				
Amount attributable to financing activities		**0**	**0**	**0**	**(2,984)**				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	0	1,645,130	1,645,130	**1,645,130**	0	0%		
Amount attributable to operating activities		0	0	0	**(848,179)**	(848,179)			
Amount attributable to investing activities		0	0	0	**25,220**	25,220			
Amount attributable to financing activities		0	0	0	**(2,984)**	(2,984)			
Surplus or deficit at the end of the financial year	1	**0**	**1,645,130**	**1,645,130**	**819,187**	**(825,943)**	(50%)		

▲▼ 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 2026/27 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 2026

	31-Jul-25	31-Jul-26
	$	$
CURRENT ASSETS		
Cash and cash equivalents	5,708,363	4,986,327
Trade and other receivables	423,644	418,513
Other financial assets	0	0
Inventories	171,161	179,266
Contract assets	586,342	586,342
Other assets	70,389	20,787
TOTAL CURRENT ASSETS	6,959,899	6,191,235
NON-CURRENT ASSETS		
Trade and other receivables	37,248	37,248
Other financial assets	79,620	79,620
Inventories	74,000	(12,621)
Property, plant and equipment	23,978,167	23,918,837
Infrastructure	101,112,042	100,875,686
Right-of-use assets	0	0
TOTAL NON-CURRENT ASSETS	125,281,077	124,898,769
TOTAL ASSETS	132,240,975	131,090,004
CURRENT LIABILITIES		
Trade and other payables	529,157	586,599
Other liabilities	104,805	104,805
Lease liabilities	0	(2,984)
Employee related provisions	262,583	262,583
TOTAL CURRENT LIABILITIES	895,739	950,198
NON-CURRENT LIABILITIES		
Lease liabilities	9,060	9,060
Borrowings	139,979	139,979
Employee related provisions	49,485	49,485
TOTAL NON-CURRENT LIABILIT	198,524	198,524
TOTAL LIABILITIES	1,094,263	1,148,721
NET ASSETS	**131,146,712**	**129,941,283**
EQUITY		
Retained surplus	43,049,947	41,844,518
Reserve accounts	4,454,458	4,454,458
Revaluation surplus	83,642,307	83,642,307
TOTAL EQUITY	**131,146,712**	**129,941,283**

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 2026

OPERATING ACTIVITIE
NOTE 1
ADJUSTED NET CURRENT ASSETS

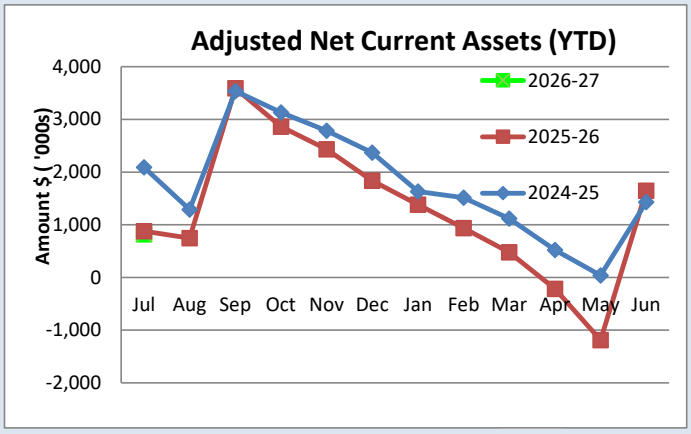
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2026	This Time Last Year 31/07/2025	Year to Date Actual 31/07/2026
		$	$	$
Current Assets				
Cash Unrestricted	2	1,253,905	994,421	531,869
Cash Restricted - Reserves	2	4,454,458	4,176,065	4,454,458
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	0	279,999	363,396	256,849
Receivables - Other	3	143,646	126,400	161,826
Other Financial Assets	3	0	0	0
Other Assets Other Than Inventories	4	656,731	87,604	607,129
Inventories	4	14,540	8,956	22,645
		6,803,278	5,756,842	6,034,777
Less: Current Liabilities				
Payables	5	(484,063)	(407,043)	(533,425)
Contract Liabilities	11	(104,805)	(178,337)	(104,805)
Bonds & Deposits	14	(45,093)	(48,473)	(53,173)
Loan Liability	9	806	(68,935)	806
Lease Liability	9	(0)	(8,741)	2,984
Provisions	11	(262,583)	(254,970)	(262,583)
		(895,739)	(966,500)	(950,198)
Less: Cash Reserves	10	(4,454,458)	(4,176,214)	(4,454,458)
Add Back: Component of Leave Liability not Required to be funded		192,855	187,504	192,855
Add Back: Loan Liability		(806)	68,935	(806)
Add Back: Lease Liability		0	8,741	(2,984)
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		**1,645,130**	**879,309**	**819,187**

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD Surplus(Deficit)

$.82 M

Last Year YTD Surplus(Deficit)

$.88 M

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2026

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

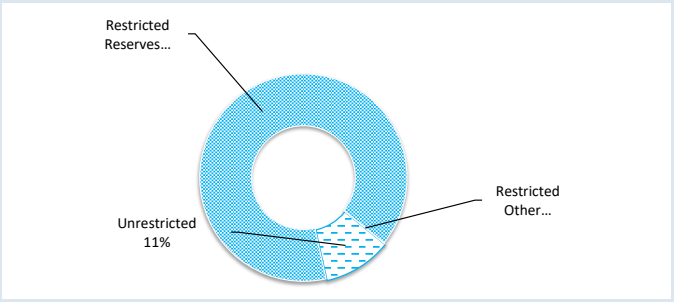
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
Cash on Hand - Admin	200			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank	531,669			531,669	Westpac		Ongoing
Medical Practice Cash at Bank	0			0	Westpac		Ongoing
Reserve Cash at Bank		361,310		361,310	Westpac	1.55%	Ongoing
Term Deposits							
Municipal - Term Deposit Investment 1	0			0	Westpac	0.00%	
Municipal - Term Deposit Investment 2	0			0	Westpac	0.00%	
Municipal - Term Deposit Investment 3	0			0	Westpac	0.00%	
Reserve - Term Deposit Investment 1		1,114,077		1,114,077	Westpac	4.23%	2/07/2026
Reserve - Term Deposit Investment 2		724,713		724,713	Westpac	4.23%	2/07/2026
Reserve - Term Deposit Investment 3		1,201,529		1,201,529	Westpac	4.23%	2/07/2026
Reserve - Term Deposit Investment 4		1,052,829		1,052,829	Westpac	4.23%	2/07/2026
		0		0			
		0		0			
Investments							
Total	**531,869**	**4,454,458**	**0**	**4,986,327**			

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.



Total Cash	Restricted
$4.99 M	$4.45 M

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2026

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

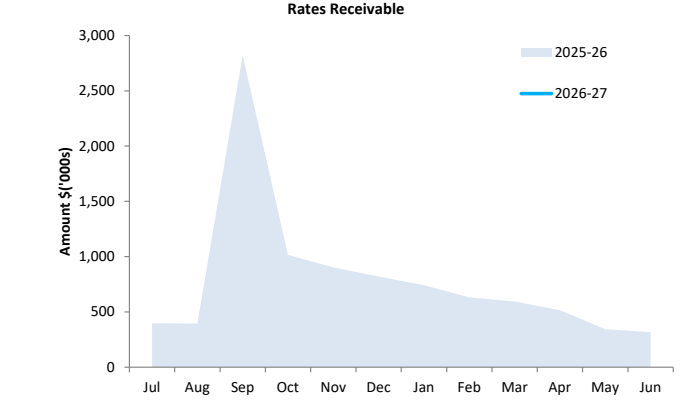
Receivables - Rates & Rubbish	30 June 2026	31 Jul 26
	$	$
Opening Arrears Previous Years	399,783	317,246
Levied this year	3,108,971	0
Less Collections to date	(3,191,508)	(23,312)
Equals Current Outstanding	317,246	293,934
	317,246	**293,934**
% Collected	90.96%	7.35%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	14,048	6,638	1,220	20,482	42,387
Percentage	33%	16%	3%	48%	
Balance per Trial Balance					
Sundry Debtors					113,020
Receivables - Other					48,806
Total Receivables General Outstanding					**161,826**

Amounts shown above include GST (where applicable)

KEY INFORMATION

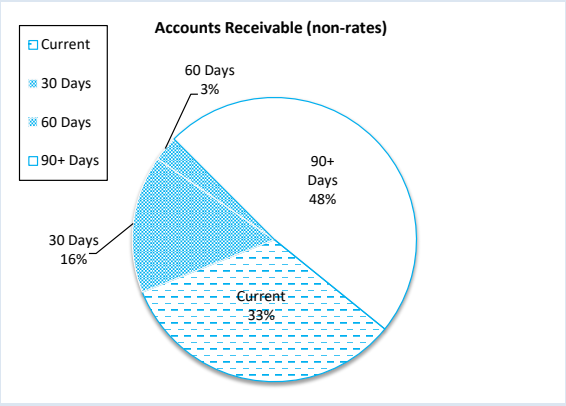
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.



Collected	Rates Due
7%	$293,934

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.



Debtors Due
$161,826

Over 30 Days
67%

Over 90 Days
48%

SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2026	Asset Increase	Asset Reduction	Closing Balance 31 Jul 2026
	$	$	$	$
Inventory				
Fuel, Visitor and Rec Centres stock on hand	14,540	8,105	0	22,645
Accrued income and prepayments				
Accrued income and prepayments	70,389	0	(49,601)	20,787
Contract assets				
Contract assets	586,342	0	0	586,342
Total Other Current assets				**786,395**
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

CONTRACT ASSETS

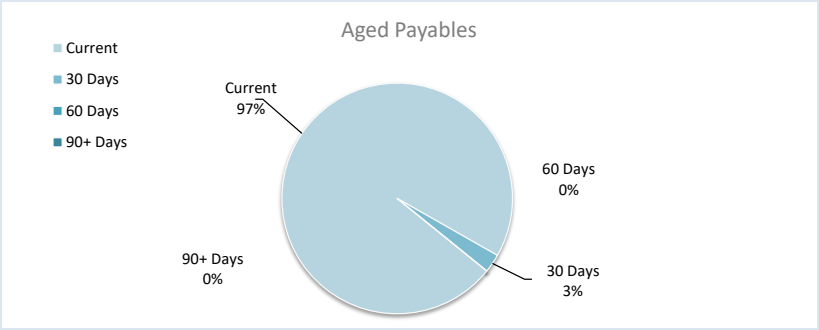
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	219,673	5,879	0	0	225,552
Percentage	97.4%	2.6%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					425,356
Other creditors					2,403
Accruals/Income in Advance					780
ATO liabilities					47,204
Other accruals/payables					57,683
Total Payables General Outstanding					**533,425**
Amounts shown above include GST (where applicable)					

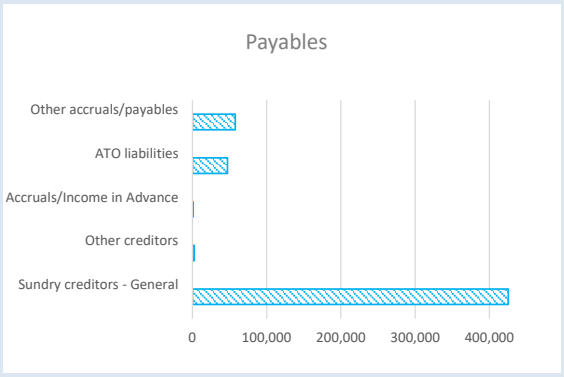
KEY INFORMATION
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability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

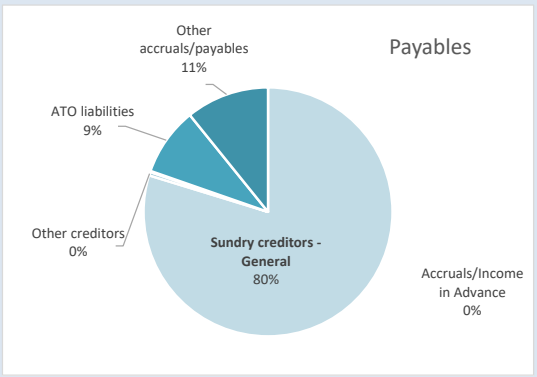


Creditors Due
$533,425

Over 30 Days
3%

Over 90 Days
0%





SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2026

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

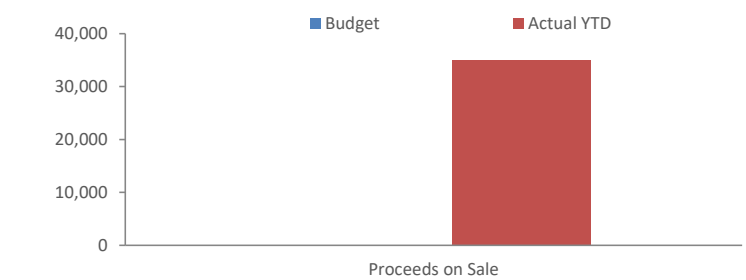
				Budget				YTD Actual			
RATE TYPE	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	$			$	$	$	$	$	$	$	$
General Rate											
Gross rental valuations											
GRV - Residential	0.000000	0	0	0	0	0	0	0	0		0
GRV - Industrial	0.000000	0	0	0	0	0	0	0	0	0	0
GRV - Commercial	0.000000	0	0	0	0	0	0	0	0	0	0
Unimproved valuations											
UV - Rural	0.000000	0	0	0	0	0	0	0	0	0	0
Non Rateable	0.000000	0	0	0	0	0	0	0	0	0	0
Sub-Totals		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Minimum										
Minimum Payment	**$**										
Gross rental valuations											
GRV - Residential	0	0	0	0	0	0	0	0	0	0	0
GRV - Industrial	0	0	0	0	0	0	0	0	0	0	0
GRV - Commercial	0	0	0	0	0	0	0	0	0	0	0
Unimproved valuations											
UV - Rural	0	0	0	0	0	0	0	0	0	0	0
Sub-Totals		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
		0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Amount from General Rates							**0**				**0**
Ex-Gratia Rates	Tonnage	1	0	0	0	0	0	0	0	0	0
Write off							0				0
Specified Area Rates							0				0
Total Rates							**0**				**0**

SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget Net Book Value	Proceeds	Profit	(Loss)	YTD Actual Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Land Held for Resale								
1214	Lhfr - Lot 94 (6) Hinkley Way, Quairading (Amalg	0	0			86,621	35,000		(51,621)
		0	**0**	**0**	**0**	**86,621**	**35,000**	**0**	**(51,621)**

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
$0	$35,000	

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2026

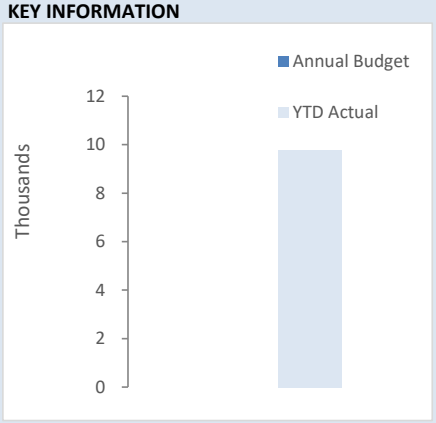
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	Amended YTD Budget	Amended Annual Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land Held for Resale	0	0	0	**0**	0
Land and Buildings	0	0	0	**2,815**	2,815
Plant and Equipment	0	0	0	**6,965**	6,965
Infrastructure Assets - Roads	0	0	0	**0**	0
Infrastructure Assets - Other	0	0	0	**0**	0
Infrastructure Assets - Bridges	0	0	0	**0**	0
Capital Expenditure Totals	0	0	0	**9,780**	9,780
Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	0	0	0	**0**	0
Borrowings	0	0	0	**0**	0
Other (Disposals & C/Fwd)	0	0	0	**35,000**	35,000
Council contribution - Cash Backed Reserves					
Various Reserves	0	0	0	**0**	0
Council contribution - operations	**0**	**0**	**0**	**-25,220**	(25,220)
Capital Funding Total	**0**	**0**	**0**	**9,780**	**9,780**

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	$.01 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 2026

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators
0%
20%
40%
60%
80%
100%
Over 100%

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	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
					$	$	$	$	$
	Buildings								
	Education & Welfare								
1.00	Youth Centre - Building (Capital)	4080712	512	BC8701	0	0	0	(1,415)	(1,415)
	Total - Education & Welfare				**0**	**0**	**0**	**0**	**(1,415)**
	Economic Services								
1.00	Cabin 4 - 1 Bedroom Unit (Capital) - Expenditure	4130212	512	BC13248	0	0	0	(700)	(700)
1.00	Cabin 5 - 1 Bedroom Unit (Capital) - Expenditure	4130212	512	BC13249	0	0	0	(700)	(700)
	Total - Economic Services				**0**	**0**	**0**	**(1,400)**	**(1,400)**
1.00	**Total - Buildings**				**0**	**0**	**0**	**(1,400)**	**(2,815)**
	Plant & Equipment								
	Transport								
1.00	HYDRAULIC LIFT TRAILER	4120330	530	PE12323	0	0	0	(6,965)	(6,965)
	Total - Transport				**0**	**0**	**0**	**(6,965)**	**(6,965)**
	Total - Economic Services				**0**	**0**	**0**	**0**	**0**
1.00	**Total - Plant & Equipment**				**0**	**0**	**0**	**(6,965)**	**(6,965)**
1.00	**Grand Total**				**0**	**0**	**0**	**(8,365)**	**(9,780)**
	Summary by Balance Sheet Category								
	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	(2,815)	(2,815)
	Buildings - Non Specialised		514		0	0	0	0	0
	Furniture & Equipment		520		0	0	0	0	0
	Plant & Equipment		530		0	0	0	(6,965)	(6,965)
	Infrastructure - Roads		540		0	0	0	0	0
	Infrastructure - Bridges		555		0	0	0	0	0
	Infrastructure - Footpaths & Cycleways		560		0	0	0	0	0
	Infrastructure - Other		590		0	0	0	0	0
					0	0	0	0	0
					0	0	0	0	0
					0	0	0	0	0
					0	**0**	**0**	**(9,780)**	**(9,780)**

SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

FINANCING ACTIVITIES
NOTE 9
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

		New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
Particulars/Purpose	01 Jul 2026	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		$	$	$	$	$	$	$	$	$	$	$	$
Transport													
Loan 118 - Depot Building	89,623	0	0	0	0	0	0	89,623	89,623	89,623	365	0	0
Loan 119 - Park Cottages	49,550	0	0	0	0	0	0	49,550	49,550	49,550	200	0	0
	139,173	0	0	0	0	0	0	139,173	139,173	139,173	566	0	0
Total	139,173	0	0	0	0	0	0	139,173	139,173	139,173	565.87	0	0
Current loan borrowings	-806							(806)					
Non-current loan borrowings	139,979							139,979					
	139,173							139,173					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

		New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
Particulars/Purpose	01 Jul 2026	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		$	$	$	$	$	$	$	$	$	$	$	$
Economic Services													
Matrix Cardio Equipment	9,060	0	0	0	2,984	0	0	6,076	9,060	9,060	109	0	0
	9,060	0	0	0	2,984	0	0	6,076	9,060	9,060	109	0	0
Total	9,060	0	0	0	2,984	0	0	6,076	9,060	9,060	109	0	0
Current financing borrowings	0							(2,984)					
Non-current financing borrowings	9,060							9,060					
	9,060							6,076					

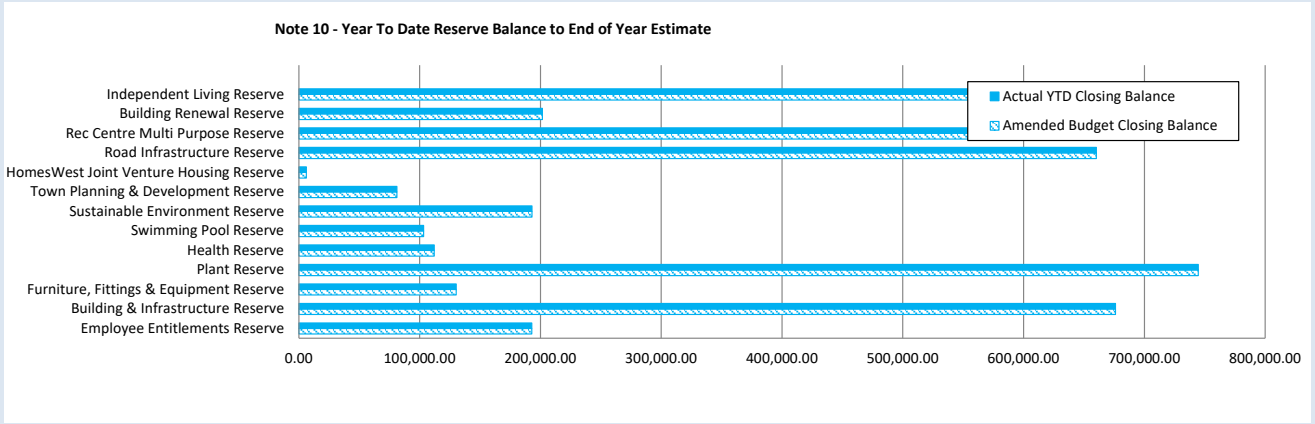
SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

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	192,855.13	0.00	0.00	0.00	0.00	0.00	0.00	192,855.13	192,855.13
Building & Infrastructure Reserve	676,053.68	0.00	0.00	0.00	0.00	0.00	0.00	676,053.68	676,053.68
Furniture, Fittings & Equipment Reserve	130,157.86	0.00	0.00	0.00	0.00	0.00	0.00	130,157.86	130,157.86
Plant Reserve	744,545.24	0.00	0.00	0.00	0.00	0.00	0.00	744,545.24	744,545.24
Health Reserve	112,103.97	0.00	0.00	0.00	0.00	0.00	0.00	112,103.97	112,103.97
Swimming Pool Reserve	103,210.51	0.00	0.00	0.00	0.00	0.00	0.00	103,210.51	103,210.51
Sustainable Environment Reserve	192,978.96	0.00	0.00	0.00	0.00	0.00	0.00	192,978.96	192,978.96
Town Planning & Development Reserve	81,114.48	0.00	0.00	0.00	0.00	0.00	0.00	81,114.48	81,114.48
HomesWest Joint Venture Housing Reserve	6,107.49	0.00	0.00	0.00	0.00	0.00	0.00	6,107.49	6,107.49
Road Infrastructure Reserve	660,244.86	0.00	0.00	0.00	0.00	0.00	0.00	660,244.86	660,244.86
Rec Centre Multi Purpose Reserve	666,376.63	0.00	0.00	0.00	0.00	0.00	0.00	666,376.63	666,376.63
Building Renewal Reserve	201,558.80	0.00	0.00	0.00	0.00	0.00	0.00	201,558.80	201,558.80
Independent Living Reserve	687,150.35	0.00	0.00	0.00	0.00	0.00	0.00	687,150.35	687,150.35
	4,454,457.96	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**4,454,457.96**	**4,454,457.96**

KEY INFORMATION



SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2026	Liability Increase	Liability Reduction	Closing Balance 31 Jul 2026
		$	$	$	$
Other Liabilities					
- Contract Liabilities	**12**	0	0	0	0
- Capital Grant/Contribution Liabilities	**13**	104,805	0	0	104,805
Total Other liabilities		104,805	0	0	**104,805**
Less non-current unspent grants, contributions and reimbursements		0	0	0	**0**
Total current unspent grants, contributions and reimbursements		104,805	0	0	**104,805**
Employee Related Provisions					
Annual leave		117,602	0	0	117,602
Long service leave		111,640	0	0	111,640
Annual leave oncosts		17,288	0	0	17,288
Long service leave oncosts		16,053	0	0	16,053
Total Provisions		262,583	0	0	**262,583**
Total Other Current Liabilities					**367,388**

Amounts shown above include GST (where applicable)

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 2026

NOTE 12
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grant, Subsidies and Contributions Liability					Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2026	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jul 2026	Current Liability 31 Jul 2026	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	$	$	$	$	$	$	$	$	$
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	0	0	0	0	15,254
	0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**15,254**
TOTALS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**15,254**

SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

NOTE 13
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital Grants, Subsidies and Contributions Liability					Capital Grants, Subsidies and Contributions Revenue			
Provider	Liability 1 Jul 2026	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jul 2026	Current Liability 31 Jul 2026	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	$	$	$	$	$	$	$	$	$
Transport				0					
R2R Grant - Andrews Road (R2R)	42,232	0	0	42,232	42,232	0	0	0	0
R2R Grant - Bulyee Quairading Road R2R)	62,573	0	0	62,573	62,573	0	0	0	0
	0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total capital grants, subsidies and contributions	**104,805**	**0**	**0**	**104,805**	**104,805**	**0**	**0**	**0**	**0**

SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY **NOTE 14**
FOR THE PERIOD ENDED 31 JULY 2026 **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 2026	Amount Received	Amount Paid	Closing Balance 31 Jul 2026
		$	$	$
Restricted Cash - Bonds and Deposits				
Building Services Levy (BSL)	1,090.38	113.30	(1,155.73)	**47.95**
Construction Training Fund (CTF)	1,310.08	0.00	0.00	**1,310.08**
Councillor Nomination Fee	0.00	0.00	0.00	**0.00**
Key, Hall & Equipment Bonds	6,268.55	2,375.00	0.00	**8,643.55**
Unclaimed Monies	1,152.50	0.00	0.00	**1,152.50**
Department of Transport Licensing	(1,638.99)	38,357.70	(32,010.10)	**4,708.61**
TransWA	0.00	0.00	0.00	**0.00**
Other Bonds & Deposits/Cuneata Rise	34,411.35	0.00	0.00	**34,411.35**
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	1,958.00	1,120.00	(720.00)	**2,358.00**
Animal Trap Bonds	0.00	0.00	0.00	**0.00**
Sub-Total	45,093.17	41,966.00	(33,885.83)	**53,173.34**
Trust Funds				
Nil	0.00	0.00	0.00	**0.00**
Sub-Total	0.00	0.00	0.00	**0.00**
	45,093.17	**41,966.00**	**(33,885.83)**	**53,173.34**

KEY INFORMATION

SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

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 2026/27 year is $10,000 and 10%.

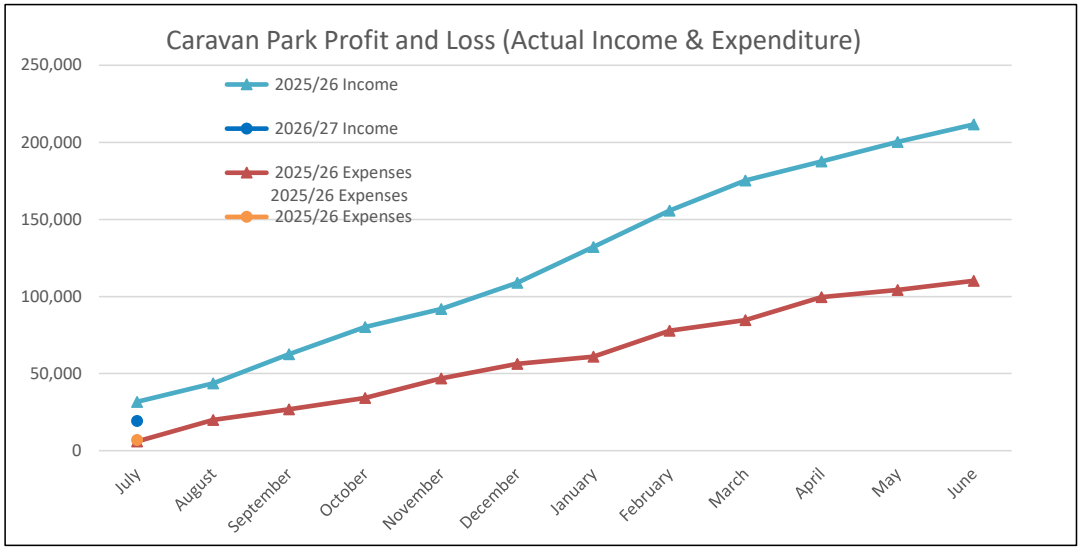
Favourable Variance. ▲
Unfavourable Variance. ▼

Community Amenities	Var. $	Var. %	Var. ▲ ▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Housing	13,070		▲	S	Timing	Budget not yet adopted
Economic Services	30,219		▲	S	Timing	Budget not yet adopted
Other Property and Services	16,075		▲	S	Permanent	
Expenditure from operating activities						
Governance	(128,563)		▼	S	Timing	Budget not yet adopted
Law, Order and Public Safety	(35,424)		▼	S	Timing	Budget not yet adopted
Health	(210,331)		▼	S	Timing	Budget not yet adopted
Education and Welfare	(32,072)		▼	S	Timing	Budget not yet adopted
Housing	(42,180)		▼	S	Timing	Budget not yet adopted
Community Amenities	(115,187)		▼	S	Timing	Budget not yet adopted
Recreation and Culture	(125,203)		▼	S	Timing	Budget not yet adopted
Transport	(328,578)		▼	S	Timing	Budget not yet adopted
Economic Services	(77,545)		▼	S	Timing	Budget not yet adopted
Other Property and Services	(150,943)		▼	S	Timing	Budget not yet adopted
INVESTING ACTIVITIES						
Proceeds from Disposal of Assets	35,000		▲	S	Timing	Budget not yet adopted

SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

NOTE 17
CARAVAN PARK

Caravan Park Profit and Loss	YTD Bookings	YTD Actual	YTD Budget (Amended)	Annual Budget (Original)	Annual Budget (Amended)	Annual (Amd) Var %
INCOME						
Caravan Park Charges	65	$ 7,014.79	$ -	$ -	$ -	0%
Cabin and Unit Charges	117	$ 11,791.90	$ -	$ -	$ -	0%
Fees, Charges & Reimbursements		$ 499.09	$ -	$ -	$ -	0%
TOTAL INCOME	**182**	**$ 19,305.78**	**$ -**	**$ -**	**$ -**	**0%**
EXPENDITURE						
Caravan Park						
Salaries & Wages		$ 1,771.64	$ -	$ -	$ -	0%
Materials & Contracts		$ 403.98	$ -	$ -	$ -	0%
Utilities & Insurance		$ -	$ -	$ -	$ -	0%
Caravan Park Total		**$ 2,175.62**	**$ -**	**$ -**	**$ -**	**0%**
Cabins (3x 2 bedroom Cabins)						
Salaries & Wages		$ 456.24	$ -	$ -	$ -	0%
Materials & Contracts		$ 761.73	$ -	$ -	$ -	0%
Utilities & Insurance		$ 1,010.71	$ -	$ -	$ -	0%
Cabins Total		**$ 2,228.68**	**$ -**	**$ -**	**$ -**	**0%**
Caretaker Reception						
Salaries & Wages		$ 142.66	$ -	$ -	$ -	0%
Materials & Contracts		$ 408.47	$ -	$ -	$ -	0%
Utilities & Insurance		$ 536.42	$ -	$ -	$ -	0%
Caretaker Reception Total		**$ 1,087.55**	**$ -**	**$ -**	**$ -**	**0%**
Units (4x 1 bedroom units)						
Salaries & Wages		$ 179.93	$ -	$ -	$ -	0%
Materials & Contracts		$ 1,015.64	$ -	$ -	$ -	0%
Utilities & Insurance		$ 343.19	$ -	$ -	$ -	0%
Units Total		**$ 1,538.76**	**$ -**	**$ -**	**$ -**	**0%**
TOTAL EXPENDITURE		**$ 7,030.61**	**$ -**	**$ -**	**$ -**	**0%**
Closing Funding Surplus(Deficit)		**$ 12,275.17**	**$ -**		**$ -**	**0%**



ITEM 12 MATTERS FOR CONSIDERATION – GOVERNANCE & ADMINISTRATION

12.1 Community Engagement Policy and Action Plan Review

Responsible Officer Nic Warren, Chief Executive Officer

Reporting Officer Jen Green, Executive Manager, Community and Development

Attachments
1. Community Engagement Policy ⇩
2. Community Engagement Action Plan ⇩

Voting Requirements Simple Majority

Disclosure of Interest Reporting Officer: Nil

Responsible Officer: Nil

OFFICER RECOMMENDATION

That Council endorse the 2026 biennial review of the Community Engagement Policy and Community Engagement Action Plan.

IN BRIEF

Council is requested to endorse the biennial review of the Community Engagement Policy and Community Engagement Action Plan.

The review has confirmed that the documents remain appropriate and continue to provide a suitable framework for the Shire's approach to community engagement. The review has resulted primarily in minor grammatical, formatting and wording amendments, together with updates to ensure the documents align with the Council Plan adopted by Council in 2026.

No significant changes to the intent, principles or overall approach to community engagement are proposed.

MATTER FOR CONSIDERATION

Council is requested to consider and endorse the reviewed Community Engagement Policy and Community Engagement Action Plan, as presented.

It is recommended that Council endorse the reviewed documents and continue their implementation as the Shire's framework for community engagement.

BACKGROUND

The Community Engagement Policy establishes the Shire's overarching commitment and approach to engaging with the community in an open, transparent and meaningful manner. The Community Engagement Action Plan supports the implementation of the Policy by identifying practical actions to strengthen and maintain effective community engagement.

The documents are subject to a biennial review to ensure they remain current, relevant and aligned with the Shire's strategic direction and legislative and governance requirements.

As part of the 2026 biennial review, the documents were assessed against the Shire's current strategic framework, including the Council Plan adopted by Council in 2026.

The review identified that the existing Policy and Action Plan remain appropriate and do not require any substantive changes to their purpose or strategic intent. The key amendments are:

- Correction of grammar, spelling and wording;
- Minor formatting and consistency improvements;
- Updating terminology and references where required; and
- Updating the documents to reflect and align with the new Council Plan adopted by Council in 2026.

The review therefore represents an administrative and strategic alignment exercise rather than a significant change to the Shire's community engagement approach.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

Community Engagement Policy

Communication Policy

FINANCIAL IMPLICATIONS

There are no significant financial implications associated with the biennial review or endorsement of the Community Engagement Policy and Community Engagement Action Plan.

Any future community engagement activities arising from the Action Plan will be considered through the Shire's normal budget and operational planning processes.

ALIGNMENT WITH STRATEGIC PRIORITIES

5.1 Our Governance and Leadership: Positive community interactions

CONSULTATION

The review has been undertaken by relevant Shire officers, with consideration given to the current strategic direction of the Shire and the Council Plan adopted in 2026.

No extensive community consultation was considered necessary as part of this biennial review.

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

Nil

RISK ASSESSMENT

	Option 1
Financial	Low *The endorsement of the reviewed documents is not expected to result in any significant additional financial implications.*

Health	Low *The Policy and Action Plan do not create any identified adverse health risks.*
Reputation	Low *Endorsing the reviewed documents demonstrates Council's commitment to maintaining contemporary, transparent and effective community engagement practices*
Operations	Low *The reviewed documents are consistent with the Shire's existing approach to community engagement and are not expected to create significant operational impacts.*
Natural Environment	Low *There are no direct environmental impacts arising from the endorsement of the reviewed Policy and Action Plan.*

	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 Quartely 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.

COMMUNITY ENGAGEMENT POLICY

PURPOSE

This policy sets out the governing principles for community engagement and consultation that underpin the Integrated Planning and Reporting Framework to ensure the strategic direction of the organisation is in keeping with community values and aspirations.

This Community Engagement Policy outlines the Shire of Quairading's commitment to appropriate, effective and inclusive community engagement. This Policy will guide the delivery of community and stakeholder engagement across the organisation to inform decision-making, build relationships and strengthen community outcomes.

