



UNCONFIRMED MINUTES

**Ordinary Council Meeting
Tuesday, 26 March 2024**

Date: Tuesday, 26 March 2024

Time: 5:00pm

Location: Council Chambers, York Town Hall, York

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**MINUTES OF SHIRE OF YORK
ORDINARY COUNCIL MEETING
HELD AT THE COUNCIL CHAMBERS, YORK TOWN HALL, YORK
ON TUESDAY, 26 MARCH 2024 AT 5:00PM**

1 OPENING

1.1 Declaration of Opening

Cr Kevin Trent, Shire President, declared the meeting open at 5.00pm.

1.2 Acknowledgement / Disclaimer

The Shire President advised the following:

“The York Shire Council acknowledges the Ballardong people of the Noongar Nation who are the Traditional Owners of this country and recognise their continuing connection to land, water, sky and culture. We pay our respects to all these people and their Elders past, present and emerging.

This meeting is being recorded on a digital audio and visual device to assist with minute taking purposes. The public is reminded that in accordance with Section 6.16 of the Shire of York Local Government (Council Meetings) Local Law 2016 that nobody shall use any visual or vocal recording device or instrument to record the proceedings of Council without the written permission of the presiding member.

I wish to draw attention to the Disclaimer Notice contained within the agenda document and advise members of the public that any decisions made at the meeting today, can be revoked, pursuant to the Local Government Act 1995.

Therefore members of the public should not rely on any decisions until formal notification in writing by Council has been received. Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material.”

1.3 Standing Orders

Nil

1.4 Announcement of Visitors

Nil

1.5 Declarations of Interest that Might Cause a Conflict

Nil

1.6 Declaration of Financial Interests

Nil

1.7 Disclosure of Interests that May Affect Impartiality

Cr Peter Wright - SY020-03/24 Early Termination - Management Contract for York Recreation & Convention Centre and Forrest Oval Precinct

2 ATTENDANCE

2.1 Members

Cr Kevin Trent, Shire President; Cr Denis Warnick, Deputy Shire President

Cr James Adamini; Cr Kevin Pyke; Cr Denese Smythe; Cr Peter Wright

2.2 Staff

Chris Linnell, Chief Executive Officer; Alina Behan, Executive Manager Corporate & Community Services; Lindon Mellor, Executive Manager Infrastructure & Development Services; Vanessa Green, Council & Executive Support Officer

2.3 Apologies

Cr Blake Luxford

2.4 Leave of Absence Previously Approved

Nil

2.5 Number of People in the Gallery at Commencement of Meeting

There were eleven (11) people in the Gallery at the commencement of the meeting.

3 QUESTIONS FROM PREVIOUS MEETINGS

3.1 Response to Previous Public Questions Taken on Notice

MR JOHN WEEKS

I refer to your Local Government Act 1.3 of Introductory Matters Content and Intent 2(b and c) re greater accountability.

When making the decision to hand over the YRCC to private enterprise, against the wishes of sporting clubs and the general public, and the original intent to hand over to sporting clubs to create a sporting hub 40 years in the making (see missing MoU) supporting local people for the foreseeable future, did Councillors read their own Act, prior to ignoring information about adverse outcomes in another Shire and a public meeting who asked that it be left alone. This debacle has been a waste of ratepayer funds and is a slap in the face of our community, sporting or otherwise.

My question is when will the Council and in particular the Councillors publicly apologise to our community and take ownership of the mess? And give back what we had?

Response provided by the Shire President:

Council is not required to apologise for its past decisions made via majority resolution as part of the normal democratic process, particularly as the membership of Council can change through the election process.

Council made the decision based on the information presented to it. The reason provided for Council resolving differently to the Officer's recommendation was that it believed Belgravia Leisure were more experienced in supplying similar works and services as well as in demonstrating the benefit to the community of their proposal. Belgravia Leisure rated higher than the YMCA in both evaluation categories of the tender process and were the only organisation able to provide solid financial data over the course of the contract. Without the provision of firm financial data, Council were unable consider the full implications to the community on the YMCA's proposal, although the community outcomes may have been different.

It is unfortunate that Belgravia's contract management of the YRCC did not succeed as intended, with many factors impacting that outcome. However, that does not mean that Council's decision-making process was flawed.

The Administration has been working closely with Belgravia Leisure to manage the transition process. At its December 2023 Ordinary Meeting Council resolved not to return the YRCC to full Shire management. (081223). The Shire is instead progressing with a club development model and Council looks forward to the sporting clubs having effective management of the centre and facilities.

3.2 Response to Unasked Questions from the Previous Meeting

Nil

4 PUBLIC QUESTION TIME

Public Question Time is conducted in accordance with the *Local Government Act 1995* and Regulations. In addition to this the Shire's *Local Government (Council Meetings) Local Law 2016* states:

6.7 Other procedures for question time for the public

- (1) A member of the public who wishes to ask a question during question time must identify themselves and register with a Council Officer immediately prior to the meeting.
- (2) A question may be taken on notice by the Council for later response.
- (3) When a question is taken on notice the CEO is to ensure that—
 - (a) a response is given to the member of the public in writing; and
 - (b) a summary of the response is included in the agenda of the next meeting of the Council.
- (4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to—
 - (a) declare that he or she has an interest in the matter; and
 - (b) allow another person to respond to the question.
- (5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.
- (6) Where a member of the public provides written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
- (7) The Presiding Member may decide that a public question shall not be responded to where—
 - (a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;
 - (b) the member of the public uses public question time to make a statement, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or
 - (c) the member of the public asks a question that is offensive or defamatory in nature, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the question in a manner that is not offensive or defamatory.
- (8) A member of the public shall have 2 minutes to submit a question.
- (9) The Council, by resolution, may agree to extend public question time.
- (10) Where any questions remain unasked at the end of public question time they may be submitted to the CEO who will reply in writing and include the questions and answers in the agenda for the next ordinary Council meeting.

(11) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

Public Question Time commenced at 5.04pm.

4.1 Written Questions – Current Agenda

MS JULIE BURGESS

REGARDING SY018-03/24 - DEVELOPMENT APPLICATION - SECOND-HAND DWELLING IN HERITAGE AREA - LOT 202 (1A) ELIZABETH STREET, YORK

Question 1

P14 Background

I will be having a new door put on the house in that area before the house is installed. I do not want to be painting this area or the back yet as I plan to put in a request to build a deck around that area. Painting will happen when that is done.

Response provided by the Chief Executive Officer:

In relation to painting, Section 5.4 of Policy P8 – Relocated Second Hand Dwellings states Council may require external repainting and/or re-cladding of the dwelling. The current state of the external southern elevation appears to be in good condition. However, the western elevation, where the door is to be located, has significant amounts of glue which will require painting hence point G of the Officer's recommendation states that the dwelling is to be repainted within six (6) months of development approval.

In relation to the proposed deck, until an application for that is lodged it cannot be taken into consideration at this point in time.

Question 2

P16 Local Planning Policy P6

As Elizabeth Street has no houses registered as heritage that I can find, I feel it unreasonable to ask me to smooth render the house. It will not fit into the street scape.

Can my home be installed into this area as it currently is without the smooth render being installed? Can you please consider my request when making this decision?

Response provided by the Chief Executive Officer:

The development approval is to be considered at this meeting. The northern and eastern elevations are recommended to be smooth rendered as they are the Avon Terrace facades of the property which is located in the Blandstown Heritage precinct.

A number of meetings and items of correspondence have been exchanged between yourself and the Shire's Heritage Consultant over a period of approximately six (6) months advising of the requirement for the application of smooth render to both elevations and you included a quote for that to occur with your application.

As you have pointed out, there are no individual Heritage Listed properties in Elizabeth Street. However, the property is located in the Blandstown Heritage precinct therefore Policy P6 – Heritage Conservation and Development is applicable and Officers are required to work to that Policy.

If non-rendering was to be considered, the Officer's recommendation would be to refuse the application. If Council were to consider the non-rendering, another round of neighbour consultation would be required for the proposed façade finish and a report presented to Council with consideration of any submissions based on that change.

4.2 Public Question Time

MS KAREN THOMAS

ON BEHALF OF THE YORK BUSINESS ASSOCIATION

With the increase in people relocating to York including many young families, is the Shire able to assist in any way to secure additional local Child Care facilities to enable working mums to apply for and take up some of the many job vacancies in York?

Response provided by the Shire President:

This question will be taken on notice for a written response at a later date.

As there were no further questions Public Question Time concluded at 5.11pm.

5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

6 PRESENTATIONS

6.1 Petitions

Nil

6.2 Presentations

Nil

6.3 Deputations

Nil

6.4 Delegates' reports

6.4.1 Cr Denese Smythe

Cr Denese Smythe advised she had attended the following meetings and events during February 2024:

DAY	MEETING/EVENT DESCRIPTION	VENUE
01/02/2024	Development Assessment Panel Training	Zoom
09/02/2024	RAI Housing Forum	Zoom
12/02/2024	Diploma of Local Government Training	Zoom
13/02/2024	Concept Forum	Council Chambers
16/02/2024	Diploma of Local Government Training	WALGA
20/02/2024	Agenda Briefing	Council Chambers
23/02/2024	Avon-Midland Country Zone Meeting	Zoom
26/02/2024	YBA Breakfast Meeting	York CRC
27/02/2024	Ordinary Council Meeting	Council Chambers
29/02/2024	Local Government Reform Webinar	Teams

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

<p>RESOLUTION 010324</p> <p>Moved: Cr Denese Smythe Seconded: Cr Peter Wright</p> <p>That the minutes of the Ordinary Council Meeting held on 27 February 2024 be confirmed as a correct record of proceedings.</p> <p><u>In Favour:</u> Crs Kevin Trent, Denis Warnick, James Adamini, Kevin Pyke, Denese Smythe and Peter Wright</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 6/0</p>

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

8.1 Meetings and Events Attended

The Shire President advised he had attended the following meetings and events during February 2024:

DAY	MEETING/EVENT DESCRIPTION	VENUE
01/02/2024	Development Assessment Panel Refresher Training	Zoom
06/02/2024	Meeting with CEO	Shire Administration
09/02/2024	Meeting Home Care Support Service Staying in Place	CRC
12/02/2024	YDHS Council Meeting	YDHS
13/02/2024	WALGA CEO Performance Review Training	Shire of Brookton
13/02/2024	Citizenship Ceremony	Town Hall Foyer
13/02/2024	Meeting with CEO	Shire Administration
15/02/2024	Wheatbelt North Regional Road Group Avon Sub Group Meeting	Shire of Toodyay
20/02/2024	Meeting with CEO	Shire Administration
23/02/2024	Avon-Midland Country Zone Meeting	Zoom
26/02/2024	York Business Association Breakfast Meeting	CRC
27/02/2024	Meeting with CEO	Shire Administration
27/02/2024	Ordinary Council Meeting	Council Chambers

9 OFFICER'S REPORTS

SY018-03/24 DEVELOPMENT APPLICATION - SECOND-HAND DWELLING IN HERITAGE AREA - LOT 202 (1A) ELIZABETH STREET, YORK

File Number:	4.0470
Author:	Sharla Simunov, Planner
Authoriser:	Lindon Mellor, Executive Manager Infrastructure & Development Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	<ol style="list-style-type: none">1. Location Plan ↓2. Site Photos ↓3. Development Application ↓4. Photos of Second-Hand Dwelling ↓

NATURE OF COUNCIL'S ROLE IN THE MATTER

Quasi-judicial

PURPOSE OF REPORT

For Council to determine a development application and request for waiver of bond received for a proposed second-hand dwelling within the Blandstown Heritage Area at Lot 202 (1A) Elizabeth Street, York.

BACKGROUND

Lot 202 (1A) Elizabeth Street, York (referred to herein as the property) is 340m² in area and currently vacant of development. The property is Residential with a density code of R40 and is located within the Blandstown Heritage Area.

A Location Plan and Site Photos are presented in Appendix 1 and Appendix 2 respectively.

A development application was received on 31 January 2024 for a second-hand dwelling on the property which includes the following:

1. One (1) bedroom, open plan kitchen/dining/living room, bathroom and verandah
2. 11.2m x 4.8m (53.76m² floor area)
3. Aluminium door and window frames
4. Weatherboard cladding to western and southern elevations (colour – whisper white)
5. Rendered exterior walls to northern and eastern elevations (colour – whisper white)
6. Zinalume custom orb roof cladding with fifteen (15) degrees pitch (measurement on photos indicate that the actual roof pitch is twenty-two (22) degrees)
7. Connection to sewer line

A copy of the Development Application and photos of the proposed second-hand dwelling are presented in Appendix 3 and Appendix 4 respectively.

Council is requested to determine whether to approve the application with conditions or refuse the application and list reasons why.

COMMENTS AND DETAILS

The application is required to be assessed in accordance with the Scheme and the *Planning and Development (Local Planning Schemes) Regulations 2015* – Schedule 2 Deemed Provisions.

Local Planning Scheme No. 3

The property is zoned 'Residential' by the Scheme.

A '**second-hand dwelling**' is defined as - a dwelling that has been in a different location, and has been dismantled and transported to another location, but does not include a new modular home or transportable dwelling.

A second-hand dwelling is a 'D' use within the Residential Zone, meaning that the use is not permitted unless the local government has exercised its discretion by granting development approval.

The Scheme Aims include:

- *Protect and enhance the amenity and health of the York community*
- *Facilitate a diversity of lifestyle and housing opportunities that reflect the rural and historic character of the Shire.*

Residential Zone Objectives, as set out in Part 3, Section 16 are:

- *To provide for a range of housing and a choice of residential densities to meet the needs of the community.*
- *To facilitate and encourage high quality design, built form and streetscapes throughout residential areas.*
- *To provide for a range of non-residential uses, in particular tourism and cultural activities, which are compatible with and complementary to residential development.*
- *To achieve a high standard of development and residential amenity that complements the heritage character of York.*

Schedule 4 – Additional Requirements That Apply to Land in Scheme Area

19. Second-hand and Re-purposed Dwellings

- (a) *Where a second-hand dwelling use is proposed it shall comply with the following in addition to any other relevant provision of the Scheme:*
- a building that has a roof or wall sheeting or any other material such as sound proofing or insulation, that contains asbestos, is not permitted to be relocated until those materials containing asbestos are removed and disposed of in the appropriate manner, prior to transportation.*
 - the void area between the floor and natural ground levels is to be enclosed with brickwork, battens or other suitable materials as approved by the local government.*
- (b) *When considering an application for planning approval for a second-hand or re-purposed dwelling, the local government may impose conditions concerning:*
- the external appearance and material finishes, the screening of sub-floor spaces, the addition to or modification to the existing dwelling and the time frame imposed to complete specified work and connect the dwelling or building to lot services;*
 - the provision of landscaping and/or screening of the building and/or site; and*
 - the provision of a bond or bank guarantee in favour of the local government as surety for the completion of the building to a standard of presentation acceptable to the local government within a specified time.*

- (c) *Where the provision of a bond or bank guarantee is required, the local government shall refund the payment upon satisfactory completion of the necessary works.*

Further comment is provided in Table 2 below.

SPP7.3 Residential Design Codes

R40 coding applies.

TABLE 1

R-CODES PROVISION	PROPOSED	COMMENT
5.1.2 Street Setback Primary Street 4m Secondary Street 1m	3.63m setback to Elizabeth Street proposed. Variation of 0.37m. 1.945m setback to Avon Terrace truncation. Complies.	Variation Required.
5.1.3 Lot Boundary Setback Side & Rear Setbacks 1.5m	A minimum side setback of 5.375m is proposed.	Complies.
5.1.4 Open Space	Over 84% open space provided. 45% Required.	Complies.
5.1.6 Building Height	Single Storey Dwelling – complies with maximum height permitted for category B Building	Complies.
5.2.3 Street Surveillance	Street elevation to Elizabeth Street includes a front entry door and major openings.	Complies.
5.3.3 Parking, 5.3.4 Design of Car Parking Spaces & 5.3.5 Vehicular Access	Parking provided on driveway. Driveway complies and crossover already installed. No street trees will be removed for driveway.	Complies.
5.3.7 Site Works	Minor works only, proposed development will be placed on stumps.	Complies.
5.3.9 Stormwater Management	Standard condition on approval for stormwater.	Complies.
5.4.1 Visual Privacy	6m required to western side – major openings to habitable rooms other than bedrooms & studies. Screening not required as 1.8m Colorbond fence installed on boundary line.	Complies.

Local Planning Policy P6 - Heritage Conservation and Development (LPP3)

The application was referred to the Shire’s Heritage Advisor, who advised the following:

- The property is located within the Blandstown Heritage Area.
- The property is located on the corner of Avon Terrace and Elizabeth Street and is currently vacant.
- The property has been assessed as making no contribution to the heritage values of the Blandstown Heritage Area. The provisions of Shire of York LPP Heritage Conservation & Development apply.
- Part 3 of the LPP3 relates to Residential Development and applies to all residential development, including new buildings, extensions, alterations, additions or modification of existing buildings within the Blandstown and Central York Heritage Areas.
 - Clause 3.2(b) notes that it is an objective of the LPP3 to ensure that all new residential buildings, alterations or extensions to existing dwellings are sympathetic to the predominant form, siting and appearance of existing and neighbouring buildings and the streetscape’.

- Section 3.3.2 Form states that ‘all residential development shall respond to and reinforce the existing characteristics of a streetscape or neighbourhood with regard to building appearance, plate and wall heights, roof form, ridge lines, parapet lines, roof slopes and eaves overhangs. Roof lines typically are hipped or gabled and have a minimum slope of twenty-five (25) degrees.’ The proposed dwelling does not comply with this provision and is not supported on these grounds. However, it is noted that the applicant has requested that Council support the proposal with the current fifteen (15) degree roof slope.
- Section 3.3.4 of the policy relates to materials and colours and states that ‘residential development, including garages, carports and outbuildings, should use materials, textures and colours that relate to the building context’. The policy statement advises that timber weatherboard are generally not supported on front facades. These materials are appropriate for side and rear walls, outbuildings, carports and garages. The policy further provides a list of acceptable wall finishes including red/orange brickwork, local stone and smooth render. It is noted that the applicant has submitted a quote for the application of smooth render. A smooth render should be required for both the Elizabeth Street elevation (the front facade) as well as the Avon Terrace facade as this is a significant thoroughfare within the Blandstown Heritage Area.

Photos of the second-hand dwelling indicate that the roof pitch is twenty-two (22) degrees, not the provided fifteen (15) degrees included within the application. A variation of three (3) degrees is required. This is considered a minor variation and acceptable for the area.

A condition will be placed on approval requiring the rendering of both the northern and eastern elevations within a three (3) month timeframe.

Local Planning Policy P8 - Relocated Second Hand Dwellings

Development of Relocated Second-Hand Dwellings is guided by Council’s Local Planning Policy P8 - Relocated Second-Hand Dwellings. The primary objectives of this policy are to:

- *Provide clear standards as to what constitutes an acceptable type of relocated second-hand building to be used as a dwelling or for other habitable purposes;*
- *Ensure compliance with the relevant provisions of Council’s Local Planning Scheme No. 3 in a manner that is realistic and that ensures that the relocation of second-hand dwellings is undertaken to an approved standard that pays regard to local amenity and aesthetics; and*
- *Ensure the style, construction and design of relocated dwellings is in keeping with the character of the surrounding dwellings in particular and the locality in general.*

TABLE 2

POLICY REQUIREMENT	OFFICER COMMENT	COMPLIANCE
Development Guidelines		
<p>7.1 Minimum Dwelling Standard</p> <p>The following minimum dwelling standard applies:</p> <ul style="list-style-type: none"> • At least one (1) bedroom separate from the other rooms in the dwelling; • A lounge, meals and kitchen area (may be open plan); and • A separate bathroom and laundry. 	<p>Proposed dwelling consists of:</p> <ul style="list-style-type: none"> • One bedroom • Open plan kitchen / dining / living room • Bathroom • Verandah 	<p>Complies.</p>

	<ul style="list-style-type: none"> Laundry facilities included in living area 	
<p>5.2 Asbestos</p> <p>Relocated second-hand dwellings that contain asbestos materials are to comply with the following:</p> <ul style="list-style-type: none"> The dwelling and its transport and reinstallation is to comply with section 7A of the <i>Health (Asbestos) Regulations 1992</i> at all times; and The engineering assessment required by section 4.2 of this Policy to include assessment of the asbestos materials as being suitable for relocation in a safe manner. 	No asbestos on building.	Complies.
<p>5.3 Amenity</p> <p>When giving consideration to an application for Planning Consent, Council shall give consideration to:</p> <ul style="list-style-type: none"> The dwelling in its relocated position being rendered visually acceptable by the use of verandahs, screening and/or landscaping; and The design, scale and bulk of the proposed dwelling being compatible with the type of dwellings that exist in the locality in which it is to be located. 	The proposed second-hand dwelling is considered to be in keeping with the age and design of dwellings in the immediate vicinity of the proposed new location.	Complies.
<p>5.4 Appearance of the Dwelling</p> <p>Council will place any conditions on the Planning Consent it deems appropriate to ensure the relocated second-hand dwelling meets the objectives of this policy in relation to the external appearance of the dwelling.</p> <p>Council may require external repainting and/or re-cladding of the dwelling.</p> <p>Where the dwelling does not currently have verandahs, Council will require an appropriate verandah to be constructed as a condition of Planning Consent.</p> <p>Where the roof pitch of the dwelling is not consistent with surrounding dwellings, Council will require alterations to ensure the dwelling does not detract from the amenity of the locality.</p>	<p>The exterior walls to the northern and eastern elevation will be rendered as a condition of approval.</p> <p>The photos of the second-hand dwelling indicate that the pitch of the roof is in fact twenty-two (22) degrees instead of the fifteen (15) degrees stated on the application.</p>	Variation required.
<p>5.5 Landscaping</p> <p>To ensure the relocated second-hand dwelling is established as quickly as possible in its new location, landscaping of the area</p>	There is already established screening to the east of the proposed location. A condition will be placed on approval for	Complies.

between the street and building will be required as a condition of Planning Consent. This landscaping is to be planted and maintained to the satisfaction of Council.	screening/landscaping to the north also.	
5.6 Plumbing and Electrical Wiring All plumbing and electrical wiring is to meet the current Building Code of Australia and relevant Australian Standards requirements.	Yes, electrician will check on connection to power supply.	Complies.
5.7 Other Requirements All relevant requirements of Council's Local Planning Scheme No. 3. Residential Design Codes, and Council Policies are applicable to the development of relocated second-hand dwellings.	Covered within this Council Report.	Complies.

In accordance with Schedule 4, Section 19, as a condition of Planning Consent for a relocated second-hand dwelling, a \$30,000 bond per individual building is to be lodged with the Shire of York prior to the issue of a Building Permit and relocation of the building taking place. Bank or other guarantees are not acceptable.

Additionally, a signed statutory declaration outlining a bond agreement is to be entered into by the owner(s) prior to issue of a building permit. The agreement is to outline a staged repayment of the performance bond, as follows:

Stage 1 – 25% of bond returned

- Dwelling correctly positioned on site, as per approved site plan in accordance with the planning approval and building permit.
- Dwelling is correctly stumped and site filled, drained and graded satisfactorily, such as it is structurally adequate in accordance with the engineer's certification.
- Dwelling is to lock-up stage (all external windows, doors, fittings and fixtures installed and/or repaired).

Stage 2 – Further 25% of bond returned

- All gutters, fascia and downpipe work completed.
- All roof end/roofing work is completed (flashings on ridge and gable ends installed).
- All external surfaces to be painted to a tradesman like standard in accordance with the planning and building approvals (including wall, doors, window surrounds, sills, etc).

Stage 3 - Final 50% of bond returned

- Compliance with all conditions of planning approval.
- Approved effluent disposal system installed.
- Completion and certification of all electrical work.
- Completion and certification of all plumbing work.
- All wet area tiling completed in accordance with the Building Code of Australia.
- Kitchen fit-out completed (cupboards, benches, stove/hotplate installed).
- Building has reached practical completion stage.

Note: The agreement is to clearly state that should Stage 1 and Stage 2 completion not be reached within ninety (90) days of the building's placement on site or Stage 3 completion not reached within

twelve (12) months of issue of a building permit, then the bond monies are to be forfeited to the Shire of York and the building removed from the site.

The applicant has requested Council waiver the bond on the following grounds:

- The dwelling will be positioned on site and completed within four months of any approval.
- The dwelling is transported to site in one piece and is already fitted out.
- Once the dwelling has been re-stumped (at time of delivery), the dwelling will meet requirements of Stage 1 to 3 for a bond refund.

Officers recommend a \$15,000 bond be lodged with the Shire of York prior to the issuance of a Building Permit and relocation of the building taking place. Justification for the 50% reduction in bond is due to the second-hand dwelling already complying with many of the works requested within Stages 1 to 3. The applicant has requested a 100% waiver of the bond. However, the Administration are recommending a 50% bond to guarantee the works are completed in a timely manner and in line with policy requirements.

The exterior design, façade, roof treatments and materials including colours are significant in ensuring that a second-hand structure of any sort appropriately responds to its local setting, in this instance a designated residential zone within the Blandstown Heritage Area.

The existing amenity in the locality consists mainly of single houses with pitched roof construction using materials such as painted brick, weatherboard and fibrocement with zincalume and tile roofs. The proposed second-hand dwelling involves a pitched roof with a twenty-two (22) degree pitch, rendered exterior walls to northern and eastern elevation, weatherboard cladding to the exterior western and northern elevations, with custom orb roof sheeting and a front verandah.

Overall, the architectural style of the proposed second-hand dwelling with verandah and screening / landscaping is considered compatible with existing development in the immediate locality.

The proposal was referred to adjoining neighbours, inviting comment within a period of fourteen (14) days ending on 19 February 2024. No submissions were received.

OPTIONS

Council has the following options:

- Option 1:** Council could choose to approve the application with conditions and approve the request for a reduction in the bond required.
- Option 2:** Council could choose to approve the application with conditions and refuse the request for bond reduction.
- Option 3:** Council could choose to refuse the application and list the reasons for refusal.
- Option 4:** Council could choose to approve the application and list modified conditions.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

The development was referred to all adjoining neighbours for a period of fourteen (14) days ending on 19 February 2024.

No submissions were received prior to the close of the referral period objecting to the proposal.

Strategic

Strategic Community Plan 2020-2030

Goal 4: Built for lifestyle and resilience

To have a built environment which supports community, economy and the environment, respects the past and creates a resilient future.

Policy Related

P8 Relocated Second Hand Dwellings

Further details are provided under Comments and Details above.

Financial

There are no immediate financial implications for the Shire, aside from the administrative costs associated with processing the application which are provided for in the annual budget and have been offset in part by the development application fee paid by the applicant. All costs associated with the development have and will continue to be met by the landowner.

It is significant to note should the applicant/landowner be aggrieved by Council's final decision in this matter, they have the right seek a formal review of that decision by the State Administrative Tribunal. Should this occur, the Shire would need to respond. The cost to respond to an appeal cannot be determined at this preliminary stage but could be expected, based on the recent experience of other local government authorities in Western Australia, to range anywhere from \$5,000 to \$60,000 excluding GST depending upon how far the matter proceeds through the review process.

Legal and Statutory

Local Planning Scheme No.3

Planning and Development Act 2005

Planning and Development (Local Planning Schemes) Regulations 2015

Local Planning Policy - Heritage Conservation & Development Policy

Local Planning Policy – Relocated Second-Hand Dwellings

Risk Related

A risk assessment of the proposal has been undertaken, and there was no medium to high risks identified with the proposal. Standard appeal rights to the State Administrative Tribunal are available to the applicant as explained previously above (see Financial Implications).

Workforce

The scope of this report is managed within current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: No

RESOLUTION**020324****Moved: Cr Denese Smythe****Seconded: Cr Denis Warnick**

That, with regard to the Development Application - Second-Hand Dwelling in Heritage Area - Lot 202 (1A) Elizabeth Street, York, Council:

- 1. Approves the development application for a Second-Hand Dwelling in a Heritage Area at Lot 202 (1A) Elizabeth Street, York, subject to the following conditions:**
 - (a) The development hereby approved shall be substantially commenced within one (1) year of the date of this decision notice unless otherwise approved by the local government.**
 - (b) The development hereby approved shall be undertaken in accordance with the signed and stamped approved development plans enclosed, including any notes placed thereon in red by the local government and except as may be modified by the following conditions.**

- (c) Any additional development which is not in accordance with the application the subject of this approval or any condition of approval will require the further approval of the local government.
- (d) The proposed development shall be connected to reticulated electricity, water supply and effluent disposal infrastructure to the specifications and satisfaction of the relevant service providers prior to its occupation and use.
- (e) All stormwater drainage from the proposed development shall be managed and disposed on-site to the specifications and satisfaction of the local government unless otherwise approved by the local government.
- (f) A landscaping plan is to be submitted for approval by the local government, and once approved, prior to the commencement of the approved use, the approved landscaping plan is to be implemented in full and maintained thereafter to the approval of the local government.
- (g) The exterior surfaces of the proposed second-hand dwelling shall be painted 'whisper white' within six (6) months from the date of issuance of development approval.
- (h) The exterior rendering of both the northern and eastern elevations shall be completed within three (3) months from the date of issuance of development approval.
- (i) Prior to the issue of a Building Permit, a bond of \$15,000 is to be lodged with the local government to ensure all works included within conditions (d), (e), (f), (g) and (h) are completed to the satisfaction of the local government.

2. Approves the waiver of 50% of the Second-Hand Dwelling Bond at Lot 202 (1A) Elizabeth Street, York (\$15,000).

ADVICE NOTES:

Note 1: If the development the subject of this approval is not substantially commenced within a period of one (1) year, or another period specified in the approval after the date of determination, the approval will lapse and be of no further effect.

Note 2: Where an approval has lapsed, no development must be carried out without the further approval of the local government having first been sought and obtained. Should the approval period lapse, a new planning application with relevant retrospective fees may be required by the Shire of York.

Note 3: If the applicant or owner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within twenty-eight (28) days of the determination.

Note 4: This is a development approval of the Shire of York under its Local Planning Scheme No. 3. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/landowner to obtain any other necessary approvals, consents, permits and licenses required under any other law, and to commence and carry out development in accordance with all relevant laws.

Note 5: In accordance with the *Building Act 2011* and *Building Regulations 2012*, a building permit application must be prepared, submitted to and approved by the Shire's Building Surveyor prior to the commencement of any demolition, construction or earthworks on the land. Please contact the Shire's Building Surveyor for further information.

Note 6: Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the *Planning and Development Act*

2005 and the Shire of York Local Planning Scheme No. 3 and may result in legal action being initiated by the local government.

Note 7: All plumbing and electrical wiring is to meet the current Building Code of Australia and relevant Australian Standards requirements.

Note 8: Prior approval of the Shire's Engineering Services to transport relocated second-hand dwelling along local roads is required. Such approval shall be granted subject to any conditions the Shire's Executive Manager of Infrastructure and Development Services considers appropriate. This approval is in addition to any required Main Roads WA permits.

In Favour: Crs Kevin Trent, Denis Warnick, James Adamini, Kevin Pyke, Denese Smythe and Peter Wright

Against: Nil

CARRIED 6/0

MEETING COMMENT

Debate on this matter was disrupted by a member of the public which resulted in a point of order being raised by Cr Warnick in accordance with Clause 6.17(3) of the Shire of York Local Government (Council Meetings) Local Law 2016. The person then left the meeting with the aid of the Chief Executive Officer.

LOCATION PLAN – LOT 202 (1A) ELIZABETH STREET, YORK



Site Photos - Lot 202 (1A) Elizabeth Street, York







Shire Of York

York Town Hall,
81 Avon Terrace, York
Phone: 08 9641 0500

Attention: Shara Simund
100 de Kooie
Email: shara.simund@york.wa.gov.au

1a Elizabeth St
Yak WA 6302
Phone: 0825 357400

Date: 31 Jan 2024

APPLICATION FOR DEVELOPMENT APPROVAL: Lot 202 (1A) ELIZABETH ST, YORK

Attached are the documents required for my application to put a second hand relocatable 1 bedroom house on the above address to be used as a residential home.

I believe the dwelling is in good condition and will meet the requirements in LPS No. 3 pt 5.4 Appearance of the Dwelling and the construction and design is in keeping with the character of the surrounding dwellings and the locality in general.

As apart of this application I would like to request that my setback at the front of the house facing Elizabeth St be set back 3.6m at the bay window and 4m at the verandah.

Quote for smooth render is attached. Colour for smooth render : Whisper White



Roof Pitch is 15° not the required 25° for the heritage area. I am asking for this current roof pitch to be accepted for the following reason.

1. The house is a small 1 bedroom cottage to go on to a smaller than average block for York.
2. The house will not be visible from Avon Terrace because of the tree line that covers the full length of the block.
3. It is an existing building—ref attached images.

I would like to request Council waiver any bond payable as per the Shire's Relocated Second Hand Dwellings Policy as the dwelling will be positioned on site and completed within four month of any approval.

Kind Regards

AUSTRALIAN STANDARDS

THIS DEVELOPEMENT TO COMPLY WITH THE FOLLOWING STANDARDS :-

- AS 4100:2020 STEEL STRUCTURES
- BCA 2022 BUILDING CODE OF AUSTRALIA
- AS 2870, AS 3600:2018 CONCRETE CODE
- AS 1170.4:2007 EARTHQUAKE DESIGN CODE
- AS/NZS 3000:2000 ELECTRICAL STANDARD
- AS/NZS 3500:2000 PLUMBING STANDARD
- AS 2870:2011 SOIL CONDITION STANDARD
- AS1562.1:2018 DESIGN AND INSTALLATION OF METAL ROOF AND WALL CLADDING
- AS1684.2 2010 TIMBER FRAMED CONSTRUCTION

DESIGN CRITERIA

- 1. REGION ; A1 TO AS 1170.2-2021
- 2. TERRAIN CATEGORY ; 2.5
- 3. TOPOGRAPHIC EFFECT ; TO
- 4. SHIELDING FACTOR ; NS
- 5. WIND CLASSIFICATION ; N2
- 6. SOIL CLASSIFICATION ; M TO AS 2870-2011
- 7. ACCELERATION COEFFICIENT ; 0.14 TO AS 1170.4-2007

GENERAL NOTES

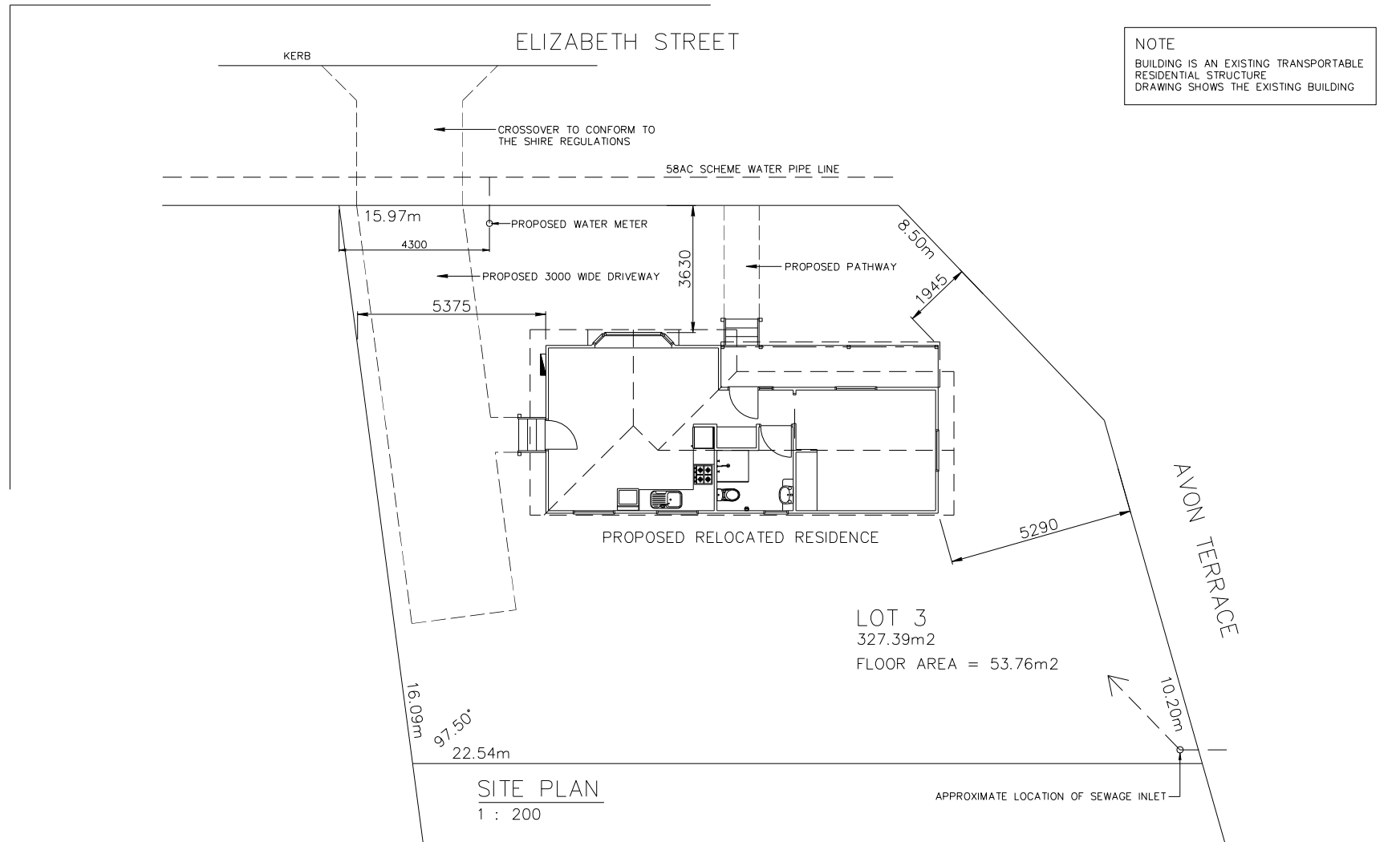
- 1. ALL DIMENSIONS, LEVELS AND MATERIALS TO BE CHECKED BY BUILDER PRIOR TO WORK COMMENCING.
- 2. ALL CONSTRUCTION WORK TO CONFORM TO LOCAL AUTHORITIES BYLAWS AND THE BUILDING CODE OF AUSTRALIA.
- 3. ALL FINISHES TO BE AS SELECTED BY OWNER.
- 4. AN APPROVED METHOD OF TERMITE PROTECTION (BIFENTHRIN OR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

EARTHWORKS

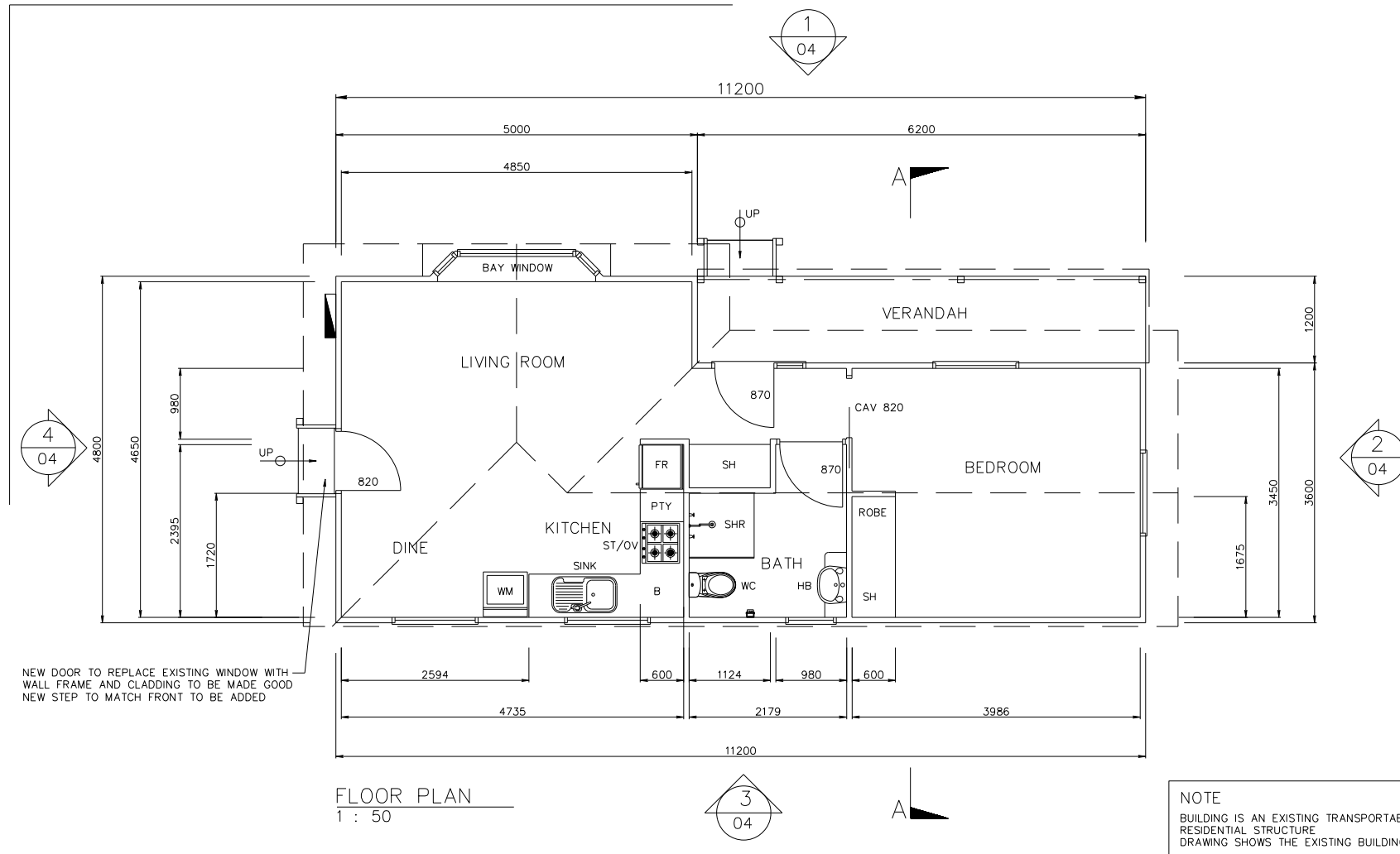
- 1. ALL VEGETATION AND DELETERIOUS MATTER IS TO BE REMOVED FOR THE BUILDING AREA.
- 2. FOUNDATION MATERIAL TO BE GRAVEL, FIRM CLAY OR CLEAN COMPACTED SAND
NATURAL GROUND THAT RESISTS A 6mm DIA. POINTED ROD BEING INSERTED INTO THE GROUND LESS THAN 200mm IS DEEMED TO COMPLY WITH THIS CRITERIA. IN THESE CIRCUMSTANCES NO PROOFING CERTIFICATE IS REQUIRED.
- 3. PREPARE SITE SUCH THAT SURFACE RUNOFF CANNOT DRAIN OVER OR POND ADJACENT TO FOUNDATIONS.
- 4. NATURAL GROUND AND SAND BACKFILL TO BE COMPACTED TO 8 BLOWS PER 300mm USING A STANDARD PERTH PENETROMETER