OBJECTIVE

This Policy provides guidance to Councillors and Officers in planning, implementing and reviewing community engagement and consultation for key projects, strategic planning and policy development. This is to ensure informed decision-making, transparency, timely and effective communication with key stakeholders and the general community.

The objectives of the Policy are:

- Provide the public with a clear understanding of Council's commitment to community and stakeholder engagement
- Achieve good governance by facilitating open, honest and timely engagement with stakeholders and the community on programs, projects and initiatives that may impact their lives or livelihood
- Raise awareness of Council decisions and community aspirations surrounding programs, projects and initiatives
- Allow for informed decision-making to collectively achieve improved quality of life in the Shire of Quairading.

POLICY STATEMENT

This Policy outlines our promise to the community to undertake best practice community engagement. The Policy should be applied at the scoping phase of any project that may require community engagement and is the responsibility of all Shire staff and contractors.

Community engagement is everyone's responsibility at the Shire of Quairading. To support its consistent and effective use across the organisation, community engagement guidelines, tools and templates have been developed to guide Shire employees.

Council's Community Engagement Policy is built upon a set of six principles that guide the planning, implementation, decision making, reporting and evaluation of community engagement processes undertaken by Council. These principles were developed in response to feedback from our community and are aligned with the International Association for Public Participation (IAP2) core values:

A) Integrity – we will be transparent and open about the process and decision to be made

B) Inclusivity – we will identify who the relevant stakeholders are and provide opportunities for a diverse range of perspectives to be heard

C) Informed – we will provide well timed information, that you need in order to participate

D) Accountability – we will consider your input and tell you how it influenced the outcome

E) Excellence – we will evaluate our practice and apply our learnings to drive continuous improvement

F) Innovation – we will develop and apply new ideas that improve the way we engage

Good governance is based on the belief that those impacted by or interested in a decision may have important contributions to make in a decision-making process. In planning a community engagement process, the Shire will determine at which levels they will engage and what corresponding commitment they will make to the community and/or stakeholders. This will determine the nature and methods of engagement.

Council decision-making processes are influenced by several factors such as financial and resource considerations, political directives, and environmental and social concerns. As such if a difference occurs between the engagement outcomes and Council's final decision, the decision will be clearly stated.

How do we engage?

The level of engagement selected for a process will reflect several considerations, including any constraints, the role of the public in the engagement process and the decision to be made.

There is no 'one-size-fits-all' approach to community engagement activities. A variety of methods will be required to cater for the different purposes of engagement as well as the broad range of groups and individuals in the community.

EVALUATION

An Annual Assessment of the level of engagement achieved is to be reported annually to the Audit & Risk Committee.

DEFINITIONS

IAP2

The International Association for Public Participation is an international organisation advancing the practice of public participation. IAP2 supports people who implement or participate in public decision-making processes.

Community Engagement

Community engagement is a planned process with the specific purpose of working across organisations, stakeholders, and communities to shape the decisions or actions of the members of the community, stakeholders or organisation in relation to a problem, opportunity or outcome. (IAP2 Australasia)

Community

Includes individuals or groups who live, work, play, study, visit or invest in the Shire of Quairading Local Government Area.

Stakeholder

Groups or individuals with a specific stake in the outcome of a decision, or impact of a project.

Good Governance

Effective processes for making and implementing decisions.

RESPONSIBILITY

Responsibility for the implementation of this Policy rests with Council, Chief Executive Officer and Staff of the Shire.

GUIDELINES

Community Engagement Action Plan 2024

Annexure A - Principles for Community Engagement - Community engagement underpins the development of the Integrated Planning Framework and ensures that community needs, and aspirations are considered in developing and implementing Council's strategic directions and priorities - Annexure A (Attached).

Local Government Act (1995) - Local councils in Western Australia are legally required to conduct public consultation through a prescribed process on a range of specific matters.

Quairading Strategic Community Plan 2021-2031 - All of Council's strategic documents are linked to an Integrated Planning Framework. This framework seeks to ensure that all of Council's activities and resources are aligned to meet the aspirations, needs and expectations of the Shire's community.

Customer Service Charter.

Communication Policy.

Complaints Policy.

STATUTORY ENVIRONMENT

Local Government Act (1995) – Section 5.56(2)

Record of Policy Review					
Version	Author	Council Adoption	Resolution	Reason for Review	Review Date
01	Graeme Fardon	29 March 2018	172-17/18	New Policy	March 2018
02	Graeme Fardon			Policy Review Project	10/10/2018
03	A&R Committee	20 December 2018	115-18/19	Revised 12/12/2018	December 2018
04	Graeme Fardon	17 December 2020	97-20/21	Biennial Policy Review	December 2020
05	Natalie Ness	28 March 2024	172-23/24	Biennial Policy Review	March 2024
06	Jen Green			Biennial Policy Review	August 2026

ANNEXURE A: PRINCIPLES FOR COMMUNITY ENGAGEMENT

	Inform	Consult	Involve	Report/Evaluation
Public Participation Goal	To provide the public with timely, balanced and objective information to assist them in understanding the problem alternatives, opportunities and/or solutions	To capture community feedback on analysis, alternatives and or decisions impacting on strategic plans, directions, issues, priorities and projects	To work on an ongoing basis with the community to ensure that community ideas, concerns and aspirations are listened to and understood and that community knowledge is harnessed for the benefit of all.	Council to provide feedback on Shire decisions
Promise to the public	Council is to work with you on an ongoing basis to ensure your ideas, concerns and aspirations are considered. Council is to keep you informed.	Council is to listen to you, consider your ideas and keep you informed and acknowledge concerns and aspirations,	Work directly with the public on an ongoing basis to ensure that your ideas, concerns and aspirations are considered	Council to provide feedback on how public input influenced Council decisions
Example techniques	• Newspapers • Newsletters • Radio • Posters • SMS/email • Website • Facebook • Banksia Bulletin • Passion Sheet	• Public comment • Focus groups • Surveys biennial (March) • Consultative workshops • Individuals and or Business. • Stakeholders	• Council Committees/Forums • Working groups • User groups • Volunteer groups	• Direct response • Newsletters • SMS/email • Website • Customer Survey • Facebook • Instagram

Community Engagement

Action Plan

Contents

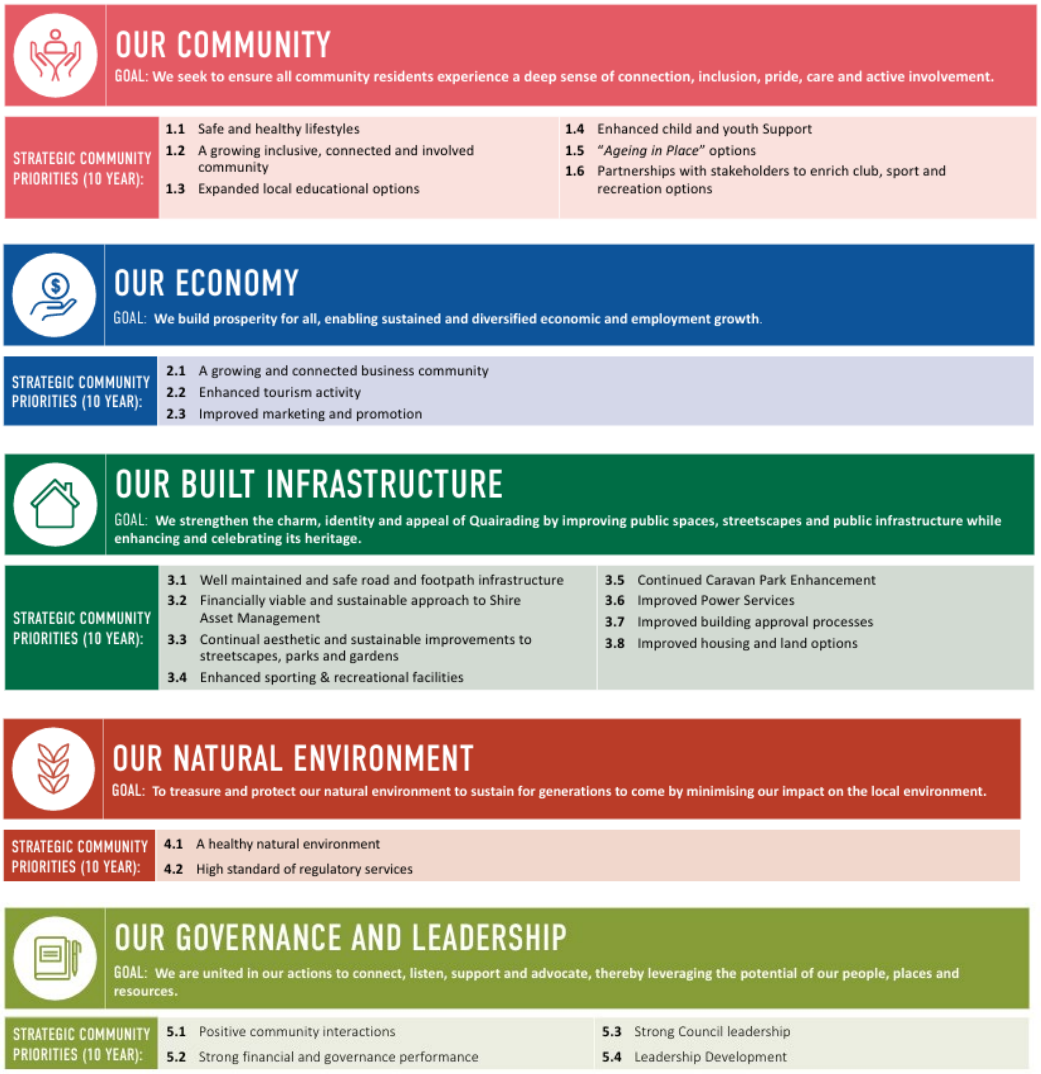
Introduction 3
Community Engagement Framework 4
Engage Our Community 4
Levels of Engagement 5
Our Plan for Success 6
How will we achieve this? 7
How We Measure Success 7
1. Customer Service 8
2. Open and Transparent Engagement 10
3. Bolster Staff Capability 10
4. Corporate Governance 12

Introduction

The Shire of Quairading is committed to effective community engagement and open and accountable governance. Council is passionate about the future of the district. Bringing together the needs of the community, our stakeholders and the requirements from government is key to achieving balanced decision-making.

This Action Plan describes how the Shire of Quairading will increase its level of engagement with the community and acknowledges the desire of Council to share information in keeping with our vision to position Quairading as the best place to live, work and visit.

Council's Council Plan 2026-2036 comprises five (5) themes for our community and is underpinned by strategic community priorities and ongoing deliverables to ensure an effective and sustainable Council.



Community Engagement Framework

There are two key Shire of Quairading documents that guide community engagement.

Council **Plan**

This document sets out where we are now and the key activities to achieve our community engagement objectives.

Community Engagement **Policy**

This is an overarching document that sets the standards of community engagement.

Engage Our Community

Council and its staff seek to ensure that Shire of Quairading community engagement results in an engaged and connected community contributing to our Vision:

"A welcoming and united community where all residents contribute and work together to create thriving businesses, new job opportunities, a bright future for our young people and strong community and sporting organisations within a beautiful and productive rural setting."

The Action Plan will be assessed and reviewed annually to ensure that community engagement remains focussed and relevant to the Shire of Quairading community and stakeholders.

The Action Plan provides direction to Councillors and staff on identified activities with the objective of maximising meaningful and appropriate community engagement across all areas of the organisation.

Levels of Engagement

**Extract from CS.4 Community Engagement Policy*

Annexure A: Principles for Community Engagement

	Inform	Consult	Involve	Report/Evaluation
Public Participation Goal	To provide the public with timely, balanced and objective information to assist them in understanding the problem alternatives, opportunities and/or solutions.	To capture community feedback on analysis, alternatives and or decisions impacting on strategic plans, directions, issues, priorities and projects.	To work on an ongoing basis with the community to ensure that community ideas, concerns and aspirations are listened to and understood and that community knowledge is harnessed for the benefit of all.	Council to provide feedback on Shire decisions.
Promise to the public	Council is to work with you on an ongoing basis to ensure your ideas, concerns and aspirations are considered. Council is to keep you informed.	Council is to listen to you, consider your ideas and keep you informed and acknowledge concerns and aspirations.	Work directly with the public on an ongoing basis to ensure that your ideas, concerns and aspirations are considered.	Council to provide feedback on how public input influenced Council decisions.
Example techniques	• Newspapers • Newsletters • Radio • Posters • SMS/email • Website • Facebook • Banksia Bulletin • Passion Sheet	• Public comment • Focus groups • Surveys • Consultative workshops • Individuals and or business. • Stakeholders	• Council committees/ Forums • Working groups • User groups • Volunteer groups	• Direct response • Newsletters • SMS/email • Website • Customer Survey • Facebook • Instagram

When planning community engagement activities, Council will determine the most appropriate level of participation required, depending on the nature and complexity of the activity being delivered. These levels may vary for different stages of the activity.

Council will plan community engagement activities in a timely and effective manner, assessing their target audience and developing the most suitable tools and methods of communication to encourage a high level of participation.

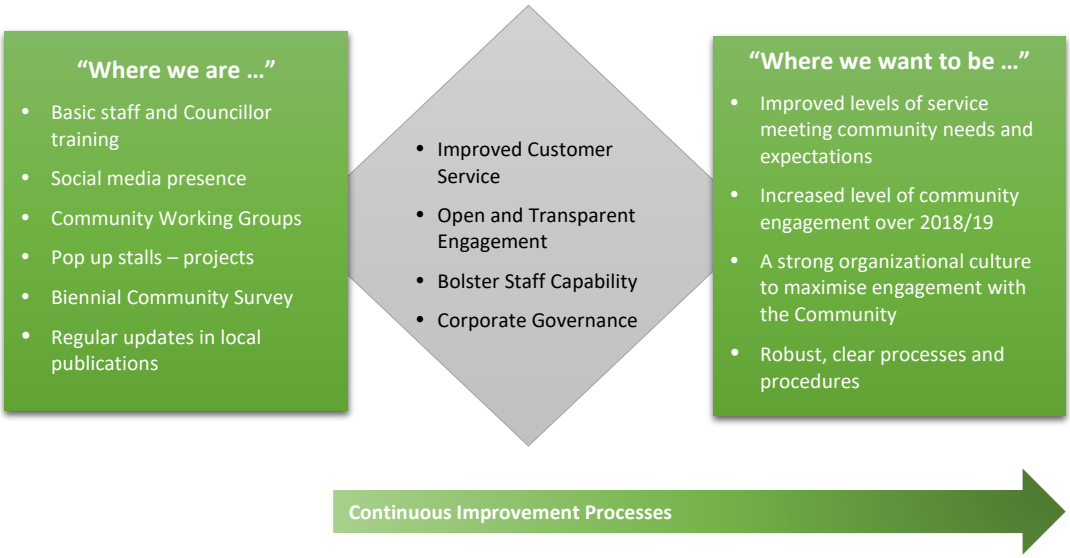
It is important to note that there are some areas where community engagement activities may not occur. These include, but are not limited to health, safety and wellbeing of the community in which Council may need to respond quickly, such as an emergency.

Council also must conform to statutory requirements that may define how Council must engage on certain matters.

Our Plan for Success

This Plan outlines Council's desire to ensure that community engagement opportunities are both created and embedded into daily Council interactions.

The diagram below outlines our path to successful community engagement.



How will we achieve this?

To achieve our community engagement objectives, we will focus on the following four key areas:



Customer Service

- We will ensure our customer service is responsive and easy to deal with.
- Staff adhere to Council's Customer Service Charter, Engagement Policy and Communications Policy.
- Our community will see us as a trusted service provider who is listening to their needs, available and willing to take feedback.



Open and Transparent Engagement

- We will provide access to information so that the community has the process.
- We value community feedback and will ensure that information is timely and relevant to facilitate sharing ideas and understanding community and stakeholder needs.
- We will show the community how their input has been considered in the outcomes.



Bolster Staff Capability

- We will have the right training, processes and resources in place to greatly enhance Council's ability to engage effectively.
- We will develop a coordinated approach to internal communication and promote a culture that is proactive.



Corporate Governance

- We will use a combination of representative and participatory democracy, particularly during the development and review of key strategic plans and development of major projects.

How We Measure Success

To the Shire of Quairading, successful community engagement results in an engaged, collaborative and informed community.

We acknowledge that every member of the community will have a different view of what successful community engagement looks like.

Council will measure our community engagement success on an annual basis as indicated below:

Biennial Community Survey	Participation Rate	Social Media Engagement
↑80%	↑50%	↑300 +
satisfaction with overall community consultation about key decision	feedback submissions	unique engagement reach on Council's Facebook posts

1. Customer Service

- We will ensure our customer service is responsive, timely and solution-focused.
- Staff adhere to Council's Customer Service Charter, Engagement Policy and Communications Policy.
- Our community will see us as a trusted service provider who is listening to their needs, available and willing to take feedback.

Action	Detail	2023	2024	2025	2026	2027	2028
Develop and implement Customer Service Charter and Standards	A Customer Service Charter and Standards will outline Council's commitment to our community in customer service. To be reviewed annually.			✓	✓		
Implement a Customer Service System	The Customer Service System is designed to record and track customer requests coming from outside as well as within your organisation and digitize workflow for improved customer feedback and reporting. The new Altus software (implemented in 2022) will improve the system, leaving no option but to respond to customer requests in a timely and effective manner. Works request forms, both online and in print as well as the Snap Send Solve subscription will enable more consistency with customer reporting of issues and timely responses.			✓	✓		
Develop the new community brand	Provide a consistent look and feel across all promotional and communication material that invites our community to participate in Council's engagement activities. The regular use of 'Take a Closer Look' across social media, print and new signage demonstrates that the campaign is gaining traction and becoming an increasingly recognisable part of the Shire of Quairading's identity Annual review of Corporate Style Guide.				✓		

Email	Regularly update email groups (i.e. lists of people interested in a particular issue) e.g. Caravan Clubs, Business houses, Sporting Clubs, LEMC, Fire Control Officers. Update online Business Directory	✓			✓	
Facebook	Staff use analytics to target the customer and type of messaging.	✓	✓		✓	

2. Open and Transparent Engagement

- We will provide access to information so that the community has the opportunity to contribute to and/or understand the decision-making process.
- We value community feedback and will ensure that information is timely and relevant to facilitate sharing ideas and understanding community and stakeholder needs.
- We will show the community how their input has been considered in the outcomes.

Action	Detail	2023	2024	2025	2026	2027	2028
Improve Council's website	Review and update Council's website to incorporate interactive functionality and improve flexibility. Major redevelopment achieved in 2024. Increase capability for website visitors to provide feedback to Council.	✓	✓		✓		
Improve Council's social media activity	Train staff to contribute to real time social media activity to provide our community with 'on the spot' Council updates in the field.	✓	✓	✓	✓		
Include community engagement plans in Council reports	Summarise community engagement plans in Council reports.			✓	✓		
Utilise the opportunity of the Annual Report to provide meaningful reporting to our community	Use the Annual Report opportunity to demonstrate strong accountability and public value for our community with trend data and robust reporting. Improve the layout and content of the Annual Report.	✓	✓	✓	✓		
Access to Council minutes & agendas	Council minutes and agendas available on the Shire Website for Community information and use.	✓	✓	✓	✓		
Increased community feedback	Survey Monkey enables a more flexible approach to short community surveys as and when required	✓	✓	✓	✓		

3. Bolster Staff Capability

- We will have the right training, processes and resources in place to greatly enhance Council's ability to engage effectively.
- We will develop a coordinated approach to internal communication and promote a culture that is proactive.

Action	Detail	2023	2024	2025	2026	2027	2028
Provide ongoing training and support for staff	Ongoing training provided to staff to increase knowledge of our engagement process and to build internal capacity to deliver robust engagement activities across Council. Executive Management Team to ensure that community engagement principles are utilised in all areas of the organisation.	✓	✓	✓	✓		
Develop engagement champions	Guide and mentor staff responsible for projects and activities to improve the quality and level of engagement.		✓				
Communication and community engagement policies	Review of Policies – Ongoing as part of the Governance Calendar.	✓	✓	✓	✓		

4. Corporate Governance

- We will use a combination of representative and participatory democracy in the development and review of key strategic plans and development of major projects.

Action	Detail	2023	2024	2025	2026	2027	2028
Utilise community groups to guide the development of key strategic plans and major projects	The development of key strategic plans will be supported by the community groups to ensure the inclusion of community perspective.			✓	✓		
Open invitation community workshops	Open invitation workshops designed to gather people from a community together to discuss a specific project or process. May be a remote process to accommodate the shifting paradigm in community consultation.		✓	✓	✓		
Promote integrated planning of engagement and communications	Develop an internal engagement calendar to assist in planning engagement activities to avoid duplication of engagement activities and identify areas where combining community engagements can be carried out to reduce community consultation fatigue.		✓	✓			
Frequent and consistent communication	Communication to all staff about their objectives and responsibilities must be ongoing (through regular staff meetings), consistent and part of all senior management communication to staff including in everyday situations. Structure of staff meeting to be changed to focus on areas such as customer service levels, communications and engagement opportunities.		✓	✓	✓		
An ethical and values-based culture	Excellent leadership must be supported by a strong organisational culture. Clear and ongoing communication about the Shire's governance requirements needs to be coupled with strategies that encourage cultural change within the organisation where required.		✓	✓	✓		

Action	Detail	2023	2024	2025	2026	2027	2028
	Engagement principles to be embedded in the Executive Management Team discussions.						

12.2 Proposed Amendment to Lease Agreement - REED

Responsible Officer Nic Warren, Chief Executive Officer

Reporting Officer Nic Warren, Chief Executive Officer

Attachments 1. Draft Amended Lease Agreement - REED and Shire of Quairading - 3 Murphy Street ⇩

Voting Requirements Simple Majority

Disclosure of Interest Reporting Officer: Nil

Responsible Officer: Nil

OFFICER RECOMMENDATION

That Council:

1. Endorse the proposed amendments made to the lease agreement between the Shire of Quairading and Regional Early Education and Development Inc for 3 Murphy Street, Quairading, as presented.
2. Endorse the Chief Executive Officer submitting the amended lease agreement to the Minister of Lands for approval.
3. Authorises the Chief Executive Officer to action requests for further amendments to the agreement by the Minister for Lands, with agreement from Regional Early Education and Development Inc, on the condition the requested amendments do not significantly alter the intent of the agreement.
4. Authorises the Shire President and Chief Executive Officer to execute the lease agreement on behalf of the Shire of Quairading and apply the Shire of Quairading Common Seal.

IN BRIEF

The Shire were approached by Regional Early Education and Development Inc (REED) in April of 2026, seeking an amendment to the current lease agreement for 3 Murphy Street, Quairading. REED had undertaken a review of their insurances and found discrepancies between what was required under the lease agreement and what was able to be provided by their insurers.

Reed sought two amendments relating to insurances and indemnity.

The Shire sought independent advice from LGIS, the Shire's insurers, who raised some concerns with REED's proposals and suggested alternative wording.

REED have been considering the proposal and recently agreed to the proposed wording from the Shire, as suggested by LGIS.

MATTER FOR CONSIDERATION

Consider a proposed amendment to the current lease agreement with REED for use of 3 Murphy Street, Quairading.

BACKGROUND

The Shire of Quairading lease 3 Murphy Streety to REED for the provision of early educational services. The arrangement is governed by a lease agreement, which was executed in 2020 for a term of 10 years.

The lease agreement contained provisions relating to insurances and indemnity, that REED sought to amend, based on feedback from the Shire's insurers, LGIS, an alternative proposal was tabled by the Shire, with REED now accepting the Shire's proposal.

The land, being 3 Murphy Street, Quairading, is a Crown Reserve vested to the Shire and as such any amendments to the sub-lease arrangements will require the approval of the Minister of Lands.

Upon Council endorsing the proposed amendments, the CEO seeks authority to lodge with the Minister for approval.

Ther CEO has sought authority from Council to make minor amendments to the agreement based on the requirements of the Minister, if any, as long as the amendments do not change the intent of the agreement. Whilst not expected, should the changes required by the Minister be significant, the matter will be returned to Council for further consideration.

Upon Ministerial approval, authority is sought for the Shire President and CEO to execute the agreement on behalf of the Shire of Quairading.

The proposed amended lease agreement is provided as an attachment.

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil.

ALIGNMENT WITH STRATEGIC PRIORITIES

1.4 Our Commnity: Enhanced child and youth Support

CONSULTATION

Consultation with LGIS (Shire insurers) and REED.

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

3.1 Governance, Financial and Compliance Risks: Financial Viability and Asset Management

RISK ASSESSMENT

	Option 1
Financial	Medium *Risk of financial impact due to insurance and indemnity issues related to lease. Amendments provide sufficient coverage to Shire.*
Health	Nil
Reputation	Nil
Operations	Nil
Natural Environment	Nil

	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 Quartely 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

Dated 2020

SHIRE OF QUAIRADING

and

REGIONAL EARLY EDUCATION AND DEVELOPMENT INC

LEASE

CONTENTS

Contents

CONTENTS 1
LEASE 2
REGIONAL EARLY EDUCATION AND DEVELOPMENT INC 2
of 43 Federal Street Narrogin Western Australia 6312 ("the Lessee") 2
RECITALS 2
OPERATIVE PROVISIONS 2
1.2 Interpretation 4
2. LEASE 5
2.2 Term 5
2.3 Rent 5
3. OBLIGATIONS 5
3.1 Rates and taxes 5
3.2 Maintenance 5
3.3 Cleaning 6
3.4 Make good damage 6
3.5 Entry by Lessor to view and to repair 6
3.6 Abatement of nuisances 6
3.7 Pests 7
3.8 No living in premises 7
3.9 Defacing 7
3.10 Rubbish 7
3.11 Disorderly Behaviour 7
3.12 Compliance with written laws 7
3.13 Permitted Purpose 7
3.14 Insurances 8
3.15 Evidence of insurance cover 9
3.16 Not to void insurances 9
3.17 Compliance with insurance regulations 9
3.18 Indemnity 9
3.19 Alterations and improvements 10
3.20 Notice of defects 10
3.21 No security 10
3.22 Assignment or subletting 10
3.23 Lessee to make good 10
3.24 No registration or caveat 11
3.25 Interest on arrears 11
3.26 Vandalism 11
3.27 Storage of dangerous materials 11
3.28 Special Conditions 12
4. QUIET POSSESSION 12
5. MUTUAL AGREEMENTS 12
5.1 Default 12
5.2 Lessor's powers 13
5.3 Destruction of the Premises 13
5.4 Entry by Lessor 14
5.5 Works by Lessor 14
5.6 Holding over 15
5.7 No waiver 15
5.8 No warranty 15
5.9 Lessor's right to install services 16
5.10 Execution of works by Lessor 16
5.11 Notices 17
6. ESSENTIAL TERMS 17
7. GST 17
SCHEDULE 1 19
SCHEDULE 2 SPECIAL CONDITIONS 20

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LEASE

This Lease dated 2020

PARTIES **SHIRE OF QUAIRADING** of 10 Jennaberring Road, Quairading WA 6383, Western Australia 6479 **("the Lessor")**

and

REGIONAL EARLY EDUCATION AND DEVELOPMENT INC

of 43 Federal Street Narrogin Western Australia 6312 **("the Lessee")**

RECITALS

A. The Lessor has the Lessor's Interest in the Land.

B. The Lessor has agreed to lease the Premises to the Lessee on and subject to the terms and conditions of this Lease.

OPERATIVE PROVISIONS

1. INTERPRETATION

1.1 Definitions

In this Lease, unless the contrary intention appears:

"Building" means the building or buildings and all other fixed improvements erected on the Land and includes any additions or alterations;

"Commencement Date" means the commencement date of the Term specified in Item 3 of Schedule 1;

"Land" means the land described in Item 2 of Schedule 1;

"Lessee" if only one Lessee is a party means the Lessee and the executors, administrators and permitted assignees of the Lessee and if there are two or more Lessee parties means the Lessees and each of them and each of their executors, administrators and permitted assigns and if the Lessee or any of the Lessees is a corporation includes the successors and permitted assigns of the Lessee;

"Lessee's Covenants" means the covenants, terms and conditions expressed or implied in this Lease and on the part of the Lessee to be performed and observed;

"Lessor" if only one Lessor is a party means the Lessor and the executors, administrators and assigns of the Lessor and if there are two or more Lessors parties hereto means the Lessors and each of them and each of their

executors, administrators and assigns and if the Lessor or any of the Lessors is a corporation includes the corporation and its successors and assigns;

"Lessor's Interest" means the Lessor's interest in the Land which interest is described in Item 2 of Schedule I;

"Permitted Purpose" means the purpose specified in Item 6 of Schedule 1;

"Premises" means the premises described in Item 2 of Schedule 1 including all the Lessor's fixtures and appurtenances;

"Rate of Interest" means the general maximum rate of interest charged from time to time by the Lessor on outstanding rates;

"Rent" means the Rent payable by the Lessee pursuant to this Lease;

"Term" means the term of this Lease as specified in Item 3 of Schedule 1 commencing on the Commencement Date and any shorter period in the event of the early determination of the Term.

1.2 Interpretation

In this Agreement, unless the contrary intention appears:

(a) words suggesting the singular include the plural and vice versa;

(b) words suggesting any gender include any other gender;

(c) reference to a person include a company, corporation, and unincorporated or incorporated association or statutory authority;

(d) references to clauses, paragraphs, subparagraphs and Schedules are to clauses, paragraphs, and subparagraphs of, and schedules to, this Agreement as amended from time to time in accordance with the terms of this Agreement;

(e) headings used for clauses, paragraphs, subparagraphs, Schedules and the table of contents are for ease of reference only and will not affect the interpretation of this Agreement;

(f) references to laws include any modification or re-enactment of those laws, or any legislative provisions substituted for those laws, and all orders, local laws, planning schemes, by-laws, regulations and other statutory instruments issued under those laws;

(g) where the words "includes" or "including" are used, they are to be taken to be followed by the words "without limitation", unless the contrary intention appears;

(h) a reference to any body is:

(i) if that body is replaced by another organisation, deemed to refer to that organisation; and

(ii) if that body ceases to exist, deemed to refer to the organisation which most nearly or substantially serves the same purposes or objects as that body; and

(i) all dollar amounts specified in this Agreement are in Australian dollars.

2. LEASE

2.1 Lease

The Lessor grants a lease to the Lessee and the Lessee takes a lease of the Premises on and subject to the terms of this Lease.

2.2 Term

The Premises are to be held by the Lessee as tenant for the Term commencing on the Commencement Date and expiring on the expiry date specified in Item 3 of Schedule 1.

2.3 Rent

(1) The Lessee must pay to the Lessor for the first and each subsequent year of the Term, the Rent specified in Item 4 of Schedule 1.

(2) The Rent is payable in the manner set out in Item 5 of Schedule 1.

3. OBLIGATIONS

3.1 Rates and taxes

The Lessor must punctually pay all rates, assessments, levies or taxes, levied or assessed or to be levied or assessed by the Commonwealth, the State, the local government, any water supply authority, any sewerage authority or by any other authority whether statutory, governmental, or otherwise which:

(a) are at any time during the Term or any holding over to any extent charged on the Premises or on the Lessor in respect of the Premises or both; or

(b) arise out of or by reason of the method or kind of business carried on by the Lessee.

3.2 Maintenance

(1) The Lessor must keep and maintain every part of the Premises and all lighting and electrical installations and all drainage and septic systems and all other fixtures and fittings in good and substantial repair, order and condition, fair wear and tear excepted.

(2) The Lessee need not carry out repairs of a structural nature.

3.3 Cleaning

The Lessee must keep and maintain the Premises well cleansed and drained in good sanitary condition and properly disinfected, free from rubbish, refuse and disused material of any kind and the Lessee must observe, perform, discharge, execute and take such sanitary measures and precautions and subject to clause 3.21, construct such works and make such amendments, alterations and additions to the Premises at any time as are during the Term be required by or under any written law.

3.4 Make good damage

At the Lessee's own expense from time to time the Lessee must make good any breakage, defect or damage to the Premises or any adjoining premises or facilities or any other property caused by want of care, misuse or abuse on the part of the Lessee or the Lessee's employees, agents, contractors, invitees, licensees, sub-tenants, or other persons claiming through or under the Lessee or otherwise occasioned by any breach or default of the Lessee under this Lease.

3.5 Entry by Lessor to view and to repair

(1) The Lessee must permit the Lessor, the Lessor's architects, agents and contractors at all reasonable times to enter into and upon the Premises in order to view and examine the state of repair, order and condition and to leave upon the Premises notice of any lack of repair, order, condition, neglect or defect for which the Lessee is liable and requiring the Lessee to make good the same within the time specified in the notice and the Lessee must make good the same in accordance with the notice to the satisfaction of the Lessor.

(2) The Lessee must permit the Lessor, the Lessor's agents and contractors at all reasonable times and, in the case of emergency, at any time to enter into and remain upon the Premises with all necessary plant, equipment and materials to carry out any works or make any repairs or alterations or additions to the Premises provided that the Lessor will not cause unnecessary interference with the use of the Premises by the Lessee.

3.6 Abatement of nuisances

(1) The Lessee must not do or omit to do any act matter or thing which may be or be deemed to be a nuisance within the meaning of any Act or under any planning scheme, local law or regulation applicable to the Premises or the use or occupation of the Premises by the Lessee

and the Lessee must immediately abate any such nuisance or alleged nuisance.

(2) The Lessee must ensure that the Premises are not used in any manner which may be or become a nuisance, disturbance or annoyance to the quiet and comfort of any occupier of any premises in the vicinity of the Premises and on being required to do so by the Lessor or any employee or agent of the Lessor the Lessee must immediately abate the nuisance, disturbance or annoyance.

3.7 Pests

The Lessee must keep the Premises free of ants, cockroaches, termites, rodents, pests and vermin.

3.8 No living in premises

The Lessee must not use or permit the use of any part of the Premises for living or sleeping for any unlawful purpose.

3.9 Defacing

The Lessee must not mark, paint, drill, write on or in any way deface any wall, ceiling, floor, wood, stone or ironwork of the Premises unless permitted by the Lessor.

3.10 Rubbish

The Lessee must not permit any rubbish or garbage to accumulate on the Premises unless confined in suitable containers which are located so as not to be visible to members of the public. The lessee will be responsible for payment of the Local Government Waste and Recycling charge, when invoiced by the lessor.

3.11 Disorderly Behaviour

The Lessee must prevent disorderly behaviour and indecent language at the Premises.

3.12 Compliance with written laws

The Lessee must comply with, carry out and perform the requirements of any Act, ordinance, town planning scheme, local law, regulation or written law or of any notice, requisition or order under a written law applicable to the Premises or the use or occupation of the Premises.

3.13 Permitted Purpose

The Lessee must use the Premises only for the Permitted Purpose or for any other purpose first approved in writing by the Lessor.

3.14 Insurances

The Lessee must, at the Lessee's expense, effect and keep current, with an insurance company approved by the Lessor the following insurances in relation to the Premises and provide evidence of this insurance on an annual basis:

Public risk

(i) A policy covering public risk which will:

(i) be in the name of the Lessee, and provide for a minimum cover of ten million dollars ($10,000,000.00) for each accident, claim or event or such higher amount as the Lessor specifies; and

(ii) extend to cover any liability for the death of, or injury to, any person or damage to any person's property sustained when such person is using or entering or near any entrance, passage, stairway, display or display window to into or of the Premises, or sustains the injury or damage as a result of an act or omission of the Lessee, its agent, licensee, employee or representative operating a business on or from the Premises, or sustains the injury or damage as a result of consuming food or drink supplied on or from the Premises or as a result of goods sold on or from the Premises; and

(iii) require the insurance company and the Lessee to give the Lessor at least 30 days written notice before either cancellation of the policy or a reduction in its level or extent of cover; and

(iv)

(v) provide cover which is primary and not contributory with any policies effected by the Lessor or the Lessor's managers, agents, employees, representatives or contractors;

Nothing in this Lease requires either party to obtain from its insurer a waiver of the insurer's rights of subrogation. Each party acknowledges that its insurers may retain rights of subrogation and that neither party will be required to procure a waiver of subrogation where the insurer will not agree to such a waiver. To the extent an insurer voluntarily waives its rights of subrogation in respect of a claim arising under this Lease, the parties agree to give effect to that waiver.