NOTE
BUILDING IS AN EXISTING TRANSPORTABLE RESIDENTIAL STRUCTURE
DRAWING SHOWS THE EXISTING BUILDING

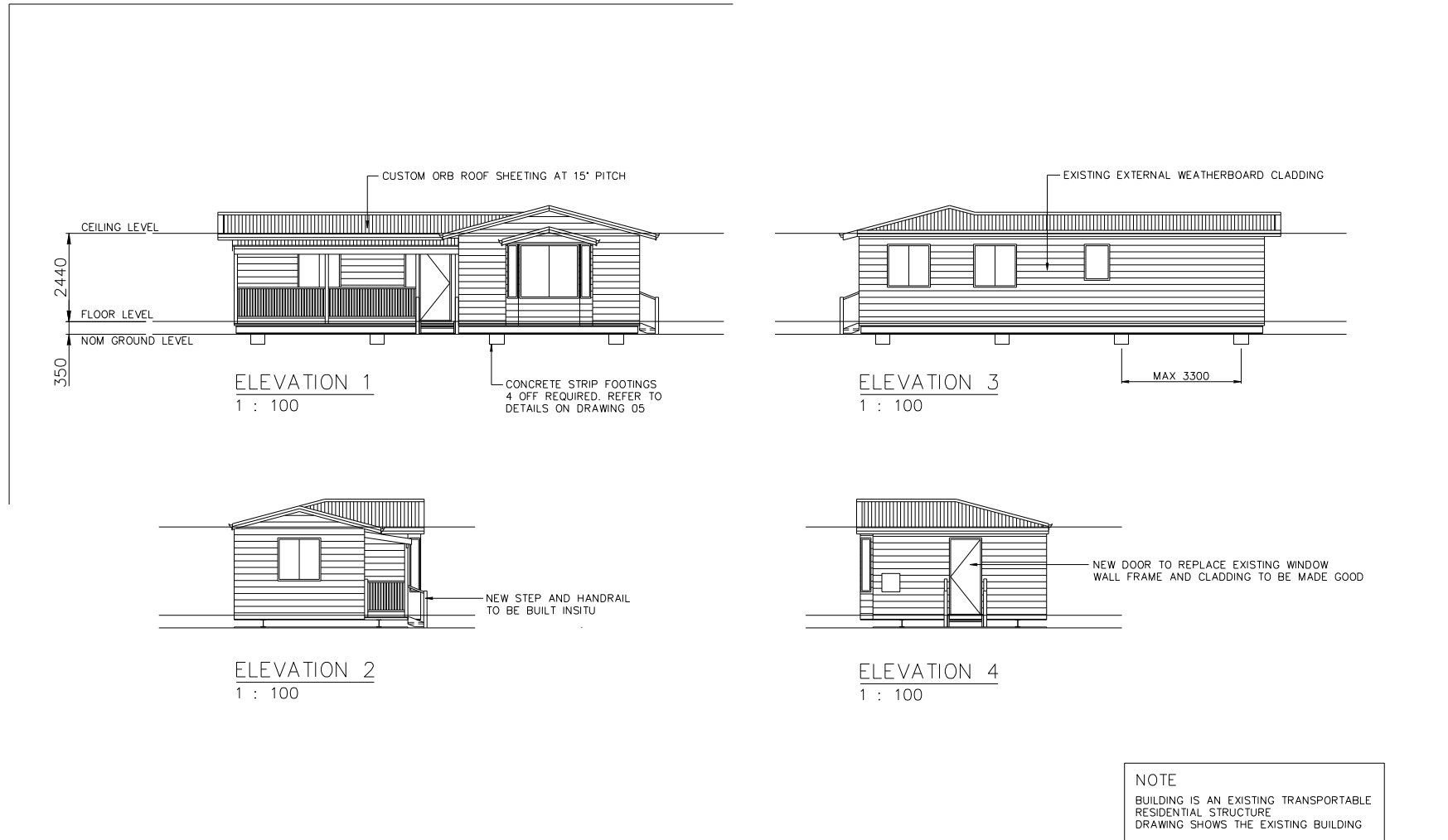
			 <p>PINEFIELD'S OF YORK</p> <p>GARY W. BYFIELD PO BOX 326 YORK W.A. 6302 MOBILE 0414 885 338 EMAIL gwb151@gmail.com</p>	TRANSPORTABLE RESIDENCE	NORTH CLIENT : 1A ELIZABETH STREET YORK WA 6302	GENERAL NOTES			
				DRAWN		GWB	SCALE	1 : 100	
A	ISSUED FOR REVIEW			DATE		JAN 2024	REVISION	A	
	REVISION	DATE		JOB No		BN 18-23/24	SHEET	01	A3



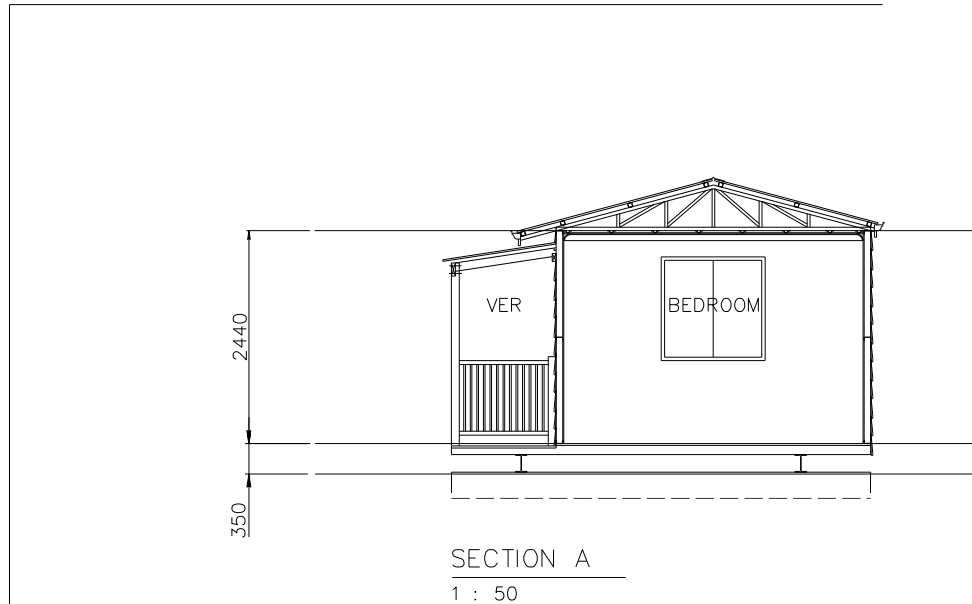
		<p>PINEFIELD'S OF YORK GARY W. BYFIELD PO BOX 326 YORK W.A. 6302 MOBILE 0414 885 338 EMAIL gwb151@gmail.com</p>	TRANSPORTABLE RESIDENCE		SITE PLAN				
			CLIENT :	1A ELIZABETH STREET YORK WA 6302	NORTH	DRAWN	GWB	SCALE	1 : 200
A	ISSUED FOR REVIEW					DATE	JAN 2024	REVISION	A
	REVISION		DATE			JOB No	BN 18-23/24	SHEET	02 A3



			<p>PINEFIELD'S OF YORK GARY W. BYFIELD PO BOX 326 YORK W.A. 6302 MOBILE 0414 885 338 EMAIL gwb151@gmail.com</p>	<p>TRANSPORTABLE RESIDENCE</p> <p>CLIENT : 1A ELIZABETH STREET YORK WA 6302</p>	<p>NORTH</p>	FLOOR PLAN			
						DRAWN	GWB	SCALE	1 : 50
A	ISSUED FOR REVIEW					DATE	JAN 2024	REVISION	A
	REVISION	DATE				JOB No	BN 18-23/24	SHEET	03 A3



			 <p>PINEFIELD'S OF YORK</p> <p>GARY W. BYFIELD PO BOX 326 YORK W.A. 6302 MOBILE 0414 885 338 EMAIL gwb151@gmail.com</p>	TRANSPORTABLE RESIDENCE	NORTH	ELEVATIONS			
		CLIENT :		1A ELIZABETH STREET YORK WA 6302		DRAWN	GWB	SCALE	1 : 100
A	ISSUED FOR REVIEW					DATE	JAN 2024	REVISION	
	REVISION	DATE				JOB No	BN 18-23/24	SHEET	04 A3



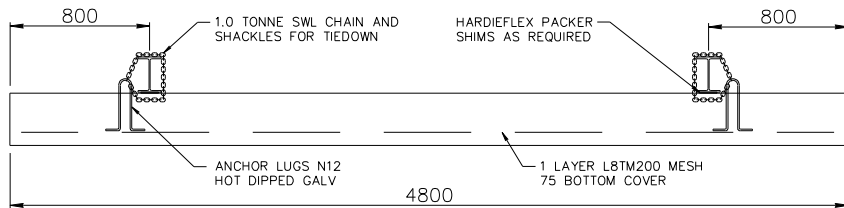
ROOF
 ZINCALUME CUSTOM ORB SHEETING AT 15° PITCH
 50mm RHS PURLINS AT 900 CENTERS
 75 x 32 COLD FORMED ROOF TRUSSES AT 1000
 25mm FURRING CHANNELS AT 500 CENTERS
 R4.0 BATT INSULATION TO CEILING CAVITY
 GYPROCK CEILING LINING
 80mm GYPROCK CORNICE AS SELECTED

VERANDAH ROOF
 ZINCALUME CUSTOM ORB SHEETING AT 10° PITCH
 40mm TOPHAT PURLINS AT 900 CENTERS
 90 x 45 RAFTERS AT 1200 CENTERS FIXED TO 90 x 45
 WALL PLATE AND TO 150 x 50 BEAM WITH TRIPLGRIPS

WALLS
 WEATHER BOARD CLADDING
 75mm COLD FORMED CHANNEL WALL FRAMES FIXED TO
 TIMBER FLOORING WITH COACH SCREWS AT 1200 CENTERS
 R3.5 BATT INSULATION TO WALL CAVITY
 10mm GYPROCK WALL LINING
 SKIRTING

VERANDAH FLOOR
 90 x 90 TIMBER COLUMNS
 DECKING BOARDS
 90 x 45 FLOOR JOISTS AT 500 CENTERS
 BALUSTRADE TO 1000 HIGH

MAIN FLOOR
 22mm AQUATITE FLOOR SHEET
 100 x 50 x 3 RHS FLOOR JOISTS AT 600 CENTERS
 200 UB 22 BEAMS TIED TO CONCRETE STRIP FOOTING
 (REFER TO DETAIL BELOW)
 300 DEEP x 450 WIDE CONCRETE STRIP FOOTINGS
 AT MAX 3300 CENTERS WITH 1 LAYER L8TM200
 75 BOTTOM COVER



CONCRETE STRIP FOOTINGS
 1 : 25

NOTE
 BUILDING IS AN EXISTING TRANSPORTABLE
 RESIDENTIAL STRUCTURE
 DRAWING SHOWS THE EXISTING BUILDING

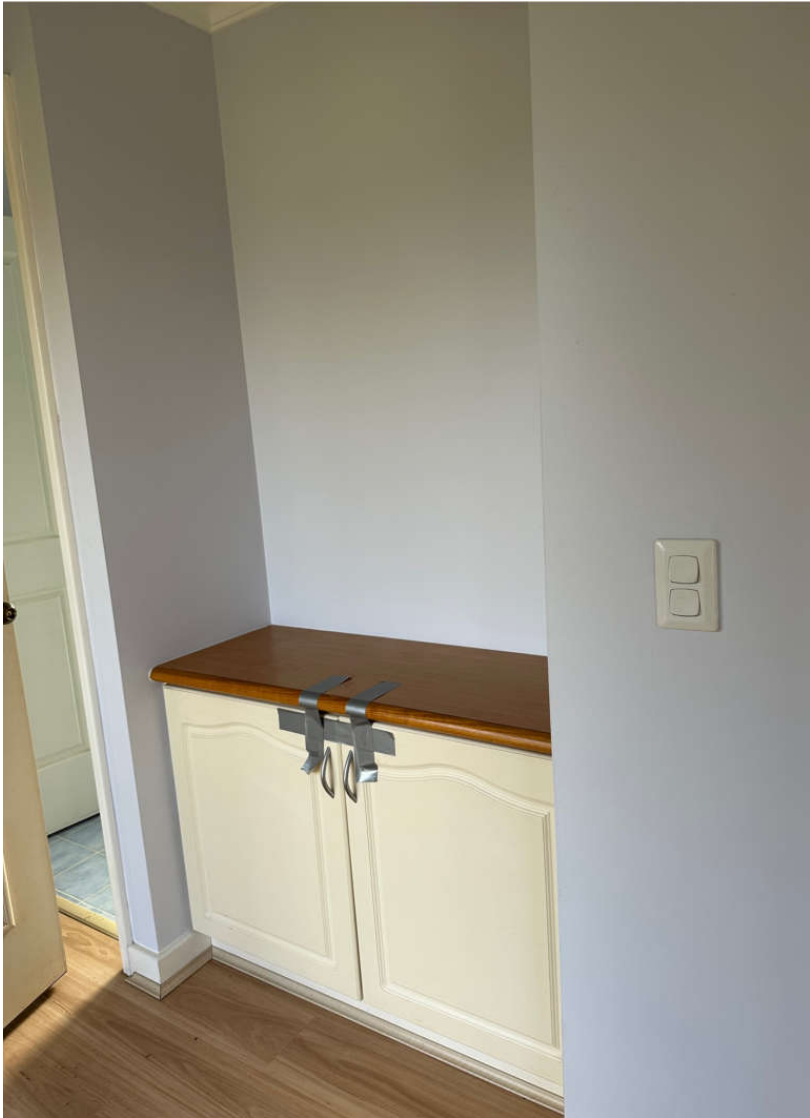
		 PINEFIELD'S OF YORK GARY W. BYFIELD PO BOX 326 YORK W.A. 6302 MOBILE 0414 885 338 EMAIL gwb151@gmail.com		TRANSPORTABLE RESIDENCE		SECTION A			
				CLIENT :	NORTH	DRAWN	GWB	SCALE	1 : 100
A	ISSUED FOR REVIEW			1A ELIZABETH STREET YORK WA 6302		DATE	JAN 2024	REVISION	A
	REVISION	DATE				JOB No	BN 18-23/24	SHEET	05 A3

Photos of Proposed Second-Hand House













SY019-03/24 SPONSORSHIP ACQUITTALS

File Number:	4.0468; 4.0783
Author:	Rebecca Atkinson, Tourism & Economic Development Coordinator
Authoriser:	Anneke Birleson, Acting Executive Manager Corporate & Community Services
Previously before Council:	27 July 2021 (140721) 27 June 2023 (080623)
Disclosure of Interest:	Nil
Appendices:	1. Trustee for Lloyd Family Trust Acquittal ↓ 2. York Friendship Club Acquittal ↓

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This report presents the acquittals received from funded activities and projects delivered between June 2023 – November 2023 for Council's review.

Acquittals include funding provided for stand-alone projects and initiatives as well as organisations who receive recurrent (multiyear) sponsorship from the Shire.

BACKGROUND

Policy C3 - Community Funding: Grants and Sponsorship and Policy C4 - Sponsorship of Tourism Events provide the parameters for considering applications for Shire financial and in-kind support. Two (2) rounds of sponsorship are opened to the community each year for a minimum four (4) week period. Applications are considered against the criteria contained in Council policies and guidelines and recommendations approved by Council at its next available meeting.

Historically, the Shire has provided support for activities, infrastructure improvements for facilities and funding for events that contribute to the Shire's community, social and economic objectives.

In certain circumstances, where Council sees significant benefit to the community of maintaining support for a project or activity on an on-going basis it may resolve to consider, via the Integrated Planning and Reporting Framework review cycle or the Annual Budget process, inclusion as a Multiyear Funding Agreement (MFA).

In both instances, acquittal reporting is a requirement of sponsorship. Dependant on the size, scale and frequency of funding, acquittal reporting detail varies. At minimum acquittal reports must include:

1. Key outcomes
2. Lessons learned
3. Community benefits
4. How the Shire was acknowledged
5. Budget detailing how the monies were spent

At its June 2023 Ordinary Meeting Council considered the applications received through the Community Funding program and resolved (080623):

"That, with regard to Community Funding Applications, Council:

1. **Approves the following community funding applications totalling \$41,000 as presented in confidential Appendix 2, to be funded from budget allocations:**

a.	York District Archery Club Inc	\$2,000
b.	Gallery 152	\$15,000
c.	Flour Mill Inc	\$2,000
e.	WestCycle	\$9,000
d.	Stella Theatre Company / Auspicious Arts Projects	\$10,000
e.	Seniors Appreciation Day	\$3,000

2. **Notes all activities funded will be delivered after 1 July 2023.**
3. **Requests the Chief Executive Officer to consider the amounts recommended as part of the 2023/24 financial year budgeting process.”**

The funding for the MFA was considered by Council at its July 2021 Ordinary Meeting where it resolved (140721):

“That, with regards to the York Friendship Club Request for Multiyear Funding Agreement, Council:

1. **Resolves to enter into a Multiyear Funding Agreement with York Friendship Club to support the annual York Medieval Fayre, subject to the conditions detailed in this report, for the following amounts:**
 - a. **\$8,000 in the 2021/22 financial year**
 - b. **\$5,000 in the 2022/23 financial year**
 - c. **\$4,000 in the 2023/24 financial year**
2. **Authorises the Shire President and Chief Executive Officer to conclude any minor negotiations and engross the Shire of York and York Friendship Club Multiyear Funding Agreement.**
3. **Authorises the Chief Executive Officer to make any necessary minor typographical and formatting changes to the Multiyear Funding Agreement.**
4. **Approves the payment of \$8,000 from GL132150 Festivals Assistance for the 2021 Medieval Fayre.**
5. **Requests the Chief Executive Officer to include allocations of \$5,000 in the 2022/23 financial year and \$4,000 in the 2023/24 financial year draft budgets for Council consideration.”**

COMMENTS AND DETAILS

The following table summarises the community funding recipient acquittals received.

TABLE 1.

ORGANISATION	PURPOSE	PROVISION	ACQUITTAL SUMMARY
1.Trustee for Lloyd Family Trust	Seniors Appreciation Day	\$3,000	Lunch and entertainment for seniors' appreciation lunch with sixty (60) people attending. Shire credited in event posters, speeches, and all marketing.

In addition, the following table summarises acquittals received from MFA organisations.

TABLE 2.

ORGANISATION	PURPOSE	PROVISION	ACQUITTAL SUMMARY
--------------	---------	-----------	-------------------

1. York Friendship Club	2023 Medieval Fayre	\$4,000	\$26,000 made in ticket sales and given to WA homeless organisations. 2,800 paying adult tickets sold – this figure does not include vendors or children. Outgoing expenditure on media, equipment, music, and entertainment.
-------------------------	---------------------	---------	---

The acquittals are presented in Appendices 1 and 2.

In Summary:

1. Council invested a combined funding total of \$7,000 to support delivery of the reported events and programs.
2. The activities reported a combined revenue more than \$26,000.
3. Funded events continue to support delivery of Council’s strategic, economic and community objectives.

OPTIONS

Council has the following options:

Option 1: Council could choose not to accept the acquittals as presented.

Option 2: Council could choose to seek further details from the funded organisations.

Option 2: Council could choose to accept the acquittals as received.

Option 3 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

In preparation of this report:

1. Face to face debrief meetings with each funded organisation.
2. Debrief meetings with the Shire events team.
3. Review of received acquittal documents.

Strategic

Strategic Community Plan 2020-2030

Goal 1: The Place to Be

To be a close-knit community, full of life, in a welcoming and accessible place for all.

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

C3 Community Funding; Grants & Sponsorship

C4 Sponsorship of Tourism Events

Financial

The financial implications have been detailed earlier in this report and are included in each acquittal report. Council could request more detailed financial reporting and/or audited financial statements from funded organisations. However, this approach would need to be provided as part of a review of the overall community funding program and engagement options to consult with the community identified as part of this process prior to the inclusions being implemented.

Legal and Statutory

Nil in relation to the receipt of the acquittals.

Risk Related

Should Council choose not to accept the acquittals, this poses a reputational and compliance risk which is considered moderate and a potential financial risk which is also rated moderate. Regular reporting in accordance with MFA and policy requirements including acceptance of acquittals through resolution provides acceptable treatment controls to manage the risks identified.

Workforce

Time to review and monitor the acquittal reporting process is managed within existing resources.

VOTING REQUIREMENTS

Absolute Majority: No

**RESOLUTION
030324**

Moved: Cr Peter Wright

Seconded: Cr Denese Smythe

That, with regard to the Sponsorship Acquittals, Council:

- 1. Accepts the following acquittal reports for Community Funding:**
 - a. Trustee for Lloyd Family Trust, as presented in Appendix 1.**
- 2. Accepts the following acquittal report for Multi-year Funding Agreements:**
 - a. York Friendship Club, as presented in Appendix 2.**

In Favour: Crs Kevin Trent, Denis Warnick, James Adamini, Kevin Pyke, Denese Smythe and Peter Wright

Against: Nil

CARRIED 6/0



**COMMUNITY FUNDING; GRANTS & SPONSORSHIP
ACQUITTAL FORM**

Please complete this form no later than 90 days following the conclusion of your sponsored event / project and return to the Shire. Please attach an expenditure budget should you need more space than provided below and ensure it is signed by a duly authorised officer of your organisation (i.e. Treasurer, Accountant or Executive Office bearer)

Expenditure receipts are not required however Council can request copies of this expenditure at anytime.

Type of Project, Community based event

Organisation Name (name of group funded): York & Districts Seniors appreciation day

Date funding was granted: 22/09/2023

Date project was delivered:14/11/2023

Describe the key outcomes of your project: _____

Lunch and entertainment for our seniors

What were the key lessons your organisation learned while delivering the project?

**Contact with other seniors that don't normally cross paths,
and foot tapping to the entertainment provided.**

How many people benefited from your project?

Attendance numbers 60

Club / Group membership increases (if applicable)

Community engagement undertaken (school incursions, pre or post event workshops, drop in sessions)

Other

How was the Shire of York acknowledged throughout this project?

- Annual report Social Media **Yes** Letters to supporters **Yes**
- Media release Newsletter, flyers, brochures **Yes** Signage **Yes**
- Website Speeches **Yes from the Shire President**
- Other

Please include copies of the relevant promotional material acknowledging the Shire’s sponsorship

Did your organisation spend all sponsorship funds granted? If not, why? **Yes**

Did your club or organisations derive revenue from the sponsorship?

No

If yes, what is the derived revenue being spent on?

Please list the income and expenditure relating to your project:

INCOME	AMOUNT (\$)
ITEM/PROGRAM/PROJECT COSTS	
Bendigo Bank	500
York Pharmacy	500
SUBTOTAL	\$1000
In Kind Support	
York IGA	300
SUBTOTAL	\$300
FUNDING AMOUNT FROM SHIRE OF YORK	\$3000
TOTAL INCOME	\$4300

ITEM/PROGRAM/PROJECT COSTS	
PFD Foods	746
York IGA	454
Entertainment 2 nd Act	2600
Entertainment 1 st Act	500
SUBTOTAL	\$4300
In Kind Support	
Sound & Stage supplies	2000
SUBTOTAL	\$2000
TOTAL EXPENDITURE	\$6300

Declaration

In affixing my name to this form my organisation is making the following declarations:

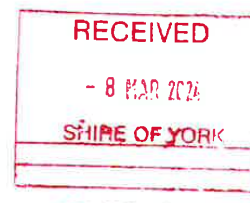
- We declare to the best of our knowledge that the statements made in this report are true.
- We have recorded and retained original invoices and receipts in accordance with the Funding Agreement. We acknowledge that Shire of York may audit the organisation to verify the accuracy of the information contained in this acquittal.
- The information contained within the Statement of Expenditure or Explanation is complete and accurate and does not contain any misleading or fraudulent information.
- Relevant statutes, regulations, by-laws and requirements on any Federal, State or Local Government have been complied with.

Acquittal report duly authorised by:

Name: Mark Lloyd _____ Position Held: Chairperson

Date: 18/11/2023

(must be signed by a duly authorised officer i.e. Treasurer, Chief Executive Officer or similar)



COMMUNITY FUNDING; GRANTS & SPONSORSHIP ACQUITTAL FORM

Please complete this form no later than 90 days following the conclusion of your sponsored event / project and return to the Shire. Please attach an expenditure budget should you need more space than provided below and ensure it is signed by a duly authorised officer of your organisation (i.e. Treasurer, Accountant or Executive Office bearer)

Expenditure receipts are not required however Council can request copies of this expenditure at anytime.

Type of Project Funded(Sporting, Tourism Festival, Community based event/workshop):

Organisation Name (name of group funded):

York Friendship Club Inc

Date funding was granted:

June 2023

Date project was delivered:

Sept 2023

Describe the key outcomes of your project:

Another great Fest for York, constantly popular with locals & tourist each year. Entry fee was increased from \$5 to \$10 adult resulting in a record \$26,000 going to WA homeless organisations.

What were the key lessons your organisation learned while delivering the project?

The key lesson for our small group is that as older ladies it is getting harder & harder to deliver each year. More vol helpers on the day would be helpful

How many people benefited from your project?

Attendance numbers

2,800 (paying adults) 100's of kids + lots of non payers due to lack of Club / Group membership increases (if applicable) Free entry etc.

Community engagement undertaken (school incursions, pre or post event workshops, drop in sessions)

Other

One of the best outcomes for the comm. was the abundance of business/accom that benefited the town

How was the Shire of York acknowledged throughout this project?

- Annual report Social Media Letters to supporters
- Media release Newsletter, flyers, brochures Signage
- Website Speeches
- Other

Please include copies of the relevant promotional material acknowledging the Shire’s sponsorship

Did your organisation spend all sponsorship funds granted? If not, why? *No as waiting on remaining \$800, used our funds to balance Budget*

Did your club or organisations derive revenue from the sponsorship? *(Not to anyone)*

If yes, what is the derived revenue being spent on?

Please list the income and expenditure relating to your project:

INCOME	AMOUNT (\$)
ITEM/PROGRAM/PROJECT COSTS	
<i>York Friendship Club Funds held over from 2022</i>	<i>4,000</i>
<i>Stall holders fees</i>	<i>2,000</i>
<i>* Specific Fundraising</i>	<i>500</i>
SUBTOTAL	\$ <i>6,500</i>
In Kind Support <i>immeasurable!</i>	
<i>SIX Solid months of constant work, emails, negotiations etc</i>	
<i>see specific funds *</i>	SUBTOTAL \$
FUNDING AMOUNT FROM SHIRE OF YORK	\$ <i>4,000</i>
TOTAL INCOME	\$ <i>10,500</i>

EXPENDITURE	
ITEM/PROGRAM/PROJECT COSTS	
Media	1650
Equipment	1570
Musee/ Entertainment	800
SUBTOTAL	\$ 4020
In Kind Support	
Reptiles, Raptors, Horse anatomy etc (Re-enactors)	2800
	2500
Admin/Workforce/ gate/ fencing	1120
SUBTOTAL	\$ 6420
TOTAL EXPENDITURE	\$ 10,440

Declaration

In affixing my name to this form my organisation is making the following declarations:

- We declare to the best of our knowledge that the statements made in this report are true.
- We have recorded and retained original invoices and receipts in accordance with the Funding Agreement. We acknowledge that Shire of York may audit the organisation to verify the accuracy of the information contained in this acquittal.
- The information contained within the Statement of Expenditure or Explanation is complete and accurate and does not contain any misleading or fraudulent information.
- Relevant statutes, regulations, by-laws and requirements on any Federal, State or Local Government have been complied with.

Acquittal report duly authorised by:

Name: Yvonne Dols Position Held: Co-ordinator
 Date: 17th March 24 York Friendship Club Inc

(must be signed by a duly authorised officer i.e. Treasurer, Chief Executive Officer or similar)

YDols

SY020-03/24 EARLY TERMINATION - MANAGEMENT CONTRACT FOR YORK RECREATION & CONVENTION CENTRE AND FORREST OVAL PRECINCT**Disclosure of Interest – Cr Wright – Impartial – Early Termination - Management Contract for York Recreation & Convention Centre and Forrest Oval Precinct**

Cr Wright read the Impartiality Declaration - ... With regard to Early Termination - Management Contract for York Recreation & Convention Centre and Forrest Oval Precinct the matter in Item <Enter Item Number> I disclose that I have an association with the applicant (or person seeking a decision). The association I am a member of the Bowling Club. As a consequence, there may be a perception that my impartiality on the matter may be affected. I declare that I will consider this matter on its merits and vote accordingly.

File Number: 4.6762

Author: Anneke Birleson, Acting Executive Manager Corporate & Community Services

Authoriser: Alina Behan, Acting Chief Executive Officer

Previously before Council: 27 April 2021 (080421)
22 June 2021 (070621)
28 September 2021 (010921)
19 December 2023 (081223)

Appendices:

1. Contract Letter to BL 31 January 2024 - Confidential
2. Deed of Acknowledgement and Release - Confidential
3. Sporting Club Correspondence - Confidential

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This report presents Council with details of the follow up to actions taken since the request from Belgravia Leisure (BL) to seek an early withdrawal from the Management Contract for the management of the York Recreation & Convention Centre (YRCC) and Forrest Oval Precinct.

BACKGROUND

At its December 2024 Ordinary Meeting, Council resolved (081224):

“That, with regard to the Early Termination - Management Contract for York Recreation & Convention Centre and Forrest Oval Precinct, Council:

1. ***Notes the request for early termination from Belgravia Leisure as presented in Appendix 2.***
2. ***Acknowledges the formal response from the Chief Executive Officer outlining the contractual requirements of Belgravia Leisure's default against the contract as presented in Addendum - Appendix 7.***
3. ***Directs the Chief Executive Officer to progress the Club Development Model as outlined within the body of the Council report (SY164-12/23).***

4. ***Directs the Chief Executive Officer to finalise a transition plan with Belgravia Leisure, acknowledging transitioning could take three (3) to six (6) months (March – June 2024).***
5. ***Directs the Chief Executive Officer to undertake consultation with clubs with an existing user licence within the Forrest Oval Precinct.***
6. ***Authorises the Chief Executive Officer to finalise the contract completion with Belgravia Leisure and undertake any necessary legal acceptance.***
7. ***Authorises the Chief Executive Officer to finalise the inventory of equipment at the point of handover.***
8. ***Directs the Chief Executive Officer to update Council on progress at the March 2024 Ordinary Meeting of Council.”***

COMMENTS AND DETAILS

The following actions have been undertaken since December 2023:

1. Legal and Contractual

Following a meeting with BL representatives, the Shire wrote to BL on 31 January 2024 seeking a draft agreement for the transition of the services. A copy of the correspondence is presented in confidential Appendix 1.

BL presented a Draft 'Deed of Acknowledgement and Release' (the 'Deed') on 6 February 2024. The Shire have been working with contracted lawyers McLeods to ensure that the Deed maintains the intent of the original contract, without transfer of risk or loss to the Shire.

A copy of the most recent iteration of the Deed is presented in confidential Appendix 2.

2. Club Consultation

In January 2024 the York Bowling Club Inc (YBC) expressed an interest in taking over the management of the bar and restaurant as a fundraising opportunity that could be shared with the other clubs. The YBC have been requested to provide evidence of their Committee's in principle agreement.

Following this, Officers wrote to sporting clubs that have existing licence agreements and frequently utilise the YRCC facilities to confirm their consent for the YBC to progress its proposal to manage the bar and restaurant. The clubs consulted were:

- York Senior Football Club Inc
- York Junior Football Club Inc
- York Imperials Cricket Club Inc
- York Lawn Tennis Club Inc
- York Basketball Club Inc

The clubs met on 7 February 2024 to discuss the YBC's proposal to enter into an arrangement to run a bar and food service. The Shire met again with all clubs on Wednesday 21 February 2024 to discuss progress and answer questions. Four (4) clubs have expressed in-principle support for the YBC to progress with its proposal. A copy of this support is presented in confidential Appendix 3.

On 29 February 2024, Officers and representatives from the YBC and BL visited Goomalling Sport & Community Centre to meet with their management committee, Mortlock Sports Council (MSC). The purpose of the visit was to gain an overview of the MSC business model and seek advice regarding their experience setting up the committee and the day to day running of the service.

To prevent office bearer burn-out, MSC recommended representatives from each of the contributing clubs sit on the management committee and have their terms of office limited to two

(2) years and have this written into the constitution. The feasibility of this will depend on the number of volunteers available to be part of a management committee. Participation could be encouraged by exploring options to offer remuneration for the volunteers.

A consultant has been engaged to develop a Business Plan in consultation with the YRCC clubs and to assist with the transfer or application for a liquor licence. Meetings with the consultant, Shire Officers and relevant sporting clubs have commenced this month.

Liquor Licence

It is yet to be determined if the YBC will seek a Club Licence or transfer the existing Tavern Licence to the club. MSC currently operate with a Club Licence, the terms of which prevents profit-sharing between clubs. To profit-share, the existing Tavern Licence could be transferred to the YBC or a management committee, should one be set up.

3. Transition Details

Bar and Restaurant

It is proposed that BL will operate the bar and associated food services during the Transition Period. In summary BL will:

- operate the bar under its liquor licence.
- collect any income from the bar operation.
- arrange for appropriately qualified staff to run the bar at the agreed times.
- continue to offer bar operations from Wednesday through to Sunday (no restaurant service). Opening hours are as per the Contract. No formal restaurant service but food options must be negotiated with the sporting users and at least cover the terms of the bar licence.

The bar, kitchen and service area will be available for community hire outside of club usage times and will be supported by a mandatory cleaning charge to ensure rooms are suitable for club use afterwards. The Shire will connect users with local caterers as needed.

Cleaning, Maintenance and Repair

The responsibility for keeping the Shire's equipment, buildings and surrounds in a clean, hygienic and tidy condition which includes maintenance, repair and replacement of equipment will revert to the Shire at an agreed date. In addition, clubs, users and event organisers will be responsible for returning shared spaces in a neat and tidy condition as per the hire of similar Shire facilities. A Conditions of Use Form has been developed in the manner of the Conditions of Hire for the York Town Hall.

The Shire continues to be responsible for general repairs and maintenance, including grounds maintenance of the playing portions of the Centre, reticulation and turf maintenance.

Bookings

These will be able to be conducted at the Shire Administration and, following the appointment of a Club Development Officer (CDO), at the YRCC. A copy of the booking schedule until April 2024 has been received from BL. This information is being preloaded into the Shire's booking system to ensure an effective handover.

Club Development Officer

In January 2024, the Shire advertised the CDO position. Unfortunately, no suitable candidate was found through this process.

On 1 March 2024, the Shire readvertised the position, with a closing date of 15 March 2024. Interviews are to take place prior to the end of March with the aim of onboarding a suitably qualified person into the role in April.

OPTIONS

Council has the following options:

Option 1: Council could choose to note the progress made towards the early termination of the YRCC Management Contract and directs the Chief Executive Officer to report on progress at its June 2024 Ordinary Meeting.

Option 2: Council could choose not to note the progress made towards the early termination of the YRCC Management Contract.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

As part of the transition back to Shire management the following groups have been consulted:

1. York Sporting Clubs
2. Goomalling Sport and Community Centre – MSC
3. McLeod’s Barristers & Solicitors
4. BL

Strategic

Strategic Community Plan 2020-2030

Goal 1: The Place to Be

To be a close-knit community, full of life, in a welcoming and accessible place for all.

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

G13 Community Engagement and Consultation

G23 Commissioning Legal Advice

Financial

Legal and consulting fees have been incurred because of the transition from BL management. In accordance with the Management Contract the Shire will seek reimbursement of these expenses from BL.

Legal and Statutory

Nil

Risk Related

Outlined below are the identified risks related to the Officer’s recommendations.

TABLE 1.

IDENTIFIED RISK	RISK TYPE	LEVEL OF RISK	MITIGATION
Community criticism of new in-house management model	Reputational	Moderate/ High	There is a reputational risk to the Shire relating to the reduction in service levels. This will be mitigated through regular reporting to Council during the transition phase.

SY021-03/24 DIPLOMA OF LOCAL GOVERNMENT - STATUS REPORT - CR DENESE SMYTHE

File Number:	4.4175
Author:	Vanessa Green, Council & Executive Support Officer
Authoriser:	Alina Behan, Acting Chief Executive Officer
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. Cr Smythe's Report ↓

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This item presents a report from Cr Denese Smythe on the status towards completion of the Diploma of Local Government – Elected Member (Course Code LGA50220).

BACKGROUND

Councillor Denese Smythe is enrolled to complete the Diploma of Local Government (the Diploma). The Diploma program is the highest level of qualification that an Elected Member can obtain through WALGA Training.

The qualification gives individuals the opportunity to expand their skills and knowledge through developing a deeper understanding of legislative and regulatory requirements and how they apply to the roles and responsibilities of an Elected Member.

The Diploma explores a wide range of topics such as financial reports and budgets, dealing with conflict, community leadership and advocacy, strategic decision making, policy development, asset management and understanding land use and local planning schemes. The training program will enable Elected Members to increase their competency in order to be a strong leader for their local community and to confidently contribute to informed decision making.

The qualification has been developed according to the requirements of the Local Government Training Package and has been approved for delivery by the Training Accreditation Council. The Diploma is nationally recognised within the Australian Qualification Framework and consists of ten (10) Units of Competency (UoC), being six (6) core and four (4) elective units.

The training for each UoC includes seven (7) topic specific intensive workshops followed by virtual training sessions to deepen the individual's understanding and to prepare them for each individual assessment task. Each UoC has a set of individual assessment tasks, requiring approximately fifteen (15) hours of reading, research and completing each task.

COMMENTS AND DETAILS

In accordance with Clause 7.1 of Policy E2 – Councillors: Training and Continual Professional Development, within thirty (30) days of attending a professional development event of more than one (1) day duration, Councillors must submit an individual or combined report for inclusion on the Council agenda.

The report provided by Councillor Denese Smythe on the successful UoC completion is presented in Appendix 1.

Cr Denese Smythe may wish to make further comment at the Meeting.

OPTIONS

Council has the following options:

Option 1: Council could choose to note the report provided by Cr Denese Smythe.

Option 2: Council could choose to reject the report provided by Cr Denese Smythe.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Cr Denese Smythe

WALGA

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

E1 Code of Conduct – Council Members, Committee Members and Candidates

E2 Councillors - Training and Continuing Professional Development

E3 Councillors - Travel - Accommodation

Financial

The 2023/24 budget includes an allocation for Councillor training and professional development at GL: 041102. Costs of \$5,085 to enrol in the Diploma were attributed to this GL. An allocation of the same amount (\$5,085) will need to be included in the 2024/24 budget as the cost to complete the Diploma is split over two (2) financial years in accordance with Policy E2.

Legal and Statutory

Section 5.128 of the *Local Government Act 1995* is applicable and states:

“5.128. Policy for continuing professional development

(1) *A local government must prepare and adopt* a policy in relation to the continuing professional development of council members.*

** Absolute majority required.*

(2) *A local government may amend* the policy.*

** Absolute majority required.*

(3) *When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.*

(4) *The CEO must publish an up-to-date version of the policy on the local government’s official website.*

Cr Denese Smythe report on Diploma training

I wish to report that I have successfully completed and passed the Unit LGACOR011 Analyse financial reports and budgets of the Diploma of Local Government.

The unit covered:

- Sustainable Financial Decisions
- Long Term Financial Plans
- Monitoring Financial Report & Budgets
- Major & Minor Variances
- Ratios

I found this unit brought my attention to the many financial decisions made by this and previous SOY elected members. It also made me aware of the importance of keeping the Long Term Financial Plan up to date and I am happy that the SOY have just re done the LTFP.

I received positive feedback from the assessor and I have now completed the next unit but am awaiting on the assessment.

Cr Denese Smythe
14th March 2024

SY022-03/24 REPORT ON COUNCILLOR ATTENDANCE AT THE CEO PERFORMANCE REVIEW COURSE - 13 FEBRUARY 2024

File Number:	4.4175
Author:	Vanessa Green, Council & Executive Support Officer
Authoriser:	Alina Behan, Acting Chief Executive Officer
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. Cr Trent's Report ↓

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This item presents the report from Cr Kevin Trent on his attendance at the CEO Performance Review course held on Tuesday 13 February 2024.

BACKGROUND

The course was conducted by WALGA at the Shire of Brookton.

The course covers the legal responsibility of Elected Members to review the annual performance of their CEO, the planning and processes involved with the annual appraisal, assessing achievements and setting goals.

The course addresses the processes, knowledge, skills and attributes required for Elected Members to contribute effectively to their Council's annual appraisal of its CEO.

Learning outcomes from the course included:

1. Ability to explain the importance and benefits of the CEO Performance Review
2. Ability to explain the review process
3. Decide who will conduct the review, establish aims for the review and decide what to assess
4. Design documentation tailored to the needs of the Local Government to facilitate the review process
5. Describe techniques associated with appropriate feedback
6. Explain discussion points for an evaluation of the appraisal process and outcomes

COMMENTS AND DETAILS

In accordance with Clause 7.1 of Policy E2 – Councillors: Training and Continual Professional Development, within thirty (30) days of attending a professional development event of more than one (1) day duration, Councillors must submit an individual or combined report for inclusion on the Council agenda.

Although the course was only for one (1) day, the report received from Cr Kevin Trent is presented in Appendix 1.

Cr Kevin Trent may wish to make further comment at the Meeting.

OPTIONS

Council has the following options:

Option 1: Council could choose to note the report provided by Cr Kevin Trent.

Option 2: Council could choose to reject the report provided by Cr Kevin Trent.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Cr Kevin Trent

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

- E1 Code of Conduct – Council Members, Committee Members and Candidates
- E2 Councillors - Training and Continuing Professional Development
- E3 Councillors - Travel - Accommodation

Financial

The 2023/24 budget includes an allocation for Councillor training and professional development at GL: 041102. Costs of \$550 to attend the course were attributed to this GL.

Legal and Statutory

Section 5.128 of the *Local Government Act 1995* is applicable and states:

“5.128. Policy for continuing professional development

- (1) *A local government must prepare and adopt* a policy in relation to the continuing professional development of council members.*
 - * *Absolute majority required.*
- (2) *A local government may amend* the policy.*
 - * *Absolute majority required.*
- (3) *When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.*
- (4) *The CEO must publish an up-to-date version of the policy on the local government’s official website.*
- (5) *A local government —*
 - (a) *must review the policy after each ordinary election; and*
 - (b) *may review the policy at any other time.”*

Risk Related

Nil

Workforce

The scope of this report is managed within current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: No

RESOLUTION**060324****Moved: Cr Denese Smythe****Seconded: Cr James Adamini**

That, with regard to the Report on Councillor Attendance at the CEO Performance Review Course - 13 February 2024, Council:

- 1. Notes the report provided by Cr Kevin Trent, as presented in Appendix 1, on his attendance at the CEO Performance Review course conducted by the West Australian Local Government Association in accordance with Policy E2 – Councillors: Training and Continual Professional Development.**

In Favour: Crs Kevin Trent, Denis Warnick, James Adamini, Kevin Pyke, Denese Smythe and Peter Wright

Against: Nil

CARRIED 6/0

Report on Chief Executive Officer Performance Review Training.

On Tuesday 13 February I attended a one day training session on Chief Executive Officer Performance Review Training conducted by Kelly Hicks, a consultant engaged by WALGA.

The Training was conducted at the Brookton Country Club and arranged by the Shire of Brookton for Councillors from neighbouring Shires. Participants came from Pingelly, Brookton, Beverley, Quairading and myself from York. Several Shire Presidents were present.

The unit, Chief Executive Officer Performance Appraisals forms part of the Diploma in Local Government and I consider that all Councillors should complete the unit.

The Outcomes of the training were to

- Understand the importance and benefits of undertaking an annual review of the CEO's performance.
- Understand the legislative framework that prescribes the review process and policies and procedures necessary at a local level to afford good governance and proper outcomes.
- Enable Councillors to confidently and actively contribute to the process in a reasonable, considered and objective manner.
- Understand the importance of the CEO employment contract and the outcomes of the most recent performance review when designing and undertaking the review.
- Acknowledge the different roles and responsibilities of Council Members, the CEO, the facilitator, and support staff in completing the review.

Consistent with the Local Government Act 1995 and its Regulations Local Governments provide a range of essential services to their communities.

Council's role is to govern the Local Government's affairs and the Administration is to deliver the functions. The CEO is the nexus between the Council and the administration and as the CEO is the only staff member that the Council has responsibility for reviewing the CEO's performance.

The course covered the role of the CEO, their responsibilities and functions and their legal, financial responsibilities. Also covered were the benefits of the CEO's Performance Review Process. This includes establishing an effective governance framework for the review.

The framework should contain or achieve the following elements: -

- Compliance with the Act, Regulations and Model Standards;
- Observance of the employment contract;
- The development or application of a relevant CEO Performance Review Policy;
- The establishment of a Performance Review committee if desired, being a Level 3 Council it would be expected that all Councillors would be involved;
- managing the impartiality of the CEO. It is suggested that a consultant be engaged to carry out the review,
- arrangement on the method of facilitation and the Performance Review process overall; and
- identifying and agreeing on the performance criteria.

Developing the performance Indicators involves utilising the SMART Concept:-

Specific – is there clarity about what has been or needs to be accomplished,

Measurable – is the task measurable either by way of a Likert scale evaluation or establishment of some quantifiable metrics such as numbers or dates,

Achievable – does the CEO have the capacity to accomplish the task or will an unfair expectation be created which leads to failure,

Relevant – is the indicator clearly relevant to the performance criteria it serves to evaluate, and

Timely – is there clarity about when the evaluation starts and finishes.

From the notes I was given the training gave examples of how the SMART concept would be used to develop performance indicators to assess each of the performance criteria e.g.

Governance and Compliance. Performance Criteria followed by Performance Indicators and so on through the KPI's set in conjunction with the CEO at the last review.

The notes then went onto conducting the performance review. This covered designing the review, identifying and collecting evidence, conducting a survey of Council members followed by a performance review meeting between the Council and the CEO. Transparency is required at all times and it is essential that facts are taken into account and bias is managed to ensure that both parties gain maximum benefit from the performance review. The notes then went on to show how to deal with poor performance.

Finally the model standards require that the CEO be informed of the results of Performance Review in a timely fashion.

As I have previously stated it would be of value if all Councillors were to complete this unit to prepare themselves for the Chief Executive Officer Performance Review due to be held in June July 2024.

Councillor Kevin Trent

17 February 2024

SY023-03/24 FINANCIAL REPORT - FEBRUARY 2024

File Number:	4.0473
Author:	Ann Schall, Acting Finance Manager
Authoriser:	Anneke Birleson, Acting Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	<ol style="list-style-type: none">1. Monthly Financial Statement - February 2024 ↓2. List of Creditor Payments - February 2024 ↓3. Credit Card Report - January 2024 ↓4. Fuel Card Transaction Listing - January 2024 ↓

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

The purpose of financial reporting and the preparation of monthly financial statements is to communicate information about the financial position and operating results of the Shire of York to Council and the community as well as monitor the local government's performance against budgets.

BACKGROUND

Local governments are required to prepare general purpose financial reports in accordance with the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* and the *Australian Accounting Standards*.

A statement of financial activity and any accompanying documents are to be presented to the Council at an ordinary meeting of the Council within two (2) months after the end of the month to which the statement relates. The Statement of Financial Activity summarises the Shire's operating activities and non-operating activities.

In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996*, a list of accounts paid is to be presented to Council and be recorded in the minutes of the meeting at which the list was presented.

COMMENTS AND DETAILS

This report is presented for Council's consideration and provides information for the period ended 29 February 2024 and includes the following:

1. Monthly Statements
2. List of Creditor Payments
3. Business Card Statement and Transaction Summary
4. List of Purchasing Card Transactions

The inclusion of Purchasing Card Transactions is a new requirement following the latest tranche of Local Government Act reform requirements. This includes fuel cards, store cards or similar.

The following information provides balances for key financial areas for the Shire of York’s financial position as at 29 February 2024.

List of Payments for February 2024

A list of accounts paid from the Municipal Fund and Trust Fund under the Chief Executive Officer’s delegated authority for the month of February 2024 is presented to Council for noting.

Outstanding Rates and Services

The total outstanding rates balance at the end of February 2024 was \$2,791,772 compared to \$2,392,951 at the end of February 2023. Due to an earlier billing process for 2022/23 financial year, the overall balance at the end of February 2024 as well as the total aged debt are tracking slightly higher compared to the previous financial year.

TABLE 1.

Current Year	Properties	29/02/2024	%		Properties	28/02/2023	%
3 years and over	84	\$ 736,061	26%		84	\$ 644,435	27%
2 years and over	108	\$ 208,284	7%		93	\$ 157,181	7%
1 year and over	184	\$ 337,153	12%		160	\$ 269,197	11%
Total Aged		\$1,281,498	46%			\$1,070,813	45%
Current Rates	1399	\$1,510,275	54%		1358	\$1,322,138	55%
Total Rates Outstanding		\$2,791,772				\$2,392,951	

Officers continue to work with the Shire’s debt collection agency, CS Legal, to resolve some long outstanding debts in the three (3) years and over categories. In addition, Officers continue to administer payment arrangements outside of the ordinary payment options in line with the current Policy F1 - Revenue Collection.

Outstanding Sundry Debtors

The figure for total outstanding sundry debtors as at 29 February 2024 was \$36,767 compared to \$43,910 as at 28 February 2023. The aged debt (90 days and over) is tracking higher than in the previous financial year due to various outstanding debtors.

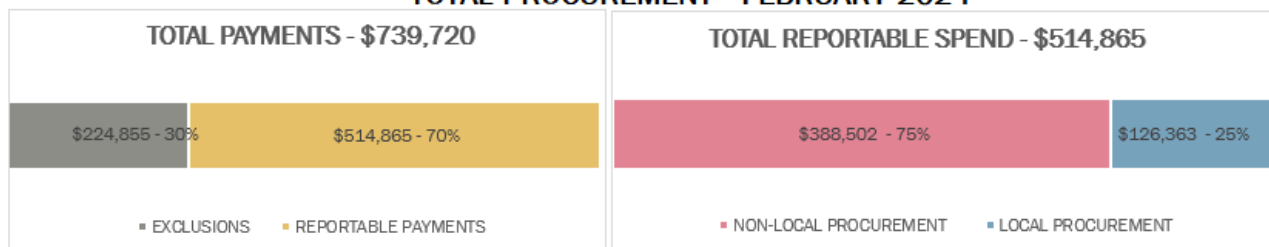
TABLE 2.

Current Year	29/02/2024	%		28/02/2023	%
90 days and over	\$5,596	15%		\$2,579	6%
60 days and over	\$440	1%		\$2,029	5%
30 days and over	\$5,013	14%		\$7,346	17%
Current	\$25,719	70%		\$31,956	73%
Total Debtors Outstanding	\$36,767	100%		\$43,910	100%
Credits	-\$171				
Total Including Credits	\$36,597				

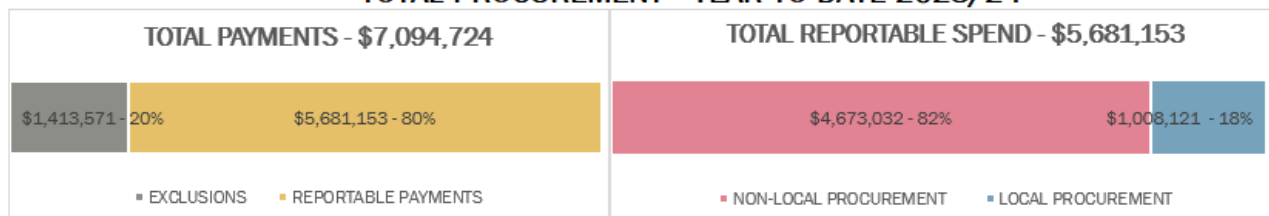
Local Procurement

To support the local economy, Council commits to spending locally where possible and reasonably practicable. For the month of February 2024, Officers report the following in relation to local procurement, noting that 25% of payments were made to local businesses during the month. Officers further report the overall average of reportable local spend for the 2023/24 financial year to date was 18% at the end of February 2024.

TOTAL PROCUREMENT - FEBRUARY 2024



TOTAL PROCUREMENT - YEAR TO DATE 2023/24



The above figures provide an indication of the levels of local procurement as a percentage of reportable payments. It is important to note that in the development of the above tables, several exclusions apply and are not included in the reportable totals. These include, but are not limited to, payments made for the following:

1. Superannuation
2. Goods and Services Tax
3. Department of Fire and Emergency Services
4. Local Government Insurance Services
5. WA Local Government Association
6. WA Treasury Corporation
7. Office of the Auditor General
8. Utilities (Synergy, Telstra, Water Corporation)
9. Placement of Shire term deposits

OPTIONS

Not applicable

IMPLICATIONS TO CONSIDER

Consultative

Not applicable

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

- F2 Procurement
- F6 Credit Cards
- F5 Authority to make payments from Trust and Municipal Funds
- Delegation DE3.1 Authority to make Payments from Trust and Municipal Funds

Financial

This report and its appendices provide a summary of the financial position of the Shire at the end of the reporting period. The figures reported are an estimate only and are subject to adjustments prior to finalisation of the 2023/24 annual financial report.

Legal and Statutory

Section 6.10 of the *Local Government Act 1995* is applicable and states:

“6.10. Financial management regulations

Regulations may provide for —

- (a) the security and banking of money received by a local government; and*
- (b) the keeping of financial records by a local government; and*
- (c) the management by a local government of its assets, liabilities and revenue; and*
- (d) the general management of, and the authorisation of payments out of —*
 - (i) the municipal fund; and*
 - (ii) the trust fund,**of a local government.”*

Regulations 13, 13A, 34 and 35 of the *Local Government (Financial Management) Regulations 1996* are applicable and state:

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

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —*
 - (a) the payee’s name; and*
 - (b) the amount of the payment; and*
 - (c) the date of the payment; and*
 - (d) sufficient information to identify the transaction.*
- (2) A list of accounts for approval to be paid is to be prepared each month showing —*
 - (a) for each account which requires council authorisation in that month —*
 - (i) the payee’s name; and*
 - (ii) the amount of the payment; and*
 - (iii) sufficient information to identify the transaction;**and*
 - (b) the date of the meeting of the council to which the list is to be presented.*
- (3) A list prepared under subregulation (1) or (2) is to be —*
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and*
 - (b) recorded in the minutes of that meeting.*

[Regulation 13 inserted: Gazette 20 Jun 1997 p. 2838-9; amended: Gazette 31 Mar 2005 p. 1048.]

13A. Payments by employees via purchasing cards

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

34. Financial activity statement required each month (Act s. 6.4)

- (1A) *In this regulation —*

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) *A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (the **relevant month**) in the following detail —*
 - (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and*
 - (b) *budget estimates to the end of the relevant month; and*
 - (c) *actual amounts of expenditure, revenue and income to the end of the relevant month; and*
 - (d) *material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
 - (e) *the net current assets at the end of the relevant month and a note containing a summary explaining the composition of the net current assets.*
- (1B) *The detail included under subregulation (1)(e) must be structured in the same way as the detail included in the annual budget under regulation 31(1) and (3)(a).*
- (1C) *Any information relating to exclusions from the calculation of a budget deficiency that is included as part of the budget estimates referred to in subregulation (1)(a) or (b) must be structured in the same way as the corresponding information included in the annual budget.*
- (2) *Each statement of financial activity is to be accompanied by documents containing —*
 - [(a) deleted]*
 - (b) *an explanation of each of the material variances referred to in subregulation (1)(d); and*
 - (c) *such other supporting information as is considered relevant by the local government.*
- (3) *The information in a statement of financial activity must be shown according to nature classification.*
- (4) *A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —*
 - (a) *presented at an ordinary meeting of the council within 2 months after the end of the relevant month; and*

(b) recorded in the minutes of the meeting at which it is presented.

- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

35. Financial position statement required each month

- (1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month (the **previous month**) and —
- (a) the financial position of the local government as at the last day of the previous financial year; or
 - (b) if the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.
- (2) A statement of financial position must be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the previous month; and
 - (b) recorded in the minutes of the meeting at which it is presented.”

Risk Related

It is a requirement of the *Local Government (Financial Management) Regulations 1996* that local governments prepare a Statement of Financial Activity within two (2) months after the end of the reporting period. This report mitigates the risk of non-compliance with the Regulations.

Workforce

The scope of this report can be managed within current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: No

RESOLUTION	
070324	
Moved: Cr Denese Smythe	Seconded: Cr James Adamini
That, with regards to the Financial Report - February 2024, Council:	
1. Receives the Monthly Financial Report and the list of payments drawn from the Municipal and Trust accounts for the period ending 29 February 2024 as summarised below:	
February 2024	
MUNICIPAL FUND	AMOUNT (\$)
Cheque Payments	5,718.21
Payroll Debits	259,886.33
Electronic Funds Payments	666,086.83
Payroll Debits - Superannuation	57,710.71
Bank Fees	940.83
Corporate Cards	64.99

Gym Equipment Lease Fees	0
Exetel NBN Fees	198.00
Fuji Xerox Equipment Rental	0
Fire Messaging Service	0
Subtotal - Municipal	990,605.90
 TRUST FUND	
Electronic Funds Payments	1,976.04
Cheque Payments	0
Direct Debits Licensing	127,111.00
Subtotal - Trust	129,087.04
 TOTAL DISBURSEMENTS	 1,119,692.94
 <u>In Favour:</u> Crs Kevin Trent, Denis Warnick, James Adamini, Kevin Pyke, Denese Smythe and Peter Wright	
<u>Against:</u>	Nil
	<i>CARRIED 6/0</i>

SHIRE OF YORK
MONTHLY FINANCIAL REPORT
 (Containing the required statement of financial activity and statement of financial position)
For the period ended 29 February 2024

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

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Please refer to the compilation report

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**SHIRE OF YORK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	6,662,569	6,641,569	6,640,798	(771)	(0.01%)	
Rates excluding general rates	978,293	978,293	973,473	(4,820)	(0.49%)	
Grants, subsidies and contributions	386,388	246,777	310,091	63,314	25.66%	▲
Fees and charges	1,271,849	847,672	1,155,752	308,080	36.34%	▲
Interest revenue	225,034	150,000	225,955	75,955	50.64%	▲
Other revenue	407,092	302,625	301,024	(1,601)	(0.53%)	
Profit on asset disposals	6,400	4,264	0	(4,264)	(100.00%)	▼
	9,937,625	9,171,200	9,607,093	435,893	4.75%	
Expenditure from operating activities						
Employee costs	(5,961,802)	(3,974,152)	(3,650,349)	323,803	8.15%	▲
Materials and contracts	(4,550,534)	(3,032,664)	(2,321,222)	711,442	23.46%	▲
Utility charges	(310,935)	(207,120)	(262,019)	(54,899)	(26.51%)	▼
Depreciation	(7,259,298)	(4,839,464)	0	4,839,464	100.00%	▲
Finance costs	(62,706)	(41,800)	(37,971)	3,829	9.16%	▲
Insurance	(267,447)	(178,128)	(335,665)	(157,537)	(88.44%)	▼
Other expenditure	(1,154,059)	(803,183)	(666,513)	136,670	17.02%	▲
Loss on asset disposals	(255,898)	(170,584)	0	170,584	100.00%	▲
	(19,822,679)	(13,247,095)	(7,273,739)	5,973,356	45.09%	
Non-cash amounts excluded from operating activities	2(b) 7,508,796	5,005,784	0	(5,005,784)	(100.00%)	▼
Amount attributable to operating activities	(2,376,258)	929,889	2,333,354	1,403,465	150.93%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,996,335	2,664,208	669,843	(1,994,365)	(74.86%)	▼
Proceeds from disposal of assets	425,454	0	0	0	0.00%	
	4,421,789	2,664,208	669,843	(1,994,365)	(74.86%)	
Outflows from investing activities						
Payments for property, plant and equipment	(1,026,304)	(684,168)	(427,629)	256,539	37.50%	▲
Payments for construction of infrastructure	(4,621,584)	(3,081,040)	(560,166)	2,520,874	81.82%	▲
	(5,647,888)	(3,765,208)	(987,795)	2,777,413	73.77%	
Amount attributable to investing activities	(1,226,099)	(1,101,000)	(317,952)	783,048	71.12%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	78,000	0	0	0	0.00%	
	78,000	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(207,802)	(153,891)	(153,891)	0	0.00%	
Transfer to reserves	(40,000)	0	0	0	0.00%	
	(247,802)	(153,891)	(153,891)	0	0.00%	
Amount attributable to financing activities	(169,802)	(153,891)	(153,891)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	3,823,168	3,823,168	3,962,425	139,257	3.64%	▲
Amount attributable to operating activities	(2,376,258)	929,889	2,333,354	1,403,465	150.93%	▲
Amount attributable to investing activities	(1,226,099)	(1,101,000)	(317,952)	783,048	71.12%	▲
Amount attributable to financing activities	(169,802)	(153,891)	(153,891)	0	0.00%	
Surplus or deficit after imposition of general rates	51,009	3,498,166	5,823,936	2,325,770	66.49%	▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

Please refer to the compilation report

**SHIRE OF YORK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

	Actual 30 June 2024	Actual as at 29 February 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	7,390,886	7,877,553
Trade and other receivables	1,261,349	2,313,440
Inventories	46,329	57,635
Other assets	272,727	0
TOTAL CURRENT ASSETS	8,971,291	10,248,628
NON-CURRENT ASSETS		
Trade and other receivables	160,928	160,928
Other financial assets	81,490	81,490
Property, plant and equipment	48,209,173	48,636,801
Infrastructure	142,030,334	142,590,501
Right-of-use assets	1,003,382	1,003,382
TOTAL NON-CURRENT ASSETS	191,485,307	192,473,102
TOTAL ASSETS	200,456,598	202,721,730
CURRENT LIABILITIES		
Trade and other payables	1,326,458	742,284
Other liabilities	858,734	858,734
Borrowings	207,802	53,911
Employee related provisions	745,328	745,328
TOTAL CURRENT LIABILITIES	3,138,322	2,400,257
NON-CURRENT LIABILITIES		
Borrowings	967,206	967,206
Employee related provisions	146,813	146,813
TOTAL NON-CURRENT LIABILITIES	1,114,019	1,114,019
TOTAL LIABILITIES	4,252,341	3,514,276
NET ASSETS	196,204,257	199,207,454
EQUITY		
Retained surplus	29,071,251	32,074,448
Reserve accounts	2,585,273	2,585,273
Revaluation surplus	164,547,733	164,547,733
TOTAL EQUITY	196,204,257	199,207,454

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

Please refer to the compilation report

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**SHIRE OF YORK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report 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 financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

Matters of non-compliance with Basis of Preparation

The following matters of non-compliance with the basis of preparation have not been corrected.

1. Depreciation is yet to be raised during the current financial year.
2. Balances as at 30 June 2023 have not been finalised and will be subject to change.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement for those monies appear at Note 15 of the supplementary information.

Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings and infrastructure
- estimated fair value of provisions

SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 11 March 2024

Please refer to the compilation report

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**SHIRE OF YORK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Amended Budget Opening	Actual as at	Actual as at
(a) Net current assets used in the Statement of Financial Activity	1 July 2023	30 June 2023	29 February 2024
Note	\$	\$	\$
Current assets			
Cash and cash equivalents	7,240,778	7,390,886	7,877,553
Trade and other receivables	1,406,168	1,261,349	2,313,440
Inventories	46,329	46,329	57,635
Other assets	0	272,727	0
	8,693,275	8,971,291	10,248,628
Less: current liabilities			
Trade and other payables	(1,145,489)	(1,326,458)	(742,284)
Other liabilities	(822,407)	(858,734)	(858,734)
Borrowings	(207,802)	(207,802)	(53,911)
Employee related provisions	(823,865)	(745,328)	(745,328)
	(2,999,563)	(3,138,322)	(2,400,257)
Net current assets	5,693,712	5,832,969	7,848,371
Less: Total adjustments to net current assets	2(c) (1,870,544)	(1,870,544)	(2,024,435)
Closing funding surplus / (deficit)	3,823,168	3,962,425	5,823,936

(b) Non-cash amounts excluded from operating activities

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

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual
Non-cash amounts excluded from operating activities	30 June 2024	29 February 2024	29 February 2024
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(6,400)	(4,264)	0
Add: Loss on asset disposals	255,898	170,584	0
Add: Depreciation	7,259,298	4,839,464	0
Total non-cash amounts excluded from operating activities	7,508,796	5,005,784	0

(c) 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.

	Amended Budget Opening	Last Year Closing	Year to Date
Adjustments to net current assets	30 June 2023	30 June 2023	29 February 2024
	\$	\$	\$
Adjustments to net current assets			
Less: Reserve accounts	(2,585,273)	(2,585,273)	(2,585,273)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	207,802	207,802	53,911
- Current portion of employee benefit provisions held in reserve	506,927	506,927	506,927
Total adjustments to net current assets	2(a) (1,870,544)	(1,870,544)	(2,024,435)

CURRENT AND NON-CURRENT CLASSIFICATION

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

Please refer to the compilation report

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**SHIRE OF YORK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	63,314	25.66%	▲
Budget apportioned 8/12			
RRG Grant and third payment for LGGS grant received			
Fees and charges	308,080	36.34%	▲
Budget apportioned 8/12			
Waste fees and charges processed in rates billing in September 2023			
Interest revenue	75,955	50.64%	▲
Budget apportioned 6/12 - Rates penalty interest			
Rates penalty interest and timing of interest on rates instalments.			
Interest received from matured term deposits			
Profit on asset disposals	(4,264)	(100.00%)	▼
Budget apportioned 8/12			
Expenditure from operating activities			
Employee costs	323,803	8.15%	▲
Budget apportioned 8/12			
Under budget in Admin salaries due to timing of employment engagement			
Materials and contracts	711,442	23.46%	▲
Budget apportioned 8/12			
Utility charges	(54,899)	(26.51%)	▼
Budget apportioned 8/12			
Under budget Forrest Oval water supplies and Avon Park			
Depreciation	4,839,464	100.00%	▲
Depreciation not processed			
Insurance	(157,537)	(88.44%)	▼
Budget apportioned 8/12			
Second instalment of LGIS insurance payment processed in October 2023			
Other expenditure	136,670	17.02%	▲
Budget apportioned 8/12			
Under budget in Community Resource Centre contribution and Rates Write Offs			
Loss on asset disposals	170,584	100.00%	▲
Budget apportioned 8/12			
Procurement of plant and fleet vehicles not completed			
Non-cash amounts excluded from operating activities	(5,005,784)	(100.00%)	▼
Depreciation not processed			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,994,365)	(74.86%)	▼
Budget apportioned 8/12			
Proceeds recognised as other revenue pending disposals in asset register			
Outflows from investing activities			
Payments for property, plant and equipment	256,539	37.50%	▲
Budget apportioned 8/12			
Payments for construction of infrastructure	2,520,874	81.82%	▲
Budget apportioned 8/12			
Surplus or deficit at the start of the financial year	139,257	3.64%	▲
Refer to Note 2(a)			
Surplus or deficit after imposition of general rates	2,325,770	66.49%	▲
Due to variances described above			

Please refer to the compilation report

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
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**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.82 M	\$3.82 M	\$3.96 M	\$0.14 M
Closing	\$0.05 M	\$3.50 M	\$5.82 M	\$2.33 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$7.88 M	% of total
Unrestricted Cash	\$5.29 M	67.2%
Restricted Cash	\$2.59 M	32.8%

Refer to 3 - Cash and Financial Assets

Payables		\$0.74 M	% Outstanding
Trade Payables		(\$0.00 M)	
0 to 30 Days			100.0%
Over 30 Days			0.0%
Over 90 Days			0.0%

Refer to 9 - Payables

Receivables		
	\$0.22 M	% Collected
Rates Receivable	\$2.09 M	69.5%
Trade Receivable	\$0.22 M	% Outstanding
Over 30 Days		30.2%
Over 90 Days		15.3%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.38 M)	\$0.93 M	\$2.33 M	\$1.40 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$7.61 M	% Variance
YTD Budget	\$7.62 M	(0.1%)

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$0.31 M	% Variance
YTD Budget	\$0.25 M	25.7%

Refer to 13 - Grants and Contributions

Fees and Charges		
YTD Actual	\$1.16 M	% Variance
YTD Budget	\$0.85 M	36.3%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.23 M)	(\$1.10 M)	(\$0.32 M)	\$0.78 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Amended Budget	\$0.43 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.56 M	% Spent
Amended Budget	\$4.62 M	(87.9%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.67 M	% Received
Amended Budget	\$4.00 M	(83.2%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.17 M)	(\$0.15 M)	(\$0.15 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.15 M)
Interest expense	(\$0.04 M)
Principal due	\$1.02 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$2.59 M
Interest earned	\$0.00 M

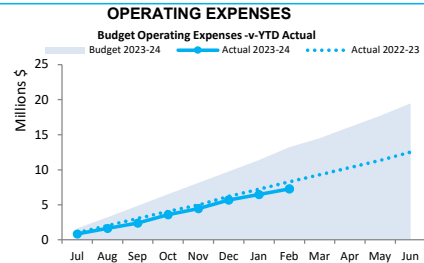
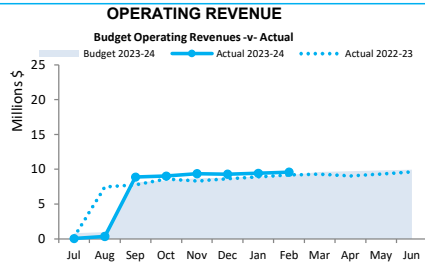
Refer to 4 - Cash Reserves

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

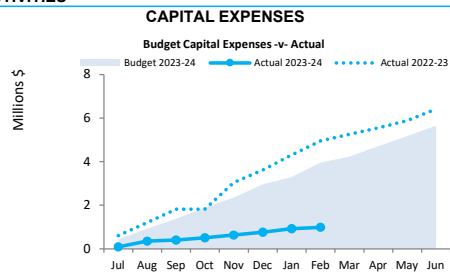
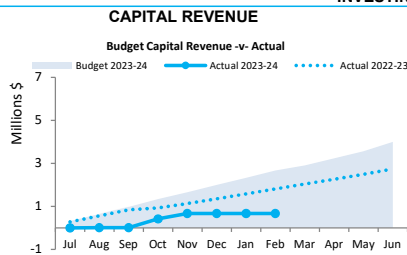
**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

2 KEY INFORMATION - GRAPHICAL

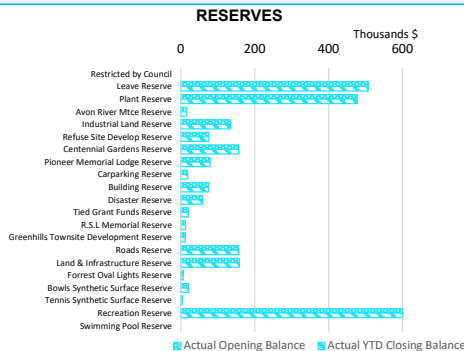
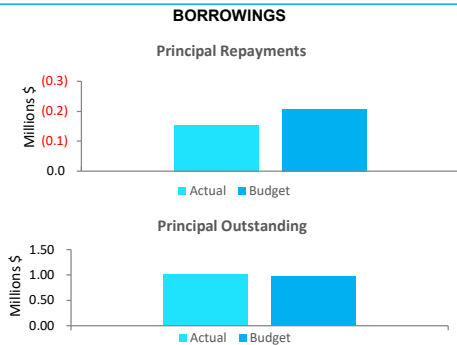
OPERATING ACTIVITIES



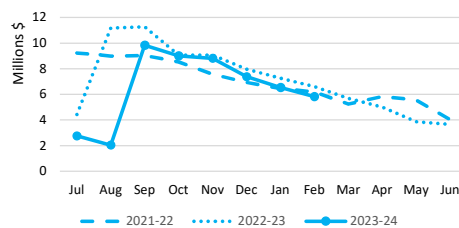
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
Municipal Bank	Cash and cash equivalents	3,919,536	0	3,919,536	0	n/a	Variable	n/a
Cash on Hand	Cash and cash equivalents	1,580	0	1,580	0	n/a	n/a	n/a
Westpac Flexi	Cash and cash equivalents	5,402	0	5,402	0	Westpac	Variable	n/a
AMP at call	Cash and cash equivalents	28,640	0	28,640	0	AMP	Variable	n/a
AMP	Cash and cash equivalents	299,326	0	299,326	0	AMP	Variable	n/a
Municipal Term Deposit	Financial assets at amortised cost	500,000	0	500,000	0	AMP	5.25%	Jun-24
Municipal Term Deposit	Financial assets at amortised cost	500,312	0	500,312	0	AMP	5.40%	Aug-24
Reserve Bank	Cash and cash equivalents	37,484	518,275	555,759	0	NAB	Variable	n/a
Reserve Term Deposit	Financial assets at amortised cost	0	1,003,685	1,003,685	0	NAB	5.40%	Dec-24
Reserve Term Deposit	Financial assets at amortised cost	0	492,529	492,529	0	Bendigo	5.00%	May-24
Reserve Term Deposit	Financial assets at amortised cost	0	570,784	570,784	0	AMP	5.15%	Oct-24
Trust Fund	Cash and cash equivalents	0	0	0	58,422	n/a	n/a	n/a
Total		5,292,280	2,585,273	7,877,553	58,422			
Comprising								
Cash and cash equivalents		4,291,968	518,275	4,810,243	58,422			
Financial assets at amortised cost		1,000,312	2,066,998	3,067,310	0			
		5,292,280	2,585,273	7,877,553	58,422			

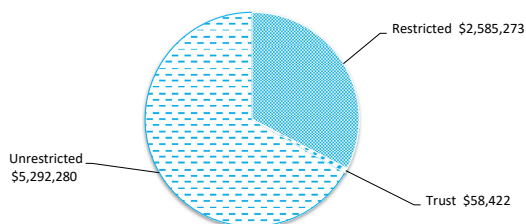
KEY INFORMATION

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

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

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

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



**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council								
Leave Reserve	506,927	0	0	506,927	506,927	0	0	506,927
Plant Reserve	476,688	40,000	0	516,688	476,688	0	0	476,688
Avon River Mtce Reserve	15,426	0	0	15,426	15,426	0	0	15,426
Industrial Land Reserve	134,010	0	0	134,010	134,010	0	0	134,010
Refuse Site Develop Reserve	75,519	0	0	75,519	75,519	0	0	75,519
Centennial Gardens Reserve	156,162	0	0	156,162	156,162	0	0	156,162
Pioneer Memorial Lodge Reserve	78,533	0	(78,000)	533	78,533	0	0	78,533
Carparking Reserve	18,623	0	0	18,623	18,623	0	0	18,623
Building Reserve	75,380	0	0	75,380	75,380	0	0	75,380
Disaster Reserve	59,281	0	0	59,281	59,281	0	0	59,281
Tied Grant Funds Reserve	19,557	0	0	19,557	19,557	0	0	19,557
R.S.L Memorial Reserve	12,600	0	0	12,600	12,600	0	0	12,600
Greenhills Townsite Development Reserve	11,221	0	0	11,221	11,221	0	0	11,221
Roads Reserve	156,884	0	0	156,884	156,884	0	0	156,884
Land & Infrastructure Reserve	158,104	0	0	158,104	158,104	0	0	158,104
Forrest Oval Lights Reserve	6,161	0	0	6,161	6,161	0	0	6,161
Bowls Synthetic Surface Reserve	20,445	0	0	20,445	20,444	0	0	20,444
Tennis Synthetic Surface Reserve	3,155	0	0	3,155	3,155	0	0	3,155
Recreation Reserve	500,597	0	0	500,597	600,598	0	0	600,598
Swimming Pool Reserve	100,000	0	0	100,000	0	0	0	0
	2,585,273	40,000	(78,000)	2,547,273	2,585,273	0	0	2,585,273

**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Capital acquisitions				
Land	31,500	21,000	0	(21,000)
Buildings	381,619	254,392	267,773	13,381
Furniture & Equipment	78,685	52,456	12,097	(40,359)
Plant & Equipment	534,500	356,320	147,759	(208,561)
Acquisition of property, plant and equipment	1,026,304	684,168	427,629	(256,539)
Infrastructure	4,621,584	3,081,040	560,166	(2,520,874)
Acquisition of infrastructure	4,621,584	3,081,040	560,166	(2,520,874)
Total capital acquisitions	5,647,888	3,765,208	987,795	(2,777,413)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,996,335	2,664,208	669,843	(1,994,365)
Other (disposals & C/Fwd)	425,454	0	0	0
Reserve accounts				
Pioneer Memorial Lodge Reserve	78,000	0	0	0
Contribution - operations	1,148,099	1,101,000	317,952	(783,048)
Capital funding total	5,647,888	3,765,208	987,795	(2,777,413)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

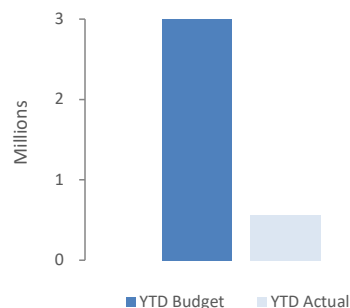
Initial recognition and measurement for assets held at cost

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

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

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

Payments for Capital Acquisitions



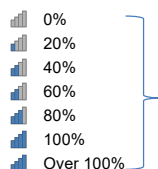
SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

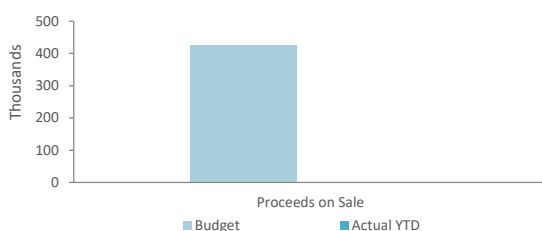
		Current Budget	Amended Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Land					
	146303	31,500	21,000	0	(21,000)
	Land Total	31,500	21,000	0	(21,000)
Buildings					
	043141	10,000	6,664	502	(6,163)
	067304	5,500	3,664	7,997	4,333
	068302	229,509	153,000	142,901	(10,099)
	112302	75,000	50,000	59,106	9,106
	112303	5,500	3,664	4,845	1,181
	113029	24,000	16,000	23,447	7,446
	118300	32,110	21,400	28,975	7,575
	Buildings Total	381,619	254,392	267,773	13,379
Furniture & Equipment					
	043142	78,685	52,456	12,097	(40,359)
	Furniture & Equipment Total	78,685	52,456	12,097	(40,359)
Plant & Equipment					
	042339	133,500	89,000	21,984	(67,016)
	053035	46,000	30,664	0	(30,664)
	123804	20,000	13,328	0	(13,328)
	127304	335,000	223,328	125,775	(97,553)
	Plant & Equipment Total	534,500	356,320	147,759	(208,561)
Infrastructure					
	043145	37,000	24,664	454	(24,210)
	109383	121,830	81,224	33,263	(47,961)
	109389	100,000	66,664	14,902	(51,762)
	113331	35,000	23,336	32,846	9,510
	113335	0	0	21,277	21,277
	113346	135,000	90,000	130,471	40,471
	113367	6,000	4,000	0	(4,000)
	122400	607,317	404,880	44,770	(360,110)
	122401	1,366,361	910,904	68,142	(842,763)
	122402	67,877	45,248	0	(45,248)
	122404	834,526	556,352	19,154	(537,197)
	122407	295,650	197,096	0	(197,096)
	122409	492,577	328,384	4,183	(324,202)
	122411	240,403	160,264	190,603	30,339
	122414	212,043	141,360	101	(141,259)
	122415	70,000	46,664	0	(46,664)
	Infrastructure Total	4,621,584	3,081,040	560,166	(2,520,876)
	Grand Total	5,647,888	3,765,208	987,795	(2,777,416)

**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
	Land 25-27 South St	491,227	245,454	0	(245,773)	0	0	0	0
	Plant and equipment								
12239	2022 Ford Everest	45,600	52,000	6,400	0	0	0	0	0
12237	2021 Mazda CX8	32,200	27,000	0	(5,200)	0	0	0	0
12224	2021 Mazda 3	23,900	23,000	0	(900)	0	0	0	0
12200	2018 Isuzu Dmax SX	21,200	18,000	0	(3,200)	0	0	0	0
11820	2010 Hino Truck	60,825	60,000	0	(825)	0	0	0	0
		674,952	425,454	6,400	(255,898)	0	0	0	0

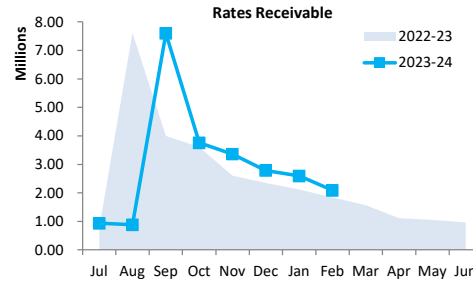


**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 June 2023	29 Feb 2024
	\$	\$
Opening arrears previous years	690,542	934,701
Levied this year	7,003,151	7,614,271
Less - collections to date	(6,361,500)	(5,941,833)
Gross rates collectable	1,332,193	2,607,139
Allowance for impairment of rates receivable	(397,492)	(518,457)
Net rates collectable	934,701	2,088,682
% Collected	82.7%	69.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(171)	25,719	5,013	440	5,596	36,597
Percentage	(0.5%)	70.3%	13.7%	1.2%	15.3%	
Balance per trial balance						
Sundry debtors						36,597
Other receivables						118,163
GST receivable						35,570
Receivables for employee related provisions						37,410
Allowance for credit losses of trade receivables						(2,982)
Total receivables general outstanding						224,758

Amounts shown above include GST (where applicable)