Deleted: contain a clause which provides that any claims made by any of the insured parties against any other will be treated as though the claimant were not an insured party and in such instances provide that the insurance company waives its right of subrogation; and

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Fittings and chattels

(i) a policy covering the Lessee's fittings, fixtures and chattels contained in or about the Premises for its full insurable value against loss or damage resulting from fire and extraneous risks including but not

8

limited to water, storm and rainwater damage.

Glass

(i) A policy covering accidental or incidental damage to any glass on or about the Premises.

Workers Compensation

(i) A policy covering the Lessee's employees for any injury incurred while carrying out lawful duties as required by the Lessee in the conduct of business on or about the Premises.

Third part motor vehicle

(i) A policy covering the vehicles used or likely to be used by the Lessee in the conduct of business on or about the Premises.

3.15 Evidence of insurance cover

(i) Before taking possession of the Premises, the Lessee must deliver the insurance policies required under this Lease to the Lessor.

(ii) The Lessee must give satisfactory evidence to the Lessor that the policies have been renewed within 7 days after the expiration of each policy term.

(iii) Evidence of coverage provided under Clause 3.14 to be provided by the Lessee to the Lessor on an annual basis

3.16 Not to void insurances

The Lessee must not at any time do or allow anything which may either render the insurances on the Premises or any part of it void or voidable.

3.17 Compliance with insurance regulations

(1) The Lessor must comply with insurance, sprinkler and fire alarm regulations as they relate to the use of the Premises.

3.18 Indemnity

The Lessee must indemnify and keep indemnified the Minister of Lands, the Lessor and the Lessor's officers, employees and agents from and against all claims, costs, losses, damages and expenses arising out of or in connection with:

(a) any act or omission of the Lessee, its employees, agents, contractors or invitees in or about the Premises; and

Deleted: The Lessee must indemnify the Lessor and Minister for Lands and keep the Lessor and Minister for Lands indemnified from and against all claims, demands, writs, summonses, actions, suits, proceedings, judgments, orders, decrees, damages, costs, losses and expenses of any nature whatsoever which the Lessor or the Minister for Lands may suffer or incur in connection with loss of life, personal injury or damage to property arising from or out of any occurrence in upon or at the Premises or the use by the Lessee of the Premises or to any person or the property of any person using or entering or near any entrance to the Premises or occasioned (wheresoever it may occur) wholly or in part by any act, neglect, default or omission by the Lessee its agents, contractors, servants, workmen, customers, members or any other person or persons using or upon the Premises with its consent or approval expressed or implied.

9

(b) the Lessee's use or occupation of the Premises, except to the extent that such claim, cost, loss, damage or expense is caused or contributed to by the negligent act or omission or wilful misconduct of the Lessor or the Lessor's officers, employees or agents. Where both the Lessor and Lessee are at fault, liability will be apportioned according to the degree to which each party is responsible

(c) Where the Lessor is deemed at fault, the Minister of Lands remains indemnified.

3.19 Alterations and improvements

The Lessee must not, without the prior written consent of the Lessor, make or permit to be made any alteration in or additions to the Premises or remove from the Premises any improvement and the Lessee must not cut, maim, or injure, or suffer to be cut maimed or injured, any of the walls, floors, ceilings, plumbing, gas or electrical fixture or fittings or timbers.

3.20 Notice of defects

The Lessee must give to the Lessor immediate notice in writing of any damage to or defect in the Premises or the water or sewerage pipes, gas pipes, electrical light fixtures or any plant fittings or equipment in the Premises.

3.21 No security

The Lessee must not mortgage, encumber or change the Premises on this Lease.

3.22 Assignment or subletting

(1) The Lessee must not without the consent of the Lessor and the Minister for Lands, assign, sublet, transfer or part with possession of the whole or any part of the Premises or the benefit of this Lease or any estate or interest in the Premises or this Lease;

(2) The provisions of sections 80 and 82 of the Property Law Act 1969 do not apply to this Lease.

3.23 Lessee to make good

(1) At the expiration or sooner determination of this Lease:

(a) the Lessee must yield up the Premises to the Lessor in the condition required by this Lease; and

(b) the Lessee must remove from the Premises all fixtures, fittings and chattels brought onto the Premises by or for the use of the Lessee except for any structural improvements and any fixtures,

fittings and chattels provided for the use of the Lessee and which the Lessor determines should remain in the Premises. The Lessee must not do or allow any damage to the Premises in such removal. If however any damage occurs the Lessee must immediately make it good; and

(c) the Lessee must remove any lettering, signs, names, advertisements and notices erected, painted, displayed or affixed onto or within the Premises and make good any damage caused by reason of such erection, painting, displaying, affixing or removal. If the Lessee defaults under this clause the Lessor may remove and make good at the Lessee's expense.

(2) If the Lessee fails to remove its fixtures, fittings and chattels the Lessor may at its option do either or both of the following:

(a) remove and store any of them in such a manner as the Lessor determines at the cost of the Lessee; and

(b) treat them as if the Lessee had abandoned its interest in them and they had become the property of the Lessor may then deal with them in such manner as the Lessor determines. If the Lessor sells them it need not account to the Lessee for the proceeds of sale but may apply the proceeds of sale as it see fit.

3.24 No registration or caveat

The Lessee nor any person on behalf of the Lessee will, without the prior written consent of the Lessor and the Minister for Lands, lodge any absolute caveat at Landgate against the Certificate of Title for the Land, to protect the interests of the Lessee under this Lease.

3.25 Interest on arrears

The Lessee must pay to the Lessor on demand interest at the Rate of Interest plus 2% on all moneys owing by the Lessee but unpaid in breach of the provisions of this Lease for more than 30 days from and including the due date for payment such interest to be calculated on a daily basis on the total of the moneys owing from time to time and computed from and including the due date for payment until the date of actual payment.

3.26 Vandalism

The Lessee must immediately report to the Lessor any acts of vandalism or any incident which occurs on or adjacent to the Premises which is, or is likely to involve, a breach of the peace or become the subject of a report to the police.

3.27 Storage of dangerous materials

Except in accordance with the prior written consent of the Lessor, the Lessee must not store or keep on the Premises any inflammable liquids, acetylene gas, dangerous chemicals or volatile or explosive oils, compounds or substances.

3.28 Special Conditions

The Lessee must observe and perform the special conditions set out in Schedule 2

4. QUIET POSSESSION

If the Lessee pays the Rent and performs its covenants contained in this Lease it will peaceably possess and enjoy the Premises for the Term without any interruption from the Lessor or any person lawfully claiming through, from or under its subject always to the rights, powers, remedies and reservations of the Lessor contained in this Lease.

5. MUTUAL AGREEMENTS

5.1 Default

If:

(a) the Rent or any part of it is in arrears for 14 days even if it has not been formally demanded;

(b) the Lessee breaches or does not comply with any provision whether expressed or implied in this Lease;

(c) repairs required by any notice given by the Lessor under this Lease are not completed within the time specified in the notice;

(d) the Lessee defaults in the payment of any moneys owing to the Lessor other than rent whether under this Lease or any other account after 14 days written demand for payment has been made by the Lessor on the Lessee; the Lessee is a corporation and an order is made or a resolution is passed for the winding up of the Lessee except for the purpose of reconstruction or amalgamation with the written consent of the Lessor which consent will not unreasonably be withheld;

(e) the Lessee is a corporation and ceases or threatens to cease to carry on business or goes into liquidation whether voluntary or otherwise or is wound up or if a liquidator or receiver (in both cases whether provisional or otherwise) is appointed;

(f) the Lessee is a corporation and is placed under official management or an administrator is appointed under or pursuant to the provisions of the relevant Corporations Law or enters into a composition or scheme of arrangement;

(g) the interest of the Lessee under this Lease is taken in execution;

(h) the Lessee or any person claiming through the Lessee conducts any business from the Premises after the Lessee has committed an act of bankruptcy;

(i) the Lessee abandons or vacates the Premises; or

(j) the Lessee being an incorporated association is wound up or resolves to be dissolved or wound up voluntarily;

then the Lessor may in addition to its other powers either:

(i) re-enter on the Premises or any part of them with force if necessary and eject the Lessee and all other persons from and repossess the Premises; or

(ii) by notice in writing to the Lessee terminate this Lease,

or both.

5.2 Lessor's powers

If the Lessor exercises its powers under clause 5.1, this Lease is to terminate but the Lessee will not be released from liability for any breach of or non-compliance with any provision of this Lease and the remedies available to the Lessor for recovery of arrears of rent or for prior breach or non-compliance will not be affected. On such determination if the Lessee fails to remove its fixtures, fittings and chattels the Lessor may at its option do either or both of the following:

(a) remove and store any of them in such a manner as the Lessor determines at the cost of the Lessee; and

(b) if the Lessee does not remove or recover them within a month after termination of the Lease, treat them as if the Lessee had abandoned its interest in them and they had become the property of the Lessor and the Lessor may then deal with them in such a manner as the Lessor determines. If the Lessor sells them, it need not account to the Lessee for the proceeds of sale but may apply the proceeds of sale as it sees fit.

5.3 Destruction of the Premises

(1) Where the Premises or any part of the Premises are at any time damaged or destroyed by fire, flood, lightning, storm or tempest so as to make them unfit for the occupation and use of the Lessee, then the Rent or a proportionate part of the Rent, according to the nature and extent of the damage sustained is to abate and all remedies for recovery of the rent or such proportionate part of the rent are to be

suspended until the Premises are rebuilt or made fit for the occupation and use of the Lessee.

(2) If the Lessor does not rebuild the Premises or make them fit for the use and occupation of the Lessee within a reasonable time then either party may terminate this Lease by one month's notice in writing to the other without right or claim for damage by reason of the termination of the Lease but without prejudice to the rights of either party for any prior breach of or failure to comply with a provision of this Lease.

(3) Nothing in this Lease imposes on the Lessor any obligation to rebuild the Premises or to make the Premises fit for the use and occupation of the Lessee.

5.4 Entry by Lessor

If the Lessee fails to duly and punctually observe or perform any provision of this Lease the Lessor is entitled to carry out the observance or performance of the provision and for that purpose the Lessor or the Lessor's architects, servants, agent, or workmen may if necessary enter the Premises and the cost and expense incurred in the observance or performance together with interest thereon at a rate of 2% per annum greater than the Rate of Interest is to be a debt due by the Lessee to the Lessor and is to be payable on demand and may be recovered by the Lessor in the same manner as if the debt were for rent due under this Lease in arrears by action in law and such cost expense and interest is to be a charge on the term.

5.5 Works by Lessor

(1) The Lessor may by itself or its agents at all reasonable times enter the Premises or any part of the Premises for any one or more of the following purposes:

(a) complying with the terms of any legislation affecting the Premises and any notices served on the Lessor or Lessee by any statutory, licensing, municipal or other competent authority;

(b) carrying out any repairs, alterations or works of a structural nature;

(c) installing any services such as air-conditioning apparatus, automatic fire sprinklers, gas pipes, water pipes, drainage pipes, cables or electrical wiring;

(d) making any repairs which the Lessor may think necessary to the Premises;

(e) making any improvements or alterations to the adjoining

Premises which the Lessor may consider necessary;

(f) taking inventories of fixtures;

(g) exercising the powers and authorities of the Lessor under this Lease,

provided that, except in the case of an emergency, the Lessor is to give to the Lessee at least 7 days' prior notice orally or in writing.

(2) In carrying out the works referred to in this clause the Lessor is not to cause unnecessary interference with the use of the Premises by the Lessee.

5.6 Holding over

If the Lessee holds over the Premises upon the expiry of the Term then a tenancy from year to year is not to be presumed but the tenancy in that event is to be and continue to be a tenancy from month to month at the rental then payable but otherwise upon the terms and conditions contained in this Lease insofar as they are applicable and is to be determinable at the expiration of one month's notice by either party to the other at any time.

5.7 No waiver

(1) No waiver (whether express or implied) by the Lessor of any breach of any covenant, obligation or provision contained or implied in this Lease is to operate as a waiver of any other breach of the same or any other covenant, obligation or provision contained or implied in this Lease it is not to operate as a waiver of the essentiality of any obligation which by virtue of this Lease is an essential term of this Lease.

(2) In particular, any demand by the Lessor for, or any acceptance by the Lessor of, rent or other moneys payable under this Lease will not constitute a waiver by the Lessor of any breach of any provision in this Lease and is not to create any new tenancy between the parties.

(3) No custom or practice which has grown up between the parties in the course of administering this Lease is to be construed so as to waive or lessen the right of the Lessor to insist on the performance by the Lessee of all or any of the Lessee's obligations under this Lease.

5.8 No warranty

(1) This document embodies the whole transaction of leasing made by this Lease and all warranties, conditions and representations collateral or otherwise concerning the leasing whether written, oral, express or implied and whether consistent with this document or not are

cancelled.

(2) This Lease may be amended only by instruments in writing executed by the Lessor and the Lessee.

(3) The Lessee acknowledges that it has entered into this Lease without relying on any representation or warranty by the Lessor except as stated in this clause and after satisfying itself as to the suitability of the Premises for the purpose of which the Premises are leased.

5.9 Lessor's right to install services

The Lessor reserves to itself and to its employees, agents and contractors the right to enter upon the Premises at all reasonable times with all necessary materials and appliances to erect, make, excavate, lay, or install in, on, over or under the Premises any posts, drains, pipes, conduits, cables, wires, or other things requisite for any existing or future service to the Premises together with the right to enter upon the Premises for the purpose of inspecting, removing, maintaining, altering or adding to any such things in relation to an existing service to the Premises and, in each such case the Lessor is to cause as little inconvenience and damage to the Lessee as is practicable in the circumstances.

5.10 Execution of works by Lessor

If the Lessor desires or is required to:

(a) execute any works which by law the Lessor is bound and has been required to execute on the Premises or the Building; or

(b) build any further storeys upon the Building; or

(c) alter, repair, add to or re-build any part of the Premises or the Building; or

(d) construct, erect, lay down, alter, repair, cleanse or maintain any drain ventilator, shaft, water pipe, electric wires or gas pipes in connection with or for the accommodation of the Building or any adjoining property; or

(e) underpin; or

(f) reinstate or re-build in case of fire,

then and in any such case the Lessor may with or without employees, agents, workmen and contractors, and appliances, enter upon the Premises and carry out such works, doing as little damage to the Premises as is reasonably possible and restoring them without unreasonable delay, but without making compensation for any damage or inconvenience to the Lessee, provided that in each case the Lessor is to cause as little inconvenience and

damage to the Lessee as is practicable in the circumstances.

5.11 Notices

(1) Any notice or demand from the Lessor to the Lessee is to be taken to be duly served if left for the Lessee on the Premises, if posted by prepaid letter addressed to the Lessee at the address set in this Lease or if sent by facsimile machine to the Lessee's facsimile machine.

(2) Any notice or demand from the Lessee to the Lessor is to be taken to be duly served if posted by prepaid letter addressed to the Lessor at its office.

(3) A notice or demand posted is to be taken to be duly served at the expiration of 48 hours after the time of posting and any notice given by one party to the other may be signed on behalf of the party giving it by a director, secretary, chief executive officer or solicitor.

6. ESSENTIAL TERMS

The Lessee and the Lessor agree that each of clauses 2.3, 3.1, 3.2, 3.3, 3.14, 3.15 and

3.23 are essential terms of this Lease, and any breach or failure by the Lessee to comply with any of those clauses is to entitle the Lessor to all rights and remedies available to it in respect of breach of or failure to comply with an essential term.

7. GST

(1) If GST is imposed or levied in respect of any supply by a party under or in accordance with this Lease (including the supply of the Premises or the supply of any goods, services, rights, benefits or other things) then the party making the supply may recover the GST Amount from the party receiving the supply in addition to the Consideration. The party making the supply must provide such invoices to the party receiving the supply as are required pursuant to the GST Legislation.

(2) In sub-clause (1):

"Consideration" means any amount or consideration payable or to be provided pursuant to any provision of this Lease other than this clause;

"GST" means any form of goods and services tax or similar value added tax;

"GST Amount" means the Consideration (after deducting the GST

Exempt Component) multiplied by the Rate;

"GST Exempt Component" means any part of the Consideration which solely relates to a supply that is free or exempt from the imposition of GST;

"GST Legislation" means A New Tax System (Goods and Services Tax) Act 1999 and any other legislation or regulation which imposes, levies, implements or varies a GST or any applicable ruling issued by the Commissioner of Taxation;

"Rate" means the rate at which GST Legislation from time to time imposes or levies GST on the relevant supply under this Lease;

"supply" includes supply as defined under GST Legislation.