KEY INFORMATION

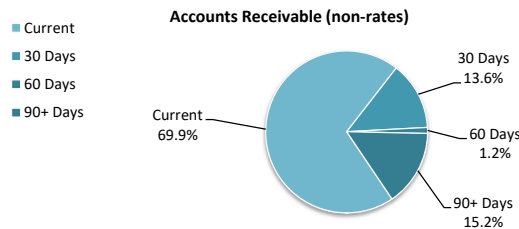
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



**SHIRE OF YORK
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FOR THE PERIOD ENDED 29 FEBRUARY 2024**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 29 February 2024
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	46,329	100,645	(89,339)	57,635
Other assets				
Non-current assets held for sale	272,727	0	(272,727)	0
Total other current assets	319,056	100,645	(362,066)	57,635

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

OPERATING ACTIVITIES

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(1,905)	235	0	0	0	(1,670)
Percentage	114.1%	-14.1%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						(1,670)
Accrued salaries and wages						44,966
ATO liabilities						93,124
Accrued interest						9,436
Prepaid rates						87,494
Bonds and deposits						398,462
ESL						110,472
Total payables general outstanding						742,284
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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

**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
GRV General Rate	0.134045	1,493	25,485,881	3,416,255	21,000	3,437,255	3,416,255	1,942	3,418,197
Unimproved value									
UV General Rate	0.008859	407	364,072,031	3,225,314	0	3,225,314	3,225,314	(2,713)	3,222,601
Sub-Total		1,900	389,557,912	6,641,569	21,000	6,662,569	6,641,569	(771)	6,640,798
Minimum payment									
Minimum Payment \$									
Gross rental value									
GRV General Rate	1,320	477	1,577,413	629,640	0	629,640	629,640	0	629,640
Unimproved value									
UV General Rate	1,320	292	28,348,622	385,440	0	385,440	385,440	0	385,440
Sub-total		769	29,926,035	1,015,080	0	1,015,080	1,015,080	0	1,015,080
Discount						(58,190)			(63,010)
Amount from general rates						7,619,459			7,592,868
Ex-gratia rates						21,403			21,403
Total general rates						7,640,862			7,614,271

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

FINANCING ACTIVITIES

11 BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	
Forrest Oval Stage 1	62	732,236	0	0	(35,899)	(72,929)	696,337	659,307	(23,065)	(45,000)
Forrest Oval Stage 2	63	104,269	0	0	(19,285)	(25,879)	84,984	78,390	(3,781)	(4,875)
Forrest Oval Stage 3	64	162,645	0	0	(30,081)	(40,368)	132,564	122,277	(5,899)	(7,605)
Old Convent School	67	175,858	0	0	(68,626)	(68,626)	107,232	107,232	(5,226)	(5,226)
Total		1,175,008	0	0	(153,891)	(207,802)	1,021,117	967,206	(37,971)	(62,706)
Current borrowings		207,802					53,911			
Non-current borrowings		967,206					967,206			
		1,175,008					1,021,117			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

OPERATING ACTIVITIES

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 29 February 2024 \$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		858,734	0	0	0	858,734
Total other liabilities		858,734	0	0	0	858,734
Employee Related Provisions						
Provision for annual leave		461,128	0	0	0	461,128
Provision for long service leave		233,075	0	0	0	233,075
Provision for sick leave		51,125	0	0	0	51,125
Total Provisions		745,328	0	0	0	745,328
Total other current liabilities		1,604,062	0	0	0	1,604,062

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	29 Feb 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
Australia Day Council	0	0	0	0	0	31,000	20,664	12,000
Grant Funds (Untied)	0	0	0	0	0	44,745	29,824	33,559
Grant Local Road (Untied)	0	0	0	0	0	39,160	26,104	29,370
LGGS Grants	0	0	0	0	0	56,990	37,992	42,743
Library Grants	4,556	0	0	4,556	4,556	4,556	3,032	0
Grant RRG - Direct	0	0	0	0	0	177,559	118,368	191,441
GRANTS - TOURISM & AREA PROMOTION	0	0	0	0	0	0	0	978
	4,556	0	0	4,556	4,556	354,010	235,984	310,091
Contributions								
Members - Contributions	0	0	0	0	0	200	67	0
Admin - Contributions	0	0	0	0	0	114	38	0
Contributions to Rural Numbers	0	0	0	0	0	342	114	0
Other Recreation - Contributions, Reimbursements	0	0	0	0	0	31,500	10,500	0
Tourism - Contributions & Donations	0	0	0	0	0	222	74	0
Contributions	0	0	0	0	0	32,378	10,793	0
TOTALS	4,556	0	0	4,556	4,556	386,388	246,777	310,091

SHIRE OF YORK
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 29 FEBRUARY 2024

INVESTING ACTIVITIES

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 29 Feb 2024	Current Liability 29 Feb 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Cemetery Grant Income	0	0	0	0	0	9,000	6,000	9,900
Recreation Grants - Taxable	0	0	0	0	0	135,000	90,000	0
Grant Income Museum	6,359	0	0	6,359	6,359	15,899	10,592	0
DLGSC Grant - ORV Facility	40,000	0	0	40,000	40,000	0	0	0
Grants Income	0	0	0	0	0	0	0	2,000
Road to Recovery Grants	0	0	0	0	0	677,317	451,544	0
Grant - RRG - Roads	409,357	0	0	409,357	409,357	1,366,360	910,904	229,437
Grant Govt-Black Spot Funding	0	0	0	0	0	322,830	215,216	18,200
Grants - LRCIP	363,540	0	0	363,540	363,540	1,257,885	838,592	410,306
Grant - RRRSP - Roads	0	0	0	0	0	212,044	141,360	0
Grants - Main Roads Safety Program	34,922	0	0	34,922	34,922	0	0	0
	854,178	0	0	854,178	854,178	3,996,335	2,664,208	669,843

**SHIRE OF YORK
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FOR THE PERIOD ENDED 29 FEBRUARY 2024**

15 TRUST FUND

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

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2023	Received	Paid	29 Feb 2024
Cash in Lieu - Public Open Space	\$ 58,422	\$ 0	\$ 0	\$ 58,422
	58,422	0	0	58,422

**SHIRE OF YORK
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FOR THE PERIOD ENDED 29 FEBRUARY 2024**

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						30,000
Cemetery Infrastructure	OCM 26/09/23 Res. 060923	Capital expenses			(116,830)	(86,830)
Grants LRCI	OCM 26/09/23 Res. 060923	Capital revenue		36,237		(50,593)
Grants LRCI	OCM 26/09/23 Res. 060923	Capital revenue		80,593		30,000
Forrest Oval lighting and drainage	OCM 26/09/23 Res. 060923	Capital expenses			(10,000)	20,000
Bridge Construction Project	OCM 26/09/23 Res. 060923	Capital expenses		10,000		30,000
York CRC charges other taxable supply	OCM 26/09/23 Res. 150923	Operating revenue		171,155		201,155
York CRC expenses	OCM 26/09/23 Res. 150923	Operating expenses			(182,196)	18,959
York CRC Garden/Carpark maintenance	OCM 26/09/23 Res. 150923	Operating expenses			(2,950)	16,009
Wheatbelt Regional University	OCM 26/09/23 Res. 150923	Operating expenses		10,000		26,009
Multiyear funding agreements	OCM 26/09/23 Res. 150923	Operating expenses		25,000		51,009
Contribution to York CRC	OCM 28/11/23 Res. 121123	Operating expenses			(347,957)	(296,948)
Transfer to reserve - Bridges	OCM 28/11/23 Res. 121123	Capital expenses		347,957		51,009
Maintenance of Bridges	OCM 27/02/24 Res. 040224	Capital expenses			(70,000)	(18,991)
Roads to Recovery Project	OCM 27/02/24 Res. 040224	Capital expenses		70,000		51,009
				750,942	(729,933)	51,009

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EFT31315	02/02/2024	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS	1		4,101.03
INV GFEE DEC	31/12/2023	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS	1	4,101.03	
EFT31316	09/02/2024	ACCENT RUBBER STAMPS	SUPPLY 1X TRODAT 4918 SELF INKING RUBBER STAMP - EMIDS - 30/01/24	1		64.46
INV 00073085	30/01/2024	ACCENT RUBBER STAMPS	SUPPLY 1X TRODAT 4918 SELF INKING RUBBER STAMP - EMIDS - 30/01/24	1	64.46	
EFT31317	09/02/2024	AFGRI EQUIPMENT AUSTRALIA PTY LTD	PROVIDE A SERVICE AND SUPPLY PARTS FOR 2021 JOHN DEERE 620GP GRADER - 01/02/24	1		3,523.82
INV 2810837	01/02/2024	AFGRI EQUIPMENT AUSTRALIA PTY LTD	PROVIDE A SERVICE AND SUPPLY PARTS FOR 2021 JOHN DEERE 620GP GRADER - 01/02/24	1	3,523.82	
EFT31318	09/02/2024	ALLAN JOHN BRADY	REIMBURSEMENT FOR PRE-EMPLOYMENT POLICE CLEARANCE - MEDIA & ENGAGEMENT OFFICER - 31/01/24	1		53.00
INV 31012024	31/01/2024	ALLAN JOHN BRADY	REIMBURSEMENT FOR PRE-EMPLOYMENT POLICE CLEARANCE - MEDIA & ENGAGEMENT OFFICER - 31/01/24	1	53.00	
EFT31319	09/02/2024	AUDREY NETTLE	HONORARIUM FOR WELCOME TO COUNTRY AUSTRALIA DAY FRIDAY 26 JANUARY 2024	1		400.00
INV 11	29/01/2024	AUDREY NETTLE	HONORARIUM FOR WELCOME TO COUNTRY AUSTRALIA DAY FRIDAY 26 JANUARY 2024	1	400.00	
EFT31320	09/02/2024	AUSCO MODULAR PTY LTD	23.24 MONTHLY MULTIPURPOSE TRANSPORTABLE HIRE (LIA) 01/02/24-29/02/24	1		889.37
INV 7421916	01/02/2024	AUSCO MODULAR PTY LTD	23.24 MONTHLY MULTIPURPOSE TRANSPORTABLE HIRE (LIA) 01/02/24-29/02/24	1	889.37	
EFT31321	09/02/2024	BLUE FORCE PTY LTD	TECHNICAL CALL OUTS TO REPAIR 3 X CCTV CAMERAS ON AVON TERRACE - 22/01/24	1		2,233.00
INV 195208	31/01/2024	BLUE FORCE PTY LTD	ADDITIONAL TECHNICAL CALL OUT TO REPAIR 3 X CCTV CAMERAS ON AVON TERRACE - 22/01/24	1	1,533.00	
INV 195208	31/01/2024	BLUE FORCE PTY LTD	TECHNICAL CALL OUT - 3 X CCTV CAMERAS ON AVON TERRACE NOT WORKING - 22/01/24	1	700.00	
EFT31322	09/02/2024	BOC GASES	SUPPLY VARIOUS GAS & CONTAINER RENTAL - 29/12/23-28/01/23	1		40.78
INV	29/01/2024	BOC GASES	SUPPLY VARIOUS GAS & CONTAINER RENTAL - 29/12/23-28/01/23	1	40.78	

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EFT31323	09/02/2024 BUGMAN PEST SERVICES (GREENPALM HOLDINGS P/L)	INTERNAL/EXTERNAL SPIDER TREATMENT TO VARIOUS FIRE STATION BUILDINGS - 13/01/24	1		594.00
INV INV-0058	13/01/2024 BUGMAN PEST SERVICES (GREENPALM HOLDINGS P/L)	INTERNAL/EXTERNAL SPIDER TREATMENT TO VARIOUS FIRE STATION BUILDINGS - 13/01/24	1	594.00	
EFT31324	09/02/2024 BUNNINGS WAREHOUSE	SUPPLY PARTS FOR YORK SWIMING POOL AQUA SYSTEMS - 31/01/24	1		246.60
INV	31/01/2024 BUNNINGS WAREHOUSE	SUPPLY PARTS FOR YORK SWIMING POOL AQUA SYSTEMS - 31/01/24	1	246.60	
EFT31325	09/02/2024 CALTEX AUSTRALIA PTY LTD	FUEL CARD - JANUARY 2024	1		2,130.79
INV 112	31/01/2024 CALTEX AUSTRALIA PTY LTD	FUEL CARD - JANUARY 2024	1	2,130.79	
EFT31326	09/02/2024 COUNTRY COPIERS	PHOTOCOPIER CHARGES	1		785.58
INV 217320	07/09/2023 COUNTRY COPIERS	PHOTOCOPIER CHARGES 05/06/23-07/09/23 - YVC	1	295.44	
INV 217836	10/10/2023 COUNTRY COPIERS	PHOTOCOPIER CHARGES 07/09/23-10/10/23 - YVC	1	216.24	
INV 218184	01/11/2023 COUNTRY COPIERS	PHOTOCOPIER CHARGES 10/10/23-01/11/23 - YVC	1	93.23	
INV 218506	05/12/2023 COUNTRY COPIERS	PHOTOCOPIER CHARGES 01/11/23-05/12/23 - YVC	1	111.21	
INV 218875	09/01/2024 COUNTRY COPIERS	PHOTOCOPIER CHARGES 05/12/23-09/01/24 - YVC	1	69.46	
EFT31327	09/02/2024 CREDIT MANAGEMENT AUSTRALIA POST	POSTAGE CHARGES - JANUARY 2024	1		976.99
INV	03/02/2024 CREDIT MANAGEMENT AUSTRALIA POST	POSTAGE CHARGES - JANUARY 2024	1	976.99	
EFT31328	09/02/2024 DARRYS PLUMBING AND GAS	PLUMBING SERVICES	1		4,758.75
INV IV01242	03/01/2024 DARRYS PLUMBING AND GAS	REPAIR AND SUPPLY PARTS FOR THE DEPOT LEAKING TEA ROOM TAP - 03/01/24	1	246.62	
INV IV01257	29/01/2024 DARRYS PLUMBING AND GAS	REPAIRS TO LEAK FOR FORREST OVAL WATER SUPPLY - 24-25/01/24	1	555.12	
INV IV01275	30/01/2024 DARRYS PLUMBING AND GAS	EXCAVATION OF GRAVE AT YORK CEMETERY - 10/01/24	1	286.00	
INV IV01274	30/01/2024 DARRYS PLUMBING AND GAS	BACK FILL OF A GRAVE AT YORK CEMETERY - 16/01/24	1	214.50	
INV IV01279	30/01/2024 DARRYS PLUMBING AND GAS	SUPPLY AND INSTALL REPLACEMENT HOT WATER SYSTEM FOR 17 FORBES ST, YORK - 03/01/24	1	3,080.00	
INV IV01298	31/01/2024 DARRYS PLUMBING AND GAS	FIX LEAKING TAP IN LAUNDRY AT UNIT 2 (40) MACARTNEY ST, YORK - 31/01/24	1	135.06	
INV IV01297	31/01/2024 DARRYS PLUMBING AND GAS	REPAIR/REPLACE TAP IN TOWN HALL DISABLE TOILET AFTER DAMAGE - 29/11/23	1	241.45	
EFT31329	09/02/2024 ELLA-NATASHA BARBARICH	RATES REFUND FOR ASSESSMENT A60524 LOT 50, 125 AVON TCE YORK 6302	1		40.00
INV A60524	02/02/2024 ELLA-NATASHA BARBARICH	RATES REFUND FOR ASSESSMENT A60524 LOT 50, 125 AVON TCE YORK 6302		40.00	

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EFT31330	09/02/2024 FLY BY FUN	PROVIDE FACEPAINTING SERVICES AND ENTERTAINMENT FOR AUSTRALIA DAY AT SWIMMING POOL - 26 JANUARY 2024	1		1,180.00
INV INV-41977	24/11/2023 FLY BY FUN	PROVIDE FACEPAINTING SERVICES AND ENTERTAINMENT FOR AUSTRALIA DAY AT SWIMMING POOL - 26 JANUARY 2024	1	1,180.00	
EFT31331	09/02/2024 FOCUS NETWORKS	FOCUS NETWORKS SUPPORT - MONTHLY SUPPORT	1		6,127.88
INV	31/01/2024 FOCUS NETWORKS	MICROSOFT 365 BUSINESS PREMIUM NCE - MONTHLY PAYMENT - ANNUAL CONTRACT - 31/01/24	1	70.18	
INV	05/02/2024 FOCUS NETWORKS	FOCUS NETWORKS SUPPORT - MONTHLY MPS DEVICES - 05/02/24	1	6,057.70	
EFT31332	09/02/2024 FRONTLINE FIRE & RESCUE EQUIPMENT	REPAIRS ON SUPPRESSION SYSTEMS FOR 2X FIRE TRUCKS - 31/01/24	1		4,901.33
INV 81113	31/01/2024 FRONTLINE FIRE & RESCUE EQUIPMENT	REPAIRS ON SUPPRESSION SYSTEMS FOR 2X FIRE TRUCKS - 31/01/24	1	4,901.33	
EFT31333	09/02/2024 FUEL DISTRIBUTORS	SUPPLY AND DELIVER TO THE SHIRE OF YORK WORKS DEPOT 5000LITRES OF DIESEL - 02/02/24	1		9,540.60
INV 43104152	02/02/2024 FUEL DISTRIBUTORS	SUPPLY AND DELIVER TO THE SHIRE OF YORK WORKS DEPOT 5000LITRES OF DIESEL - 02/02/24	1	9,540.60	
EFT31334	09/02/2024 FUNNY FARM FLOWERS	SUPPLY OF FLOWERS FOR AUSTRALIA DAY - 26 JANUARY 2024	1		150.00
INV 42	08/01/2024 FUNNY FARM FLOWERS	SUPPLY OF FLOWERS FOR AUSTRALIA DAY - 26 JANUARY 2024	1	150.00	
EFT31335	09/02/2024 INDUSTRIAL AUTOMATION	SUPPLY OF 50 STANDPIPE ACCESS SWIPE CARDS - 30/01/24	1		880.00
INV SINV-15451	30/01/2024 INDUSTRIAL AUTOMATION	SUPPLY OF 50 STANDPIPE ACCESS SWIPE CARDS - 30/01/24	1	880.00	
EFT31336	09/02/2024 IT VISION	ALTUS ECM - FILE PLAN REVIEW SERVICES	1		1,108.80
INV 39369	15/12/2023 IT VISION	ALTUS ECM - FILE PLAN REVIEW OUTCOME - BULK DELETE OF UNUSED FILES - 15/12/23	1	831.60	
INV 39420	01/02/2024 IT VISION	ALTUS ECM - FILE PLAN REVIEW OUTCOME - BULK DELETE OF UNUSED FILES - 01/02/24	1	277.20	
EFT31337	09/02/2024 JASON SIGNMAKERS	SUPPLY AND DELIVERY OF 1X 150MM HIGH STREET BLADE. DOUBLE SIDED CLASS 400 (CL1) WITH AGF OVERLAMINATE SHIRE SPECS FOR VARIOUS ROADS - 30/01/24	1		185.79
INV 35626	30/01/2024 JASON SIGNMAKERS	SUPPLY AND DELIVERY OF 1X 150MM HIGH STREET BLADE. DOUBLE SIDED CLASS 400 (CL1) WITH AGF OVERLAMINATE SHIRE SPECS FOR VARIOUS ROADS - 30/01/24	1	185.79	
EFT31338	09/02/2024 JOHN SIMMONDS CONTRACTING	HIRE OF AQUA RUN AT SWIMMING POOL	1		800.00

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INV 027	27/01/2024 JOHN SIMMONDS CONTRACTING	HIRE OF AQUA RUN AT SWIMMING POOL FOR AUSTRALIA DAY - 26 JANUARY 2024	1	400.00	
INV 027	27/01/2024 JOHN SIMMONDS CONTRACTING	HIRE OF AQUA RUN FOR BOXING DAY AT THE SWIMMING POOL - 26 DECEMBER 2023	1	400.00	
EFT31339	09/02/2024 JULES SHOPPE	MEAL WELFARE FOR VOLUNTEER BFB CREWS AT MORRIS EDWARDS DR FIREGROUND - 13/01/24	1		330.00
INV IV0100	24/01/2024 JULES SHOPPE	MEAL WELFARE FOR VOLUNTEER BFB CREWS AT MORRIS EDWARDS DR FIREGROUND - 13/01/24	1	330.00	
EFT31340	09/02/2024 LAURA APPLETON	REIMBURSEMENT FOR STAFF UNIFORMS 23/24 - 29/01/24	1		131.94
INV 29012024	29/01/2024 LAURA APPLETON	REIMBURSEMENT FOR STAFF UNIFORMS 23/24 - 29/01/24	1	131.94	
EFT31341	09/02/2024 LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	EXECUTIVE LEADERSHIP PROGRAM - 6-8 MAY 2024	1		2,810.00
INV 38059	31/01/2024 LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	EXECUTIVE LEADERSHIP PROGRAM - 6-8 MAY 2024	1	2,810.00	
EFT31342	09/02/2024 MELVILLE MAZDA	REGISTRATION FOR EMCCS VEHICLE - MAZDA CX-8 G25 SPORT 1ICQ468 - 29/01/24	1		490.55
INV 29012024	29/01/2024 MELVILLE MAZDA	REGISTRATION FOR EMCCS VEHICLE - MAZDA CX-8 G25 SPORT 1ICQ468 - 29/01/24	1	490.55	
EFT31343	09/02/2024 NORTHAM BEARINGS SALES - APPLIED INDUSTRIAL TECHNOLOGIES PTY LTD	SUPPLY PARTS FOR GIANNI FERRARI Y8204 - 21/12/23	1		120.69
INV 7270539	21/12/2023 NORTHAM BEARINGS SALES - APPLIED INDUSTRIAL TECHNOLOGIES PTY LTD	SUPPLY PARTS FOR GIANNI FERRARI Y8204 - 21/12/23	1	120.69	
EFT31344	09/02/2024 NUTRIEN AG SOLUTIONS	SUPPLY FOR COLLECTION 10X MULTI K TRACE FERTILISER FOR VARIOUS SITES - 19/01/24	1		1,815.00
INV 910221563	19/01/2024 NUTRIEN AG SOLUTIONS	SUPPLY FOR COLLECTION 10X MULTI K TRACE FERTILISER FOR VARIOUS SITES - 19/01/24	1	1,815.00	
EFT31345	09/02/2024 OFFICEWORKS	PURCHASE OF A4 ELECTRIC BINDING MACHINE FOR ADMIN BUILDING - 22/01/24	1		1,718.95
INV 612253165	22/01/2024 OFFICEWORKS	PURCHASE OF A4 ELECTRIC BINDING MACHINE FOR ADMIN BUILDING - 22/01/24	1	1,711.00	
INV 612278108	23/01/2024 OFFICEWORKS	DELIVERY FEE FOR PURCHASE OF A4 ELECTRIC BINDING MACHINE FOR ADMIN BUILDING - 22/01/24	1	7.95	
EFT31346	09/02/2024 POOLSHOP ONLINE	SWIMMING POOL CHEMICAL SUPPLIES - JANUARY 2024	1		1,232.00

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INV INV-1860	31/01/2024 POOLSHOP ONLINE	SWIMMING POOL CHEMICAL SUPPLIES - JANUARY 2024	1	1,232.00	
EFT31347	09/02/2024 RIVER CONSERVATION SOCIETY INC	RIVER CONSERVATION SOCIETY INC MULTIYEAR FUNDING AGREEMENT - 20% OF \$12,594	1		2,825.68
INV 117	19/01/2024 RIVER CONSERVATION SOCIETY INC	RIVER CONSERVATION SOCIETY INC MULTIYEAR FUNDING AGREEMENT - 20% OF \$12,594	1	2,770.68	
INV 118	29/01/2024 RIVER CONSERVATION SOCIETY INC	PROVIDE VENUE HIRE FOR YARNING WITH MARION KICKETT ON AUSTRALIA DAY FRIDAY 26TH JANUARY 2024	1	55.00	
EFT31348	09/02/2024 ROBERT WILLIAM PAMPLING	ROBERT PAMPLING PHOTOGRAPHY SERVICES FOR AUSTRALIA DAY 2024 - 26/01/24	1		350.00
INV 0006-306	26/01/2024 ROBERT WILLIAM PAMPLING	ROBERT PAMPLING PHOTOGRAPHY SERVICES FOR AUSTRALIA DAY 2024 - 26/01/24	1	350.00	
EFT31349	09/02/2024 ROUS ELECTRICAL	DIAGNOSE ISSUES AND SUPPLY REPLACEMENT SOLENOIDS FOR FORREST OVAL - 02/02/24	1		495.00
INV 00003811	02/02/2024 ROUS ELECTRICAL	DIAGNOSE ISSUES AND SUPPLY REPLACEMENT SOLENOIDS FOR FORREST OVAL - 02/02/24	1	495.00	
EFT31350	09/02/2024 ROYAL LIFE SAVING	ANNUAL WATCH AROUND WATER REGISTRATION AND SUPPLY OF WRISTBANDS FOR SWIMMING POOL - 25/01/24	1		594.00
INV INV967	25/01/2024 ROYAL LIFE SAVING	ANNUAL WATCH AROUND WATER REGISTRATION AND SUPPLY OF WRISTBANDS FOR SWIMMING POOL - 25/01/24	1	594.00	
EFT31351	09/02/2024 SANOKIL	MONTHLY SUPPLY OF SANITARY WASTE UNITS AND SERVICNG VARIOUS SITES - FEBRUARY 2024	1		277.20
INV 20147026	01/02/2024 SANOKIL	MONTHLY SUPPLY OF SANITARY WASTE UNITS AND SERVICNG VARIOUS SITES - FEBRUARY 2024	1	277.20	
EFT31352	09/02/2024 SMITHS SHELL SERVICE	TOWING CHARGES FOR 2013 KUBOTA TRACTOR Y299 - 24/01/24	1		550.00
INV 18261048	24/01/2024 SMITHS SHELL SERVICE	TOWING CHARGES FOR 2013 KUBOTA TRACTOR Y299 - 24/01/24	1	550.00	
EFT31353	09/02/2024 SP RUNT PRODUCTION PTY LTD	SUPPORT SP PRODUCTIONS PTY LTD FOR THE RUNT FILM PRODUCTION IN YORK - REMAINDER 20% - 25/01/24	1		11,000.00
INV 47	25/01/2024 SP RUNT PRODUCTION PTY LTD	SUPPORT SP PRODUCTIONS PTY LTD FOR THE RUNT FILM PRODUCTION IN YORK - REMAINDER 20% - 25/01/24	1	11,000.00	
EFT31354	09/02/2024 SYNERGY	ELECTRICITY CHARGES	1		5,697.59
INV 785488350	24/01/2024 SYNERGY	ELECTRICITY	1	1,124.63	

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INV 335462800	29/01/2024 SYNERGY	ELECTRICITY	1	2,329.74	
INV 785488350	31/01/2024 SYNERGY	ELECTRICITY	1	2,243.22	
EFT31355	09/02/2024 TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	PLANT REPAIRS AND MAINTENANCE	1		1,758.64
INV INV-2032	31/01/2024 TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	SUPPLY PARTS AND REPAIR SPRAYER SKID ON THE SPRAY UTE Y770 - 31/01/24	1	816.70	
INV INV-2062	01/02/2024 TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	REPLACE SWITCH TO FUEL FOR HILUX 4X2 WORKMATE 2.7L PETROL Y482 - 01/02/24 - VARIATION APPROVED	1	941.94	
EFT31356	09/02/2024 TITE SECURITY	SECURITY ALARM MONITORING FEES - QUARTER 1 - 01 JANUARY 2024 TO 31 MARCH 2024	1		271.70
INV 617432	03/12/2023 TITE SECURITY	SECURITY ALARM MONITORING FEES - QUARTER 1 - 01 JANUARY 2024 TO 31 MARCH 2024	1	271.70	
EFT31357	09/02/2024 TUDOR HOUSE (WA) PTY LTD	SUPPLY OF WEST AUSTRALIAN AND ABORIGINAL FLAGS FOR AUSTRALIA DAY - 26 JANUARY 2024	1		250.00
INV 8211	29/01/2024 TUDOR HOUSE (WA) PTY LTD	SUPPLY OF WEST AUSTRALIAN AND ABORIGINAL FLAGS FOR AUSTRALIA DAY - 26 JANUARY 2024	1	250.00	
EFT31358	09/02/2024 VOCUS PTY LTD	VOCUS - MONTHLY LANDLINE SERVICES - FEBRUARY 2024	1		579.02
INV	02/02/2024 VOCUS PTY LTD	VOCUS - MONTHLY LANDLINE SERVICES - FEBRUARY 2024	1	579.02	
EFT31359	09/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1		55,511.37
INV	28/11/2023 WATER CORPORATION OF WA	WATER CHARGES	1	47.10	
INV	02/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	47.03	
INV	29/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	1,519.51	
INV	30/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	616.41	
INV	30/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	1,634.19	
INV	30/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	315.37	
INV	30/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	418.58	
INV	31/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	55.38	
INV	31/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	854.37	
INV	31/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	30,679.77	

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INV	31/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	49.65	
INV	31/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	426.51	
INV	31/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	8.60	
INV	31/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	92.66	
INV	31/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	7,679.00	
INV	31/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	1,582.58	
INV	31/01/2024 WATER CORPORATION OF WA	WATER CHARGES	1	2,457.02	
INV	01/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1	93.43	
INV	01/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1	46.33	
INV	01/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1	1,061.97	
INV	01/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1	5,535.43	
INV	01/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1	197.82	
INV	01/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1	46.33	
INV	02/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1	46.33	
EFT31360	09/02/2024 WATERLOGIC AUSTRALIA PTY LTD	WATER FILTRATION UNIT - FEBRUARY 2024	1		78.45
INV	01/02/2024 WATERLOGIC AUSTRALIA PTY LTD	WATER FILTRATION UNIT - FEBRUARY 2024	1	78.45	
EFT31361	09/02/2024 WINC.	STATIONARY SUPPLIES FOR ADMIN BUILDING - 31/01/24	1		314.80
INV	31/01/2024 WINC.	STATIONARY SUPPLIES FOR ADMIN BUILDING - 31/01/24	1	314.80	
EFT31362	09/02/2024 WOODLANDS DISTRIBUTORS & AGENCIES	SUPPLY AND DELIVER 6X CARTONS OF DOGGY BAGS - 02/02/24	1		1,100.88
INV 6178	02/02/2024 WOODLANDS DISTRIBUTORS & AGENCIES	SUPPLY AND DELIVER 6X CARTONS OF DOGGY BAGS - 02/02/24	1	1,100.88	
EFT31363	09/02/2024 YORK & DISTRICT CO-OPERATIVE LTD	MONTHLY SUPPLIES & REFRESHMENTS - JANUARY 2024	1		644.44
INV 641205928	31/01/2024 YORK & DISTRICT CO-OPERATIVE LTD	MONTHLY SUPPLIES & REFRESHMENTS FOR ADMIN BUILDING - JANUARY 2024	1	319.18	
INV 641207332	31/01/2024 YORK & DISTRICT CO-OPERATIVE LTD	FAREWELL MORNING TEA FOR MARCUS WHELAN 19/01/2024	1	90.70	
INV 641207332	31/01/2024 YORK & DISTRICT CO-OPERATIVE LTD	MONTHLY SUPPLIES & REFRESHMENTS FOR CRC - JANUARY 2024	1	94.81	
INV 641207347	31/01/2024 YORK & DISTRICT CO-OPERATIVE LTD	MONTHLY SUPPLIES & REFRESHMENTS FOR DEPOT - JANUARY 2024	1	139.75	
EFT31364	09/02/2024 YORK & DISTRICTS COMMUNITY MATTERS	ADVERTISING	1		1,574.00

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INV 3473	04/02/2024 YORK & DISTRICTS COMMUNITY MATTERS	ADVERTISING	1	1,574.00	
EFT31365	09/02/2024 YORK & DISTRICTS SENIORS APPRECIATION DAY	SUPPORT FOR SENIORS APPRECIATION DAY 2022/23 - 10% OF 3000.00	1		300.00
INV 181123	18/11/2023 YORK & DISTRICTS SENIORS APPRECIATION DAY	SUPPORT FOR SENIORS APPRECIATION DAY 2022/23 - 10% OF 3000.00	1	300.00	
EFT31366	09/02/2024 YORK FRIENDSHIP CLUB	FINAL PAYMENT OWING FOR MEDIEVAL FAYRE GRANT - 14/12/23	1		800.00
INV 0001	14/12/2023 YORK FRIENDSHIP CLUB	FINAL PAYMENT OWING FOR MEDIEVAL FAYRE GRANT - 14/12/23	1	800.00	
EFT31367	09/02/2024 YORK NEWSAGENCY	STATIONARY & OFFICE SUPPLIES - JANUARY 2024	1		55.39
INV 62923	01/02/2024 YORK NEWSAGENCY	STATIONARY & OFFICE SUPPLIES - JANUARY 2024	1	55.39	
EFT31368	09/02/2024 YORK PHARMACY	PURCHASE OF 4X 1 LITRE SKIN CANCER COUNCIL SUNBURN CREAM FOR SWIMMING POOL - 25/01/24	1		179.96
INV 243	31/01/2024 YORK PHARMACY	PURCHASE OF 4X 1 LITRE SKIN CANCER COUNCIL SUNBURN CREAM FOR SWIMMING POOL - 25/01/24	1	179.96	
EFT31369	09/02/2024 YORK SWIMMING CLUB (INC)	SET UP AND TAKE DOWN OF MARQUEES, CHAIRS, ETC FOR AUSTRALIA DAY AT FORREST OVAL - 26/01/24	1		2,000.00
INV 202401	22/01/2024 YORK SWIMMING CLUB (INC)	SET UP AND TAKE DOWN OF MARQUEES, CHAIRS, ETC FOR AUSTRALIA DAY AT FORREST OVAL - 26/01/24	1	2,000.00	
EFT31370	09/02/2024 DANNIELLE GUST	REFUND CAT TRAP BOND #268671	2		100.00
INV T1	06/02/2024 DANNIELLE GUST	REFUND CAT TRAP BOND #268671	2	100.00	
EFT31371	09/02/2024 HEALTHY SELF WELLNESS YORK INC	HEALTHY SELF WELLNESS YORK INC DONATION 26 JAN # 268912	2		137.35
INV T24	06/02/2024 HEALTHY SELF WELLNESS YORK INC	HEALTHY SELF WELLNESS YORK INC DONATION 26 JAN # 268912	2	137.35	
EFT31372	09/02/2024 KEVIN RICHARD TRENT	REFUND CAT TRAP BOND # 268625	2		100.00
INV T1	06/02/2024 KEVIN RICHARD TRENT	REFUND CAT TRAP BOND # 268625	2	100.00	
EFT31373	09/02/2024 PHILLIP COWIN	CATTRAP REFUND # 269088	2		100.00
INV T1	08/02/2024 PHILLIP COWIN	CATTRAP REFUND # 269088	2	100.00	
EFT31374	09/02/2024 YORK SENIORS MOBILITY GROUP	REFUND BUS BOND # 266377	2		53.00

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INV T33	08/02/2024 YORK SENIORS MOBILITY GROUP	REFUND BUS BOND # 266377	2	53.00	
EFT31375	12/02/2024 WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS	1		19,681.66
INV 63	12/02/2024 WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS		7,688.57	
INV 64	12/02/2024 WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS		11,993.09	
EFT31397	15/02/2024 AUSTRALIAN INSTITUTE OF MANAGEMENT	AIM TRAINING FOR 1X EMPLOYEES - HR FOUNDATIONS - 26/06/24-27/06/24	1		2,902.00
INV 7158561	07/02/2024 AUSTRALIAN INSTITUTE OF MANAGEMENT	AIM TRAINING FOR 1X EMPLOYEES - HR FOUNDATIONS - 26/06/24-27/06/24	1	1,451.00	
INV 7158560	07/02/2024 AUSTRALIAN INSTITUTE OF MANAGEMENT	AIM TRAINING FOR 1X EMPLOYEES - HR FOUNDATIONS - 26/06/24-27/06/24	1	1,451.00	
EFT31398	15/02/2024 AUSTRALIAN SERVICES UNION	UNION FEES	1		157.00
INV 77	08/02/2024 AUSTRALIAN SERVICES UNION	UNION FEES		26.50	
INV 77	08/02/2024 AUSTRALIAN SERVICES UNION	UNION FEES		26.50	
INV 77	08/02/2024 AUSTRALIAN SERVICES UNION	UNION FEES		26.50	
INV 77	08/02/2024 AUSTRALIAN SERVICES UNION	UNION FEES		26.50	
INV 77	08/02/2024 AUSTRALIAN SERVICES UNION	UNION FEES		26.50	
INV 77	08/02/2024 AUSTRALIAN SERVICES UNION	UNION FEES		24.50	
EFT31399	15/02/2024 AVON WASTE	WASTE/RECYCLING CHARGES - 26/01/24	1		26,035.75
INV 00060603	26/01/2024 AVON WASTE	WASTE/RECYCLING CHARGES - 26/01/24	1	26,035.75	
EFT31400	15/02/2024 BLUE FORCE PTY LTD	ALARM MONITORING SERVICE FOR YORK VISITORS CENTRE - 01/02/24-29/02/24	1		22.71
INV 196073	01/02/2024 BLUE FORCE PTY LTD	ALARM MONITORING SERVICE FOR YORK VISITORS CENTRE - 01/02/24-29/02/24	1	22.71	
EFT31401	15/02/2024 CASTLEDINE & CASTLEDINE	ARTWORK MODIFICATIONS FOR MUSEUM INTERPRETIVE SIGN - 04/12/23	1		165.00
INV 3671	04/12/2023 CASTLEDINE & CASTLEDINE	ARTWORK MODIFICATIONS FOR MUSEUM INTERPRETIVE SIGN - 04/12/23	1	165.00	
EFT31402	15/02/2024 CELLARBRATIONS YORK	PURCHASE OF 2 X BAGS OF ICE FOR VOLUNTEER BFB FIREGROUND WELFARE AT EMERGENCY INCIDENT MORRIS EDWARDS DR	1		9.00
INV INV-0035	06/02/2024 CELLARBRATIONS YORK	PURCHASE OF 2 X BAGS OF ICE FOR VOLUNTEER BFB FIREGROUND WELFARE AT EMERGENCY INCIDENT MORRIS EDWARDS DR	1	9.00	

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EFT31403	15/02/2024 D & A PLUMBING & GAS SERVICES	PLUMBING SERVICES	1		231.00
INV 181	09/02/2024 D & A PLUMBING & GAS SERVICES	UNCLOG TOILETS AT AVON PARK 08/02/2024	1	231.00	
EFT31404	15/02/2024 DARRYS PLUMBING AND GAS	PLUMBING SERVICES	1		2,212.10
INV IV01321	09/02/2024 DARRYS PLUMBING AND GAS	REPAIRS TO AVON PARK LADIES TOILET AND MEN'S URINAL IN HOWICK STREET PARK TOILETS - 07/02/24 - VARIATION APPROVED	1	1,959.10	
INV IV01331	09/02/2024 DARRYS PLUMBING AND GAS	FIX BLOCKED TOILET AT AVON PARK MENS TOILET - 22/12/23	1	126.50	
INV IV01332	09/02/2024 DARRYS PLUMBING AND GAS	REPAIR MENS URINAL AUTO FLUSH AT AVON PARK - 09/02/24	1	126.50	
EFT31405	15/02/2024 DWA CONSULTING PTY LTD	DRAINAGE IMPROVEMENT - YORK CEMETERY - CONSULTING ENGINEERING SERVICES 27/10/23-02/02/24	1		5,197.50
INV 00032270	31/01/2024 DWA CONSULTING PTY LTD	DRAINAGE IMPROVEMENT - YORK CEMETERY - CONSULTING ENGINEERING SERVICES 27/10/23-02/02/24	1	5,197.50	
EFT31406	15/02/2024 ENVIRO SWEEP	ROAD SWEEPING SERVICES	1		15,173.56
INV 116004	24/11/2023 ENVIRO SWEEP	ROAD SWEEPING ON ALL CURBED EDGES ON VARIOUS ROADS - 13/11/23-22/11/23 - VARIATION APPROVED	1	10,067.28	
INV 116004	24/11/2023 ENVIRO SWEEP	ROAD SWEEPING ON ALL CURBED EDGES ON VARIOUS ROADS - 13/11/23-22/11/23 - VARIATION APPROVED	1	5,106.28	
EFT31407	15/02/2024 FLY BY FUN	PROVIDE ROVING ENTERTAINMENT FOR AUSTRALIA DAY AT THE SWIMMING POOL - 26/01/24	1		717.00
INV INV-41983	24/11/2023 FLY BY FUN	PROVIDE ROVING ENTERTAINMENT FOR AUSTRALIA DAY AT THE SWIMMING POOL - 26/01/24	1	717.00	
EFT31408	15/02/2024 FOCUS NETWORKS	FOCUS NETWORKS SUPPORT - MONTHLY SAAS - FEBRUARY 2024	1		6,395.63
INV	08/02/2024 FOCUS NETWORKS	FOCUS NETWORKS SUPPORT - MONTHLY SAAS - FEBRUARY 2024	1	6,395.63	
EFT31409	15/02/2024 LALIDA UDOMSAK	STAFF REIMBURSEMENT FOR WORK SHOES - 12/02/24	1		225.98
INV 12022024	12/02/2024 LALIDA UDOMSAK	STAFF REIMBURSEMENT FOR WORK SHOES - 12/02/24	1	225.98	
EFT31410	15/02/2024 MARION KICKETT	AUSTRALIA DAY INDIGENOUS STORY TELLING SESSIONS AT THE RIVER CONSERVATION SOCIETY BY MARION KICKETT - 26 JANUARY 2024	1		1,050.00
INV 0025	03/02/2024 MARION KICKETT	AUSTRALIA DAY INDIGENOUS STORY TELLING SESSIONS AT THE RIVER CONSERVATION SOCIETY BY MARION KICKETT - 26 JANUARY 2024	1	1,050.00	