SCHEDULE 1

Item 1	Lessee's Name and Address:	**REGIONAL EARLY EDUCATION AND DEVELOPMENT INC** **43 Federal Street Narrogin WA 6312**
Item 2	Premises: Lessor's Interest	**Reserve 33218 being Lot 3002 on Deposited Plan 44856 Qualified Certificate of Crown Land Title Volume 3159 Folio 475** **(3 Murphy Street, Quairading, WA 6383)** **Owner is fee simple**
Item3	Term: **Commencement Date:** **Expiry Date:** Further Term: **Commencement Date:** **Expiry Date:**	**Ten (10 Years)** **Ten (10) Years**
Item 4	**Monthly Rent payable**	**Nil**
Item 5	**Manner of Payment of Rent:**	**Not applicable**
Item 6	**Permitted purpose**	**Early education and childcare services**

19

SCHEDULE 2 SPECIAL CONDITIONS

1 Maintenance, repair and cleaning

1.1 Generally

(1) The Lessee AGREES during the Term and for so long as the Lessee remains in possession or occupation of the Premises to clean and keep the Premises (which for the avoidance of doubt includes the Lessor's Fixtures and Fittings) and Appurtenances in Good Repair having regard to the age of the Premises at the Commencement Date PROVIDED THAT this subclause shall not impose on the Lessee any obligation:

(a) to carry out repairs or replacement that are necessary as a result of fair and reasonable wear and tear; and

(b) in respect of any structural maintenance, replacement or repair EXCEPT when such maintenance, repair or replacement is necessary because of any act or omission of or on the part of the Lessee (or its servants, agents, contractors or invitees), or by the Lessee's particular use or occupancy of the Premises.

(2) In discharging the obligations imposed under this subclause the Lessee shall where maintaining, replacing or repairing:

(a) any electrical fittings and fixtures;

(b) any plumbing;

(c) any air-conditioning fittings and fixtures;

(d) any gas fittings and fixtures,

in or on the Premises use only licensed trades persons.

1.2 Cleaning

The Lessee must at all times keep the Premises clean, tidy, unobstructed and free from dirt and rubbish.

1.3 Utilities Costs

The Lessee will cover all costs incurred for the usage of any utilities at the premises, including but not limited to electricity, telephone and water use.

1.4 Repair

Unless such damage is the Lessee's responsibility pursuant to the terms of the Lease, the Lessor must promptly repair any damage to the Premises, regardless of how the damage is caused and replace any of the Lessor's fixtures and fittings which are or

which become damaged.

1.5 Responsibility for Securing the Premises

The Lessee must ensure the Premises, including Lessor's and Lessee's fixtures and fittings, are appropriately secured at all times.

1.6 Maintain surroundings

(1) The Lessor must regularly inspect any part of the Premises which surrounds any buildings including but not limited to any flora, gardens, lawns, shrubs, hedges and trees.

(2) The Lessor will ensure that the flora, gardens, lawns, shrubs, hedges and trees will be maintained in accordance with an ongoing gardening schedule.

(3) The Lessor will undertake a six monthly inspection of trees to assess risk to safety and take remedial action as necessary at the Lessor's expense.

(4) The Parties agree that any pruning of trees must be undertaken by the Lessor.

(5) If any flora, trees or lawn dies the Lessor will take the appropriate course of action which may include replacement.

(6) The Lessee may not remove any trees, shrubs or hedges without first consulting with and obtaining the approval of the Lessor, except where necessary for urgent safety reasons.

1.7 Lessor's Fixtures and Fittings

The Lessee covenants and agrees that the Lessor's Fixtures and Fittings will remain the property of the Lessor and must not be removed from the Premises at any time.

1.8 Pest control

(1) The Lessee must keep the Premises free of any pests and vermin and the cost of extermination will be borne by the Lessee.

1.9 Drains

(1) The Lessee must keep and maintain the waste pipes, drains and conduits originating in the Premises or connected thereto in a clean, clear, and free flowing condition and must pay to the Lessor upon demand the cost to the Lessor of clearing any blockage which may occur in such waste pipes, drains and conduits between the external boundaries of the Premises and the point of entry thereof into any trunk drain unless such blockage has been caused without neglect or default on the part of the Lessee.

(2) The Lessee must not permit the drains, toilets, grease traps (if any) and other

12.3 WALGA Annual General Meeting Voting Delegates

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Nic Warren, Chief Executive Officer
Attachments	Nil
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

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OFFICER RECOMMENDATION

That Council:

1. Notes the Western Australian Local Government Association 2026 Annual General Meeting is to be held on Thursday, 17 September 2026.
2. Nominates Cr _____ and Cr _____ as Voting Delegates at the Annual General Meeting;
3. Nominates Cr _____ and Cr _____ as Proxy Voting Delegates at the Annual General Meeting;
4. Provides delegates with authority to vote on behalf of Council on items tabled at the Annual General Meeting as they see fit.

IN BRIEF

The Western Australian Local Government Association (WALGA) has invited Council to appoint two voting delegates and two proxy voting delegates for the 2026 WALGA Annual General Meeting to be held on Thursday, 17 September 2026 at the Perth Convention and Exhibition Centre. Chief Executive Officers are requested to register attending Voting Delegates and Proxies via a registration link prior to 5pm on Tuesday 1 September 2026.

MATTER FOR CONSIDERATION

Councillors must consider who they wish to represent the Quairading Shire Council at WALGA's Annual General Meeting. Nomination of Voting Delegates is required to be able to vote on motions proposed there.

BACKGROUND

Elected Members have been invited to attend the Local Government Convention 2026.

As part of the convention, WALGA hold their Annual General Meeting, and all local governments that are members of WALGA are invited to be represented by two voting delegates (and up to two proxies) at the AGM.

Voting Delegates are asked to be registered online in advance by their Chief Executive Officer, by 5pm on Tuesday 1 September 2026.

Council's standing WALGA Central Country Zone Delegates are:

Voting Delegate 1, Cr Stacey

Voting Delegate 2, Cr Hayes

Proxy 1, Cr Cowcill

Any Elected Member is eligible to be appointed a Voting Delegate or Proxy to the WALGA AGM.

Elected Members not appointed are welcome to attend the AGM as Observers.

STATUTORY ENVIRONMENT

*Local Government Act 1995*Section 5.98 (2) Provides for the payment of reimbursement of costs for Council Members.

Local Government (Administration) Regulations 1996 r.32 covers expenses that may be approved for reimbursement.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There are no financial implications of appointing voting delegates for the WALGA AGM. Attendance at the AGM only is free of charge, though any accommodation expenses incurred attending the AGM will require reimbursement by Council.

Attendance at other Local Government Convention events would incur additional costs.

ALIGNMENT WITH STRATEGIC PRIORITIES

5.4 Our Governance and Leadership: Leadership Development

CONSULTATION

Nil.

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

Nil

RISK ASSESSMENT

	Option 1
Financial	Low *There are no financial implications of appointing voting delegates for the WALGA AGM though any expenses incurred attending the AGM will require to be reimbursed by Council.*
Health	N/A

Reputation	Low *Officers recommend that the Shire of Quairading display active participation and advocacy through appointing voting Delegates to the WALGA AGM.*
Operations	Low
Natural Environment	N/A

	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 Quartely 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.

12.4 Wheatbelt East Regional Organisation of Councils Delegate Nomination

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Nic Warren, Chief Executive Officer
Attachments	Nil
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

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OFFICER RECOMMENDATION

That Council nominates Cr _____ and the Chief Executive Officer, Nic Warren to the Wheatbelt East Regional Organisation of Councils Inc board as representatives for the Shire of Quairading.

Advice Note:

Acceptance of the Shire of Quairading's inclusion into the Wheatbelt East Regional Organisation of Councils Inc constitution by the Department of Local Government, Industry Regulation and Safety is still pending at the time of writing this report.

IN BRIEF

At the July Ordinary Council Meeting, Council resolved to join the Wheatbelt East Regional Organisation of Councils Inc (WEROC) and authorised the Chief Executive Officer (CEO) to undertake all necessary actions to progress the application, which has been commenced.

The CEO has been notified by the WEROC Executive Officer that at a Special General Meeting (SGM) of the WEROC Inc. Board held on Wednesday 19 August 2026, the Shire of Quairading's application for membership was accepted.

The Constitution of WEROC Inc. now needs to be amended to make provision within the Membership for the Shire of Quairading. A special resolution was passed at the WEROC SGM to enable these changes and now needs to be lodged with the Department of Local Government, Industry Regulation and Safety.

Upon the Departments acceptance of the changes to the WEROC Inc. Constitution, the Shire of Quairading will be notified and will then formally be a member of WEROC.

WEROC members are required to nominate two representatives to the WEROC Inc Board. All other member Councils nominate the Shire CEO and one Councillor.

MATTER FOR CONSIDERATION

Council are to nominate the Shire of Quairading representatives to sit on the WEROC Inc Board.

BACKGROUND

Voluntary Regional Organisations of Councils provide a forum for neighbouring local governments to collaborate on matters of regional significance, including advocacy, economic development, emergency management, infrastructure planning, workforce attraction, tourism, grant funding and service delivery. Unlike a Regional Local Government established under the Local Government Act 1995, a Regional Organisation of Councils is a voluntary association established through a Memorandum of Understanding or Constitution between participating local governments.

At the July Ordinary Council Meeting, the following recommendation was carried:

RESOLUTION: OCM 008-26/27

Moved: Cr LJ Stacey Cowcill

Seconded: Cr BR Cowcill

That Council:

1. *Determines that membership of a Voluntary Regional Organisation of Councils is in the strategic interests of the Shire of Quairading.*
2. *Resolves to make application for membership of Wheatbelt East Regional Organisation of Councils.*
3. *Authorises the Chief Executive Officer to undertake all actions necessary to progress the membership application.*
4. *Endorses the inclusion of the joining fee and annual fee in the 2026/2027 annual budget.*

FOR: *Crs TJ Stacey, JC Hayes, BR Cowcill, SL Hadlow, KS Squiers and LJ Stacey Cowcill*

AGAINST: *Nil*

CARRIED BY ABSOLUTE MAJORITY 6/0

The CEO has been progressing the application as per resolution, with membership in WEROC now only pending acceptance of the changes to the WEROC Inc. Constitution by the Department of Local Government, Industry Regulation and Safety.

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil implication with nominating representatives,

ALIGNMENT WITH STRATEGIC PRIORITIES

5.1 Our Governance and Leadership: Positive community interactions

5.4 Our Governance and Leadership: Leadership Development

CONSULTATION

Raised previously at Council.

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

Nil

RISK ASSESSMENT

	Option 1
Financial	Nil
Health	Nil
Reputation	Medium *Reputational risk of not considering an opportunity to improve regional advocacy, funding viability and regional participation for the Shire.*
Operations	Nil
Natural Environment	Nil

	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 Quartely 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

12.5 Shire Administration Office and Works Depot Reception Closure between Christmas and New Year

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Marion Haeusler, Manager of Governance
Attachments	Nil
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

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OFFICER RECOMMENDATION

That Council:

1. Approve the closure of the Shire administration office from 4.30pm Wednesday 23rd December 2026 to 9.00am on Monday 4th January 2027.
2. Approve the closure of the works depot reception from 4.00pm on Wednesday 23rd December 2026 to 7.00am on Monday 4th January 2027.
3. Publicise the office closures and emergency contact details through Council's communication channels for community information.
4. Advise the Department of Transport of the closure period for the licensing agency in accordance with the Licensing Agency Agreement.

IN BRIEF

Council, by resolution, close the administration office and works depot reception to the public for a specified amount of time over each Christmas period. Staff take accrued annual leave or rostered days off over this break.

The proposed period of closure aims to allow Shire staff to enjoy the festive period without putting too much pressure on them to accrue a large number of leave days.

Adequate preparations will be undertaken to ensure coverage for emergencies and minimum maintenance of the town site.

MATTER FOR CONSIDERATION

Council must consider the need (or lack thereof) of the community for in-person services of the Shire administration and works depot over the proposed closure period.

BACKGROUND

In previous years, Council have approved the closure of the Shire administration office and works depot reception for the period between the Christmas and New Year public holidays. This has enabled staff to have an extended break utilising accrued annual leave or rostered days off entitlements.

Management will ensure adequate contacts are available for emergencies/telephone calls and prepare a roster of Executive staff available to respond to emergencies and works staff to respond to urgent callouts.

A small number of works staff will be available as 'skeleton crew' during the period of leave for watering and town maintenance due to the warmer weather. Leave without pay will be approved as a matter of course for those staff members who were unable to accrue enough leave.

Appropriate community advertising will be carried out via social media, local notices and the website to ensure the community is advised of the closure dates well in advance.

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

Leave Management Policy

FINANCIAL IMPLICATIONS

Nil.

ALIGNMENT WITH STRATEGIC PRIORITIES

1.1 **Our Commnity**: Safe and healthy lifestyles

5.1 **Our Governance and Leadership**: Positive community interactions

5.3 **Our Governance and Leadership**: Strong Council leadership

CONSULTATION

Staff have been consulted on the proposed closure period. No adverse feedback has been received.

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

Nil

RISK ASSESSMENT

	Option 1
Financial	Low *Staff will either be working or taking accrued annual leave or roster days off, so there will be minimal financial implications.*
Health	Medium *Extended period of leave provides physical and mental health benefits to Staff through the opportunity to take some time to rest and recuperate before returning to work in the new year.*
Reputation	Low *Adequate advertising through a range of different mediums will allow the community to be aware of the closure dates.*

Operations	Medium *Skeleton works staff will be rostered to ensure essential services.* *Advertising will ensure that residents can plan their access to Shire administrative services around the proposed closure period.* *Executive managers will be rostered as contacts in the event of an emergency.*
Natural Environment	N/A

	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 Quartely 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.

12.6 Code Of Conduct Behaviour Complaints Management Policy - Review

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Marion Haeusler, Manager of Governance
Attachments	1. Code of Conduct Behaviour Complaints Management Policy (DRAFT) ⇩
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

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OFFICER RECOMMENDATION

That Council note the review undertaken and endorse the amended Code of Conduct Behaviour Complaints Management Policy, as presented.

IN BRIEF

The Code of Conduct Behaviour Complaints Management Policy (the Policy) was last reviewed by Council at its Ordinary Meeting in August 2023.

Officers have reviewed the Policy (Attachment 1) for Council endorsement.

MATTER FOR CONSIDERATION

The Shire of Quairading routinely reviews its Policies on a biennial basis, as prescribed, or when necessary. Policies are reviewed against Shire processes and procedures, changes in legislation, and for clarity in wording.

Changes were made to the Policy to bring the described procedures in line with the updated Code of Conduct for Elected Members, Committee Members and Candidates and to simplify the complaints process.

BACKGROUND

The *Local Government (Model Code of Conduct) Regulations 2021* require local governments to adopt a Code of Conduct for Council Members, Committee Members and Candidates. Division 3 of the Shire's Code of Conduct establishes standards of behaviour relating to personal integrity, relationships with others, and conduct at council and committee meetings. It also establishes a statutory mechanism for the making and determination of complaints alleging breaches of those behavioural requirements.

While the Code prescribes the key legislative requirements for receiving and determining behaviour complaints, it also allows, in accordance with its cl 15(2), each local government to determine its own procedure for managing those complaints. The Code of Conduct Behaviour Complaints Management Policy was developed to provide a clear, fair and transparent process for the assessment and determination of behaviour complaints, ensuring compliance with the legislative framework and consistency in decision-making.

The Policy outlines the roles and responsibilities of those involved in the complaints process, establishes principles of procedural fairness and confidentiality, and provides guidance to Council in determining complaints and any resulting actions. It also reflects recent amendments to the Code of Conduct, including provisions relating to the appointment of a Monitor by the Local Government Inspector.

The Policy provides Council, complainants and respondents with a clear and transparent framework for managing behaviour complaints, ensuring compliance with the Local Government (Model Code of Conduct) Regulations 2021 and supporting accountable governance practices.

It should be noted that the Policy applies only to complaints relating to **Division 3 (Behaviour)** of the Code of Conduct. Complaints relating to **Division 4 (Rules of Conduct)** are managed under separate statutory processes established under the Local Government Act 1995 and are not within the scope of this Policy.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Model Code of Conduct) Regulations 2021

POLICY IMPLICATIONS

Code of Conduct for Elected Members Committee Members and Candidates

FINANCIAL IMPLICATIONS

Nil

ALIGNMENT WITH STRATEGIC PRIORITIES

5.2 Our Governance and Leadership: Strong financial and governance performance

5.3 Our Governance and Leadership: Strong Council leadership

CONSULTATION

Nil

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

3.3 Governance, Financial and Compliance Risks: Organisational Misconduct

RISK ASSESSMENT

	Option 1
Financial	Nil
Health	Nil
Reputation	Low *A clearly established Policy and Procedure allows for accountability and consistency in the complaints process, reducing the risk that may result to the Shire's reputation.*

Operations	Low *Removing the need for the establishment of Council Committee to determine on complaints reduces the need for additional administrative support during the process.*
Natural Environment	Nil

	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 Quartely 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

Officers amended the Policy to remove any reference to a Behaviour Complaints Committee, an administrative step that on the balance of cost-benefit seems an unnecessary addition to the process.

The reference to a Behaviour Complaints Officer was changed to Complaints Officer, an already established position in accordance with cl 11(3) of the Code, to which Council has unilaterally appointed and authorised the Chief Executive Officer with its decision in February 2021. This change establishes consistency in identifying roles across both the Policy and the Code.

Taking into account the establishment of the Local Government Inspectorate and its inclusion in the Model Code, a reference to the appointment of a Monitor to handle the complaints process was also included in cl. 3.12 of the Policy.

CODE OF CONDUCT BEHAVIOUR COMPLAINTS MANAGEMENT POLICY

OBJECTIVE

The Policy establishes, in accordance with Clause 15(2) of the *Local Government (Model Code of Conduct) Regulations 2021* and Shire of Quairading Code of Conduct for Elected Members, Committee Members & Candidates, the procedure for dealing with complaints about alleged breaches of the behaviour requirements under the Code of Conduct.

The Policy gives effect to the Shire's commitment to an effective, transparent, fair and accessible complaints handling process that supports high standards of behaviour of Council Members, Committee Members and Candidates.

SCOPE

This Policy relates solely to Division 3 – Behaviour of the Shire's Code of Conduct for Council Members, Committee Members and Candidates and applies to complaints made in accordance with Clause 11 of that Code of Conduct.

This Policy applies to Council Members, Committee Members, Candidates, and any person who submits a complaint in accordance with this Policy.

DEFINITIONS

Act means the *Local Government Act 1995*.

Candidate Complaint means a Complaint alleging a Breach by a Candidate. Candidate Complaints are dealt with in Part 3.2 of this Policy.

Code of Conduct means the Shire of Quairading Code of Conduct for Council Members, Committee Members and Candidates.

Committee means a committee of Council, established in accordance with s.5.8 of the Act.

Committee Member means a Council Member, employee of the Shire of Quairading or other person who has been appointed by the Council to be a member of a committee, in accordance with s.5.10(1) of the Act. A person is a Committee Member from the date on which they are appointed, until their appointment expires or is terminated by Council resolution.

Complaint means a complaint submitted under Clause 11 of the Code of Conduct.

Complainant means a person who has submitted a Complaint in accordance with this Policy.

Complaint Assessor means a person appointed by the Complaints Officer in accordance with Part 2.2 and Part 3.8 of this Policy.

Complaint Documents means the Complaint Form and any supporting information, evidence, or attachments provided by the Complainant.

Complaint Form means the form approved under clause 11(2)(a) of the Code of Conduct by the CEO exercising delegated authority.

Complaints Officer means a person authorised by Council to receive complaints and withdrawals of complaints. The role of the Complaints Officer is addressed in Part 2.1 of this Policy.

Council means the Council of the Shire of Quairading.

Council or Committee Meeting means a formal meeting of the Council or a Committee that is called and convened in accordance with the Act. It does not include informal meetings, such as workshops or briefings.

Council Member means a person who is currently serving a term of office as an elected member of the Council in accordance with the Act.

Finding means a finding made in accordance with clause 12(1) of the Code of Conduct as to whether the alleged Breach has or has not occurred.

Plan means a Plan that may be prepared and implemented under clause 12(4)(b) of the Code of Conduct, to address the behaviour of the person to whom the complaint relates (the Respondent), if a Finding has been made that a Breach has occurred.

Response Documents means the response provided by the Respondent to the Complaint, and includes any supporting information or evidence that is supplied.

POLICY

1 Principles

1.1 Procedural fairness

The principles of procedural fairness, or natural justice, will apply when dealing with a Complaint under this Policy. In particular:

1.1.1 The Respondent will be afforded a reasonable opportunity to be heard before any findings are made, or a plan implemented;

1.1.2 The decision maker should be objective and impartial, with an absence of bias or the perception of bias; and

1.1.3 Any findings made will be based on proper and genuine consideration of the evidence.

1.2 Consistency

The application of this Policy should lead to consistency in process and outcomes. While each Complainant and Respondent will be dealt with according to their circumstances, and each Complaint considered and determined on its merits, similar circumstances will result in similar decisions.

1.3 Confidentiality

The Shire of Quairading will take all reasonable steps to maintain confidentiality when dealing with the Complaint, in order to protect both the Complainant and Respondent.

Council Members, Local Government employees and contractors who have a role in handling a specific complaint will be provided with sufficient information to fulfil their role. They must manage this information securely and must not disclose or inappropriately use this information.

Complainants will be advised of the level of confidentiality they can expect, and that breaches of confidentiality on their part may prejudice the progress of their Complaint.

1.4 Accessibility

The Shire of Quairading will ensure that information on how to make a complaint, including this Policy, is available at the Shire's Administration Centre and on the Shire's website. The Shire will make information available in alternative formats if requested.

Any person wishing to make a complaint may contact the Complaints Officer if they require assistance in completing the complaint form or otherwise navigating the complaints process.

2 Roles

2.1 Complaints Officer

The Complaints Officer:

2.1.1 Is authorised in accordance with clause 11(3) of the Code of Conduct to accept complaints and withdrawal of complaints.
2.1.2 Is not an advocate for the Complainant or the Respondent. The Complaints Officer provides procedural information and assistance to both Complainant and Respondent.
2.1.3 Will liaise with and provide administrative support to a Complaint Assessor appointed under this Policy.
2.1.4 Will liaise with the Local Government to facilitate the calling and convening of Council meetings if required.

In undertaking their functions, the Complaints Officer will apply the Principles of this Policy.

2.2 Complaint Assessor

The Complaint Assessor:

2.2.1 Is appointed by the Complaints Officer in accordance with Part 3.8 of this Policy.
2.2.2 Is an impartial third party who will undertake the functions specified in this Policy. In undertaking their functions, the Complaint Assessor will apply the Principles of this Policy.
2.2.3 Will liaise with the Complaints Officer to manage the administrative requirements of dealing with the complaint in accordance with this Policy.

PROCEDURE

3 Dealing with a Complaint

3.1 Making a complaint

Any person may make a complaint alleging that a Council Member, Committee Member or Candidate has behaved in a way that constitutes a breach of Division 3 of the Code of Conduct *[clause 11(1) of the Code of Conduct]*.

A Complaint:

3.1.1 Must be made within one (1) month after the alleged Breach *[clause 11(2)(c) of the Code of Conduct]*.

3.1.2 Must be made by completing the Behaviour Complaint Form in full and providing the completed forms to the Complaints Officer.

3.1.3 Must be made in accordance with the Behaviour Complaint Form and specify which requirement(s) of the Code of Conduct is alleged to have been breached.

3.1.4 Is required to include the name and contact details of the Complainant therefore anonymous complaints cannot be accepted.

Where a Complaint Form omits required details, the Complaints Officer will invite the Complainant to provide this information in order for the Complaint to be progressed.

Where a Complaint is made more than 1 month after the alleged breach, the Complaints Officer will give the Complainant written notice that the Complaint cannot be made *[clause 11(2)(c) of the Code of Conduct]*.

3.2 Candidate Complaints

A Complaint in relation to a Candidate must be made in accordance with 3.1, above, but cannot be dealt with unless the Candidate is subsequently declared elected as a Council Member.

Within 7 days after receiving a Candidate Complaint, the Complaints Officer will provide written notice:

3.2.1 To the Complainant confirming receipt, and advising of the procedure for candidate complaints; and

3.2.2 To the Respondent, including a summary of the complaint, and advising of the procedure for candidate complaints.

No action will be taken until the results of the election are declared by the Returning Officer. If the respondent is elected, then the complaint will be dealt with in accordance with this Policy. Timeframes that would otherwise commence on the receipt of a Complaint will be taken to commence on the election date.

If the Respondent is not elected, the Complaints Officer will provide the Complainant with notice that the Respondent has not been elected and that the Complaint cannot be dealt with *[clause 15(1) of the Code of Conduct]*.

3.3 Withdrawing a Complaint

A Complainant may withdraw their Complaint at any time before a Finding has been made in relation to the Complaint.

A Complainant may withdraw a Complaint by advising the Complaints Officer in writing that they wish to do so.

After receiving a written withdrawal of the Complaint, the Complaints Officer will take all necessary steps to terminate the process commenced under this Policy.

3.4 Notice to Complainant

Within 7 days after receiving a Complaint, the Complaints Officer will provide written notice to the Complainant that:

3.4.1 Confirms receipt of the Complaint;
3.4.2 Outlines the process that will be followed and possible outcomes;
3.4.3 Explains the application of confidentiality to the complaint;
3.4.4 Includes a copy of this Policy; and
3.4.5 If necessary, seeks clarifications or additional information.

If the Complaint Form indicates that the Complainant agrees to participate in Alternate Dispute Resolution, the Complaints Officer will advise the Complainant of the process in accordance with Part 3.6 of this Policy.

3.5 Notice to Respondent

Within 14 days after receiving a Complaint, the Complaints Officer will provide written notice to the Respondent that:

3.5.1 Advises that a Complaint has been made in accordance with the Code of Conduct and this Policy;
3.5.2 Includes a copy of the Complaint Documents;
3.5.3 Outlines the process that will be followed, the opportunities that will be afforded to the Respondent to be heard and the possible outcomes;
3.5.4 Includes a copy of this Policy; and
3.5.5 If applicable, advises that further information has been requested from the Complainant and will be provided in due course.

If the Complainant has agreed to participate in Alternative Dispute Resolution, the Complaints Officer will ask the Respondent if they are also willing to participate in accordance with Part 3.6 of this Policy.

3.6 Alternative Dispute Resolution

The Shire recognises that Alternative Dispute Resolution may support both parties reaching a mutually satisfactory outcome that resolves the issues giving rise to the Complaint. Alternative Dispute Resolution requires the consent of both parties to the Complaint and may not be appropriate in all circumstances.

To commence the process, the Complaints Officer will, as the first course of action upon receiving a Complaint, offer the Complainant and the Respondent the option of Alternative Dispute Resolution. If both parties agree to participate in Alternative Dispute Resolution, the Complaints Officer will pause the formal process.

The objective of Alternative Dispute Resolution will be to reach an agreed resolution that satisfies the Complainant that the formal process is no longer required, allowing them to withdraw the Complaint, in accordance with Part 3.3 of this Policy. For example, an offer by a Respondent to issue a voluntary apology in response to a Complaint, even in the absence of a request from the Complainant, qualifies for consideration as Alternative Dispute Resolution.

If Alternative Dispute Resolution is commenced, both the Complainant and Respondent may decline to proceed with the process at any time. The process may also be terminated on the advice of a third party who is providing assistance to the Local Government, such as a facilitator or mediator.

If Alternative Dispute Resolution is terminated or does not achieve an agreed outcome that results in the withdrawal of the Complaint, the Complaints Officer will resume the formal process required under this Policy.

3.7 Order of Complaints

Complaints will normally be dealt with in the order in which they are received.

If more than one Complaint is received that relates to the same alleged behaviour, the Complaints Officer may decide to progress those Complaints concurrently.

3.8 Appointment of Complaints Assessor

If Alternative Dispute Resolution is not commenced, is terminated or does not achieve an agreed outcome resulting in the withdrawal of the Complaint, the Complaints Officer will:

3.8.1 Appoint a suitably qualified and experienced Complaint Assessor, in accordance with the Shire's Purchasing Policy.
3.8.2 Endeavour to appoint a Complaint Assessor within a reasonable period. Provide written notice of the appointment to the Complainant and the Respondent.

3.9 Search of Local Government Records

The Complaint Assessor may request the Complaints Officer to search for any relevant records in the Shire's Record Management System.

In particular, if the behaviour is alleged to have occurred at a Council or Committee Meeting, the Complaints Officer will be requested to identify any Local Government records that provide evidence that may support a decision as to whether:

3.9.1 The behaviour occurred at a Council or Committee Meeting,
3.9.2 The behaviour was dealt with by the person presiding at the meeting.
3.9.3 The Respondent has taken remedial action in accordance with the Shire of Quairading meeting procedures.

The Complaints Assessor must provide the Respondent with a copy of any records that are identified. In addition, where a clarification or additional information has been sought from the Complainant by either the Complaints Officer or the Complaint Assessor, copies must also be provided to the Respondent.

3.10 Assessment of the Complaint

The Complaint Assessor is to undertake an assessment of the Complaint in accordance with the process outlined in the Notices given under Part 3.4 and Part 3.5 of this Policy.

The Complaint Assessor is to ensure that the Respondent is provided with a reasonable opportunity to be heard before forming any opinions, or drafting the Complaint Report or recommendations.

3.11 Complaint Report

The Complaint Assessor will prepare a Complaint Report that will:

3.11.1 Outline the process followed, including how the Respondent was provided with an opportunity to be heard;
3.11.2 Include the Complaint Documents, the Response Documents and any relevant Local Government Records as attachments;
3.11.3 Include recommendations on each decision that may be made by Council; and
3.11.4 Include reasons for each recommendation, with reference to Part 4 of this Policy.

If the Complaint Report recommends that a Plan is prepared and implemented in accordance with clause 12(4)(b) of the Code of Conduct and Part 4.4 of this Policy, the Complaint Report must include a Proposed Plan.

The Complaint Assessor will liaise with the Complaints Officer to include the Complaint Report in the Agenda for a meeting of Council. The Complaints Officer will be responsible for preparation of an Officer Report with the Complaint Report provided as a confidential attachment. The recommendations of the Complaint Report will be provided as the Officer Recommendations.

3.12 Consideration by Council

The agenda will be prepared on the basis that the part of the meeting that deals with the personal information of individuals will be held behind closed doors in accordance with s.5.23(4) of the Act.

Council will consider the Complaint Report and attachments and give due regard to the recommendations.

In accordance with Regulation 11(d)(a) of the *Local Government (Administration) Regulations 1996*, reasons for any decision that is significantly different from the Officer Recommendation must be recorded in the meeting minutes.

If the behaviour that is the subject of the Complaint is alleged to have occurred at a Council or Committee Meeting, the Council will determine whether or not to dismiss the Complaint in accordance with Clause 13 of the Code of Conduct and Part 4.2 of this Policy.

Before determining a complaint, the Council may resolve to request that the Inspector consider appointing a Monitor under clause 14A of the Code of Conduct where the Council considers independent oversight would assist the local government to deal with the complaint fairly and transparently.

If the Council dismisses a Complaint, the Complaints Officer must give the Complainant and the Respondent written notice of the decision and the reasons for the decision in accordance with clause 13(2) of the Code of Conduct. This concludes the process for this Complaint.

If the Complaint is not dismissed, the Council will consider the Complaint and make a Finding as to whether the alleged Breach that is the subject of the Complaint has or has not occurred, in accordance with clause 12 of the Code of Conduct and Part 4.3 of this Policy.

If the Council finds that the alleged Breach **did not** occur, the Complaints Officer must give the Complainant and the Respondent written notice of the Finding and the reasons for the Finding in accordance with clause 12(7)(a) of the Code of Conduct. This concludes the process for this Complaint.

If the Council finds that the alleged breach **did** occur, the Committee will decide whether to take no further action in accordance with clause 12(4)(a) of the Code of Conduct or prepare a plan to address the behaviour in accordance with clause 12(4)(b) of the Code of Conduct and Part 4.4 of this Policy.

If the Council decides to take no further action, the Complaints Officer must give the Complainant and the Respondent written notice of this decision and the reasons for the Finding in accordance with clause 12(7)(a) of the Code of Conduct. This concludes the process for this Complaint.

If the Council decides to implement a Plan, the Council will first consult with the Respondent in accordance with clause 12(5) of the Code of Conduct. The Council will consider any submissions made by the Respondent before preparing and implementing a Plan.

3.13 Compliance with Plan Requirement

The Complaints Officer will monitor the actions in timeframes set out in a Plan.

Failure to comply with a requirement included in a Plan is a minor breach under section 5.105(1) of the Act and clause 23 of the Code of Conduct.

The Complaints Officer must provide a report advising Council of any failure to comply with a requirement included in a Plan.

4 Decision Making

4.1 Objective and Principles

All decisions made under this Policy are to reflect the Policy Objectives and the Principles included in Part 1 of this Policy.

4.2 Dismissal of Complaint

The Council must dismiss a Complaint in accordance with clause 13(1)(a) and (b) of the Code of Conduct if it is satisfied that -

4.2.1 the behaviour to which the Complaint relates occurred at a Council or a Committee Meeting; and

4.2.2 either —

4.2.2.1 the behaviour was dealt with by the person presiding at the meeting; or

4.2.2.2 the Respondent will take remedial action in accordance with the Shire of Quairading Meeting Procedures, once implemented in line with the Local Government Reform.

4.3 Finding

A Finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur *[clause 12(3) of the Code of Conduct]*.

This may involve first considering whether the behaviour occurred, on the balance of probabilities, and then whether that behaviour constituted a breach of a requirement of Division 3 of the Code of Conduct.

4.4 Action

In deciding whether to take no further action, or prepare and implement a Plan, the Council may consider:

4.4.1 the nature and seriousness of the breach(es);
4.4.2 the Respondent's submission in relation to the contravention;
4.4.3 whether the Respondent has breached the Code of Conduct knowingly or carelessly;
4.4.4 whether the Respondent has breached the Code of Conduct on previous occasions;
4.4.5 likelihood or not of the Respondent committing further breaches of the Code of Conduct;
4.4.6 personal circumstances at the time of conduct;
4.4.7 need to protect the public through general deterrence and maintain public confidence in Local Government; and
4.4.8 any other matters which may be regarded as contributing to or the conduct or mitigating its seriousness.

4.5 Plan Requirements

The Proposed Plan may include requirements for the Respondent to do one (1) or more of the following:

4.5.1 engage in mediation;
4.5.2 undertake counselling;
4.5.3 undertake training;
4.5.4 take other action the Council considers appropriate (e.g. an apology).

The Proposed Plan should be designed to provide the Respondent with the opportunity and support to demonstrate the professional and ethical behaviour expected of elected representatives expressed in the Code of Conduct.

The Proposed Plan may also outline:

4.5.5 the actions to be taken to address the behaviour(s);
4.5.6 who is responsible for the actions;
4.5.7 any assistance the Local Government will provide to assist achieve the intent of the Plan; and
4.5.8 a reasonable timeframe for the Plan action(s) to be addressed by the Respondent.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Model Code of Conduct) Regulations 2021

Record of Policy Review						
Version	Responsible Officer	Council Adoption	Resolution	Reason for Review	Next Review Date	CEO Signature
01	Graeme Fardon	29/07/2021	07-21/22	Lew Legislation	7/2023	
02	Nicole Gibbs	31/08/2023	42-23/24	Policy Review	8/2025	
03	Marion Haeusler	27/08/2026		Policy Review	08/2028	

12.7 Flag Policy - Review

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Marion Haeusler, Manager of Governance
Attachments	1. Flag Policy (DRAFT) ⇩
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

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OFFICER RECOMMENDATION

That Council note the review and endorse the amended Flag Policy, as presented.

IN BRIEF

The Flag Policy (the Policy) was adopted by Council at its Ordinary Meeting in July 2024.

Officers have reviewed the Policy (Attachment 1) for Council endorsement.

MATTER FOR CONSIDERATION

The Shire of Quairading routinely reviews its Policies on a biennial basis, as prescribed, or when necessary. Policies are reviewed against Shire processes and procedures, changes in legislation, and for clarity in wording.