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EFT31411	15/02/2024 PETER BAILEY BUILDING SERVICES	REPAIRS AND MAINTENANCE TO SHIRE BUILDINGS	1		1,500.00
INV 07022024	07/02/2024 PETER BAILEY BUILDING SERVICES	REPAIRS TO BATHROOM TILES AT 17 FORBES ST, YORK - 07/02/24	1	250.00	
INV 07022024	07/02/2024 PETER BAILEY BUILDING SERVICES	REPAIRS TO GYMNASIUM CEILING AT YRCC - 07/02/24	1	800.00	
INV 07022024	07/02/2024 PETER BAILEY BUILDING SERVICES	REPAIR KITCHEN CUPBOARDS AND EXTRACTOR FAN - 2 DINSDALE ST, YORK - 07/02/24	1	450.00	
EFT31412	15/02/2024 ST JOHN AMBULANCE ASSOCIATION - YORK	HIRE OF FULL TRAINING ROOM FOR QUESTAMON TRAINING - 6 & 7 FEBRUARY 2024	1		200.00
INV	08/02/2024 ST JOHN AMBULANCE ASSOCIATION - YORK	HIRE OF FULL TRAINING ROOM FOR QUESTAMON TRAINING - 6 & 7 FEBRUARY 2024	1	200.00	
EFT31413	15/02/2024 SYNERGY	ELECTRICITY CHARGES	1		27,935.41
INV 108761310	02/02/2024 SYNERGY	ELECTRICITY	1	5,611.76	
INV 467568350	08/02/2024 SYNERGY	ELECTRICITY	1	22,323.65	
EFT31414	15/02/2024 TALIS CONSULTANTS	CONSULTANCY SERVICES JANUARY 2024 - YORK QUELLINGTON ROAD PROJECT	1		8,211.50
INV 30799	31/01/2024 TALIS CONSULTANTS	CONSULTANCY SERVICES JANUARY 2024 - YORK QUELLINGTON ROAD PROJECT	1	8,211.50	
EFT31415	15/02/2024 VOCUS COMMUNICATIONS	MONTHLY INTERNET CHARGES - FEBRUARY 2024	1		385.00
INV P1110835	01/02/2024 VOCUS COMMUNICATIONS	MONTHLY INTERNET CHARGES - FEBRUARY 2024	1	385.00	
EFT31416	15/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1		2,798.41
INV	05/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1	169.37	
INV	07/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1	2,629.04	
EFT31417	15/02/2024 WESBAR VANQUIP PTY LTD	FITOUT OF PROPERTY MAINTENANCE OFFICER VEHICLE - 1HJB866 - 31/05/23	1		3,787.00
INV 101677/01	31/05/2023 WESBAR VANQUIP PTY LTD	FITOUT OF PROPERTY MAINTENANCE OFFICER VEHICLE - 1HJB866 - 31/05/23	1	3,787.00	
EFT31418	15/02/2024 WOOLWORTHS GROUP LIMITED	PURCHASE OF BESTSELLERS AND REQUEST ITEMS FOR LIBRARY	1		90.00
INV	19/01/2024 WOOLWORTHS GROUP LIMITED	PURCHASE OF BESTSELLERS AND REQUEST ITEMS FOR LIBRARY 19/01/24	1	132.00	
INV	19/01/2024 WOOLWORTHS GROUP LIMITED	CREDIT NOTE - PURCHASE OF BESTSELLERS AND REQUEST ITEMS FOR LIBRARY 19/01/24	1	-42.00	
EFT31419	15/02/2024 YORK & DISTRICT CO-OPERATIVE LTD	MONTHLY SUPPLIES & REFRESHMENTS- JANUARY 2024	1		34.90
INV 641207214	31/01/2024 YORK & DISTRICT CO-OPERATIVE LTD	MONTHLY SUPPLIES & REFRESHMENTS FOR MUSEUM - JANUARY 2024	1	34.90	

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EFT31420	21/02/2024 AMI HANNINGTON	STAFF REIMBURSEMENT FOR DOT TRELIS LICENSING TRAINING - 18-22/12/23	1		274.60
INV 18012024	18/01/2024 AMI HANNINGTON	STAFF REIMBURSEMENT FOR DOT TRELIS LICENSING TRAINING - 18-22/12/23	1	274.60	
EFT31421	21/02/2024 ASMITA PATHAK	STAFF UNIFORM REIMBURSEMENT - 05/02/24	1		147.14
INV 05022024	05/02/2024 ASMITA PATHAK	STAFF UNIFORM REIMBURSEMENT - 05/02/24	1	147.14	
EFT31422	21/02/2024 BELLISSIMO YORK	SUPPLY MORNING TEA CATERING FOR WORKFORCE PLAN OMG WORKSHOP - 16/02/24	1		70.00
INV 00000197	16/02/2024 BELLISSIMO YORK	SUPPLY MORNING TEA CATERING FOR WORKFORCE PLAN OMG WORKSHOP - 16/02/24	1	70.00	
EFT31423	21/02/2024 BLUE FORCE PTY LTD	ALARM MONITORING SERVICE FOR RESIDENCY MUSEUM - 01/02/24-30/04/24	1		123.71
INV 195953	01/02/2024 BLUE FORCE PTY LTD	ALARM MONITORING SERVICE FOR RESIDENCY MUSEUM - 01/02/24-30/04/24	1	123.71	
EFT31424	21/02/2024 BUSH CONTRACTING	TRANSPORT OF FLOAT ROLLER BOMAG ROLLER Y830 FROM WATERFALL RD TO DEPOT - 07/02/24	1		396.00
INV INV-0309	07/02/2024 BUSH CONTRACTING	TRANSPORT OF FLOAT ROLLER BOMAG ROLLER Y830 FROM WATERFALL RD TO DEPOT - 07/02/24	1	396.00	
EFT31425	21/02/2024 COLGAN INDUSTRIES PTY LTD	SUPPLY AND INSTALL PERFORATED INTERPRETIVE SCREEN AS PER THE DESIGN PROVIDED BY THE SHIRE	1		27,830.00
INV 00003341	07/11/2023 COLGAN INDUSTRIES PTY LTD	SUPPLY AND INSTALL PERFORATED INTERPRETIVE SCREEN AS PER THE DESIGN PROVIDED BY THE SHIRE	1	27,830.00	
EFT31426	21/02/2024 CORE BUSINESS AUSTRALIA PTY LTD	DELIVERY OF ASSET MANAGEMENT PLANNING SERVICES - 24/01/24	1		14,602.50
INV INV-1432	24/01/2024 CORE BUSINESS AUSTRALIA PTY LTD	DELIVERY OF ASSET MANAGEMENT PLANNING SERVICES - 24/01/24	1	14,602.50	
EFT31427	21/02/2024 CORSIGN WA	SUPPLY AND DELIVER 6X SYMB WORKMAN 900X600 BLK/ORG CL1100 REFL1.6ALI ON 9X6 SWING STAND - 06/02/24	1		825.00
INV 00083018	06/02/2024 CORSIGN WA	SUPPLY AND DELIVER 6X SYMB WORKMAN 900X600 BLK/ORG CL1100 REFL1.6ALI ON 9X6 SWING STAND - 06/02/24	1	825.00	
EFT31428	21/02/2024 COTERRA PTY LTD T/A COTERRA ENVIRONMENT	SUPPORT FOR EPBC ASSESSMENT PROCESS YORK TAMMIN RD RRG PROJECT - CLEARING ROADS IMPROVEMENTS - 01/01/24-31/01/24	1		1,540.00
INV 10005142	06/02/2024 COTERRA PTY LTD T/A COTERRA ENVIRONMENT	SUPPORT FOR EPBC ASSESSMENT PROCESS YORK TAMMIN RD RRG PROJECT - CLEARING ROADS IMPROVEMENTS - 01/01/24-31/01/24	1	1,540.00	

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EFT31429	21/02/2024 COUNTRY COPIERS	PHOTOCOPIER CHARGES	1		200.64
INV 219064	05/02/2024 COUNTRY COPIERS	PHOTOCOPIER CHARGES 09/01/24-05/02/24 - YVC	1	45.81	
INV 219065	05/02/2024 COUNTRY COPIERS	PHOTOCOPIER CHARGES 07/09/23-05/02/24 - RESIDENCY MUSEUM	1	154.83	
EFT31430	21/02/2024 DARRYS PLUMBING AND GAS	PLUMBING SERVICES	1		261.56
INV IV01322	09/02/2024 DARRYS PLUMBING AND GAS	REPAIR LEAKING PIPE IN KITCHEN CUPBOARD & REMOVE LEAKING FILTER - 28 FRASER STREET, YORK - 09/01/24	1	126.50	
INV IV01370	19/02/2024 DARRYS PLUMBING AND GAS	FIX TAP NOT WORKING IN LADIES TOILETS AT HOWICK STREET - 19/02/24	1	135.06	
EFT31431	21/02/2024 EXURBAN RURAL & REGIONAL PLANNING	TOWN PLANNING CONSULTING SERVICES - NOVEMBER 2023-JANUARY 2024	1		802.80
INV URP-4467	03/02/2024 EXURBAN RURAL & REGIONAL PLANNING	TOWN PLANNING CONSULTING SERVICES - NOVEMBER 2023-JANUARY 2024	1	802.80	
EFT31432	21/02/2024 FOCUS NETWORKS	FOCUS NETWORKS MONTHLY SUPPORT	1		2,640.00
INV	14/02/2024 FOCUS NETWORKS	RESTRUCTURE OF FOLDER PERMISSIONS - 14/02/24	1	594.00	
INV	14/02/2024 FOCUS NETWORKS	PROJECT MANAGEMENT - LIASION WITH MOSAIC - 14/02/24	1	2,046.00	
EFT31433	21/02/2024 GALLERY 152	COMMUNITY FUNDING GRANT FOR 2023 YORK BOTANIC ART PRIZE - 20% OF \$15,000 - 13/02/24	1		3,300.00
INV 00002658	13/02/2024 GALLERY 152	COMMUNITY FUNDING GRANT FOR 2023 YORK BOTANIC ART PRIZE - 20% OF \$15,000 - 13/02/24	1	3,300.00	
EFT31434	21/02/2024 GATHER YORK	CATERING FOR EMERGENCY COORDINATION WARDEN TRAINING - 13 SEPTEMBER 2023	1		200.00
INV INV-0315	10/02/2024 GATHER YORK	CATERING FOR EMERGENCY COORDINATION WARDEN TRAINING - 13 SEPTEMBER 2023	1	200.00	
EFT31435	21/02/2024 HEARTLANDS VET HOSPITAL	VET SERVICES	1		317.00
INV 1540409	13/02/2024 HEARTLANDS VET HOSPITAL	VET SERVICES - 1X CAT EUTHANASIA WITH AFTERCARE - 04/01/24	1	117.00	
INV 1560304	13/02/2024 HEARTLANDS VET HOSPITAL	VET SERVICES - 2X DOG EUTHANASIA - 13/02/24	1	200.00	
EFT31436	21/02/2024 HERSEYS SAFETY PTY LTD	SUPPLY AND DELIVER SAFETY GEAR FOR DEPOT - 08/02/24	1		1,711.88
INV S48910	08/02/2024 HERSEYS SAFETY PTY LTD	SUPPLY AND DELIVER SAFETY GEAR FOR DEPOT - 08/02/24	1	1,711.88	
EFT31437	21/02/2024 INVARIION RAPIDPLAN PTY LTD	ANNUAL LICENCE FOR RAPIDPLAN - TRAFFIC MANAGEMENT PLAN SOFTWARE - 12/02/24-02/12/25	1		1,121.74

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INV INV-6588	12/02/2024 INVARION RAPIDPLAN PTY LTD	ANNUAL LICENCE FOR RAPIDPLAN - TRAFFIC MANAGEMENT PLAN SOFTWARE - 12/02/24-02/12/25	1	1,121.74	
EFT31438	21/02/2024 IRIS CONSULTING GROUP PTY LTD	STAFF TRAINING FOR RECORDS MANAGEMENT - 28-29 FEBRUARY 2024	1		1,177.00
INV 00002247	07/02/2024 IRIS CONSULTING GROUP PTY LTD	STAFF TRAINING FOR RECORDS MANAGEMENT - 28-29 FEBRUARY 2024	1	1,177.00	
EFT31440	21/02/2024 JAMES BENNETT PTY LTD	PURCHASE OF REQUESTED ITEMS NOT ABLE TO SUPPLY THROUGH INTER LIBRARY LOAN - 25/01/24	1		24.49
INV 4815539	25/01/2024 JAMES BENNETT PTY LTD	PURCHASE OF REQUESTED ITEMS NOT ABLE TO SUPPLY THROUGH INTER LIBRARY LOAN - 25/01/24	1	24.49	
EFT31441	21/02/2024 JASON SIGNMAKERS	SUPPLY AND DELIVERY OF 1X 150MM HIGH STREET BLADE. DOUBLE SIDED CLASS 400 (CL1) WITH AGF OVERLAMINATE SHIRE SPECS FOR ANDREWS AVE - 09/02/24	1		142.25
INV 35864	09/02/2024 JASON SIGNMAKERS	SUPPLY AND DELIVERY OF 1X 150MM HIGH STREET BLADE. DOUBLE SIDED CLASS 400 (CL1) WITH AGF OVERLAMINATE SHIRE SPECS FOR ANDREWS AVE - 09/02/24	1	142.25	
EFT31442	21/02/2024 JYDENS REPTILE REMOVALS	SNAKE REMOVAL AT AVON PARK INCLUDING TRAVEL AND CALL OUT FEE - 20/01/2024	1		250.00
INV 1045	20/01/2024 JYDENS REPTILE REMOVALS	SNAKE REMOVAL AT AVON PARK INCLUDING TRAVEL AND CALL OUT FEE - 20/01/2024	1	250.00	
EFT31443	21/02/2024 KEVIN RICHARD TRENT	REIMBURSEMENT FOR SHIRE PRESIDENT TO TRAVEL TO BROOKTON FOR TRAINING - 13/02/24	1		85.82
INV 13022024	13/02/2024 KEVIN RICHARD TRENT	REIMBURSEMENT FOR SHIRE PRESIDENT TO TRAVEL TO BROOKTON FOR TRAINING - 13/02/24	1	85.82	
EFT31444	21/02/2024 LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	REGISTRATION FEE FOR TIME MANAGEMENT TRAINING FOR STAFF - 28/02/24	1		420.00
INV 38174	13/02/2024 LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	REGISTRATION FEE FOR TIME MANAGEMENT TRAINING FOR STAFF - 28/02/24	1	420.00	
EFT31445	21/02/2024 LYNdle STOKES DESIGN	ADDITIONAL (FINAL) GRAPHIC DESIGN SERVICES FOR WELLBEING PLAN - 31/01/24	1		145.20
INV INV-7906	02/02/2024 LYNdle STOKES DESIGN	ADDITIONAL (FINAL) GRAPHIC DESIGN SERVICES FOR WELLBEING PLAN - 31/01/24	1	145.20	
EFT31446	21/02/2024 MAL AUTOMOTIVES	VEHICLE SERVICES	1		965.98
INV 30298	13/02/2024 MAL AUTOMOTIVES	PROVIDE 30,000KM SERVICE FOR 2022 MAZDA CX5 TOURING SEDAN 1HSA231 - 13/02/24	1	331.24	

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INV 30302	14/02/2024 MAL AUTOMOTIVES	PROVIDE 57000KM SERVICE ON THE FORD RANGER 1HHY308 - 14/02/24	1	634.74	
EFT31447	21/02/2024 MCLEODS BARRISTERS AND SOLICITORS	LEGAL EXPENSES	1		5,606.70
INV 134110	31/01/2024 MCLEODS BARRISTERS AND SOLICITORS	LEGAL EXPENSES	1	5,127.10	
INV 134039	31/01/2024 MCLEODS BARRISTERS AND SOLICITORS	LEGAL EXPENSES	1	479.60	
EFT31448	21/02/2024 MINT COLLABORATIVE	COMPLETION OF STAFF, EXECUTIVE AND LEADERS CONSULTATION	1		8,589.63
INV	15/02/2024 MINT COLLABORATIVE	COMPLETION OF STAFF, EXECUTIVE AND LEADERS CONSULTATION	1	8,589.63	
EFT31449	21/02/2024 MINUTEMAN PRESS MIDLAND	PRINTING 30X COPIES - WELLBEING PLAN 2024-2028	1		481.50
INV 24593	14/02/2024 MINUTEMAN PRESS MIDLAND	PRINTING 30X COPIES - WELLBEING PLAN 2024-2028	1	481.50	
EFT31450	21/02/2024 MOORE AUSTRALIA	FINANCIAL CONSULATNCY SUPPORT	1		5,962.00
INV 434142	31/01/2024 MOORE AUSTRALIA	MENTORING & GUIDANCE FOR PERIOD 26/12/23-29/01/24 - ENDING 31 JANUARY 2024	1	3,850.00	
INV 4029	06/02/2024 MOORE AUSTRALIA	REGISTRATION FOR 2024 BUDGET WORKSHOP - 23 FEBRUARY 2024	1	2,112.00	
EFT31451	21/02/2024 NETLINK GROUP PTY LTD	MITEL ENGINEER SUPPORT FOR CALL FLOW CUSTOMISATION - 12/02/24	1		396.00
INV 63543	12/02/2024 NETLINK GROUP PTY LTD	MITEL ENGINEER SUPPORT FOR CALL FLOW CUSTOMISATION - 12/02/24	1	396.00	
EFT31452	21/02/2024 NODE1 INTERNET	NBN BUSINESS FIBRE - SERVICE CHARGE - MARCH 2024	1		1,547.70
INV N594794	09/02/2024 NODE1 INTERNET	NBN BUSINESS FIBRE - SERVICE CHARGE - MARCH 2024	1	1,547.70	
EFT31453	21/02/2024 OFFICEWORKS	SUPPLY OF FURNITURE & OFFICE SUPPLIES	1		2,462.73
INV 611851115	10/01/2024 OFFICEWORKS	STATIONARY CABINETS FOR OFFICE - RESIDENCY MUSEUM - 10/01/24	1	793.95	
INV 312181308	22/01/2024 OFFICEWORKS	SUPPLY OF FURNITURE & OFFICE SUPPLIES FOR CRC - 22/01/24	1	418.95	
INV 612180011	23/01/2024 OFFICEWORKS	SUPPLY OF FURNITURE & OFFICE SUPPLIES FOR CRC - 23/01/24	1	1,249.83	
EFT31454	21/02/2024 PERTH HILLS & WHEATBELT BAND	BAND APPEARANCE FEE FOR AUSTRALIA DAY - 26/01/24	1		500.00
INV 11022024	11/02/2024 PERTH HILLS & WHEATBELT BAND	BAND APPEARANCE FEE FOR AUSTRALIA DAY - 26/01/24	1	500.00	
EFT31455	21/02/2024 PHILIPPA GALBRAITH	STAFF REIMBURSEMENT FOR DOT TRELIS LICENSING TRAINING - 18-22/12/23	1		329.45
INV 23012024	23/01/2024 PHILIPPA GALBRAITH	STAFF REIMBURSEMENT FOR DOT TRELIS LICENSING TRAINING - 18-22/12/23	1	329.45	

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EFT31456	21/02/2024 PORTER CONSULTING ENGINEERS	CLAIM FOR WORKS COMPLETED 12 JANUARY 2024 STAGE 3 - YORK-TAMMIN (GOLDFIELDS) RD WIDENING RRG PROJECT	1		17,011.50
INV 00024022	24/01/2024 PORTER CONSULTING ENGINEERS	CLAIM FOR WORKS COMPLETED 12 JANUARY 2024 STAGE 3 - YORK-TAMMIN (GOLDFIELDS) RD WIDENING RRG PROJECT	1	17,011.50	
EFT31457	21/02/2024 PRABIN POUDEL	STAFF UNIFORM REIMBURSEMENT - 12/02/24	1		26.00
INV 12022024	12/02/2024 PRABIN POUDEL	STAFF UNIFORM REIMBURSEMENT - 12/02/24	1	26.00	
EFT31458	21/02/2024 PREMIERE EVENTS	SPONSORSHIP AGREEMENT - PREMIERE EVENTS ANNUAL DELIVERY OF YORK MOTORCYCLE FESTIVAL - 80%	1		19,800.00
INV 02023028	05/02/2024 PREMIERE EVENTS	SPONSORSHIP AGREEMENT - PREMIERE EVENTS ANNUAL DELIVERY OF YORK MOTORCYCLE FESTIVAL - 80%	1	19,800.00	
EFT31459	21/02/2024 ROUS ELECTRICAL	HIRE OF GENERATOR FOR POWER OUTAGE AT ADMIN BUILDING - 06/02/24	1		748.00
INV 00003814	07/02/2024 ROUS ELECTRICAL	HIRE OF GENERATOR FOR POWER OUTAGE AT ADMIN BUILDING - 06/02/24	1	748.00	
EFT31460	21/02/2024 SAMANTHA MARY GOOD	STAFF REIMBURSEMENT FOR PRE-EMPLOYMENT MEDICAL CLEARANCE - PROJECT OFFICER - 12/02/24	1		88.00
INV 12022024	12/02/2024 SAMANTHA MARY GOOD	STAFF REIMBURSEMENT FOR PRE-EMPLOYMENT MEDICAL CLEARANCE - PROJECT OFFICER - 12/02/24	1	88.00	
EFT31461	21/02/2024 SHIRE OF BROOKTON	SHIRE PRESIDENT ATTENDANCE AT CEO PERFORMANCE REVIEW TRAINING - 13/02/24	1		550.00
INV 10464	14/02/2024 SHIRE OF BROOKTON	SHIRE PRESIDENT ATTENDANCE AT CEO PERFORMANCE REVIEW TRAINING - 13/02/24	1	550.00	
EFT31462	21/02/2024 SHIRE OF NORTHAM	OLD QUARRY RD TIPPING FEES - JANUARY 2024	1		19,783.84
INV 29915	09/02/2024 SHIRE OF NORTHAM	OLD QUARRY RD TIPPING FEES - JANUARY 2024	1	19,783.84	
EFT31463	21/02/2024 SYNERGY	ELECTRICITY CHARGES	1		4,852.56
INV 467568350	01/08/2023 SYNERGY	ELECTRICITY	1	252.78	
INV 430153700	16/01/2024 SYNERGY	ELECTRICITY	1	100.57	
INV 108761310	02/02/2024 SYNERGY	ELECTRICITY	1	2,897.01	
INV 254322430	16/02/2024 SYNERGY	ELECTRICITY	1	1,602.20	

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EFT31464	21/02/2024 TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	SUPPLY AND INSTALL 1X FRONT TOP WIPER MOTOR FOR THE VOLVO GRADER Y205 - 09/02/24	1		969.41
INV INV-2120	09/02/2024 TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	SUPPLY AND INSTALL 1X FRONT TOP WIPER MOTOR FOR THE VOLVO GRADER Y205 - 09/02/24	1	969.41	
EFT31465	21/02/2024 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES	1		224.27
INV	21/01/2024 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES FOR LIBRARY USED EXCHANGE - 11/01/24	1	65.97	
INV	04/02/2024 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES FOR DEPOT & S/PIPE ACCESS CARDS - 29/01/24 & 30/01/24	1	67.30	
INV	11/02/2024 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES FOR DEPOT - 01/02/24	1	91.00	
EFT31466	21/02/2024 THE GOOD LIFE STORE	SUPPLY OF GIFTS FOR CITIZENSHIP CEREMONIES - 12/02/24	1		50.00
INV INV-1025	12/02/2024 THE GOOD LIFE STORE	SUPPLY OF GIFTS FOR CITIZENSHIP CEREMONIES - 12/02/24	1	50.00	
EFT31467	21/02/2024 THE YORK SOCIETY (INC)	FINAL INSTALLMENT OF SPONSORSHIP FOR 2023 ARTS & CRAFTS AWARDS - 20% OF \$10,000 - 31/12/24	1		2,000.00
INV #A&C10045	31/12/2023 THE YORK SOCIETY (INC)	FINAL INSTALLMENT OF SPONSORSHIP FOR 2023 ARTS & CRAFTS AWARDS - 20% OF \$10,000 - 31/12/24	1	2,000.00	
EFT31468	21/02/2024 TREE TECH AUSTRALIA	TREE REMOVAL	1		5,295.00
INV INV-0117	09/01/2024 TREE TECH AUSTRALIA	REMOVAL OF 8X DEAD TREES ON TALBOT RD - 09/01/24	1	4,250.00	
INV INV-0122	05/02/2024 TREE TECH AUSTRALIA	REMOVAL OF A TREE TO GROUND LEVEL ON EATON ST - 05/02/24	1	1,045.00	
EFT31469	21/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1		24,753.37
INV	12/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1	88.88	
INV	12/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1	37.27	
INV	12/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1	86.01	
INV	12/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1	23,669.64	
INV	12/02/2024 WATER CORPORATION OF WA	WATER CHARGES	1	871.57	
EFT31470	21/02/2024 WHEATBELT OFFICE & BUSINESS MACHINES	PHOTOCOPIER CHARGES	1		641.93
INV 219178	11/02/2024 WHEATBELT OFFICE & BUSINESS MACHINES	PHOTOCOPIER CHARGES 08/01/24-11/02/24 - ADMIN	1	641.93	
EFT31471	21/02/2024 WINC.	STATIONARY SUPPLIES FOR CRC BUILDING - 06/02/24	1		368.50
INV	06/02/2024 WINC.	STATIONARY SUPPLIES FOR CRC BUILDING - 06/02/24	1	368.50	

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EFT31472	21/02/2024 YORK & DISTRICT CO-OPERATIVE LTD	SUPPLIES & REFRESHMENTS FOR DEPOT AS OF 12/02/24	1		568.85
INV 641207347	12/02/2024 YORK & DISTRICT CO-OPERATIVE LTD	SAFETY BONUS FOR OUTSIDE STAFF - SUPPLY \$100 VOUCHER EACH - 28/10/23-27/01/24	1	400.00	
INV 641207347	12/02/2024 YORK & DISTRICT CO-OPERATIVE LTD	SAFETY BONUS FOR OUTSIDE STAFF - SUPPLY \$100 VOUCHER EACH - 28/07/23-27/10/23	1	100.00	
INV 641207347	12/02/2024 YORK & DISTRICT CO-OPERATIVE LTD	SUPPLIES & REFRESHMENTS FOR DEPOT AS OF 12/02/24	1	68.85	
EFT31473	21/02/2024 YORK EMBROIDERY	SUPPLY OF EMBROIDERY FOR RANGER UNIFORMS - 14/12/23	1		141.90
INV 1294	14/12/2023 YORK EMBROIDERY	SUPPLY OF EMBROIDERY FOR RANGER UNIFORMS - 14/12/23	1	141.90	
EFT31474	21/02/2024 YORK MITRE 10	MONTHLY MAINTENANCE SUPPLIES	1		1,345.10
INV YSHIRE	31/01/2024 YORK MITRE 10	MONTHLY MAINTENANCE SUPPLIES FOR RESIDENCY MUSEUM - JANUARY 2024	1	52.49	
INV YSHIRE	31/01/2024 YORK MITRE 10	PURCHASE OF NATIVE PLANT FOR CITIZENSHIP CEREMONY - JANUARY 2024	1	25.95	
INV YSHIRE	31/01/2024 YORK MITRE 10	MONTHLY MAINTENANCE SUPPLIES FOR SWIMMING POOL - JANUARY 2024	1	39.00	
INV YSHIRE	31/01/2024 YORK MITRE 10	MONTHLY MAINTENANCE SUPPLIES FOR DEPOT - JANUARY 2024	1	1,227.66	
EFT31475	21/02/2024 YORK QUALITY BUTCHERS	SAFETY BONUS FOR OUTSIDE STAFF - SUPPLY A \$100 VOUCHER EACH - 11/02/24	1		200.00
INV INV-3513	11/02/2024 YORK QUALITY BUTCHERS	SAFETY BONUS FOR OUTSIDE STAFF - SUPPLY A \$100 VOUCHER EACH - 11/02/24	1	200.00	
EFT31476	22/02/2024 BUILDING AND ENERGY	BSL COLLECTION FOR JANUARY 2024	2		1,425.69
INV T6	13/02/2024 BUILDING AND ENERGY	BSL COLLECTION FOR JANUARY 2024	2	1,425.69	
EFT31477	22/02/2024 SHIRE OF YORK	BSL COLLECTION - AGENCY FEE FOR JAN 2024	2		60.00
INV T6	13/02/2024 SHIRE OF YORK	BSL COLLECTION - AGENCY FEE FOR JAN 2024	2	60.00	
EFT31478	28/02/2024 ANDREA CLARE WEBSTER	REIMBURSEMENT FOR PRE-EMPLOYMENT POLICE CLEARANCE AND MEDICAL - MUSEUM ASSISTANT - 19/02/24	1		221.10
INV 19022024	19/02/2024 ANDREA CLARE WEBSTER	REIMBURSEMENT FOR PRE-EMPLOYMENT POLICE CLEARANCE AND MEDICAL - MUSEUM ASSISTANT - 19/02/24	1	221.10	
EFT31479	28/02/2024 AUSTRALIAN SERVICES UNION	UNION FEES	1		157.00
INV 78	22/02/2024 AUSTRALIAN SERVICES UNION	UNION FEES		26.50	
INV 78	22/02/2024 AUSTRALIAN SERVICES UNION	UNION FEES		26.50	

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INV 78	22/02/2024 AUSTRALIAN SERVICES UNION	UNION FEES		26.50	
INV 78	22/02/2024 AUSTRALIAN SERVICES UNION	UNION FEES		26.50	
INV 78	22/02/2024 AUSTRALIAN SERVICES UNION	UNION FEES		26.50	
INV 78	22/02/2024 AUSTRALIAN SERVICES UNION	UNION FEES		24.50	
EFT31480	28/02/2024 AUSTRALIAN TAXATION OFFICE	BAS - JANUARY 2024	1		38,657.00
INV BAS - JAN	20/02/2024 AUSTRALIAN TAXATION OFFICE	BAS - JANUARY 2024	1	38,657.00	
EFT31481	28/02/2024 AVON VALLEY AG	SUPPLY OF PINE POLE FOR BOUNDARY CONSTRUCTION AT ORV - 21/02/24	1		192.58
INV Y131268	21/02/2024 AVON VALLEY AG	SUPPLY OF PINE POLE FOR BOUNDARY CONSTRUCTION AT ORV - 21/02/24	1	192.58	
EFT31482	28/02/2024 AVON WASTE	WASTE/RECYCLING CHARGES - 09/02/24	1		13,381.21
INV 00061156	09/02/2024 AVON WASTE	WASTE/RECYCLING CHARGES - 09/02/24	1	13,381.21	
EFT31483	28/02/2024 BLAKE EDWARD LUXFORD	COUNCILLOR ALLOWANCES - FEBRUARY 2024	1		1,229.73
INV CRS PMT	26/02/2024 BLAKE EDWARD LUXFORD	COUNCILLOR ALLOWANCES - FEBRUARY 2024	1	1,229.73	
EFT31484	28/02/2024 CHING-YU (VIVIAN) LIAO	REIMBURSEMENT FOR PRE-EMPLOYMENT POLICE CLEARANCE AND MEDICAL - RATES & DEBTORS - 19/02/24	1		132.00
INV 19022024	19/02/2024 CHING-YU (VIVIAN) LIAO	REIMBURSEMENT FOR PRE-EMPLOYMENT POLICE CLEARANCE AND MEDICAL - RATES & DEBTORS - 19/02/24	1	132.00	
EFT31485	28/02/2024 CORSIGN WA	SUPPLY AND DELIVER 500X GUIDEPOST PARK FLEXIBLE (REBOUNDABLE) PLASTIC 1400MM WHITE W/ DEL PARK GUIDEPOST W/ RED / WHITE DELINEATORS CLASS 1A - 14/02/24	1		7,122.50
INV 00082994	14/02/2024 CORSIGN WA	SUPPLY AND DELIVER 500X GUIDEPOST PARK FLEXIBLE (REBOUNDABLE) PLASTIC 1400MM WHITE W/ DEL PARK GUIDEPOST W/ RED / WHITE DELINEATORS CLASS 1A - 14/02/24	1	7,122.50	
EFT31486	28/02/2024 DARRYS PLUMBING AND GAS	PLUMBING SERVICES	1		126.50
INV IV01390	24/02/2024 DARRYS PLUMBING AND GAS	CLEAR BLOCKED DRAIN AT YRCC FOOTY CHANGEROOM TOILETS - 23/02/24	1	126.50	
EFT31487	28/02/2024 DENESE EILEEN SMYTHE	COUNCILLOR ALLOWANCES - FEBRUARY 2024	1		1,229.73
INV CRS PMT	26/02/2024 DENESE EILEEN SMYTHE	COUNCILLOR ALLOWANCES - FEBRUARY 2024	1	1,229.73	

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EFT31488	28/02/2024 DENIS CHARLES WARNICK	COUNCILLOR ALLOWANCES - FEBRUARY 2024	1		1,569.08
INV CRS PMT	26/02/2024 DENIS CHARLES WARNICK	COUNCILLOR ALLOWANCES - FEBRUARY 2024	1	1,569.08	
EFT31489	28/02/2024 FOCUS NETWORKS	FOCUS NETWORKS - TRANSFER OF REC CENTRE SERVICES TO YORK SHIRE - 19/02/24	1		5,621.83
INV	19/02/2024 FOCUS NETWORKS	FOCUS NETWORKS - TRANSFER OF REC CENTRE SERVICES TO YORK SHIRE - 19/02/24	1	5,621.83	
EFT31490	28/02/2024 GATHER YORK	SUPPLY CATERING FOR IN HOUSE TRAINING - 6 AND 7 FEBRUARY 2024	1		709.50
INV INV-0316	10/02/2024 GATHER YORK	SUPPLY CATERING FOR IN HOUSE TRAINING - 6 AND 7 FEBRUARY 2024	1	709.50	
EFT31491	28/02/2024 JASON SIGNMAKERS	SUPPLY AND DELIVER SCHOOL BUS STOP 750 X 250 & W6-3B-AGF CHILDREN CROSSING FLUORESCENT - 20/02/24	1		3,069.55
INV 36105	20/02/2024 JASON SIGNMAKERS	SUPPLY AND DELIVER SCHOOL BUS STOP 750 X 250 & W6-3B-AGF CHILDREN CROSSING FLUORESCENT - 20/02/24	1	3,069.55	
EFT31492	28/02/2024 JYDENS REPTILE REMOVALS	SNAKE REMOVAL AT AVON PARK SKATE PARK INCLUDING TRAVEL AND CALL OUT FEE - 20/01/24	1		250.00
INV 1046	20/01/2024 JYDENS REPTILE REMOVALS	SNAKE REMOVAL AT AVON PARK SKATE PARK INCLUDING TRAVEL AND CALL OUT FEE - 20/01/24	1	250.00	
EFT31493	28/02/2024 KEVIN PYKE	COUNCILLOR ALLOWANCES - FEBRUARY 2024	1		1,229.73
INV CRS PMT	26/02/2024 KEVIN PYKE	COUNCILLOR ALLOWANCES - FEBRUARY 2024	1	1,229.73	
EFT31494	28/02/2024 KEVIN RICHARD TRENT	COUNCILLOR ALLOWANCES - FEBRUARY 2024	1		3,182.93
INV CRS PMT	26/02/2024 KEVIN RICHARD TRENT	COUNCILLOR ALLOWANCES - FEBRUARY 2024	1	3,182.93	
EFT31495	28/02/2024 MOORE AUSTRALIA	FINANCIAL CONSULTANCY SUPPORT	1		7,263.22
INV 434157	31/01/2024 MOORE AUSTRALIA	ADDITIONAL FINANCIAL SERVICES - ONSITE SUPPORT - 12, 16, 23 JANUARY 2024	1	7,263.22	
EFT31496	28/02/2024 MORRIS PEST & WEED CONTROL	TREATMENT FOR SPIDER INFESTATION AND TERMITE INSPECTION FOR VARIOUS SITES - DECEMBER 2023	1		6,627.56
INV INV-3785	20/02/2024 MORRIS PEST & WEED CONTROL	TREATMENT FOR SPIDER INFESTATION AND TERMITE INSPECTION FOR VARIOUS SITES - DECEMBER 2023	1	6,627.56	
EFT31497	28/02/2024 PERTH OFFICE EQUIPMENT	SERVICE TO BE CARRIED OUT ON MICROLAM LAMINATING MACHINE AT CRC BUILDING - 23/02/24	1		429.00

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INV INV-007325	23/02/2024 PERTH OFFICE EQUIPMENT	SERVICE TO BE CARRIED OUT ON MICROLAM LAMINATING MACHINE AT CRC BUILDING - 23/02/24	1	429.00	
EFT31498	28/02/2024 PETER ALLAN WRIGHT	COUNCILLOR ALLOWANCES - FEBRUARY 2024	1		1,229.73
INV CRS PMT	26/02/2024 PETER ALLAN WRIGHT	COUNCILLOR ALLOWANCES - FEBRUARY 2024	1	1,229.73	
EFT31499	28/02/2024 PETER BAILEY BUILDING SERVICES	REPAIRS AND MAINTENANCE TO SHIRE BUILDINGS	1		580.00
INV 16022024	16/02/2024 PETER BAILEY BUILDING SERVICES	REMOVE AND REPLACE ONE CEILING SHEET IN THE FORKLIFT BAY AT YRCC - 16/02/24	1	400.00	
INV 16022024	16/02/2024 PETER BAILEY BUILDING SERVICES	REPAIR DOOR AND FRAME IN MAIN HALL AT YRCC - 16/02/24	1	180.00	
EFT31500	28/02/2024 POOLSHOP ONLINE	SWIMMING POOL CHEMICAL SUPPLIES - FEBRUARY 2024	1		1,545.50
INV INV-1892	12/02/2024 POOLSHOP ONLINE	SWIMMING POOL CHEMICAL SUPPLIES - FEBRUARY 2024	1	1,545.50	
EFT31501	28/02/2024 REBECCA LEE-ANNE ATKINSON	STAFF REIMBURSEMENT FOR PARKING AT MEMBERS MINGLE DESTINATION PERTH - 19/02/24	1		30.00
INV 19022024	19/02/2024 REBECCA LEE-ANNE ATKINSON	STAFF REIMBURSEMENT FOR PARKING AT MEMBERS MINGLE DESTINATION PERTH - 19/02/24	1	30.00	
EFT31502	28/02/2024 SCOTT PRINTERS PTY LTD	PRODUCTION AND DELIVERY OF 1000 SELF DRIVE 1000 CYCLE 1500 WALK TRAIL BROCHURES FOR USE AT YORK VISITORS CENTRE - 20/02/24	1		1,916.20
INV 178688	22/02/2024 SCOTT PRINTERS PTY LTD	PRODUCTION AND DELIVERY OF 1000 SELF DRIVE 1000 CYCLE 1500 WALK TRAIL BROCHURES FOR USE AT YORK VISITORS CENTRE - 20/02/24	1	1,916.20	
EFT31503	28/02/2024 SEEK LIMITED	SEEK ADVERTISEMENT - FINANCE MANAGER - 26/02/24	1		379.50
INV 700399557	21/02/2024 SEEK LIMITED	SEEK ADVERTISEMENT - FINANCE MANAGER - 26/02/24	1	379.50	
EFT31504	28/02/2024 SIGNARAMA JOONDALUP & MIDLAND CENTRAL	PURCHASE OF NEW SIGNAGE FOR THE YORK COMMUNITY RESOURCE CENTRE - 15/12/23	1		1,698.72
INV ORD-6688	15/12/2023 SIGNARAMA JOONDALUP & MIDLAND CENTRAL	PURCHASE OF NEW SIGNAGE FOR THE YORK COMMUNITY RESOURCE CENTRE - 15/12/23	1	1,331.83	
INV ORD-7054	15/02/2024 SIGNARAMA JOONDALUP & MIDLAND CENTRAL	NEW OVERHEAD SIGNAGE FOR THE COMMUNITY RESOURCE CENTRE - 15/02/24	1	366.89	
EFT31505	28/02/2024 ST JOHN AMBULANCE ASSOCIATION - YORK	HIRE OF ROOM FOR OPERATIONAL MANAGEMENT GROUP TRAINING - 8 FEBRUARY 2024	1		50.00

Date: 07/03/2024
 Time: 11:01:41AM

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
INV	15/02/2024 ST JOHN AMBULANCE ASSOCIATION - YORK	HIRE OF ROOM FOR OPERATIONAL MANAGEMENT GROUP TRAINING - 8 FEBRUARY 2024	1	50.00	
EFT31506	28/02/2024 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES	1		32.79
INV	18/02/2024 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES FOR DEPOT - 09/02/24	1	32.79	
EFT31507	28/02/2024 THE GOOD LIFE STORE	PROVIDE GIFT VOUCHER FOR WORK EXPERIENCE PLACEMENT - FUNDS RECOUPED	1		120.00
INV INV-1026	19/02/2024 THE GOOD LIFE STORE	PROVIDE GIFT VOUCHER FOR WORK EXPERIENCE PLACEMENT - FUNDS RECOUPED	1	120.00	
EFT31508	28/02/2024 TOURISM COUNCIL WESTERN AUSTRALIA	2024 MEMBERSHIP RENEWAL AND TOWN AWARDS NOMINATION	1		1,925.00
INV	20/11/2023 TOURISM COUNCIL WESTERN AUSTRALIA	2024 MEMBERSHIP RENEWAL - GOLDEN I VISITOR CENTRE - YORK VISITOR CENTRE	1	1,650.00	
INV I-00010273	20/02/2024 TOURISM COUNCIL WESTERN AUSTRALIA	SMALL TOWN TOURISM TOWN AWARDS 2024 NOMINATION - YORK VISITOR CENTRE	1	275.00	
EFT31509	28/02/2024 TUDOR HOUSE (WA) PTY LTD	PURCHASE OF AUSTRALIAN FLAG FOR ADMIN BUILDING - 19/02/24	1		105.00
INV 8329	19/02/2024 TUDOR HOUSE (WA) PTY LTD	PURCHASE OF AUSTRALIAN FLAG FOR ADMIN BUILDING - 19/02/24	1	105.00	
EFT31510	28/02/2024 WINC.	STATIONARY SUPPLIES	1		981.05
INV	15/02/2024 WINC.	STATIONARY SUPPLIES FOR CRC BUILDING - 15/02/24	1	18.55	
INV	16/02/2024 WINC.	STATIONARY SUPPLIES FOR ADMIN BUILDING - 16/02/24	1	962.50	
INV	21/02/2024 WINC.	STATIONARY SUPPLIES FOR CRC BUILDING - 21/02/24	1	46.46	
INV	21/02/2024 WINC.	CREDIT NOTE - STATIONARY SUPPLIES FOR CRC BUILDING - 21/02/24	1	-46.46	
EFT31511	28/02/2024 YORK LANDSCAPE SUPPLIES	SUPPLY AND DELIVER 1X PALLET 60X 20KG BAGS OF RAPIDSET CEMENT - 15/02/24	1		599.00
INV 00009289	15/02/2024 YORK LANDSCAPE SUPPLIES	SUPPLY AND DELIVER 1X PALLET 60X 20KG BAGS OF RAPIDSET CEMENT - 15/02/24	1	599.00	
EFT31512	29/02/2024 JB HIFI GROUP PTY LTD	PURCHASE OF SHIRE MOBILE PHONE FOR MEDIA & ENGAGEMENT OFFICER - 27/02/24	1		1,485.67
INV BD1387927	27/02/2024 JB HIFI GROUP PTY LTD	PURCHASE OF SHIRE MOBILE PHONE FOR MEDIA & ENGAGEMENT OFFICER - 27/02/24	1	1,485.67	
31895	15/02/2024 LANDGATE	LANDGATE LODGEMENT FEE - DISHCHARGE OF PROPERTY SEIZURE AND SALE ORDER	1		203.00
INV 14022024	14/02/2024 LANDGATE	LANDGATE LODGEMENT FEE - DISHCHARGE OF PROPERTY SEIZURE AND SALE ORDER	1	203.00	
31896	29/02/2024 JAMES ADAMINI	COUNCILLOR ALLOWANCES - DECEMBER 2023	1		5,515.21
INV CRS PMT	28/02/2024 JAMES ADAMINI	COUNCILLOR ALLOWANCES - OCTOBER 2023	1	380.98	

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 Time: 11:01:41AM

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV CRS PMT	28/02/2024	JAMES ADAMINI	COUNCILLOR ALLOWANCES - NOVEMBER 2023	1	1,272.80	
INV CRS PMT	28/02/2024	JAMES ADAMINI	COUNCILLOR ALLOWANCES - DECEMBER 2023	1	1,315.85	
INV CRS PMT	28/02/2024	JAMES ADAMINI	COUNCILLOR ALLOWANCES - JANUARY 2024	1	1,315.85	
INV CRS PMT	28/02/2024	JAMES ADAMINI	COUNCILLOR ALLOWANCES - FEBRUARY 2024	1	1,229.73	
DD16985.1	08/02/2024	PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL 06 FEBRUARY 2024	1		29,063.32
INV	08/02/2024	PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL 06 FEBRUARY 2024	1	29,063.32	
DD16995.1	07/02/2024	AUSTRALIAN INSTITUTE OF COMPANY DIRECTORS	2023/24 MEMBERSHIP FOR CEO IN ACCORDANCE WITH COUNCIL RESOLUTION 150723	1		880.00
INV 11502298	07/02/2024	AUSTRALIAN INSTITUTE OF COMPANY DIRECTORS	2023/24 MEMBERSHIP FOR CEO IN ACCORDANCE WITH COUNCIL RESOLUTION 150723	1	880.00	
DD17001.1	01/02/2024	TELSTRA	SHIRE PHONES - 25/01/24-24/02/24	1		304.93
INV	01/02/2024	TELSTRA	SHIRE PHONES - 25/01/24-24/02/24	1	304.93	
DD17020.1	26/02/2024	PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL 20 FEBRUARY 2024	1		28,647.39
INV	26/02/2024	PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL 20 FEBRUARY 2024	1	28,647.39	
DD17025.1	11/02/2024	TELSTRA	SHIRE MOBILE & INTERNET CHARGES - 11/02/24-10/03/24	1		1,257.90
INV	11/02/2024	TELSTRA	SHIRE MOBILE & INTERNET CHARGES - 11/02/24-10/03/24	1	1,257.90	
DD17035.1	02/02/2024	WEST AUSTRALIAN NEWSPAPERS	PURCHASE OF DAILY NEWSPAPER FOR LIBRARY 02/02/24-06/04/24	1		106.80
INV 01001874	02/02/2024	WEST AUSTRALIAN NEWSPAPERS	PURCHASE OF DAILY NEWSPAPER FOR LIBRARY 02/02/24-06/04/24	1	106.80	

Date: 07/03/2024
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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
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REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	622,615.64
2	TRUST FUND BANK	1,976.04
TOTAL		624,591.68



SHIRE OF YORK
 BUSINESS CARD SUMMARY
 February 2024

BUSINESS CARD 1 (M202) – EXECUTIVE MANAGER INFRASTRUCTURE AND DEVELOPMENT SERVICES

Total purchases January 2024 \$ 56.40

13.01.24 Department of Transport – Licensing depot trailer Y2758

BUSINESS CARD 2 (M203) – EXECUTIVE MANAGER CORPORATE AND COMMUNITY SERVICES

Opening balance January 2024 -\$80.41
 Total purchases January 2024 \$89.00
Total balance January 2024 \$8.59

13.01.24 DCSI Swoop – NBN Connection and services – York CRC

Business Credit Card



009670

 SHIRE OF YORK
 PO BOX 22
 YORK WA 6302

Your details at a glance

BSB number	xxxxxxx
Account number	xxxxxxxxx
Customer number	xxxxxx/M202
Account title	SHIRE OF YORK

Account summary

Statement period	1 Jan 2024 - 31 Jan 2024
Statement number	203
Opening balance on 1 Jan 2024	\$1,583.35
Payments & credits	\$1,583.35
Withdrawals & debits	\$56.40
Interest charges & fees	\$4.00
Closing Balance on 31 Jan 2024	\$60.40

Account details

Credit limit	\$5,000.00
Available credit	\$4,939.60
Annual purchase rate	13.990%
Annual cash advance rate	13.990%

Payment details

Minimum payment required	\$1000
Payment due	14 Feb 2024

Any questions?

Contact Robin Milner at 114 Avon Tce, York 6302 on **08 9641 2609**, or call **1300 BENDIGO** (1300 236 344).



44 10111037 E-U / S-1010 / I-11010 / 00130741/4001067

Business Credit Card

Minimum Payment Warning. If you make only the minimum payment each month, you will pay more interest and it will take you longer to pay off your balance.

If you make no additional charges using this card and each month you pay the minimum payment	You will pay off the Closing Balance shown on this statement in about 7 months	And you will pay an estimated total of interest charges of \$258
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Having trouble making payments?

If you are having trouble making credit card repayments, please contact our Mortgage Help Centre on 1800 652 146.



Account number xxxxxxxx
 Statement period 01/01/2024 to 31/01/2024
 Statement number 203 (page 2 of 4)

Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$1,583.35
13 Jan 24	SHIRE OF YORK TRUST, YORK AUS RETAIL PURCHASE 11/01 CARD NUMBER 552638XXXXXX786 1	56.40		1,639.75
14 Jan 24	PERIODIC TFR 00130741741201 00000000000		1,583.35	56.40
30 Jan 24	CARD FEE 1 @ \$4.00	4.00		60.40
Transaction totals / Closing balance		\$60.40	\$1,583.35	\$60.40

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED FOR YOUR ACCOUNT.

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.
 The security of your Personal Identification Number (PIN) is very important. To avoid being liable for unauthorised transactions, you should follow the terms and conditions of your account. We also recommend some simple steps to protect your PIN:

- Memorise your PINs and passwords and destroy any communications advising you of new ones. Don't keep a record of your PINs or passwords, in written or electronic form.
- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

Please note: These are guidelines only. While following these steps will help you to protect your PIN, your liability for any losses arising from unauthorised transactions is determined in accordance with the ePayments Code. For further details, see <https://asic.gov.au/regulatory-resources/financial-services/epayments-code/> or visit bendigobank.com.au/mycard for all card related information. Business customers visit mybusinesscard.

44 1011037 E-U / S-1011 / 11-1011 / 00130741741201027

Date Paid ___ / ___ / ___ Amount \$ _____

Business Credit Card - Payment options

- Pay in person:** Visit any **Bendigo Bank** branch to make your payment.
- Pay by post:** Mail this slip with your cheque to - **PO Box 480 Bendigo VIC 3552.** If paying by cheque please complete the details below.
- Bank@Post™** Pay at any Post Office by Agency Banking **Bank@Post™** using your credit card.
- Internet banking:** Pay your credit card using ebanking 24 hours a day, 7 days a week. www.bendigobank.com.au
- Register for Internet or Phone Banking call **1300 BENDIGO** (1300 236 344). This service enables you to make payments conveniently between your Bendigo Bank accounts 24/7.

Bank@Post™	Agency Banking	Bill code: xxxxxx
		Ref: xxxxxxxx



Business Credit Card	
BSB number	xxxxxxx
Account number	xxxxxxxxxxx
Customer name	SHIRE OF YORK
Minimum payment required	\$10.00
Closing Balance on 31 Jan 2024	\$60.40
Payment due	14 Feb 2024
Date	Payment amount
<input type="text"/>	<input type="text"/>

Drawer	Chq No	BSB	Account No	\$	¢
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

^Fees will apply for payments made using Bank@Post. Refer to Bendigo Bank Schedule of Fees & Charges and Transaction Account Rebates.

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Continued overleaf.



Account number	xxxxxxx
Statement period	01/01/2024 to 31/01/2024
Statement number	203 (page 3 of 4)

An International Transaction Fee of 3% of the transaction amount (in AUD) is payable for each transaction which is conducted in a currency other than Australian dollars (AUD), or conducted in Australian dollars (AUD) but with or using a merchant, payment processor, financial institution or other entity (including an online merchant) who is outside of Australia. (Fee does not apply to Bendigo Ready Credit Card). Note: It may not always be apparent to you that an online merchant is located outside of Australia. Additional charges may apply for cash transactions.

Card Security

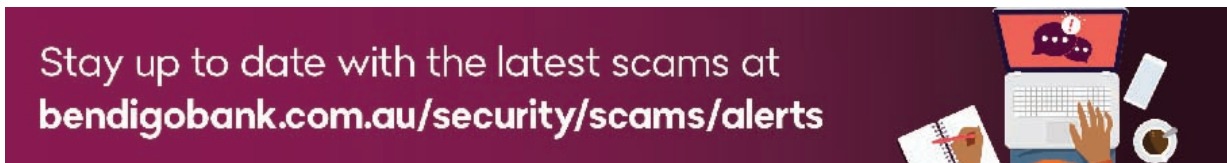
For information on how to securely use your card and account please visit bendigobank.com.au/mycard for all card related information. Business customers visit [/mybusinesscard](https://bendigobank.com.au/mybusinesscard).

Resolving Complaints

If you have a complaint, please contact us on 1300 361 911 to speak to a member of our staff. If the matter 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. You can contact AFCA at:

Website: www.afca.org.au
 Telephone: 1800 931 678 (free call)
 Email: info@afca.org.au
 In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

44 1011 037 E-U / S- 1010 / I-1 010 / 00130741/4001067





009670

 SHIRE OF YORK
 PO BOX 22
 YORK WA 6302

Card summary

Account number xxxxxxxx
Card number 552638XXXXXXXX786
Customer number xxxxxxxx/M202
 Statement period 01/01/2024 to 31/01/2024
 Statement number 203 (page 4 of 4)

Any questions?

Contact Robin Milner at 114 Avon Tce, York 6302 on **08 9641 2609**, or call **1300 BENDIGO** (1300 236 344).

Business Credit Card *(continued).*

Date	Transaction	Withdrawals	Payments
13 Jan 24	SHIRE OF YORK TRUST, YORK AUS	56.40	
TOTALS		\$56.40	\$0.00

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.

The security of your Personal Identification Number (PIN) is very important. To avoid being liable for unauthorised transactions, you should follow the terms and conditions of your account. We also recommend some simple steps to protect your PIN:

- Memorise your PINs and passwords and destroy any communications advising you of new ones. Don't keep a record of your PINs or passwords, in written or electronic form.
- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

Please note: These are guidelines only. While following these steps will help you to protect your PIN, your liability for any losses arising from unauthorised transactions is determined in accordance with the ePayments Code. For further details, see <https://asic.gov.au/regulatory-resources/financial-services/epayments-code/> or visit bendigobank.com.au/mycard for all card related information. Business customers visit mybusinesscard.

44 1011 037 E-U / S-1018 / I-1018 / 00130741/4001067

Business Credit Card



009670

 SHIRE OF YORK
 PO BOX 22
 YORK WA 6302

Your details at a glance

BSB number	XXXXXXX
Account number	XXXXXXXX
Customer number	13074174/M203
Account title	SHIRE OF YORK SHIRE OF YORK

Account summary

Statement period	1 Jan 2024 - 31 Jan 2024
Statement number	188
Opening balance on 1 Jan 2024	-\$80.41
Payments & credits	\$0.00
Withdrawals & debits	\$89.00
Interest charges & fees	\$4.00
Closing Balance on 31 Jan 2024	\$12.59

Account details

Credit limit	\$5,000.00
Available credit	\$4,987.41
Annual purchase rate	13.990%
Annual cash advance rate	13.990%

Payment details

Minimum payment required	\$1000
Payment due	14 Feb 2024

Any questions?

Contact Robin Milner at 114 Avon Tce, York 6302 on **08 9641 2609**, or call **1300 BENDIGO** (1300 236 344).



44 10011037 E-U / S-1024 / I-1 020 / 0013074174001027

Business Credit Card

Minimum Payment Warning. If you make only the minimum payment each month, you will pay more interest and it will take you longer to pay off your balance.

If you make no additional charges using this card and each month you pay the minimum payment	You will pay off the Closing Balance shown on this statement in about 2 months	And you will pay an estimated total of interest charges of \$0.15
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Having trouble making payments?

If you are having trouble making credit card repayments, please contact our Mortgage Help Centre on 1800 652 146.



Account number xxxxxxxx
 Statement period 01/01/2024 to 31/01/2024
 Statement number 188 (page 2 of 4)

Business Credit Card				
Date	Transaction	Withdrawals	Payments	Balance
Opening balance				-\$80.41
13 Jan 24	DCSI BUSINESS, SYDNE Y AUS RETAIL PURCHASE 12/01 CARD NUMBER 552638XXXXXXXX214 1	89.00		8.59
30 Jan 24	CARD FEE 1 @ \$4.00	4.00		12.59
Transaction totals / Closing balance		\$93.00	\$0.00	\$12.59

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED FOR YOUR ACCOUNT.

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us. The security of your Personal Identification Number (PIN) is very important. To avoid being liable for unauthorised transactions, you should follow the terms and conditions of your account. We also recommend some simple steps to protect your PIN:

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- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

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44 1011 037 E-U / S 1021 / F 1021 / 00130741/4001027

Date Paid ___ / ___ / ___ Amount \$ _____

Business Credit Card - Payment options

- Pay in person:** Visit any **Bendigo Bank** branch to make your payment.
- Pay by post:** Mail this slip with your cheque to - **PO Box 480 Bendigo VIC 3552.** If paying by cheque please complete the details below.
- Bank@Post™** Pay at any Post Office by **Bank@Post^** using your credit card.
- Internet banking:** Pay your credit card using ebanking 24 hours a day, 7 days a week. www.bendigobank.com.au
- Register for Internet or Phone Banking call **1300 BENDIGO** (1300 236 344). This service enables you to make payments conveniently between your Bendigo Bank accounts 24/7.

Biller code:	xxxxx
Ref:	xxxxxxxx



Business Credit Card	
BSB number	xxxxxxx
Account number	xxxxxxxxxxx
Customer name	SHIRE OF YORK
Minimum payment required	\$10.00
Closing Balance on 31 Jan 2024	\$12.59
Payment due	14 Feb 2024
Date	Payment amount
<input type="text"/>	<input type="text"/>

Drawer	Chq No	BSB	Account No	\$	c
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

^Fees will apply for payments made using Bank@Post. Refer to Bendigo Bank Schedule of Fees & Charges and Transaction Account Rebates.
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Continued overleaf.



Account number	xxxxxxxx
Statement period	01/01/2024 to 31/01/2024
Statement number	188 (page 3 of 4)

Card Security

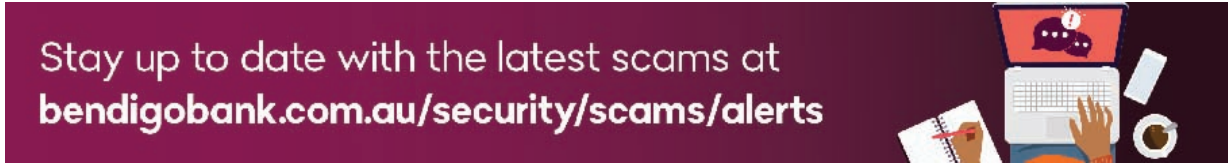
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Resolving Complaints

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Website: www.afca.org.au
 Telephone: 1800 931 678 (free call)
 Email: info@afca.org.au
 In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

44 10011037 E-U / S-1022 / 11-1022 / 00130741/4901067





009670

 SHIRE OF YORK
 PO BOX 22
 YORK WA 6302

Card summary

Account number xxxxxxx
Card number 552638XXXXXXXX214
Customer number 13074174/M203
 Statement period 01/01/2024 to 31/01/2024
 Statement number 188 (page 4 of 4)

Any questions?

Contact Robin Milner at 114 Avon Tce, York 6302 on **08 9641 2609**, or call **1300 BENDIGO** (1300 236 344).

Business Credit Card *(continued).*

Date	Transaction	Withdrawals	Payments
13 Jan 24	DCSI BUSINESS, SYDNE Y AUS	89.00	
TOTALS		\$89.00	\$0.00

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The security of your Personal Identification Number (PIN) is very important. To avoid being liable for unauthorised transactions, you should follow the terms and conditions of your account. We also recommend some simple steps to protect your PIN:

- Memorise your PINs and passwords and destroy any communications advising you of new ones. Don't keep a record of your PINs or passwords, in written or electronic form.
- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

Please note: These are guidelines only. While following these steps will help you to protect your PIN, your liability for any losses arising from unauthorised transactions is determined in accordance with the ePayments Code. For further details, see <https://asic.gov.au/regulatory-resources/financial-services/epayments-code/> or visit bendigobank.com.au/mycard for all card related information. Business customers visit mybusinesscard.

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**MONTHLY LIST OF FUELCARD
TRANSACTIONS
31 January 2024**

TRANSACTION DATE	SUPPLIER	REGISTRATION	MODEL	TOTAL AMOUNT
2-Jan	CALTEX WOOROLOO	1HSZ886	SEDAN 2022 HYUNDAI ELITE SU1	\$ 60.76
2-Jan	CALTEX MUNDARING	1ICQ468	MAZDA CX-8 SPORT AUTO APOF	\$ 93.02
7-Jan	WEX AUSTRALIA	1IBY541	SUBARU OUTBACK TOURING XT	\$ 0.50
7-Jan	BP CONNECT WEMBLEY	1IBY541	SUBARU OUTBACK TOURING XT	\$ 127.06
8-Jan	CALTEX SAWYERS VALLEY	1HSA231	SEDAN 2022 MAZDA CX5 TOURI	\$ 76.99
9-Jan	CALTEX WOOROLOO	1HSZ886	SEDAN 2022 HYUNDAI ELITE SU1	\$ 60.00
9-Jan	PUMA ENERGY YORK ROADHOUSE	1HVF884	SUV 2023 MAZDA CX5 MAXX SP	\$ 87.03
9-Jan	CALTEX MUNDARING	1ICQ468	MAZDA CX-8 SPORT AUTO APOF	\$ 101.03
11-Jan	CALTEX SAWYERS VALLEY	1HSA231	SEDAN 2022 MAZDA CX5 TOURI	\$ 84.98
14-Jan	WEX AUSTRALIA	1IBY541	SUBARU OUTBACK TOURING XT	\$ 0.50
14-Jan	COLES EXPRESS CLAREMONT	1IBY541	SUBARU OUTBACK TOURING XT	\$ 25.03
14-Jan	PUMA ENERGY YORK ROADHOUSE	1HIF924	SEDAN 2021 MAZDA 3 TOURING	\$ 59.22
15-Jan	CALTEX GLEN FORREST	1HSA231	SEDAN 2022 MAZDA CX5 TOURI	\$ 68.84
15-Jan	CALTEX GLEN FORREST	1ICQ468	MAZDA CX-8 SPORT AUTO APOF	\$ 101.02
16-Jan	PUMA ENERGY YORK ROADHOUSE	1HSZ886	SEDAN 2022 HYUNDAI ELITE SU1	\$ 73.76
17-Jan	WEX AUSTRALIA	1IBY541	SUBARU OUTBACK TOURING XT	\$ 0.50
17-Jan	DUNNINGS NORTHAM	1IBY541	SUBARU OUTBACK TOURING XT	\$ 87.17
18-Jan	CALTEX SAWYERS VALLEY	1HSA231	SEDAN 2022 MAZDA CX5 TOURI	\$ 95.27
19-Jan	WEX AUSTRALIA	1IBY541	SUBARU OUTBACK TOURING XT	\$ 0.50
19-Jan	BP CONNECT WEMBLEY	1IBY541	SUBARU OUTBACK TOURING XT	\$ 101.26
21-Jan	CALTEX GLEN FORREST	1ICQ468	MAZDA CX-8 SPORT AUTO APOF	\$ 105.00
22-Jan	PUMA ENERGY YORK ROADHOUSE	1HIF924	SEDAN 2021 MAZDA 3 TOURING	\$ 80.81
23-Jan	PUMA ENERGY YORK ROADHOUSE	1HSZ886	SEDAN 2022 HYUNDAI ELITE SU1	\$ 78.33
23-Jan	CALTEX MUNDARING	1HSA231	SEDAN 2022 MAZDA CX5 TOURI	\$ 80.14
25-Jan	WEX AUSTRALIA	1IBY541	SUBARU OUTBACK TOURING XT	\$ 0.50
25-Jan	BP CONNECT WEMBLEY	1IBY541	SUBARU OUTBACK TOURING XT	\$ 109.64
28-Jan	CALTEX GLEN FORREST	1ICQ468	MAZDA CX-8 SPORT AUTO APOF	\$ 80.04
29-Jan	PUMA ENERGY YORK ROADHOUSE	1HIF924	SEDAN 2021 MAZDA 3 TOURING	\$ 47.88
29-Jan	BETTER CHOICE STRATTON	1HSZ886	SEDAN 2022 HYUNDAI ELITE SU1	\$ 70.03
29-Jan	CALTEX GLEN FORREST	1HSA231	SEDAN 2022 MAZDA CX5 TOURI	\$ 82.13
30-Jan	WEX AUSTRALIA	1IBY541	SUBARU OUTBACK TOURING XT	\$ 0.50
30-Jan	BP CONNECT WEMBLEY	1IBY541	SUBARU OUTBACK TOURING XT	\$ 91.35
			TOTAL	\$ 2,130.79

SY024-03/24 INVESTMENTS - FEBRUARY 2024

File Number:	4.0473
Author:	Ann Schall, Acting Finance Manager
Authoriser:	Anneke Birleson, Acting Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. Investment Register - February 2024 ↓

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents the balance and distribution of investments held by the Shire of York to Council.

BACKGROUND

Policy F4 - Investment requires Council to review the performance of its investments monthly. In accordance with the Policy, a report of investments is presented to Council to provide a summary of investments held by the Shire of York.

COMMENTS AND DETAILS

The Shire of York Investment Portfolio includes the following items that highlight Council's investment portfolio performance:

1. Council's Investments
2. Application of Investment Funds
3. Investment Performance

2023/24 Year to Date (YTD) Municipal and Trust interest totalling \$57,522.99 as well as Reserve interest totalling \$70,039.54 has been received and receipted as at 29 February 2024.

There were no maturing term deposits for the month of February 2024.

Further details of the Shire's current term deposits and bank balances is presented in Appendix 1.

OPTIONS

Not applicable

IMPLICATIONS TO CONSIDER**Consultative**

Standard and Poor's Australia - Global ratings

Financial institutions

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

The Shire's public finances are sustainable in the short and long-term.

Policy Related

F4 Investment

Delegation 1.1.19 - Power to Invest and Manage Investments

Financial

Revenue from investments is a funding source for the Shire and assists in maintaining the value of reserve funds. Policies and procedures are in place to ensure appropriate, responsible and accountable measures protect the Shire's funds.

Legal and Statutory

Section 6.14 of the *Local Government Act 1995* is applicable and states:

“6.14. Power to invest

- (1) *Money held in the municipal fund or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested as trust funds may be invested under the Trustees Act 1962 Part III.*
- (2A) *A local government is to comply with the regulations when investing money referred to in subsection (1).*
- (2) *Regulations in relation to investments by local governments may —*
 - (a) *make provision in respect of the investment of money referred to in subsection (1); and*
 - [(b) deleted]*
 - (c) *prescribe circumstances in which a local government is required to invest money held by it; and*
 - (d) *provide for the application of investment earnings; and*
 - (e) *generally provide for the management of those investments.”*

Regulations 19 and 19C of the *Local Government (Financial Management) Regulations 1996* are applicable and state:

“19. Investments, control procedures for

- (1) *A local government is to establish and document internal control procedures to be followed by employees to ensure control over investments.*
- (2) *The control procedures are to enable the identification of —*
 - (a) *the nature and location of all investments; and*
 - (b) *the transactions related to each investment.*

19C. Investment of money, restrictions on (Act s. 6.14(2)(a))

- (1) *In this regulation —*

authorised institution means —

 - (a) *an authorised deposit-taking institution as defined in the Banking Act 1959 (Commonwealth) section 5; or*

- (b) *the Western Australian Treasury Corporation established by the Western Australian Treasury Corporation Act 1986;*

foreign currency means a currency except the currency of Australia.

- (2) *When investing money under section 6.14(1), a local government may not do any of the following —*
 - (a) *deposit with an institution except an authorised institution;*
 - (b) *deposit for a fixed term of more than 3 years;*
 - (c) *invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;*
 - (d) *invest in bonds with a term to maturity of more than 3 years;*
 - (e) *invest in a foreign currency.”*

Risk Related

Funds are invested with various financial institutions in accordance with the global credit framework outlined in the Shire’s investment policy to reduce risk.

Workforce

The scope of this report can be managed within current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: No

RESOLUTION
080324

Moved: Cr Denese Smythe Seconded: Cr Kevin Pyke

That, with regard to Investments - February 2024, Council:

1. Receives and notes the Shire of York Investment Portfolio, as presented in Appendix 1.

In Favour: Crs Kevin Trent, Denis Warnick, James Adamini, Kevin Pyke, Denese Smythe and Peter Wright

Against: Nil

CARRIED 6/0



SHIRE OF YORK INVESTMENT PORTFOLIO
29 February 2024

Reference	Deposit Institution	S & P's	Investment Date	Maturity Date	Investment Value	% of total portfolio	Investment Rate	Value at maturity	Total Interest to be paid at maturity	
MUNICIPAL - Interest Bearing NCDs/TDs										
	AMP Banking	BBB	Thursday, 14 December 2023	Friday, 14 June 2024	183	500,000.00	6%	5.25%	513,160.96	13,160.96
	AMP Banking	BBB	Wednesday, 16 August 2023	Friday, 16 August 2024	366	500,311.65	6%	5.40%	520,574.27	27,090.85
MUNICIPAL - Interest Bearing NCDs/TDs					1,000,311.65	13%	5.33%	1,033,735.23	40,251.81	
MUNICIPAL - Other funds										
	Municipal Account 118630623	BBB+				3,527,940.22	44%		3,527,940.22	0.00
	Westpac Flex-i	AA-				5,402.09	0%		5,402.09	0.00
	AMP Banking At call	BBB				28,715.38	0%		28,715.38	0.00
	AMP Banking Notice	BBB				300,562.47	4%		300,562.47	0.00
MUNICIPAL - Other					3,862,620.16	48%		3,862,620.16	0.00	
RESERVE - Interest Bearing NCDs/TDs										
	AMP Banking	BBB	Tuesday, 12 December 2023	Thursday, 12 December 2024	366	1,003,684.94	13%	5.40%	1,058,032.49	54,347.55
	AMP Banking	BBB	Wednesday, 25 October 2023	Friday, 25 October 2024	366	570,783.67	7%	5.15%	600,259.56	29,475.89
	Bendigo Reserve TD		Thursday, 17 August 2023	Friday, 17 May 2024	274	492,529.06	6%	5.00%	511,015.77	18,486.71
RESERVE - Interest Bearing NCDs/TDs					2,066,997.67	26%	5.28%	2,169,307.82	102,310.15	
RESERVE - Other funds										
	Reserve Acct 119521748	BBB+				555,759.48	7%		555,759.48	0.00
RESERVE - Other					555,759.48	7%		555,759.48	0.00	
TRUST - Interest Bearing NCDs/TDs										
T2/SUBDIVISIONS	Bendigo Bank	BBB+	Monday, 29 January 2024	Wednesday, 29 January 2025	366	36,000.36	0.45%	4.75%	37,715.06	1,714.70
T40 I/SECTIONS 2513	Bendigo Bank	BBB+	Monday, 29 January 2024	Wednesday, 29 January 2025	366	33,774.20	0.42%	4.75%	35,382.87	1,608.67
T77 C/OVERS 2514	Bendigo Bank	BBB+	Monday, 29 January 2024	Wednesday, 29 January 2025	366	64,976.56	0.81%	4.75%	68,071.40	3,094.84

TRUST - Interest Bearing NCDs/TDs			134,751.12	2%	4.75%	141,169.33	6,418.21
TRUST - Other funds							
Trust Acct 118630649	BBB+		364,271.44	5%		364,271.44	0.00
TRUST - Other			364,271.44	5%		364,271.44	0.00
TOTALS			7,984,712	100%	5.12%	8,126,863	148,980

Reconciliation		
by rating	Value of Investments/Bank accounts	
AA-	5,402.09	0%
BBB+	4,582,722.26	61%
BBB	2,904,058.11	39%
TOTAL	7,492,182.46	100%

Summary of Amounts				
TD's by bank		Bank Accounts - Bendigo Bank		
Bendigo Bank	134,751.12	5%	Municipal	3,527,940.22
AMP Banking	2,574,780.26	95%	Reserve	555,759.48
National Australia Ban	0.00	0%	Trust	364,271.44
Westpac Bank	0.00	0%	AMP At call	28,715.38
			AMP Notice	300,562.47
			Wespac Flex-i	5,402.09
	2,709,531.38	100%	29-Feb-24	\$ 4,782,651.08

Total Cash 7,492,182.46

Interest Earnings			Total Cash by Fund	
Fund	Adopted Budget	Year to Date Actual	Fund	
Municipal	\$ 70,000.00	\$ 57,522.99	Municipal	4,862,931.81
Reserve	\$ 47,000.00	\$ 70,039.54	Reserve	2,622,757.15
Trust	-	-	Trust	499,022.6
Total	\$ 117,000.00	\$ 127,562.53	Total	\$ 7,984,711.52

10 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

11 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Cr Peter Wright

Question 1

In relation to the YRCC, if the user groups are not willing to participate in the sports club model for some reason in the future, what is the Shire’s plan b?

Response provided by the Chief Executive Officer

All correspondence and responses back from the clubs so far has been positive hence the Shire is continuing to progress the club model, with either a single club managing the liquor licence or beyond that, potentially an umbrella entity made up of the clubs to manage that. The meeting held between all the clubs last Wednesday indicated everyone was supportive to move onto the next stage.

Question 2

So there is no plan b?

Response provided by the Chief Executive Officer

Everyone is currently working towards plan a.

12 BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

MOTION

RESOLUTION

090324

Moved: Cr Denese Smythe

Seconded: Cr Denis Warnick

That Council agrees to accept and consider the Late Reports:

- 1. SY001-03/24 - Minutes and Recommendations of the Audit and Risk Committee Meeting held on 21 March 2024.**
- 2. SY002-03/24 - Request for Approval - York Hockey Club Funding Submission.**

In Favour: Crs Kevin Trent, Denis Warnick, James Adamini, Kevin Pyke, Denese Smythe and Peter Wright

Against: Nil

CARRIED 6/0

SY001-03/24 MINUTES AND RECOMMENDATIONS OF THE AUDIT AND RISK COMMITTEE MEETING HELD ON 21 MARCH 2024

File Number: 4.4175

Author:	Vanessa Green, Council & Executive Support Officer Anneke Birleson, Administration & Governance Coordinator
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. Unconfirmed Minutes - Audit & Risk Meeting - 21 March 2024 ↓

NATURE OF COUNCIL’S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents the Unconfirmed Minutes of the Audit and Risk Committee (the Committee) Ordinary Meeting held on Thursday 21 March 2024 to Council for consideration of the Committee’s Recommendations.

BACKGROUND

At its Ordinary Meeting held on Thursday 21 March 2023, the Committee was presented with information relating to:

1. Compliance Audit Return
2. Mid-Year Budget Review
3. Payment of Meeting Fees to Independent Committee Members
4. Consideration of Findings identified during the 2022/23 Audit
5. Risk Management Framework & Policy

The Unconfirmed Minutes of the Committee’s Meeting are presented in Appendix 1.

COMMENTS AND DETAILS

Further details and the implications of these reports are identified within the Committee’s Minutes hence are not duplicated here. However, for ease of reference the Committee’s recommendations were:

TABLE 1.

ITEM	RECOMMENDATION
Compliance Audit Return	That, with regard to the Compliance Audit Return 2023, the Audit and Risk Committee recommends that Council: <ol style="list-style-type: none"> 1. Resolves to adopt the completed 2023 Compliance Audit Return, as presented in Appendix 1, for certification by the Shire President and the Chief Executive Officer in accordance with Regulation 15(2) of the <i>Local Government (Audit) Regulations 1996</i>. 2. Requests the Chief Executive Officer to submit the 2023 Compliance Audit Return to the Departmental CEO of the Department of Local Government, Sport and Cultural Industries

	<p>prior to 31 March 2024 in accordance with Regulation 15(1) of the <i>Local Government (Audit) Regulations 1996</i>.</p>		
<p>Mid-Year Budget Review</p>	<p>That, with regard to Mid-Year Budget Review 2023/24, the Audit and Risk Committee recommend to Council that it:</p> <ol style="list-style-type: none"> 1. Resolves to adopt the Mid-Year Budget Review and supporting information, as presented in Appendix 1. 2. Requests the Chief Executive Officer to transfer \$100,000 from the Recreation Reserve to the Swimming Pool Reserve 3. Requests the Chief Executive Officer to transfer \$347,000 of surplus funds to the Bridge Reserve. 4. Requests the Chief Executive Officer to transfer \$100,000 of surplus funds to the Road Reserve. 5. Requests the Chief Executive Officer to transfer \$100,000 of surplus funds to the Swimming Pool Reserve. 6. Requests the Chief Executive Officer to forward the adopted 2023/24 Mid-Year Budget Review to the Department of Local Government, Sport and Cultural Industries within thirty (30) days of Council's adoption. 		
<p>Payment of Meeting Fees to Independent Members</p>	<p>That, with regard to Payment of Meeting Fees to Independent Committee Members, the Audit & Risk Committee recommends to Council that it:</p> <ol style="list-style-type: none"> 1. Resolves to adopt the following meeting fees payable to independent committee members of the Audit and Risk Committee as follows: <table border="1" data-bbox="627 1122 1426 1173" style="margin-left: 40px;"> <tr> <td style="padding: 5px;">Meeting Fee – External Member (x2)</td> <td style="padding: 5px;">\$172 per meeting</td> </tr> </table>	Meeting Fee – External Member (x2)	\$172 per meeting
Meeting Fee – External Member (x2)	\$172 per meeting		
<p>Consideration of Findings identified during the 2022/23 Audit</p>	<p>That, with regard to the Consideration of Findings Identified During the 2022/23 Audit, the Audit and Risk Committee recommend to Council that it:</p> <ol style="list-style-type: none"> 1. Receives the Auditor's Audit Management Report, as presented in Appendix 1, from the Office of the Auditor General for the 2022/23 financial year. 2. Notes the Management Comment and Actions taken to address the Findings contained in the Auditor's Audit Management Report. 3. Requests the Chief Executive Officer to submit a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings, as presented in Appendix 2, to the Minister for Local Government prior to 25 June 2024. 4. Requests the Chief Executive Officer to publish a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings, as presented in Appendix 2, on the Shire's website within fourteen (14) days of the report being provided to the Minister for Local Government. 5. Requests the Chief Executive Officer to report back on the Significant Findings at the next Audit and Risk Meeting, with a risk assessment against each finding. 		

<p>Risk Management Framework & Policy</p>	<p>That, with regard to the Risk Management Framework and Policy, the Audit and Risk Committee recommends that Council:</p> <ol style="list-style-type: none"> 1. Adopts Policy G19 – Risk Assessment & Management, as presented in Appendix 1. 2. Receives the Risk Management Framework, as presented in Appendix 2. 3. Authorises the Chief Executive Officer to make any minor formatting and typographical changes to the documents prior to publication.
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OPTIONS

Council has the following options:

Option 1: Council could choose to accept the Committee’s recommendations.

Option 2: Council could choose to reject the Committee’s recommendations.

Option 3: Council could choose to resolve differently to the Committee’s recommendations.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Audit and Risk Committee Meeting Ordinary Meeting 21 March 2024

Office of the Auditor General

Executive Leadership Team

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Goal 4: Built for Lifestyle and Resilience

To have a built environment which supports community, economy, and the environment, respects the past, and creates a resilient future.

Policy Related

G19 Risk Assessment and Management

G25 Compliance

Financial

The financial impact of the items considered by the Committee is detailed within the meeting minutes and the individual appendices to each report.

Legal and Statutory

Section 7.1A of the *Local Government Act 1995* is applicable and states:

“7.1A. Audit committee

- (1) *A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.*

- (2) *The members of the audit committee of a local government are to be appointed* by the local government and at least 3 of the members, and the majority of the members, are to be council members.*

** Absolute majority required.*

- (3) *A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent the CEO as a member of an audit committee.*

- (4) *An employee is not to be a member of an audit committee.”*

Regulation 16 and 17 of the *Local Government (Audit) Regulations 1996* are applicable to the functions of an audit committee and state:

“16. Functions of audit committee

An audit committee has the following functions —

- (a) *to guide and assist the local government in carrying out —*
- (i) *its functions under Part 6 of the Act; and*
 - (ii) *its functions relating to other audits and other matters related to financial management;*
- (b) *to guide and assist the local government in carrying out the local government’s functions in relation to audits conducted under Part 7 of the Act;*
- (c) *to review a report given to it by the CEO under regulation 17(3) (the **CEO’s report**) and is to —*
- (i) *report to the council the results of that review; and*
 - (ii) *give a copy of the CEO’s report to the council;*
- (d) *to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —*
- (i) *regulation 17(1); and*
 - (ii) *the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (e) *to support the auditor of the local government to conduct an audit and carry out the auditor’s other duties under the Act in respect of the local government;*
- (f) *to oversee the implementation of any action that the local government —*
- (i) *is required to take by section 7.12A(3); and*
 - (ii) *has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and*
 - (iii) *has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and*
 - (iv) *has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (g) *to perform any other function conferred on the audit committee by these regulations or another written law.*

17. CEO to review certain systems and procedures

- (1) *The CEO is to review the appropriateness and effectiveness of a local government’s systems and procedures in relation to —*
- (a) *risk management; and*

- (b) *internal control; and*
 - (c) *legislative compliance.*
- (2) *The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*
- (3) *The CEO is to report to the audit committee the results of that review.”*

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires an Absolute Majority decision of Council when determining whether, or not, to adopt the budget review.

Risk Related

The Committee plays a key role in overseeing the local government’s responsibilities in relation to financial reporting, internal controls, risk management and legislative compliance. This report mitigates the risk of non-compliance.