Officers recommend a minor addition to the Policy to clarify authority to decide when flags are flown at half-mast

BACKGROUND

The Policy was originally adopted after administration staff received multiple complaints from members of the public over instances of the Australian National Flag or the Australian Aboriginal Flag either not being flown at all during regular office hours, being flown upside-down, the rope being loose or flags being, or not being lowered to half-mast on the occasion of a funeral or death in the community.

To ensure a consistent approach to the everyday displaying of flags outside the Administration Office and to the lowering of flags for special occasions, Council requested Officers to draft a Flag Policy in line with legislation and community expectation.

Administration staff rely heavily on information from the community in order to consistently display flags at half-mast on the above-mentioned occasions. The modification of booking forms for Shire venues and funerals to include the preference of whether or not flags should be lowered has helped administration staff with carrying out the correct process for the occasion.

STATUTORY ENVIRONMENT

Local Government Act 1995

Australian Flags Act 1953

Department of the Prime Minister – Australian National Flag Protocols

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

ALIGNMENT WITH STRATEGIC PRIORITIES

5.1 Our Governance and Leadership: Positive community interactions

5.3 Our Governance and Leadership: Strong Council leadership

CONSULTATION

Nil

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

Nil

RISK ASSESSMENT

	Option 1
Financial	Nil
Health	Nil
Reputation	Moderate *Inconsistent and incorrect display of the Australian National Flag and the Australian Aboriginal Flag could represent disengagement with the community and disregard for correct procedure and process.*
Operations	Low *Raising and lowering the flags outside the administration building forms part of the everyday tasks of the administration staff.*
Natural Environment	Nil

	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 Quartely 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

FLAG POLICY

PURPOSE

This policy has been created, as the Shire of Quairading (the Shire) recognises the cultural significance of the Australian National Flag, the Australian Aboriginal Flag and any other recognised flag and pennant as the symbol of a nation, state or organisation and it is important for the Shire to be aware of and observe the appropriate principles and flag flying protocols.

OBJECTIVE

This policy is to provide operational guidelines and identify the protocols used for flying flags under the care and control of the Shire.

The Shire will fly flags at the entrance to the Administration Building and will ensure that the flags are displayed with due diligence, dignity and attention to position.

SCOPE

This Policy applies to flags flown at Council buildings and reserves only. The order is relevant to the number of poles available at the site and does not constitute a requirement for additional poles.

POLICY

Flags will be flown in accordance with the Australian National Flag Protocols.

1 Shire Buildings

The Australian National Flag is to be flown/displayed at Shire premises in ordinary working hours on ordinary working days.

Where additional flag poles exist, other flags may be flown/displayed in the following order of priority:

a. Australian Aboriginal Flag and/or Torres Strait Islander Flag
b. Western Australia State Flag

2 Special Dates

Not withstanding Section 1, the Australian Aboriginal Flag and/or Torres Strait Islander Flag are to be flown/displayed with the Australian National Flag for the duration of NAIDOC Week and National Reconciliation Week each year.

3 Flags Flown at Half-Mast

The Shire may fly flags at half-mast on specific occasions to commemorate a solemn occasion, including:

a. To coincide with national, state or regionally significant events (generally at the behest of the various levels of government protocol arrangements).
b. When a current or former Elected Member of the Shire passes away.
c. When a current or former Staff Member of the Shire passes away.
d. When a funeral service or burial is conducted in the District.
e. When a local resident passes away, even if the funeral service and/or burial are conducted outside the district.

When the flags are flown at half-mast, acknowledgement of the reason will be made via the Shire's Facebook page. Unless officially instructed to do so, flags are flown at half-mast at the discretion of the Chief Executive Officer and if necessary in consultation with the Shire President.

4 Rules for flying flags

a. The Australian National Flag must only be flown at night if illuminated.
b. When flying the Australian National Flag and any other flags in a line of flagpoles the Australian National Flag should be flown on the far left of a person facing the flags.
c. The flag should never be allowed to fall or lie on the ground.
d. The flag should never be used to cover a statue, monument or plaque for an unveiling ceremony, to cover a table or seat or to mask boxes.
e. The flag should not be flown when in a damaged, faded or dilapidated condition.
f. The flag should not normally be flown in a position inferior to that of any other flag or ensign.
g. The Australian National Flag should not be smaller than any other flag or ensign.
h. The flag should be raised briskly and lowered ceremoniously.
i. The flag should be flown aloft and free, as close as possible to the top of the flag mast, with the rope tightly secured.
j. The flag should be raised no earlier than first light and should be lowered no later than dusk.
k. Two flags should not be flown from the same flagpole.
l. The flag should not be flown upside down, not even as a signal of distress.
m. Flags will not be flown in hazardous conditions.

5 Rules for flying flags at half-mast

a. Flags are flown in the half-mast position as a sign of mourning.
b. When flying the Australian National Flag with other flags, all flags in the set should be flown at half-mast. The Australian National Flag should be raised first and lowered last.
c. To bring the flag to the half-mast position, the flag must first be raised to the top of the mast (the "peak"), then immediately lowered slowly to the half-mast position. An acceptable position would be when the top of the flag is a third of the distance down from the top of the flagpole.
d. When lowering the flag from a half-mast position, it should first be briefly raised to the peak and then be lowered ceremoniously.
e. Under no circumstances should a flag be flown at half-mast at night, even if illuminated.

GUIDELINES

Department of the Prime Minister – Australian National Flag Protocols

STATUTORY ENVIRONMENT

Australian Flags Act 1953

Local Government Act 1995

Record of Policy Review					
Version	Author	Council Adoption	Resolution	Reason for Review	Review Date
01	Marion Haeusler	25.07.2024	008-24/25	New Policy	July 2026
02	Marion Haeusler	37/08/2026		Biennial Review	August 2028

12.8 CCTV, Surveillance and Tracking Devices Policy

Responsible Officer	Nic Warren, Chief Executive Officer
Reporting Officer	Sarah Caporn, Executive Manager, Works & Services
Attachments	1. CCTV, Surveillance and Tracking Devices Policy ⇩
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

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OFFICER RECOMMENDATION

That Council adopts the CCTV, Surveillance and Tracking Devices Policy as presented.

IN BRIEF

This report presents the CCTV, Surveillance and Tracking Devices Policy for Council consideration and adoption.

The policy establishes principles for the installation, operation, access, management, retention and disposal of CCTV, cameras, surveillance equipment, footage, GPS, telematics, vehicle tracking devices and other location-based technologies owned, operated or managed by the Shire of Quairading.

MATTER FOR CONSIDERATION

Council is requested to consider adoption of a policy framework that applies to fixed, mobile and temporary CCTV and camera systems on Shire land, buildings, facilities, reserves, roads, vehicles, plant and other assets, and GPS, telematics, vehicle tracking devices and other location-based technologies installed in Shire-owned or controlled vehicles, plant, machinery, equipment or other assets.

BACKGROUND

This is a new policy which addresses a clear governance framework for surveillance and tracking technologies used by the Shire.

It is intended to ensure these systems are used lawfully, responsibly and transparently to support community safety, deter crime and anti-social behaviour, protect Shire assets, assist incident response and investigations, support employee and contractor safety, improve fleet and asset management, verify service delivery and manage operational, compliance, insurance and risk obligations.

STATUTORY ENVIRONMENT

Local Government Act 1995

Privacy Act 1988

State Records Act 2000

Surveillance Devices Act 1998
Freedom of Information Act 1992
Criminal Investigation Act 2006

POLICY IMPLICATIONS

Adoption of this policy will establish a Council position for CCTV, surveillance and tracking devices.

It will support lawful and proportionate use, privacy and transparency, asset protection, fleet and asset management, recordkeeping, information management, system governance and risk management requirements.

Asset Management Policy

FINANCIAL IMPLICATIONS

There are no direct financial implications arising from adoption of the policy. Any future installation, upgrade, maintenance or replacement of CCTV, surveillance, GPS, telematics or tracking systems will be considered through the annual budget process or relevant operational budgets.

ALIGNMENT WITH STRATEGIC PRIORITIES

3.3 **Our Built Infrastructure**: Continual aesthetic and sustainable improvements to streetscapes, parks and gardens

4.2 **Our Local Environment**: High standard of regulatory services

CONSULTATION

Internal consultation has occurred with relevant officers responsible for governance, records, information technology, community safety, facilities, works, fleet, plant and operational service areas. The policy also provides for the Chief Executive Officer to develop procedures, forms and registers to support camera installation approval, signage, system access, footage requests, incident extraction, disclosure, secure storage, retention and disposal.

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

3.2 Governance, Financial and Compliance Risks: Cybersecurity and Data Protection

3.3 Governance, Financial and Compliance Risks: Organisational Misconduct

1.3 Infrastructure and Operational Risks: Road Infrastructure and Maintenance

RISK ASSESSMENT

Financial	Low. *Adoption of the policy does not create an immediate financial commitment and supports controlled future decision-making for CCTV, surveillance, GPS, telematics and tracking-related expenditure.*

Health	Low. *The policy supports public safety, employee and contractor safety, emergency response, worker welfare and incident response while requiring systems to be used lawfully, proportionately and with regard to privacy and transparency.*
Reputation	Medium. *Failure to manage surveillance data lawfully, transparently and securely could create reputational risk. The policy mitigates this through defined authorised access, disclosure controls, signage principles, notification for tracking devices, access logging, secure storage, retention and disposal requirements.*
Operations	Low. *The policy provides operational clarity for authorised officers, asset and fleet managers, contractors and system administrators involved in CCTV, surveillance, GPS, telematics and tracking systems, including access, monitoring, maintenance, review, incident investigation and records management.*
Natural Environment	Low. *No direct natural environment impacts are identified from adopting the policy.*

	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 Quartely 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

CCTV, SURVEILLANCE AND TRACKING DEVICES POLICY

PURPOSE

The purpose of this policy is to establish clear principles for the installation, operation, access, management, retention and disposal of Closed-Circuit Television (CCTV), cameras and related surveillance equipment and footage owned or operated by the Shire of Quairading.

This policy applies to fixed, mobile or temporary CCTV and camera systems owned, installed, operated or managed by the Shire of Quairading on Shire land, buildings, facilities, reserves, roads, vehicles, plant or other assets.

This policy also applies to Global Positioning System (GPS), telematics, vehicle tracking devices and other location-based technologies installed in Shire-owned or controlled vehicles, plant, machinery, equipment or other assets for approved operational, safety, compliance, asset management and fleet management purposes.

This policy does not apply to cameras installed and operated by tenants, licensees, contractors or third parties unless required by agreement with the Shire, nor to personal recording devices used by members of the public.

OBJECTIVE

This policy provides a framework to ensure systems are used lawfully, responsibly and transparently to support community safety, deter crime and anti-social behaviour, protect Shire assets, assist incident response and investigations, and respect the privacy of residents, visitors, staff, contractors and other persons who may be captured by Shire systems.

DEFINITIONS

Term	Definition
CCTV	Closed Circuit Television system used to monitor and record activity.
Surveillance Device	Any optical, electronic, video, audio or tracking device used for monitoring purposes.
GPS / Tracking Device	Technology used to monitor the location, movement or operation of Shire vehicles, plant, equipment or assets.
Telematics	Electronic data generated by vehicles or equipment including location, speed, operating hours, vehicle diagnostics or related operational information.
Authorised Officer	Officer approved by the CEO to access surveillance systems or data.

POLICY

1. CCTV

Council supports the use of CCTV and cameras where there is an identified community safety, asset protection, operational, compliance or risk management need.

CCTV and camera systems must be installed and operated for lawful and proper purposes, with appropriate signage where practicable, and with due regard to privacy, confidentiality and the rights of individuals.

CCTV and camera systems may be used to deter, detect and respond to unlawful activity, anti-social behaviour, vandalism, illegal dumping, unauthorised access, damage to Shire property, public safety incidents, emergencies, and other matters relevant to the Shire's functions, service delivery and responsibilities.

2. GPS AND TRACKING DEVICES

The Shire may install and operate GPS, telematics and tracking devices within Shire-owned vehicles, plant, machinery and equipment for legitimate operational purposes including:

fleet and asset management;

employee and contractor safety;

emergency response and worker welfare;

vehicle utilisation and resource allocation;

route optimisation and operational efficiency;

protection of Shire assets;

verification of service delivery and work activities;

incident investigation;

insurance, risk management and compliance obligations.

GPS and tracking devices will not be used for unlawful, unreasonable or excessive monitoring of employees. Monitoring activities must be lawful, proportionate and directly related to operational, safety, compliance or investigative requirements.

Employees and contractors who are allocated or authorised to operate vehicles, plant or equipment fitted with tracking devices will be notified that tracking technology is installed and may be used in accordance with this policy.

The Chief Executive Officer may develop procedures, forms and registers to support this policy, including procedures for camera installation approval, signage, system access, footage requests, incident extraction, disclosure, secure storage, retention and disposal.

3. ACCESS TO SURVEILLANCE DATA

Access to live or recorded CCTV footage, images, GPS records, tracking data, telematics information and other surveillance data is restricted to authorised Shire officers who require access for an approved business purpose, including the Chief Executive Officer, Executive Managers, authorised Community Emergency Services, Ranger, Governance, Records or Information Technology officers, and any contractor specifically authorised by the Chief Executive Officer to maintain or support the system.

Surveillance data may be disclosed to the Western Australia Police Force, emergency services, insurers, legal representatives, regulatory authorities or other agencies where the disclosure is lawful, necessary and authorised.

Requests from members of the public or third parties for access to surveillance data must be managed in accordance with the Freedom of Information Act 1992, the State Records Act 2000, the Surveillance Devices Act 1998, applicable privacy obligations, and Shire procedures. All approvals for access must be authorised by the Chief Executive Officer.

Access, copying, exporting or release of CCTV or camera footage must be recorded in an access log that includes the date, person authorising access, person accessing the footage, reason for access, footage copied or released, recipient and disposal or return requirements.

Access to GPS and tracking information is restricted to authorised officers with a legitimate business requirement. Tracking information may only be accessed for operational, safety, compliance, asset management, investigative, insurance or legal purposes.

4. RETENTION, STORAGE AND DISPOSAL OF SURVEILLANCE DATA

Recorded footage will generally be retained for a minimum period of thirty-one (31) days where system capacity allows, unless a longer retention period is required because the footage relates to an incident, investigation, insurance claim, legal proceeding, complaint, request for access, public record requirement or direction from an authorised agency.

Footage not required for an approved purpose will be automatically overwritten or securely deleted in accordance with system settings and the Shire's recordkeeping obligations. Where footage is exported or saved as evidence, it becomes a Shire record and must be stored securely, protected from unauthorised access, alteration, loss or disclosure, and retained and disposed of in accordance with the General Retention and Disposal Authority for Local Government Records and the Shire's Recordkeeping Plan.

CCTV and camera data must not be used for personal purposes, entertainment, unauthorised monitoring, publication on social media, or any purpose inconsistent with this policy. Unauthorised access, disclosure, copying, manipulation or deletion of footage may result in disciplinary action, contract action and/or referral to an appropriate authority.

GPS and telematics records retained by the Shire are managed in accordance with the State Records Act 2000, applicable retention and disposal authorities and the Shire's Recordkeeping Plan. Tracking information must be stored securely and protected against unauthorised access, alteration, disclosure or deletion.

5. PRIVACY AND TRANSPARENCY

CCTV and cameras will be positioned, where practicable, to monitor public places, Shire assets and areas of identified risk, and not to unnecessarily capture private premises or areas where a person would reasonably expect a high level of privacy. Signage should be displayed at locations where CCTV or cameras are in operation, unless impracticable or inappropriate for a lawful enforcement, security or investigative purpose.

The Shire recognises that GPS and tracking technologies may record the location and movement of vehicles, plant and equipment operated by employees and contractors. Such information will only be collected, accessed and used for authorised purposes consistent with this policy and relevant legislation.

RESPONSIBILITIES

Role	Responsibility
Council	Adopts and reviews this policy.
Chief Executive Officer	Approves authorised users, procedures, disclosure of footage and system governance.
Executive Managers	Ensure the appropriate use and oversight of CCTV, surveillance and GPS tracking systems within their areas of responsibility.
Authorised Officers / Fleet Manager	Access, review, export or disclose footage only for approved purposes and maintain required records. Administers GPS and telematics systems, maintains authorised access and ensures tracking data is used in accordance with this policy.
Records Officer	Ensures retained footage and telematics data is managed as a Shire record where required.
Information Technology or System Administrator	Maintains system security, user access controls, storage and technical integrity.

STATUTORY ENVIRONMENT

- Local Government Act 1995
- State Records Act 2000
- Freedom of Information Act 1992
- Surveillance Devices Act 1998
- Criminal Investigation Act 2006
- General Retention and Disposal Authority for Local Government Records

Record of Policy Review					
Version	Author	Council Adoption	Resolution	Reason for Review	Review Date
01	Sarah Caporn, Executive Manager Works & Services			New Policy	

ITEM 13 MATTERS FOR CONSIDERATION – HEALTH & BUILDING

No matters for consideration

ITEM 14 MATTERS FOR CONSIDERATION – WORKS & SERVICES

No matters for consideration

ITEM 15 MATTERS FOR CONSIDERATION - WORK, HEALTH & SAFETY

No matters for consideration

ITEM 16 URGENT COUNCILLOR'S BUSINESS

ITEM 17 CONFIDENTIAL ITEMS

No matters for consideration

ITEM 18 NEXT MEETING DATE

THE NEXT ORDINARY COUNCIL MEETING IS SCHEDULED TO TAKE PLACE ON THURSDAY 24 SEPTEMBER 2026 COMMENCING AT 3:15 PM IN THE COUNCIL CHAMBERS, 10 JENNABERRING ROAD, QUAIRADING, WA.

ITEM 19 CLOSURE

There being no further business, the Chairperson closed the Meeting at _____ pm.