Workforce

The scope of this report is managed within current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: Yes

RESOLUTION

100324

Moved: Cr Denese Smythe

Seconded: Cr Denis Warnick

That, with regard to the Minutes and Recommendations of the Audit and Risk Committee Meeting held on 21 March 2024, Council:

- 1. Receives the Unconfirmed Minutes of the Audit and Risk Committee (the Committee) Meeting held on 21 March 2024, as presented in Appendix 1, and by adopting the following recommendations of the Committee, Council:**
 - a. Resolves to adopt the completed 2023 Compliance Audit Return for certification by the Shire President and the Chief Executive Officer in accordance with Regulation 15(2) of the Local Government (Audit) Regulations 1996.**
 - b. Requests the Chief Executive Officer to submit the 2023 Compliance Audit Return to the Departmental CEO of the Department of Local Government, Sport and Cultural Industries prior to 31 March 2024 in accordance with Regulation 15(1) of the Local Government (Audit) Regulations 1996.**
 - c. Resolves to adopt the Mid-Year Budget Review and supporting information.**
 - d. Requests the Chief Executive Officer to transfer \$100,000 from the Recreation Reserve to the Swimming Pool Reserve.**
 - e. Requests the Chief Executive Officer to transfer \$347,000 of surplus funds to the Bridge Reserve.**
 - f. Requests the Chief Executive Officer to transfer \$100,000 of surplus funds to the Road Reserve.**
 - g. Requests the Chief Executive Officer to transfer \$100,000 of surplus funds to the Swimming Pool Reserve.**
 - h. Requests the Chief Executive Officer to forward the adopted 2023/24 Mid-Year Budget Review to the Department of Local Government, Sport and Cultural Industries within thirty (30) days of Council’s adoption.**

- i. Resolves to adopt the following meeting fees payable to independent committee members of the Audit and Risk Committee as follows:

Meeting Fee – External Member (x2)	\$172 per meeting
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- j. Receives the Auditor’s Audit Management Report from the Office of the Auditor General for the 2022/23 financial year.
- k. Notes the Management Comment and Actions taken to address the Findings contained in the Auditor’s Audit Management Report.
- l. Requests the Chief Executive Officer to submit a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings to the Minister for Local Government prior to 25 June 2024.
- m. Requests the Chief Executive Officer to publish a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings on the Shire’s website within fourteen (14) days of the report being provided to the Minister for Local Government.
- n. Requests the Chief Executive Officer to report back on the Significant Findings at the next Audit and Risk Meeting, with a risk assessment against each finding.
- o. Adopts Policy G19 – Risk Assessment & Management.
- p. Receives the Risk Management Framework.
- q. Authorises the Chief Executive Officer to make any minor formatting and typographical changes to the documents prior to publication.

In Favour: Crs Kevin Trent, Denis Warnick, James Adamini, Kevin Pyke, Denese Smythe and Peter Wright

Against: Nil

CARRIED 6/0 BY ABSOLUTE MAJORITY



UNCONFIRMED MINUTES

Audit and Risk Committee Meeting

Thursday, 21 March 2024

Date: Thursday, 21 March 2024

Time: 3:00pm

Location: Council Chambers, York Town Hall, York

Order Of Business

1	Opening	3
1.1	Declaration of Opening.....	3
1.2	Acknowledgement / Disclaimer	3
1.3	Attendance via Electronic Means	3
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**MINUTES OF SHIRE OF YORK
AUDIT AND RISK COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS, YORK TOWN HALL, YORK
ON THURSDAY, 21 MARCH 2024 AT 3:00PM**

1 OPENING

1.1 Declaration of Opening

Cr Kevin Trent, Presiding Member, declared the meeting open at 3.00pm.

1.2 Acknowledgement / Disclaimer

The Presiding Member advised the following:

"The York Shire Council acknowledges the Ballardong people of the Noongar Nation who are the Traditional Owners of this country and recognise their continuing connection to land, water, sky and culture. We pay our respects to all these people and their Elders past, present and emerging.

This meeting is being recorded on a digital audio and visual device to assist with minute taking purposes. The public is reminded that in accordance with Section 6.16 of the Shire of York Local Government (Council Meetings) Local Law 2016 that nobody shall use any visual or vocal recording device or instrument to record the proceedings of Council without the written permission of the presiding member.

I wish to draw attention to the Disclaimer Notice contained within the agenda document and advise members of the public that any decisions made at the meeting today, can be revoked, pursuant to the Local Government Act 1995.

Therefore members of the public should not rely on any decisions until formal notification in writing by Council has been received. Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material."

1.3 Attendance via Electronic Means

Nil

1.4 Standing Orders

Nil

1.5 Announcement of Visitors

Nil

1.6 Declarations of Interest that Might Cause a Conflict

Nil

1.7 Declaration of Financial Interests

Ms Zulsdorf - 9.3 - Payment of Meeting Fees to Independent Committee Members

Mr Lee - 9.3 - Payment of Meeting Fees to Independent Committee Members

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1.8 Disclosure of Interests that May Affect Impartiality

*Nil***2 ATTENDANCE**

2.1 Members

Cr Kevin Trent, Presiding Member; Cr Denis Warnick; Cr Denese Smythe (as Deputy for Cr Peter Wright); Mr Justin Lee; Ms Shona Zulsdorf

2.2 Staff

Chris Linnell, Chief Executive Officer; Lindon Mellor, Executive Manager Infrastructure & Development Services; Anneke Birleson; Administration & Governance Coordinator

2.3 Apologies

*Cr Peter Wright**Alina Behan, Executive Manager Corporate & Community Services;*

2.4 Leave of Absence Previously Approved

Nil

2.5 Number of People in the Gallery at Commencement of Meeting

*There was one (1) person in the Gallery at the commencement of the meeting.***3 QUESTIONS FROM PREVIOUS MEETINGS***Nil***4 PUBLIC QUESTION TIME**

Public Question Time is conducted in accordance with the Act and Regulations. In addition to this the Shire's *Local Government (Council Meetings) Local Law 2016* states –

6.7 Other procedures for question time for the public

- (1) A member of the public who wishes to ask a question during question time must identify themselves and register with a Council Officer immediately prior to the meeting.
- (2) A question may be taken on notice by the Council for later response.
- (3) When a question is taken on notice the CEO is to ensure that—
 - (a) a response is given to the member of the public in writing; and
 - (b) a summary of the response is included in the agenda of the next meeting of the Council.
- (4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to—
 - (a) declare that he or she has an interest in the matter; and
 - (b) allow another person to respond to the question.
- (5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.

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- (6) Where a member of the public provides written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
- (7) The Presiding Member may decide that a public question shall not be responded to where—
 - (a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;
 - (b) the member of the public uses public question time to make a statement, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or
 - (c) the member of the public asks a question that is offensive or defamatory in nature, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the question in a manner that is not offensive or defamatory.
- (8) A member of the public shall have 2 minutes to submit a question.
- (9) The Council, by resolution, may agree to extend public question time.
- (10) Where any questions remain unasked at the end of public question time they may be submitted to the CEO who will reply in writing and include the questions and answers in the agenda for the next ordinary Council meeting.
- (11) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

Public Question Time commenced at 3.04pm.

4.1 Written Questions – Current Agenda

Nil

4.2 Public Question Time

As there were no questions asked, Public Question Time concluded at 3.05pm.

5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

6 PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

COMMITTEE RECOMMENDATION

Moved: Cr Denis Warnick Seconded: Ms Shona Zulsdorf

That the minutes of the Audit and Risk Committee Meeting held on 12 December 2023 be confirmed as a correct record of proceedings.

In Favour: Crs Kevin Trent, Denis Warnick and Denese Smythe
 Justin Lee and Shona Zulsdorf

Against: Nil

CARRIED 5/0

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

9 OFFICER'S REPORTS

9.1 COMPLIANCE AUDIT RETURN 2023

File Number:	4.0474
Author:	Vanessa Green, Council & Executive Support Officer
Authoriser:	Alina Behan, Acting Chief Executive Officer
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. Completed CAR ↓

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents the Compliance Audit Return (CAR) 2023 for the Audit and Risk Committee's (the Committee) consideration and recommendation to Council.

BACKGROUND

Western Australian local governments are required to complete a CAR annually and submit it to the Department of Local Government, Sport and Cultural Industries (DLGSC) in accordance with the requirements of the *Local Government (Audit) Regulations 1996*, in relation to activities undertaken by the local authority in the preceding calendar year.

The CAR is a checklist of a local government's compliance with the requirements of the *Local Government Act 1995* (the Act) and its Regulations. The 2023 CAR content focuses on areas considered high risk. It examines whether the Council has complied with each action listed on the return under the following activities:

1. Commercial Enterprises (five (5) audit questions)
2. Delegation of Power (thirteen (13) audit questions)
3. Disclosure of Interest (twenty-one (21) audit questions)
4. Disposal of Property (two (2) audit questions)
5. Elections (three (3) audit questions)
6. Finance (seven (7) audit questions)
7. Integrated Planning and Reporting (three (3) audit questions)
8. Local Government Employees (five (5) audit questions)
9. Official Conduct (four (4) audit questions)
10. Other Questions (nine (9) audit questions)
11. Tenders (twenty-two (22) audit questions)

The audit questions are specific in nature and require a yes/no/NA response. Officers have provided further comment where appropriate.

The CAR covers the period 1 January 2023 to 31 December 2023 and is presented in Appendix 1.

COMMENTS AND DETAILS

The completed 2023 CAR is required to be:

1. Presented for review by the Committee before being presented for consideration and adoption by Council.
2. Returned to the DLGSC with a copy of the relevant Committee and Council Minutes by 31 March 2024.

The CAR has been undertaken as an internal audit, sourcing evidence of compliance through the Shire’s record keeping systems and where required, through additional information held within respective sections of the organisation.

A summary of areas reviewed as part of the 2023 CAR is provided below:

Audit Focus	Comment
Commercial Enterprises	No major trading activities were undertaken during the reporting period
Delegation of Power	No areas of non-compliance were identified
Disclosure of Interest	No areas of non-compliance were identified
Disposal of Property	No areas of non-compliance were identified
Elections	No areas of non-compliance were identified
Finance	The Office of the Auditor General was not able to provide a copy of the financial/auditors report by 31 December 2023, with a flow on effect to other matters as listed
Integrated Planning and Reporting	No areas of non-compliance were identified
Local Government Employees	No areas of non-compliance were identified
Official Conduct	No areas of non-compliance were identified
Other Questions	The Committee will note the comment in relation to consolidated versions of the Shire’s Local Laws
Tenders	No areas of non-compliance were identified

OPTIONS

The Committee has the following options:

Option 1: The Committee could choose not to recommend acceptance of the CAR and request changes be made to the document prior to submission. Noting that the CAR is required to be presented to the Committee and Council prior to submission to the DLGSC by 31 March 2024.

Option 2: The Committee could choose to recommend Council accept the CAR and submit it to the DLGSC by 31 March 2024.

Option 2 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Executive Leadership Team

Other Officers as required

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

- G19 Risk Assessment and Management
- G20 Legislative Compliance
- O6 Internal Controls

Financial

Nil

Legal and Statutory

Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996* are applicable and state:

“14. Compliance audits by local governments

- (1) *A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*
- (2) *After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*
- (3A) *The local government’s audit committee is to review the compliance audit return and is to report to the council the results of that review.*
- (3) *After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —*
 - (a) *presented to the council at a meeting of the council; and*
 - (b) *adopted by the council; and*
 - (c) *recorded in the minutes of the meeting at which it is adopted.*

15. Certified copy of compliance audit return and other documents to be given to Departmental CEO

- (1) *After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —*
 - (a) *a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and*
 - (b) *any additional information explaining or qualifying the compliance audit,**is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.*
- (2) *In this regulation —*

certified in relation to a compliance audit return means signed by —

 - (a) *the mayor or president; and*
 - (b) *the CEO.”*

Risk Related

The requirement to lodge an adopted CAR with the DLGSC is a legislative requirement. Failure to do so exposes Council to non-compliance. This report and its appendix mitigate this risk.

Workforce

The CAR has been completed in-house within existing resources.

VOTING REQUIREMENTS**Absolute Majority: No****COMMITTEE RECOMMENDATION****Moved: Ms Shona Zulsdorf****Seconded: Cr Denese Smythe****That, with regard to the Compliance Audit Return 2023, the Audit and Risk Committee recommends that Council:**

- 1. Resolves to adopt the completed 2023 Compliance Audit Return, as presented in Appendix 1, for certification by the Shire President and the Chief Executive Officer in accordance with Regulation 15(2) of the Local Government (Audit) Regulations 1996.**
- 2. Requests the Chief Executive Officer to submit the 2023 Compliance Audit Return to the Departmental CEO of the Department of Local Government, Sport and Cultural Industries prior to 31 March 2024 in accordance with Regulation 15(1) of the Local Government (Audit) Regulations 1996.**

**In Favour: Crs Kevin Trent, Denis Warnick and Denese Smythe
Justin Lee and Shona Zulsdorf****Against: Nil*****CARRIED 5/0***

3/12/24, 3:21 PM

Compliance Audit Return Form - Starter Portal

[Home \(/\)](#) / [Compliance Audit Return \(/CAR/\)](#) / **Compliance Audit Return Form**

Compliance Audit Return Form

Start ✓
Details ✓
Commercial Enterprises ✓
Delegation ✓
Disclosure of Interest ✓
Disposal of Property ✓
Elections ✓
Finance ✓
IPR ✓
Employees ✓
Conduct ✓
Other ✓
Tenders ✓
Documents ✓
Review

Finalise

Print

Details

Local Government

York, Shire of

Created By

Vanessa Green

Year of Return

2023

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

1/24

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Compliance Audit Return Form - Starter Portal

Status

Draft

Commercial Enterprises by Local Governments

1. Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023? *

N/A

Add comments

Please enter comments *

No major trading undertakings were conducted in 2023

2. Has the local government prepared a business plan for each major land transaction that was not exempt in 2023? *

N/A

Add comments

Please enter comments *

No major land transactions were undertaken in 2023

3. 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 2023? *

N/A

Add comments

—

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 2023? *

N/A

Add comments

—

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

2/24

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Compliance Audit Return Form - Starter Portal

5. During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? *

N/A

Add comments

—

Delegation of Power/Duty

1. Were all delegations to committees resolved by absolute majority? *

N/A

Add comments

Please enter comments *

No committees have delegated authority

2. Were all delegations to committees in writing? *

N/A

Add comments

—

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

N/A

Add comments

—

4. Were all delegations to committees recorded in a register of delegations? *

N/A

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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—

5. Has council reviewed delegations to its committees in the 2022/2023 financial year? *

N/A

Add comments

—

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

Yes

Add comments

—

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

Yes

Add comments

—

8. Were all delegations to the CEO in writing? *

Yes

Add comments

—

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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9. Were all delegations by the CEO to any employee in writing? *

Yes

Add comments

—

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

Yes

Add comments

—

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

Yes

Add comments

—

12. Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year? *

Yes

Add comments

Please enter comments *

Delegations Register review adopted at June 2023 OCM Resolution 140623

13. 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? *

Yes

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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Please enter comments *

Use of delegated authority is recorded in Attain and presented to Council monthly as part of Concept Forum

Disclosure of Interest

1. 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? *

Yes

Add comments

—

2. Were all decisions regarding participation approval, 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? *

Yes

Add comments

Please enter comments *

Ministerial approval for participation of elected members due to Financial Interests in reports was included in the following Minutes:
 March 2023: SY021-03/23 Resolution 260323 & SY030-12/23 Resolution 370323
 December 2023: SY163-12/23 Resolution 071223

3. 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? *

Yes

Add comments

—

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

Yes

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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—

5. Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023? *

Yes

Add comments

—

6. On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return? *

Yes

Add comments

—

7. 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? *

Yes

Add comments

—

8. 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? *

Yes

Add comments

—

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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9. When 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? *

Yes

Add comments

—

10. 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? *

Yes

Add comments

—

11. 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? *

Yes

Add comments

—

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

Yes

Add comments

Please enter comments *

<https://www.york.wa.gov.au/disclosure-of-gifts.aspx>

13. When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people? *

Yes

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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—

14. Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? *

Yes

Add comments

—

15. 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? *

Yes

Add comments

—

16. 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? *

N/A

Add comments

Please enter comments *

The CEO did not receive any gifts during the reporting period.

17. 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? *

N/A

Add comments

—

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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Compliance Audit Return Form - Starter Portal

18. 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? *

Yes

Add comments

Please enter comments *

Policy E1 - Code of Conduct - Council Members, Committee Members & Candidates available <https://www.york.wa.gov.au/plan-build/planning/council-policies.aspx>

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

No

Add comments

—

20. 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? *

Yes

Add comments

Please enter comments *

Policy E1 - Code of Conduct - Council Members, Committee Members & Candidates available <https://www.york.wa.gov.au/plan-build/planning/council-policies.aspx>

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

*

Yes

Add comments

Please enter comments *

Policy O8 - Employee Code of Conduct available <https://www.york.wa.gov.au/plan-build/planning/council-policies.aspx>

21a. Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? *

Yes

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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Disposal of Property

1. 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)? *

Yes

Add comments

Please enter comments *

All disposals, except one, were exempt transactions with not-for-profit entities. The non-exempt disposal was advertised from October to November 2022 with Council considering the disposal at its December 2022 OCM (101222)

2. 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) in the required local public notice for each disposal of property? *

Yes

Add comments

—

Elections

1. 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 regulation 30G(1) and regulation 30G(2) of the Local Government (Elections) Regulations 1997? *

N/A

Add comments

Please enter comments *

No gift notifications were received hence no register able to be established and maintained

2. Did the CEO remove any disclosure of gifts forms relating to unsuccessful candidates, or successful candidates 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? *

N/A

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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Please enter comments *

Refer above

3. 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? *

N/A

Add comments

Please enter comments *

Refer point 1 above

Finance

1. Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995? *

Yes

Add comments

—

2. Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority? *

N/A

Add comments

Please enter comments *

The Audit & Risk Committee is not delegated authority

3. Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023? *

No

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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Please enter comments *

The Office of the Auditor General was not able to provide a copy of the financial/auditors report by 31 December 2022. It is expected to be finalised in March 2024.

4. 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? *

N/A

Add comments

Please enter comments *

The auditors report for the financial year ending 30 June 2023 has not yet been completed to enable any matters raised to be actioned.

5. 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? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? *

N/A

Add comments

Please enter comments *

The auditors report for the financial year ending 30 June 2023 has not yet been completed to enable any matters raised to be actioned and a report prepared or provided to the Minister.

6. 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? *

N/A

Add comments

FIN-AR-Publish14DaysComments *

The auditors report for the financial year ending 30 June 2023 has not yet been completed to enable any matters raised to be actioned and a report prepared or provided to the Minister or published on the website

7. Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit? *

N/A

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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Please enter comments *

The auditors report for the financial year ending 30 June 2023 has not yet been completed to enable it to be received by the local government

Integrated Planning and Reporting

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

Yes

Add comments

Please provide the adoption date or the date of the most recent review *

24/10/2023

—

2. Has the local government adopted by absolute majority a corporate business plan? *

Yes

Add comments

Please provide the adoption date or the date of the most recent review *

24/10/2023

—

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

Yes

Add comments

—

Local Government Employees

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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

Yes

Add comments

Please enter comments *

Recruitment for Executive Manager Infrastructure & Development Services commenced January 2023 & considered by Council in March 2023 (340323)

2. Was all information provided in applications for the position of CEO true and accurate? *

N/A

Add comments

Please enter comments *

Recruitment for a CEO was not required during the reporting period

3. Was 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? *

N/A

Add comments

—

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

Yes

Add comments

Please enter comments *

January 2023 (020123) & March 2023 (340323)

5. 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? *

N/A

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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Please enter comments *

Council accepted the recommendation from the CEO in relation to the employment of the Executive Manager Infrastructure & Development Services

Official Conduct

1. Has the local government designated an employee to be its complaints officer? *

Yes

Add comments

Please enter comments *

Council appointed the CEO at its February 2021 Meeting SY11-02/21 Resolution 130221. Council reaffirmed its delegation in relation to the appointment of persons to receive and withdraw complaints at its August 2023 OCM Resolution 060823

2. Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? *

Yes

Add comments

—

3. Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995? *

Yes

Add comments

—

4. Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? *

Yes

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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Please enter comments *

<https://www.york.wa.gov.au/council/your-council/register-of-complaints.aspx>

Other

1. Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2) (c) within the three financial years prior to 31 December 2023?

Yes

Add comments

Please provide the date of council's resolution to accept the report. *

19/12/2023

—

2. 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 2023?

Yes

Add comments

Please provide the date of council's resolution to accept the report. *

19/12/2023

—

3. Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?

Yes

Add comments

Please enter comments *

<https://www.york.wa.gov.au/disclosure-of-gifts.aspx>

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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4. 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?

Yes

Add comments

Please enter comments *

<https://www.york.wa.gov.au/plan-build/planning/council-policies.aspx>

Policy E9 applies

5. 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?

No

Add comments

Please enter comments *

Section 5.96A(1)(b) is non-compliant in that the published local laws are not consolidated versions. Instead the original local law and the amendment local law are individually published. All other Sections are compliant.

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

Yes

Add comments

Please enter comments *

<https://www.york.wa.gov.au/plan-build/planning/council-policies.aspx>

Policy E2 applies

7. Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?

Yes

Add comments

OQ-CouncilMemberTrainingPublishComments *

<https://www.york.wa.gov.au/council/your-council/councillors.aspx>

8. By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?

No

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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Please enter comments *

An extension was sought until 13 October 2023 and Ministerial approval was received (Ref E23131772) dated 2 October 2023

9. When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?

Yes

Add comments

—

Tenders for Providing Goods and Services

1. 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? *

Yes

Add comments

—

2. 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? *

Yes

Add comments

Please enter comments *

Tender T02-23/24 & T03-23/24 called during the reporting period

3. When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)? *

Yes

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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—

4. Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract? *

N/A

Add comments

Please enter comments *

Multiple contracts were not entered into

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? *

Yes

Add comments

Please enter comments *

Information on variations provided through the Tenderlink/e-Quotes portal for all prospective tenderers to receive/review

6. 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? *

Yes

Add comments

—

7. 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? *

Yes

Add comments

Please enter comments *

<https://www.york.wa.gov.au/tender-register.aspx> noting Tender 02-23/24 was not finalised/awarded by 31 December hence the register will be finalised outside the reporting period.

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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

N/A

Add comments

Please enter comments *

No tenders were required to be rejected for not being submitted at the place or within the time specified.

9. 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? *

Yes

Add comments

—

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

Yes

Add comments

—

11. Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22? *

N/A

Add comments

Please enter comments *

No expressions of interest were conducted during the reporting period

12. 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? *

N/A

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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13. 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? *

N/A

Add comments

—

14. 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? *

N/A

Add comments

—

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

N/A

Add comments

Please enter comments *

No panels of pre-qualified suppliers were called during the reporting period

16. 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? *

N/A

Add comments

—

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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17. Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? *

N/A

Add comments

—

18. 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? *

N/A

Add comments

—

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

N/A

Add comments

—

20. 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? *

N/A

Add comments

—

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

N/A

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-Edit/?id=3d357f3e-1bbb-ee11-a81c-002248125d79&stepid=93afe69e-6d74-ed11-81ab-00224892bd4b>

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—

22. 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? *

Yes

Add comments

—

Documents

There are no notes to display.

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9.2 MID-YEAR BUDGET REVIEW 2023/24

File Number:	4.0463
Author:	Ann Schall, Acting Finance Manager
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. Projected Statement of Financial Activity February 2024 ↓

NATURE OF COUNCIL’S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents the Mid-Year Budget Review, for the period ending 29 February 2024 for the Audit and Risk Committee’s (the Committee) consideration and recommendation to Council.

BACKGROUND

In accordance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*, Council is required to review the adopted budget and assess actual values against budgeted values for the period at least once a year, after the December quarter.

The 2023/24 annual budget was adopted by Council at its Special Council Meeting on 29 August 2023 (190823). As part of adopting the budget the following was also resolved (200823):

“That, with regard to Material Variance Reporting for 2023/24, Council:

- 1. Resolves in accordance with Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards, to adopt the level for the reporting of material variance in 2023/24 as 10% or \$10,000, whichever is the greater.”**

A comprehensive review of the 2023/24 Budget and year to date actuals to 29 February 2024 has been undertaken and is presented in Appendix 1. Officers have reported on major variances in accordance with the above resolution and provided comments where applicable.

COMMENTS AND DETAILS

As part of the annual budget preparation, Officers across the organisation are assigned projects and accounts within the budget for which they are responsible to monitor and manage. At the close of the second quarter, responsible Officers met with the Executive Leadership Team to analyse these accounts and consider any variations required to the adopted budget. The review considers progress during the first part of the financial year including actual spend up to 29 February 2024, the likely operating environment over the remaining months and the estimated impact on the Shire’s financial position at year end.

Following this review process, a summary of all material variances was compiled for consideration by the Committee and is presented in Appendix 1. The following table provides a summary of the anticipated year end position incorporating the proposed amendments with an anticipated surplus of \$601,083 expected as a result. Explanations for key variances are provided below.

ITEM	2023/24 UPDATED BUDGET ESTIMATES	YTD ACTUAL	BUDGET REVIEW PERMANENT \$	ESTIMATED YEAR AT END AMOUNT
NET SURPLUS AT BEGINNING OF YEAR	3,823,168.00	4,207,426.00	384,258.00	4,207,426.00
Operating revenue	9,937,625.00	9,607,093.00	33,006.00	9,970,631.00
General rates	-6,662,569.00	-6,640,798.00	0.00	-6,662,569.00
Operating excluding general rates	3,275,056.00	2,966,295.00	33,006.00	3,308,062.00
Operating expenditure	-19,822,679.00	-7,273,739.00	-86,644.00	-19,909,323.00
Add non cash items (profit depreciation and loss)	7,508,796.00	0.00	0.00	7,508,796.00
Amount attributable to operating activities excluding general rates	-9,038,827.00	-4,307,444.00	-53,638.00	-9,092,465.00
Amount attributable to investing activities	-1,226,099.00	-317,952.00	219,454.00	-1,006,645.00
Amount attributable to financing activities	-169,802.00	-153,891.00	0.00	-169,802.00
Estimated deficiency before general rates	-6,611,560.00	-571,861.00	550,074.00	-6,061,486.00
Estimated amount to be raised from general rates	6,662,569.00	6,640,798.00	0.00	6,662,569.00
Closing funding surplus/(deficit)	51,009.00	6,068,937.00	550,074.00	601,083.00

OPERATING ACTIVITIES

Operating Revenues – net increase of \$33,006

- Operating Grants – No material variance
- Fees and Charges – Increased revenue has been received for CRC activities, Building Control, Brochure Advertising, Rental Income and standpipe water charges
- Service Charges – No material variance
- Interest Earnings – No material variance
- Other Revenue – Increased revenue has been received for CRC activities
- Profit on Assets Disposal – Minor increase due to sale of John Deere Loader

Expenses – net increase of \$86,644

- Employee Costs – Employee costs have increased due to additional training demands for new staff and Forrest Oval Grounds Maintenance
- Materials and Contracts – An increase is expected due to the new hockey oval works, corella damage to lighting, bridge and maintenance
- Utility Charges – An increase has been recorded due to higher than expected standpipe water usage, this will be recouped in fees and charges
- Depreciation on Non-Current Assets – No material variance
- Interest Expenses – No material variance
- Insurance Expenses – An increase in insurance costs has been recorded due to break-ins
- Other Expenditure – Rates charges were not originally allocated for Centennial Units
- Loss on Assets Disposal – An increase has been recorded due to the expected loss on the sale of Hino Truck

INVESTING ACTIVITIES – net increase of \$219,454

- Non-operating Grants, Subsidies and Contributions – No material variance
- Purchase Land Held for Resale Expenses – No material variance
- Purchase Investment Property Expenses – No material variance
- Purchase Land and Buildings – Budget allocated towards Pioneer Memorial Lodge (PML) upgrades has been amended to allow for current works. Officers will request additional funds

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required for the generator connection upgrade to the building in next year's budget, due to current projections being more than the original budget allocation

- Purchase Plant and Equipment – Changes to program due to plant condition issues that arose, but there has not been a change to the overall allocation
- Purchase and Construction of Infrastructure Roads –
 - Project Variations to Road to Recovery Projects (No net budget impact)
 - Overall changes to allocation of Roads to Recovery funding due to the road projects that these were allocated to will be carried into 2024/25 due to delays on design and requirements for permits
 - The following reallocations were made to ensure funding was retained:
 - Greenhills South Bridge/Drainage Repairs \$30,000
 - Glebe St Bridge Repairs \$42,000
 - Quellington Road Bridge \$60,000
 - Spencers Brook Rd Bridge \$10,000
 - Vegetation Pruning \$132,000
 - Regional Road Group Projects (RRG)
 - Due to delays in design and permits RRG Projects will be carried into the following financial year
 - Initial funds have been used for design work
 - Local Roads and Community Infrastructure (LRCI)
 - Due to savings in projects within the LRCI program increases have been made to:
 - Avon Terrace Access and Inclusion \$339,000
 - Cemetery \$158,368
 - Bridge maintenance \$225,000
- Purchase and Construction of Infrastructure Other – Minor increase due to additional funds allocated for Conservation Management Plan for Wongborel (Mt Brown) & River Reserves
- Purchase of Right of Use Assets – No material variance
- Purchase of Investments – No material variance
- Proceeds from Self Supporting Loans – No material variance
- Proceeds from Disposal of Assets – No material variance
- Proceeds from Sale of Investments – No material variance

FINANCING ACTIVITIES – no predicted variance

- Repayment of debentures – No material variance
- Principal Elements of Finance Lease Payments – No material variance
- Proceeds from New Borrowings – No material variance
- Proceeds from New Lease Liabilities – No material variance
- Advances of Self-Supporting Loans – No material variance
- Transfers to Cash Backed Reserves (Restricted Assets) – Requested transfer from Recreation Reserve to Swimming Pool Reserve as detailed. This will result in no net change. Transfer of anticipated surplus to Bridge Reserve

- Transfers from Cash Backed Reserves (Restricted Assets) – No material variance

OTHER ITEMS

- Net Current Assets at Start of Financial Year Surplus (Deficit) – A increase of \$384,258 was required to the starting position following the completion of the Annual Financial Report
- Non-Cash Amounts Excluded from Operating Activities – Minor loss has been recorded on vehicle asset disposals
- Non-Cash Amounts Excluded from Investing Activities – No material variance
- Rate Revenue – there has been additional income expenditure from the application of early payment rates discount, and interim rates are lower than expected. This has not resulted in a material variance
- Estimated Amount to be Raised from General Rates – No material variance

Officers seek Council’s permission to repurpose \$347,000 of the unattached Municipal surplus funds to the Bridge Reserve to prioritise reinstating the original budgeted amount to the Bridge Reserve as per Council’s direction in November 2023 (121123). In addition, noting future expenditure on both roads and the swimming pool replacement, Officers seek Council’s permission to repurpose a further \$100,000 each to the Road Reserve and the Swimming Pool Reserve. This will alter the Transfers to Cash Backed Reserves (Restricted Assets) from \$40,000 to \$587,000.

Officers seek permission from Council to transfer \$100,000 from the Recreation Reserve to the Swimming Pool Reserve as per Council’s original direction in June 2022 (020622) and at the budget adoption in August 2022 (020822).

OPTIONS

The Committee has the following options:

- Option 1:** To recommend to Council that it adopts the Mid-Year Budget Review for 2023/24 and supporting information, as presented in Appendix 1.
- Option 2:** To recommend to Council that it does not adopt the Mid-Year Budget Review for 2023/24 and supporting information, as presented in Appendix 1 and request further information from the Chief Executive Officer.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

- Executive Leadership Team
- Other Officers as required

Strategic

Strategic Community Plan 2020-2030

- Goal 5: Strong Leadership and Governance
To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

- F3 Significant Accounting Policies
- F11 Financial Planning and Sustainability

Financial

The financial impact of the Mid-Year Budget Review is presented in Appendix 1. A year end surplus of \$601,083 is anticipated following the review with \$587,000 of identified surplus funds to be transferred to the Bridge, Road and Swimming Pool Reserves upon receipt of Council approval.

Legal and Statutory

Section 6.2 of the *Local Government Act 1995* is applicable and states:

“6.2. Local government to prepare annual budget

- (1) *During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.*

** Absolute majority required.*

- (2) *In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of —*
- (a) the expenditure by the local government; and*
 - (b) the revenue and income, independent of general rates, of the local government; and*
 - (c) the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.*
- (3) *For the purposes of subsections (2)(a) and (b) all expenditure, revenue and income of the local government is to be taken into account unless otherwise prescribed.*
- (4) *The annual budget is to incorporate —*
- (a) particulars of the estimated expenditure proposed to be incurred by the local government; and*
 - (b) detailed information relating to the rates and service charges which will apply to land within the district including —*
 - (i) the amount it is estimated will be yielded by the general rate; and*
 - (ii) the rate of interest (if any) to be charged by the local government on unpaid rates and service charges;*
 - and*
 - (c) the fees and charges proposed to be imposed by the local government; and*
 - (d) the particulars of borrowings and other financial accommodation proposed to be entered into by the local government; and*
 - (e) details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used; and*
 - (f) particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and*
 - (g) such other matters as are prescribed.*
- (5) *Regulations may provide for —*
- (a) the form of the annual budget; and*
 - (b) the contents of the annual budget; and*
 - (c) the information to be contained in or to accompany the annual budget.”*

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* is applicable and states:

“33A. Review of budget

- (1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of an annual budget for a financial year must —*
 - (a) *consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) *consider the local government’s financial position as at the date of the review; and*
 - (c) *review the outcomes for the end of that financial year that are forecast in the budget.*
- (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
- (3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*
**Absolute majority required.*
- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.”*

Risk Related

It is a legislative requirement to undertake a review of the budget and to lodge it with the Department of Local Government, Sport and Cultural Industries. Failure to monitor and financially manage budgeted projects exposes the Shire to significant risk. This report helps to mitigate this risk.

However, the review does not seek to make amendments below the materiality threshold unless strictly necessary. The materiality threshold is set at \$10,000 as adopted by Council. Should several accounts exceed their budget within these thresholds, it poses a risk that the forecasted year end position may be understated.

Workforce

Nil

VOTING REQUIREMENTS

Absolute Majority: Yes

COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf Seconded: Cr Denis Warnick

That, with regard to Mid-Year Budget Review 2023/24, the Audit and Risk Committee recommend to Council that it:

- 1. Resolves to adopt the Mid-Year Budget Review and supporting information, as presented in Appendix 1.**
- 2. Requests the Chief Executive Officer to transfer \$100,000 from the Recreation Reserve to the Swimming Pool Reserve.**
- 3. Requests the Chief Executive Officer to transfer \$347,000 of surplus funds to the Bridge Reserve.**
- 4. Requests the Chief Executive Officer to transfer \$100,000 of surplus funds to the Road Reserve.**

5. **Requests the Chief Executive Officer to transfer \$100,000 of surplus funds to the Swimming Pool Reserve.**
6. **Requests the Chief Executive Officer to forward the adopted 2023/24 Mid-Year Budget Review to the Department of Local Government, Sport and Cultural Industries within thirty (30) days of Council's adoption.**

In Favour: Crs Kevin Trent, Denis Warnick and Denese Smythe
Justin Lee and Shona Zulsdorf

Against: Nil

CARRIED 5/0 BY ABSOLUTE MAJORITY

SHIRE OF YORK

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 29 FEBRUARY 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Please refer to compilation report

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Audit and Risk Committee Meeting Minutes

21 March 2024

SHIRE OF YORK
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 29 FEBRUARY 2024

		Budget v Actual			Estimated	Predicted
Note	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual	Year at End Amount (b)	Variance (a) - (b)	
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Revenue from operating activities						
	6,662,569	6,662,569	6,640,798	6,662,569	0	
	978,293	978,293	973,473	978,293	0	
4.1	386,388	386,388	310,091	384,270	(2,118)	▼
4.2	1,266,389	1,271,849	1,155,752	1,287,238	15,389	▲
	225,034	225,034	225,955	225,034	0	
4.3	241,397	407,092	301,024	416,327	9,235	▲
4.4	6,400	6,400	0	16,900	10,500	▲
	9,766,470	9,937,625	9,607,093	9,970,631	33,006	
Expenditure from operating activities						
4.5	(5,859,408)	(5,961,802)	(3,650,349)	(6,025,569)	(63,767)	▼
4.6	(4,503,124)	(4,550,534)	(2,321,222)	(4,641,663)	(91,129)	▼
4.7	(307,167)	(310,935)	(262,019)	(370,935)	(60,000)	▼
	(7,259,298)	(7,259,298)	0	(7,259,298)	0	
	(62,706)	(62,706)	(37,971)	(62,706)	0	
4.8	(265,246)	(267,447)	(335,665)	(277,447)	(10,000)	▼
4.9	(811,729)	(1,154,059)	(666,513)	(972,807)	181,252	▲
4.10	(255,898)	(255,898)	0	(298,898)	(43,000)	▼
	(19,324,576)	(19,822,679)	(7,273,739)	(19,909,323)	(86,644)	
	7,508,796	7,508,796	0	7,508,796	0	
	(2,049,310)	(2,376,258)	2,333,354	(2,429,896)	(53,638)	
INVESTING ACTIVITIES						
Inflows from investing activities						
	3,879,505	3,996,335	669,843	3,996,335	0	
	425,454	425,454	0	425,454	0	
	4,304,959	4,421,789	669,843	4,421,789	0	
Outflows from investing activities						
	(1,026,304)	(1,026,304)	(427,629)	(1,026,304)	0	
4.1	(4,504,754)	(4,621,584)	(560,166)	(4,402,130)	219,454	▲
	(5,531,058)	(5,647,888)	(987,795)	(5,428,434)	219,454	
	(1,226,099)	(1,226,099)	(317,952)	(1,006,645)	219,454	
FINANCING ACTIVITIES						
Cash inflows from financing activities						
	78,000	78,000	0	78,000	0	
	78,000	78,000	0	78,000	0	
Cash outflows from financing activities						
	(207,802)	(207,802)	(153,891)	(207,802)	0	
	(387,957)	(40,000)	0	(40,000)	0	
	(595,759)	(247,802)	(153,891)	(247,802)	0	
	(517,759)	(169,802)	(153,891)	(169,802)	0	
MOVEMENT IN SURPLUS OR DEFICIT						
	3,823,168	3,823,168	4,207,426	4,207,426	384,258	▲
	(2,049,310)	(2,376,258)	2,333,354	(2,429,896)	(53,638)	
	(1,226,099)	(1,226,099)	(317,952)	(1,006,645)	219,454	
	(517,759)	(169,802)	(153,891)	(169,802)	0	
	3,000	51,009	6,068,937	601,083	550,074	▲

Please refer to compilation report

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**SHIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

1. BASIS OF PREPARATION

This budget review 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 budget review 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 of York to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review 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 of York controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

Please refer to compilation report

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**SHIRE OF YORK
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.

Please refer to compilation report

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Audit and Risk Committee Meeting Minutes

21 March 2024

SHIRE OF YORK
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

3 NET CURRENT FUNDING POSITION
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year to End Amount 30 June 2024
	\$	\$	\$	\$	\$
(a) Composition of estimated net current assets					
Current assets					
Cash and cash equivalents	4,198,060	2,935,160	3,647,834	4,810,243	3,506,243
Financial assets	3,192,826	0	0	3,067,310	0
Trade and other receivables	1,236,849	1,406,168	1,406,168	2,313,440	1,406,168
Inventories	46,329	46,329	46,329	57,635	46,329
Other assets	272,727	0	0	0	0
	8,946,791	4,387,657	5,100,331	10,248,628	4,958,740
Less: current liabilities					
Trade and other payables	(1,056,957)	(1,145,489)	(1,056,957)	(742,284)	(1,145,489)
Capital grant/contribution liability	(858,734)	0	(858,734)	(858,734)	0
Borrowings	(207,801)	(218,223)	(207,801)	(53,911)	(218,223)
Employee related provisions	(745,328)	(780,260)	(745,328)	(745,328)	(780,260)
Other provisions	0	(43,605)	0	0	(43,605)
	(2,868,820)	(2,187,577)	(2,868,820)	(2,400,257)	(2,187,577)
Net current assets	6,077,971	2,200,080	2,231,511	7,848,371	2,771,163
Less: Total adjustments to net current assets	(1,870,545)	(2,170,080)	(2,180,502)	(2,024,435)	(2,170,080)
Closing funding surplus / (deficit)	4,207,426	30,000	51,009	5,823,936	601,083

(b) Non-cash amounts excluded from operating activities

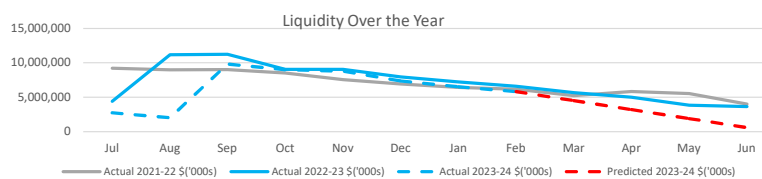
The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year to End Amount 30 June 2024
	\$	\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	(70,158)	(6,400)	(6,400)	0	(16,900)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(7,683)	0	0	0	0
Add: Loss on disposal of assets	34,285	255,898	255,898	0	298,898
Add: Depreciation on assets	6,480,269	7,259,298	7,259,298	0	7,259,298
Non-cash movements in non-current assets and liabilities:					
Pensioner deferred rates	(21,517)	0	0	0	0
Transfer to non-current assets held for sale	510,625	0	0	0	0
Employee benefit provisions	48,497	0	0	0	0
Non-cash amounts excluded from operating activities	6,974,318	7,508,796	7,508,796	0	7,541,296

(c) 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.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year to End Amount 30 June 2024
	\$	\$	\$	\$	\$
Adjustments to net current assets					
Less: Cash - Reserve accounts	(2,585,273)	(2,895,230)	(2,895,230)	(2,585,273)	(2,895,230)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	207,801	218,223	207,801	53,911	218,223
- Current portion of provisions held in reserve	506,927	506,927	506,927	506,927	506,927
Total adjustments to net current assets	(1,870,545)	(2,170,080)	(2,180,502)	(2,024,435)	(2,170,080)



Please refer to compilation report

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**SHIRE OF YORK
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of York 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.

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 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 of York 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.

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.

CONTRACT ASSETS

Contract assets primarily relate to the Shire of York's right to consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

Contract liabilities represent the Shire of York's obligation to transfer goods or services to a customer for which the Shire of York 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.

PROVISIONS

Provisions are recognised when the Shire of York 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.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of York's operational cycle. In the case of liabilities where the Shire of York does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of York's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of York prior to the end of the financial year that are unpaid and arise when the Shire of York 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 of York recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of York'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 of York'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 net current funding position. Shire of York's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding 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 of York's obligations for long-term employee benefits where the Shire of York does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

Please refer to compilation report

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**SHIRE OF YORK
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

4 PREDICTED VARIANCES

		<u>Variance</u>
		\$
Revenue from operating activities		
4.1	Grants, subsidies and contributions Reduced revenue has been received for Australia Day. Increased revenue has been received for Regional Road Group.	(2,118) ▼
4.2	Fees and charges Increased revenue has been received for Community Resource Centre activities, Building Control, Brochure advertising, Rental income and standpipe water charges	15,389 ▲
4.3	Other revenue Increased revenue has been received for Community Resource Centre activities.	9,235 ▲
4.4	Profit on asset disposals Minor increase due to sale of John Deere Loader.	10,500 ▲
Expenditure from operating activities		
4.5	Employee costs Employee costs have increased due to additional training demands for new staff and Forrest Oval Grounds Maintenance.	(63,767) ▼
4.6	Materials and contracts An increase is expected due to the new hockey oval works, corella damage to lighting, bridge and maintenance.	(91,129) ▼
4.7	Utility charges An increase has been recorded due to higher than expected standpipe water usage, this will be recouped in fees and charges.	(60,000) ▼
4.8	Insurance An increase in insurance costs has been recorded due to break-ins.	(10,000) ▼
4.9	Other expenditure Rates charges were not originally allocated for Centennial Units.	181,252 ▲
4.10	Loss on asset disposals An increase has been recorded due to the expected loss on the sale of Hino Truck.	(43,000) ▼
Outflows from investing activities		
4.1	Purchase and construction of infrastructure-other Minor increase due to additional funds allocated for Conservation Management Plan for Wongborel (Mt Brown) & River Reserves	219,454 ▲
4.2	Surplus or deficit at the start of the financial year	384,258 ▲
4.3	Surplus or deficit after imposition of general rates	550,074 ▲

Please refer to compilation report

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9.3 PAYMENT OF MEETING FEES TO INDEPENDENT COMMITTEE MEMBERS

Disclosure of Interest – Ms Zulsdorf – Financial – 9.3 Payment of Meeting Fees to Independent Committee Members

Ms Zulsdorf read the Financial Declaration - With regard to Payment of Meeting Fees to Independent Committee Members the matter in Item 9.3 I disclose that I have a financial interest in this matter. The association is I am a potential recipient of the fees. As a consequence, I will leave the meeting.

At 3:17 pm, Ms Shona Zulsdorf left the meeting.

Disclosure of Interest – Mr Lee – Financial – 9.3 Payment of Meeting Fees to Independent Committee Members

Mr Lee read the Financial Declaration- With regard to Payment of Meeting Fees to Independent Committee Members the matter in Item 9.3 I disclose that I have I have a financial interest in this matter. The association is financial remuneration. As a consequence, I will leave the meeting.

At 3:18 pm, Mr Justin Lee left the meeting.

File Number:	4.0474
Author:	Vanessa Green, Council & Executive Support Officer
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. SAT Determination Variation ↓

NATURE OF COUNCIL’S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report provides details of a proposal to commence payment of meeting fees to the Audit & Risk Committee’s (the Committee) external members.

BACKGROUND

The *Local Government Amendment Act 2023*, assented to on 18 May 2023, changes the *Local Government Act 1995* (the Act) to provide for independent committee members to receive meeting fees. The change came into effect from 1 January 2024.

An independent committee member refers to any attendee who is neither a sitting councillor nor an employee of the local government.

Prior to this legislative change, the Act restricted the payment of meeting attendance fees to councillors or local government employees only.

This change recognises the important contribution that members of the community make to local government decision-making.

COMMENTS AND DETAILS

In accordance with Section 7A and 7B of the *Salaries and Allowances Act 1975*, the Salaries and Allowances Tribunal (SAT) determines the minimum and maximum remuneration paid to elected members at intervals of not more than twelve (12) months.

The latest SAT determination was released on 6 April 2023 and took effect from 1 July 2023. As a result of the Act amendments, the SAT have released a variation to that determination, presenting the minimum and maximum meeting fees applicable to the local government bands. A copy of the variation is presented in Appendix 1.

As a Band 3 local government, the range of fees applicable to the Shire of York is a minimum of \$0 to a maximum of \$215 per meeting.

The Audit & Risk Committee hold at least four (4) meetings per annum, with up to two (2) external members.

OPTIONS

Council has the following options:

Option 1: Council could choose to pay external members of the Committee a meeting fee set within the range determined by the SAT for a Band 3 local government.

Option 2: Council could choose not to pay external members of the Committee a meeting fee.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Department of Local Government, Sport & Cultural Industries

SAT

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

Not applicable

Financial

In anticipation of the introduction of meeting fee payments to external members, the 2023/24 budget includes an allocation at GL: 042200.

Councillors' attendance fees sit at 80% of the maximum allowance determined by the SAT hence this has been used as the reference for determining the meeting fee suggested for external members.

Legal and Statutory

Section 5.100 of the *Local Government Act 1995* is applicable and states:

“5.100. Fees paid and expenses reimbursed to committee members

(1) *In this section —*

committee member means a person who is a committee member but who is neither a council member nor an employee;

determined means determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7BAA.

- (2) A committee member who attends a meeting of the committee is entitled to be paid —
 - (a) the fee determined for attending a committee meeting; or
 - (b) if the local government has set a fee within the range determined for committee meeting attendance fees — that fee.
- (3) A committee member who attends a meeting of a prescribed type at the request of the council is entitled to be paid —
 - (a) the fee determined for attending a meeting of that type; or
 - (b) if the local government has set a fee within the range determined for meetings of that type — that fee.
- (4) Subsection (5) applies if a committee member incurs —
 - (a) an expense that is of a kind prescribed as being an expense to be reimbursed by all local governments; or
 - (b) an expense —
 - (i) that is of a kind prescribed as being an expense which may be approved by any local government for reimbursement by the local government; and
 - (ii) which has been approved by the local government for reimbursement.
- (5) The committee member must be reimbursed for the expense —
 - (a) if the extent of reimbursement for the expense has been determined — to that extent; or
 - (b) if the local government has set the extent to which the expense can be reimbursed and that extent is within the range determined for reimbursement — to that extent.
- (6) If an expense is of a kind that may be approved by a local government for reimbursement, the local government may approve reimbursement of the expense either generally or in a particular case but nothing in this subsection limits the application of subsection (5) if the local government has approved reimbursement of the expense in a particular case.
- (7) A local government cannot make any payment to, or reimburse an expense of, a person who is a committee member in that person's capacity as committee member unless the payment or reimbursement is in accordance with this section."

Risk Related

Council would be in breach of the legislation if payments were made outside the Band allocations set by the SAT.

Workforce

Payment of meeting fees to external members can be managed within current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: No

COMMITTEE RECOMMENDATION

Moved: Cr Denis Warnick

Seconded: Cr Denese Smythe

That, with regard to Payment of Meeting Fees to Independent Committee Members, the Audit & Risk Committee recommends to Council that it:

- 1. Resolves to adopt the following meeting fees payable to independent committee members of the Audit and Risk Committee as follows:**

Meeting Fee – External Member (x2)	\$172 per meeting
---	--------------------------

In Favour: Crs Kevin Trent, Denis Warnick and Denese Smythe

Against: Nil

CARRIED 3/0

At 3:19 pm, Ms Shona Zulsdorf returned to the meeting.

At 3:19 pm, Mr Justin Lee returned to the meeting.

SALARIES AND ALLOWANCES ACT 1975

DETERMINATION VARIATION

PREAMBLE

The *Local Government Amendment Act 2023*, assented to on 18 May 2023, changes the *Local Government Act 1995* to provide for independent committee members to receive meeting fees. An independent committee member is a committee member who is not an elected member or an employee of the local government. The Salaries and Allowances Tribunal has issued a Determination to allow for the payment of meeting fees to independent committee members. Local governments will have the ability to set appropriate fees, within a specified range.

DETERMINATION

The *Local Government Chief Executive Officers and Elected Members Determination No. 1 of 2023*, issued on 6 April 2023, under sections 7A and 7B(2) of the *Salaries and Allowances Act 1975*, as amended from time to time, are hereby varied by a Determination set out below.

- Under Part 1.4 Terms used, insert the following:
Independent committee member means a person who is a committee member but who is neither a council member nor an employee.
- Under Part 6.1.2, insert the following:
"3. Pursuant to section 5.100(2)(b) and (3)(b) of the LG Act, a committee member who is not an elected member or employee of the local government, who attends a committee meeting or (at the request of the local government or regional local government) a meeting of a type prescribed in regulation 30(3A) of the LG Regulations is entitled to be paid the fee set by the local government or regional local government within the range determined in section 6.3 of this Part for attending committee meetings or, as the case requires, meetings of that type.
- Delete Part 6.3 and insert the following:
6.3 Committee Meeting and Prescribed Meeting Attendance Fees – Per Meeting
(1) The ranges of fees in Table 6 apply where a local government or regional local government decides to pay a council member or independent member a fee referred to in –
 - section 5.98(1)(b) of the LG Act for attendance at a committee meeting; or
 - section 5.98(2A)(b) of the LG Act for attendance at a meeting of a type prescribed in regulation 30(3A) of the LG Regulations.
 - section 5.100(2)(a) of the LG Act for attendance at a committee meeting

- o section 5.100(2)(b) of the LG Act for attendance at a meeting of a type prescribed in regulation 30(3A) of the LG Regulations.

Table 6: Committee meeting and prescribed meeting fees per meeting – local governments and regional local governments

Band	Elected members		Independent committee members	
	Minimum	Maximum	Minimum	Maximum
1	\$325	\$415	\$0	\$415
2	\$195	\$305	\$0	\$305
3	\$100	\$215	\$0	\$215
4	\$50	\$125	\$0	\$125
All regional local governments	\$50	\$125	\$0	\$125

Signed on 23 October 2023.

M Seares AO
CHAIR

B A Sargeant PSM
MEMBER

Hon. J Day
MEMBER

SALARIES AND ALLOWANCES TRIBUNAL

9.4 CONSIDERATION OF FINDINGS IDENTIFIED DURING THE 2022/23 AUDIT

File Number:	4.0463; 4.4175
Author:	Ann Schall, Acting Finance Manager
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. Final Management Letter 2. Significant Findings Report 3. Annual Financial Statements 4. Auditor's Opinion

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents the results and findings of the Audit for the year ending 30 June 2023 to the Audit and Risk Committee (ARC) for consideration and, if satisfactory, recommendation to Council for adoption.

BACKGROUND

On 3 May 2023, an entrance meeting for the 2022/23 annual financial audit was held between the Chair of the ARC, Shire Officers and the Office of the Auditor General (OAG).

Due to the late completion of the 2021/22 annual financial audit, it was agreed with the OAG that the Interim and Final audits would be combined for the 2022/23 financial year. The OAG commenced requesting items for the Interim Audit in April 2023, with the Interim Audit scheduled to be conducted between 16 October 2023 to 27 October 2023 and the Final Audit between 13 November 2023 and 24 November 2023.

The OAG provided the Management Letter, Audit Opinion and signed copies of the Shire's Annual Financial Statements on Friday 15 May 2024 at the exit meeting held between the Chair of the ARC, Members of the ARC, Shire Officers and the OAG. The feedback and recommendations to Management form the basis for new or amended procedures to be implemented.

While the Audited Annual Financial Statements have received OAG approval, the Roads to Recovery Grant and the Local Roads and Community Infrastructure Program Grant audits have not yet been concluded.

The Report on the findings of the 2022/23 Audit has been received and is presented in Appendix 1 for the ARC's information. Appendix 2 presents the Significant findings ready for communication to the Minister. The Annual Financial Statements are presented in Appendix 3 to assist the ARC in its understanding of the findings. Due to sector wide uncertainty around the timing of the conclusion of the audit, Officers are unable to present a consolidated Annual Report at this time. This will be presented to the ARC for consideration and recommendation to Council at a future meeting.

A copy of the Auditor's Opinion is presented in Appendix 4.

COMMENTS AND DETAILS

The Report identifies thirteen (13) Findings which are considered Significant. Of the eleven (11) Significant findings from the 2021/22 Audit only five (5) remain. Given the Audit was only concluded on 6 April 2022 and the OAG's testing included items up to 30 June 2023, this shows a strong commitment by the Shire Administration to address perceived deficiencies. The following are the significant findings for the 2022/23 audit:

1. Untimely preparation and review of bank reconciliations (prior year)
2. Lack of segregation of duties with purchasing (prior year)
3. Untimely reparation of accounts payable reconciliations
4. Depreciation of assets
5. Conflict of interest declarations not completed timely
6. Audit readiness and quality of financials and supporting documentation
7. Network user access and Altus user privileges (prior year)
8. Fortnightly payroll reconciliations
9. Untimely preparation and review of the property, plant and equipment reconciliation (prior year)
10. Management oversight of capital projects
11. Asset revaluations
12. Monitoring of grants income and expenditure (prior year)
13. Fair value of other infrastructure – frequency of valuations

A Significant Finding is defined as:

“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 report, it should be addressed promptly.”

The Report presented in Appendix 1 detail the findings against each deficiency, indicates the implications the deficiency may have on the organisation, and makes recommendations on how the organisation can best rectify the deficiency. Management was made aware of the identified deficiencies and provided the opportunity to comment and provide context to the deficiency and provide an action plan to address them.

The Report also details other findings which are considered Moderate and Minor and the actions taken/intended to be taken to address those.

Only Significant findings are required to be communicated to the Minister. These are presented in Appendix 2 along with actions and timeframes.

OPTIONS

The ARC has the following options:

Option 1: The ARC could choose to recommend to Council that it receives the Auditor's Audit Management Report and requests the Chief Executive Officer to submit a copy of the Significant Findings Report to the Minister for Local Government and publish a copy on the Shire's website.

Option 2: The ARC could choose to recommend to Council that it receives the Auditor's Audit Management Report, identify additional actions for Officers to undertake to address the Significant Findings for inclusion in the Significant Findings Report, requests the Chief Executive Officer to submit a copy of the Significant Findings Report to the Minister for Local Government and publish a copy on the Shire's website.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Office of the Auditor General
 Executive Leadership Team
 Finance Manager
 Moore Australia

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

G17 Integrated Planning and Reporting - Planning
 G19 Risk Assessment and Management

Financial

Costs for conducting the audit are included in the 2023/24 budget at GL: 042193 (\$75,000). The OAG have indicated that the final charge will be in line with the initial fee quotation.

Legal and Statutory

Section 7.12A of the *Local Government Act 1995* is applicable and states:

“7.12A. Duties of local government with respect to audits

- (1) *A local government is to do everything in its power to —*
 - (a) *assist the auditor of the local government to conduct an audit and carry out the auditor’s other duties under this Act in respect of the local government; and*
 - (b) *ensure that audits are conducted successfully and expeditiously.*
- (2) *Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
- (3) *A local government must —*
 - (aa) *examine an audit report received by the local government; and*
 - (a) *determine if any matters raised by the audit report, require action to be taken by the local government; and*
 - (b) *ensure that appropriate action is taken in respect of those matters.*
- (4) *A local government must —*
 - (a) *prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
 - (b) *give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*

- (5) *Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government’s official website.”*

The *Local Government (Audit) Regulations 1996* provides the legislative framework for the conduct of audits in local government and the role of the Audit and Risk Committee in considering the results of those audits.

Risk Related

The requirement to notify the Minister for Local Government of significant audit findings is a legislative obligation. Section 7.12A(4) of the *Local Government Act 1995* requires that a report is prepared by the local government addressing the findings. This report must be submitted to the Minister within three (3) months of receipt of the audit report. Failure to do so exposes Council and the Shire to both legislative and reputational risk. This report and its appendices mitigate this risk. Failure to undertake the actions documented in the report could result in financial risk for the Shire.

Workforce

The workload required to complete the 2022/23 audit has been significant and has affected and will continue to affect operational capacity across multiple directorates into the near future.

VOTING REQUIREMENTS

Absolute Majority: No

RECOMMENDATION

That, with regard to the Consideration of Findings Identified During the 2022/23 Audit, the Audit and Risk Committee recommend to Council that it:

1. Receives the Auditor’s Audit Management Report, as presented in Appendix 1, from the Office of the Auditor General for the 2022/23 financial year.
2. Notes the Management Comment and Actions taken to address the Findings contained in the Auditor’s Audit Management Report.
3. Requests the Chief Executive Officer to submit a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings, as presented in Appendix 2, to the Minister for Local Government prior to 25 June 2024.
4. Requests the Chief Executive Officer to publish a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings, as presented in Appendix 2, on the Shire’s website within fourteen (14) days of the report being provided to the Minister for Local Government.

AMENDMENT

COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf Seconded: Cr Denese Smythe

That an additional Recommendation be included as follows:

5. **Requests the Chief Executive Officer to report back on the Significant Findings at the next Audit and Risk Meeting, with a risk assessment against each finding.**

<p><u>In Favour:</u> Crs Kevin Trent, Denis Warnick and Denese Smythe Justin Lee and Shona Zulsdorf</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;"><i>CARRIED 5/0</i></p>
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<p>COMMITTEE RECOMMENDATION</p> <p>Moved: Ms Shona Zulsdorf Seconded: Cr Denese Smythe</p> <p>That, with regard to the Consideration of Findings Identified During the 2022/23 Audit, the Audit and Risk Committee recommend to Council that it:</p> <ol style="list-style-type: none"> 1. Receives the Auditor’s Audit Management Report, as presented in Appendix 1, from the Office of the Auditor General for the 2022/23 financial year. 2. Notes the Management Comment and Actions taken to address the Findings contained in the Auditor’s Audit Management Report. 3. Requests the Chief Executive Officer to submit a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings, as presented in Appendix 2, to the Minister for Local Government prior to 25 June 2024. 4. Requests the Chief Executive Officer to publish a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings, as presented in Appendix 2, on the Shire’s website within fourteen (14) days of the report being provided to the Minister for Local Government. 5. Requests the Chief Executive Officer to report back on the Significant Findings at the next Audit and Risk Meeting, with a risk assessment against each finding. <p><u>In Favour:</u> Crs Kevin Trent, Denis Warnick and Denese Smythe Justin Lee and Shona Zulsdorf</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;"><i>CARRIED 5/0</i></p>
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ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Untimely preparation and review of bank reconciliations	Yes	✓			✓
2. Lack of segregation of duties with purchasing	Yes	✓			✓
3. Untimely preparation of accounts payable reconciliation	Yes	✓			
4. Depreciation of assets	Yes	✓			
5. Conflict of interest declarations not completed timely	No	✓			
6. Audit readiness and quality of financials and supporting documentation	No	✓			
7. Network user access and Altus user privileges	No	✓			✓
8. Fortnightly payroll reconciliations	Yes	✓			
9. Untimely preparation and review of the property, plant and equipment reconciliation	Yes	✓			✓
10. Management oversight of capital projects	No	✓			
11. Asset revaluations	Yes	✓			
12. Monitoring of grants income and expenses	No	✓			✓
13. Fair value of other infrastructure – frequency of valuations	Yes	✓			
14. Transfer between reserves	No		✓		

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

15. Untimely approval of purchase orders	No		✓		✓
16. Plant recovery cost base rate and indirect/overhead cost allocation rate	No		✓		✓
17. Leave balances excluded from provisions	No		✓		
18. Works in Progress for capital projects	No		✓		
19. No asset addition forms	No			✓	
20. Assets with no depreciation	No		✓		✓
21. Untimely credit card termination/destruction	No			✓	
22. Guidelines for general journals	No			✓	
Business improvement opportunities					
23. Asset Management Plan and Long Term Financial Plan					

Key to ratings

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

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****1. Untimely preparation and review of bank reconciliations****Finding**

Bank reconciliations are an essential control in managing the accuracy and completeness of the Shire's accounting records and financial statements. Bank reconciliations are also a key aspect of internal controls over cash resources. During the final audit visit, we found the June 2023 Municipal Bank, Reserve Bank and Trust Bank reconciliations were not prepared and reviewed in a timely manner. From our review we noted the below findings:

Trust Account

- Trust bank reconciliations for the period July 2022 – April 2023 were not prepared and reviewed until June 2023. June 2023 reconciliation was prepared and reviewed in August 2023.

Reserve Account

- Reserve bank reconciliations for the period July 2022 – June 2023 were only prepared and reviewed between June – August 2023.

Municipal Account

- Municipal bank reconciliations from July 2022 – April 2023 were not prepared and reviewed until June 2023 and June 2023 were not prepared and reviewed until August 2023.
- We noted that the municipal fund reconciled balance did not agree to the general ledger. Management was unable to provide adequate explanation on the differences totalling \$1,084.
- We noted two differences totalling \$1,165 between the bank statements and municipal bank balances per the bank reconciliation. This was due to management incorrectly including interest for future periods within the bank balance at year end.
- In the municipal bank reconciliation as at 30 June 2023, we observed over 120 reconciling items in the form of unmatched receipts and outstanding deposits dating back to June 2021. Upon investigation, we found that a substantial number of these reconciling items were in fact addressed before 30 June 2023, with only a portion of the unreconciled amount remaining. This raises concerns about the accuracy and legitimacy of the reconciliation items and the reconciliation process.

The supporting documentation for the bank reconciliations was not readily available and only provided later upon request.

Rating: Significant

Implication

The timely preparation and independent review of monthly bank reconciliations is a key control for ensuring financial transactions are valid, complete and accurately reflected in the financial records and bank accounts. This absence of this key financial control may increase the risk of fraudulent transactions, errors or omission going undetected, resulting in misstatements within the Shire's financial statements.

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****Recommendation**

We recommend that the Shire review its bank reconciliation processes to ensure the monthly bank reconciliations are appropriately prepared and reviewed in a timely manner. The bank reconciliation process should include ensuring supporting documentation to the reconciliation is readily available to allow the Shire to perform an effective review. The Shire should ensure an adequate level of training is provided to staff performing the reconciliation. The reviewer should also ensure that reconciling items are accurate and supported and evidence of independent review is maintained.

Management comment

Agreed bank reconciliations were not conducted in a timely fashion in the 2022/23 Financial Year due to lack of staff. The financial services contract established with Moore Australia in 2023/24 has allowed for the review of the bank reconciliation process and training of finance team members. This has now been completed, and Trust accounts are up to date. The remainder of Municipal reconciliations will be completed in March 2024. This process will now be undertaken weekly for Municipal reconciliations and monthly for Trust due to the lower activity. This can be tested in the 2023/24 Interim Audit.

Responsible person: Finance Manager
Completion date: Complete

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****2. Lack of segregation of duties with purchasing****Finding**

We tested a sample of 35 transactions and found insufficient segregation of duties between the ordering of goods and or services to invoice processing and payment. Our testing identified the following:

- seven out of 35 samples where the Chief Executive Officer (CEO) approved the purchase order and the invoice for payment.
- five out of 35 samples where the Executive Manager of Corporate and Community Services (EMCCS) approved the purchase order and the invoice for payment.
- one out of 35 samples where the Executive Manager of Infrastructure & Development Services (EMIDS) approved the purchase order and the invoice for payment.
- one out of 35 samples where IT & Payroll Officer at the time had performed the PO requisition, the incurring, and receipting of goods.

We understand that the limited segregation of duties noted is exacerbated as a result of the delegated financial authority gap between the CEO and the Executive Managers (EM), being \$250,000 and \$50,000, respectively, as established in the Shire of York's Policy Manual. At present the only Officer that has delegated financial authority for transactions between \$50,000 and \$250,000 is the CEO.

This finding was first raised in 2021/22.

Rating: Significant

Implication

In the absence of sufficient and appropriate segregation of duties there is an increased risk of erroneous or fraudulent payments. Further there is a heightened risk of the Shire ordering and committing to unauthorised goods or services.

Where purchases are centralised to the individual business units, this may hamper the effectiveness of the delegated financial authority control mechanism as well as the efficiency of business operations.

Recommendation

The Shire should review its underlying policies, procedures, systems and controls around ordering, receipting and approving payment of goods and services. Policies and procedures implemented should ensure sufficient and appropriate segregation of duties is achieved and these should be communicated to all staff.

The Shire should also review its delegated financial authority to ensure it remains appropriate to meet the Shire's risk assessment and procurement requirements.

As part of ensuring segregation of duties, where purchases are initiated in business units that are not their own, relevant managers should undertake checks and make enquiries as necessary to verify and authorise each transaction.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Management comment

The Audit Regulation 17 and FM Regulation 5 consultant Armada Audit considered the concerns of the OAG and made recommendation to the Shire of York on how to adapt this process to achieve further separation. These recommendations and the Armada Audit results were provided to the OAG in 2023. Policy F2 Procurement was updated accordingly and was considered by the Audit and Risk Committee on the 12 December 2023 and adopted by Council at its 19 December 2023 OCM Resolution 121233. The policy changes were communicated to all staff in January and the new receipting process implemented from the 15 January 2024. The procurement changes were implemented in Altus procurement 14 February 2024. This can be tested in the 2023/24 Interim Audit.

Responsible person: EMCCS/Finance Manager

Completion date: Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

3. Untimely preparation of accounts payable reconciliation

Finding

From our review of the June 2023 accounts payable reconciliation, we noted this was not completed in a timely manner. This reconciliation is signed as prepared on 3 September 2023 and reviewed on 30 October 2023. This delay in completing the reconciliation approximately two months after year end and the review approximately two months after preparation is not considered timely.

Rating: Significant

Implication

Untimely reconciliation could result in inaccurate financial records, which have the potential of materially misstating the financial statements.

Recommendation

Reconciliations are prepared and reviewed in a timely manner.

Management comment

Creditors Ledger for 22.23FY was not closed off until 25 July 2023 due to many 22.23 invoices not received until this date. Aged Creditors Trial Balance report was processed 3 August 2023 however there was an unknown imbalance from the aged creditors to general ledger of -\$8.33. A support request was submitted 1 September 2023 to IT Vision to review and the issue was not resolved until 20 September 2023. The final general ledger report which balanced to the aged creditors and was submitted to EMCCS for final review and signature on 30 October 2023 once all year end processed were finalised.

Generally, as part of the EOM process, this report will be completed on the first day of the new month for the previous month by the Accounts Payable Officer. It is then reviewed by the Finance Manager with final review and authorised by the Executive.

Responsible person: Finance Manager
Completion date: Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

4. Depreciation of assets

Finding

During our testing of depreciation, we noted that the depreciation rates being applied do not appear to be related to the useful lives determined upon revaluation of assets. This has caused differences in the depreciation expense for the year ended 30 June 2023. While we understand road infrastructure assets caused a significant portion of the difference in depreciation due to the above, has now been adjusted for, this exercise has not been extended to other asset classes.

Rating: Significant**Implication**

Where assets are not depreciating in line with their useful lives, there is a risk that the depreciation expense and value of Property, Plant and Equipment and Infrastructure may be materially misstated. Further where depreciation applied does not reflect an assets use, this can cause difficulties in asset management planning.

Recommendation

The Shire review the depreciation rates applied to all assets to ensure that they are the correct rates in-line with revaluation reports or where appropriate, updated useful life estimations.

Management comment

The depreciation calculations are undertaken in accordance with Australian Accounting Standards. Errors that resulted in a misstatement of the depreciation have been found and corrected.

Responsible person: Finance Manager**Completion date:** Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

5. Conflict of interest declarations not completed timely

Finding

During our testing of a tender process, we noted that the conflict of interest declaration completed by a panel member was completed 14 days after their review of the tenders.

Rating: Significant

Implication

Where tenders are assessed prior to completion of conflict of interest declarations there is a risk that conflicts are not known or considered prior to assessment of tenders. This disrupts the transparent and independent nature the tender process tries to achieve. Further, if the tender process has been compromised the Shire may be required to recommence a tender process impacting resources.

Recommendation

Checks are performed prior to tender evaluations being completed to ensure that all required conflict of interest declarations have been completed.

Management comment

This was one instance and therefore the Shire disputes this finding as significant. Education and training of all staff involved in the tender and quoting process is ongoing and does not have a completion date.

Responsible person: EMIDS

Completion date: Ongoing

Auditors' response

Risk attached to this finding has been rated as high. Sample selected involved a conflict of interest declaration that was not completed timely by a key member of management who can override controls. The risk is exacerbated with rotations of persons in key positions.

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****6. Audit readiness and quality of financials and supporting documentation****Finding**

We encountered numerous difficulties during the year end audit process. These resulted in significant adjustments to the original signed financial statements provided to the auditors on 13 October 2023. This has impacted the Shire's ability to meet their reporting requirements and be audit ready. To assist in meeting the Shire's reporting obligations, the Shire has engaged a contractor to assist in the preparation of the financial statements, key reconciliations and provide support to the Shire's finance manager.

This also resulted in significant delays in the provision of audit information. The first version of the financial statements that agreed to the underlying trial balance was only provided on 30 November 2023.

Further, there were several documents which were not received with sufficient time to facilitate audit processes. Audit instilled a deadline of 29 November for outstanding items, where these queries were unable to be resolved an assessment was made on the ability to conclude on whether sufficient audit evidence was available and where appropriate, adjustments to the financial statements have been considered.

Rating: Significant

Implication

As a result of the matters highlighted above, the financial statements approved to release by the Shire to the auditors were incorrect and did not agree to the underlying financial records. Significant additional time and effort has been committed by the audit team to try and progress this audit to a point.

Further, without timely consideration of the Shire's ability to fulfill its reporting responsibilities these may not be met.

Additionally, a delay in receiving appropriate documents and evidence can create inefficiencies and productivity of the audit. In the absence of sufficient appropriate audit evidence, we may not be able to comfortably conclude on such transactions and balances.

Recommendation

We recommend the Shire review its key accounting function set up to ensure that it is fit for purpose and able to meet the required deliverables. The Shire must ensure all information to support the preparation of the financial report are complete, accurate and available for the audit team to inspect.

Further, to ensure that the Shire is suitably audit ready at the commence of each phase of the audit it is preferable that the Shire utilise the varying Better Practice Guides the OAG has developed and ensure all requested information is available.

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****Management comment**

The Shire can demonstrate that it commenced collecting the information requested in the PBS in April of 2023. Prior to onsite testing the majority of the PBS requirements had been collected and transmitted. There were numerous instances where audit documents were transmitted, only to be subsequently re-requested by the audit team. This pattern persisted even after the audit recommenced in January 2024, with information submitted being immediately demanded again by the OAG. It is worth noting that OAG officers frequently failed to provide adequate time for thorough responses from Shire of York staff, this will be thoroughly discussed at the Exit Interview.

Responsible person: EMCCS
Completion date: Completed

Auditors' response

We acknowledge there were few instances of duplicated requests which were experienced due to Mimecast downloads not being originally received. Additional pressure and delays have been experienced by Shire staff and the audit team with not all PBC items being provided by due dates or at the commencement of the final audit. Additionally, where the financial statements are not complete and supported there is increased enquiries to validate the Shire's financial statements. We encourage the Shire to follow "Audit Readiness – Better Practice Guide" and implement quality assurance procedures as part of preparing for next year's financial statement audit. We note that the Shire engaged their contractor to address the Shire's own resource constraints.

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****7. Network user access and Altus user privileges****Finding****2023**

We found the Shire's network access management process is not fully effective. Testing identified four employees who were terminated prior to 30 June 2023 whose user accounts were not made inactive by 30 June 2023. Termination dates ranged from 16/08/2022 to 7/06/2023. For one of these accounts the last login date was after their termination date, this account does not appear to have access to Synergy or Altus Procurement. Further we found three accounts on the enabled users listing that did not appear to be employees or were not clearly identified as IT or Accounting service provider accounts, it is unclear if these accounts are appropriate.

From our review of the Altus Procurement user access and privileges listing we found that user privileges are not being appropriately restricted and controlled. Specifically, our testing identified four employees from diverse business areas that have been assigned super user privileges. From these accounts, it is possible to create, add and modify individual supplier accounts.

We were unable to perform a review of the Altus Payroll user access as the user listings for Altus Payroll were not provided to us in a timely manner allowing us to audit them.

2022

We found the Shire's network access management process is not fully effective. Testing identified one employee whose employment ceased on the 15 March 2022, however their network account remained active until 29 September 2022. We acknowledge that the Shire had lodged a ticket with Focus Network (IT service and management provider) to have the employee's account deactivated, however the ticket had not been processed by the service provider.

Additional audit testing confirmed the employee did not access the network from the date of their termination until the date their account was deactivated.

Altus Payroll and Procurement User Privileges:

From our review of the Altus Payroll and Procurement user access and privileges listing we found that user privileges are not being appropriately restricted and controlled. Specifically, our testing identified:

- Four employees from diverse business areas that have been assigned significant payroll privileges. From these accounts, it is possible to:
 - o add employees, view and edit employee details (including names, date of birth, contact details, super and tax details),
 - o edit employee entitlements and
 - o manage pay runs, among other privileges.
- Three employees from diverse business areas that can override the required number of quotes imposed by the system and prescribed by the Shire's Procurement Policy.
- Four employees from diverse business areas that have been assigned super user privileges. From these accounts, it is possible to create, add and modify individual supplier accounts.

In addition, the Shire does not perform regular reviews of user access and privileges to validate the appropriateness of these.

ATTACHMENT

SHIRE OF YORK**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****Rating:** Significant**Implication**

Without an effective user access management process in place, there is an increased risk that these accounts could be used to gain unauthorised access to the network or systems. Such access could involve access to or making copies of confidential documents or amendment or deletion of Shire records.

Where user privileges are assigned inappropriately, or they are no longer required to meet business requirements, there is an increased risk of unauthorised access and inappropriate changes being made within systems that may go undetected. This can result in deviations from internal policies and management directives as well as the occurrence of errors and/or fraudulent activities. This risk is increased where regular review of the appropriateness and validity of user access and privileges is not performed.

Recommendation

The Shire should implement a user access and privileges monitoring process to ensure only current and valid users are able to access the Shire's network and systems. This process should be extended to include validation of all privileges assigned to each user that are consistent with the positions' roles and responsibilities. Where user accounts and/or privileges are no longer required, they should be immediately removed or updated.

Management comment

The Shire remains comfortable with the level of access provided. Regular audits are now conducted and the exit process updated to ensure removal of users from all systems.

The fortnightly payroll audit shows additions and subtractions of staff within the Definitiv system. This system generated report is reviewed by Finance Officer – Creditors, Finance Manager and EMCCS.

A policy position that assigns user access by position remains to be developed.

Responsible person: EMCCS
Completion date: December 2024

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

8. Fortnightly payroll reconciliations

Finding

As part of our testing of design and implementation of payroll controls we were unable to be provided any fortnightly payroll reconciliations completed during the 2023 financial year. The Shire informed us that they were completed for the first half of the financial year however were unable to be located due to staff changes and reconciliations were not performed for the second half of the financial year due to new staff.

Rating: Significant

Implication

Where payroll reconciliations are not completed, there is a risk the General Ledger is inaccurate and not a complete representation of payroll related payments. Inadequate independent review of the payroll reconciliations increases the risk of errors, omissions or fraud going undetected.

Recommendation

The Shire should ensure that fortnightly payroll reconciliations are adequately performed, and evidence of independent review is retained. Further the Shire should ensure that documentation is stored in locations that are known and accessible to relevant staff.

Management comment

This process is now in place and with regular reconciliations being conducted. These are prepared by the Finance Officer – Payroll and reviewed by the Finance Manager. A further review is conducted by the EMCCS. This can be tested in the 2023/24 Interim Audit.

Responsible person: Finance Manager
Completion date: Complete

ATTACHMENT

SHIRE OF YORK**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****9. Untimely preparation and review of the property, plant and equipment reconciliation****Finding**

During the audit visit, we noted that Property, Plant and Equipment (PPE) was only reconciled as at 30 June 2023. This reconciliation was completed and reviewed in October 2023, almost four months after the end of the financial year

This finding was first raised in 2021/22.

Rating: Significant

Implication

PPE account reconciliations not prepared and reviewed in a timely manner increase the risk of unreconciled items and errors being undetected and/or not promptly corrected.

Recommendation

We recommend the Shire prepare and review its PPE account reconciliations in a timely manner.

Management comment

Persistent delays in finalising the Annual Financial Report have once more hindered the timely completion of procedures for the 22/23 Financial Year. This ongoing delay prevents the initiation of new fiscal year asset transactions and disposals until the previous year's financials have been officially adopted.

Responsible person: Finance Manager
Completion date: June 2024

Auditor's response

This comment should not be tied to the audit. If the amendments to the FAR or GL are required as a result of the audit, then these are performed at the times as required. The 2021-22 audit opinion issued on 6 April 2023 - not relevant to the FY2022-2023.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

10. Management oversight of capital projects

Finding

Prior to this financial year, the Audit and Risk Committee (ARC) were provided a mid-year budget review which contained a detailed project-level breakdown of all capital projects, showing the budgeted expenditure, actual expenditure and variances. The ARC are no longer provided this detailed breakdown, they are only given financial statement-level breakdowns. Without the regular and detailed review of these projects, there is a lack of management oversight of capital projects.

Rating: Significant**Implication**

Without oversight of capital projects, there is an increased risk that projects are not managed effectively which can lead to project failure and financial loss.

Recommendation

The Shire should ensure there is regular oversight of capital projects by the ARC or other members of management.

Management comment

Formerly the Shire adopted its budget at GL level and Council were presented with all material movements by GL at mid-year review. The Shire has adapted its reporting to Council in accordance with the Regulation's requirement of Nature mid-year reporting also reflects this change. Progress against capital project expenditure continues to be provided to Council via monthly financial reporting. The Shire has recently implemented the Government Frameworks Integrated Planning and Reporting System - Cascade which will provide reporting against all capital and CBP projects for Council.

Responsible person: EMCCS/EMIDS**Completion date:** Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

11. Asset revaluations

Finding

Management undertook a revaluation of land, buildings, and infrastructure – other structures assets as at 30 June 2023. Infrastructure assets are revalued at least every five years in accordance with the Local Government (Financial Management) Regulations 1996. The last revaluation was performed in 2018.

During our review of the revaluation and reconciliations undertaken by the Shire, the following matters were noted:

- The revaluation journals included commentary mentioning that five assets which had a total written down value of \$476,853 as at 30 June 2023 have been transferred from Buildings to Infrastructure – other structures and three assets which had a total written down value of \$122,838 as at 30 June 2023 from Infrastructure – other structures to Infrastructure – drainage. No amounts have been disclosed in the financials as 'Transfers' for these asset categories.
- Assets with a purchase price of greater than \$5,000 but as the written down value is less than \$5,000 management has revalued them down to \$0. This is incorrect application of *Local Government (Financial Management) Regulations 1996 section 17A (5.)* We noted this as part of our review of the revaluation journal, we are unsure how widespread its application to all fixed assets is.
- Executive Management have conducted their own valuation of some of the infrastructure assets. No information to demonstrate the process conducted, inputs applied or conditions assessed has been provided. The reported 2022-23 carrying value of these assets is \$1,357,051. As such we are unable to conclude on these assets. For the category of these assets, being Infrastructure – Parks & Reserves based on the sector generally we have seen an average increase of 19.2%.
- For assets transferred between categories, rather than showing them as transfers in the financial statements, the assets have been revalued to nil in their previous category and revalued upwards from nil to their new value in the new asset category. This has misrepresented the gains and losses for categories of assets which have asset transfers.
- There is a difference in the split and combination of assets between the revaluation and the fixed asset register. As there has been no reconciliation between these two reports showing which assets are split and combined amongst the reports, we are unable to conclude on the completeness and accuracy of the asset valuations and we are unable to conclude if items have been missed.

Further, a complete and accurate reconciliation from the asset register to the general ledger and financial statements has not been provided. It should include additions, disposals, transfers, revaluations and depreciation. The latest version of the reconciliation report had numerous unexplained inconsistencies. We noted the following anomalies with it:

- We were advised through our inquires of the revaluation journal that assets had been transferred between infrastructure categories and property plant and equipment – there is no disclosure of these.
- Whilst the total written down value balances agree to the financials, it is unclear why as the revaluation, depreciation and transfer details are in many instances different or not available. A reconciliation needs to clearly explain the reason for variances and include an appropriate level of detail to enable verification of notes 8a and 9a in the financial report.

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****Rating:** Significant**Implication**

Without appropriate checks and reconciliations to demonstrate and verify the completeness of the revaluation process and the asset register, there is an increased risk of material misstatement in financial reports. Further, where clear documentation is unable to be provided to support movements between balances or amounts are unreconciled there is a risk that assets may be duplicated or mistakenly removed from the asset register.

Incorrect application of legislative and accounting standard requirements increases the risk of a material misstatement within the financial report.

Recommendation

Management should ensure robust procedures are in place to ensure the accuracy and completeness of the fixed assets reported in the financial statements and captured through the revaluation process. Further, management should ensure documentation relating to these reconciliations is readily available.

Management should thoroughly review and analyse the balances above, errors should be corrected.

Management comment

Assets subject to revaluation have been examined and all variances accounted for. This is now resolved.

This has highlighted the need for a thorough review of all asset classes with regard to the capturing of asset information, naming and classification. Guidance will be sought, and staff trained on the capitalisation of assets to ensure that sufficient data is captured in the finance system to ensure assets are able to be revalued.

Responsible person: EMIDS/Finance Manager
Completion date: June 2025

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

12. Monitoring of grants income and expenses

Finding

We noted that the Shire has not implemented a standard process to monitor grant income and expenses in the 2022-23 financial year. There is no ongoing review to track grant income and expenditure other than the mid-year Budget Review and quarterly Finance and Costing review.

This issue was raised in the 2019-20 financial year and was subsequently resolved the following year in 2020-21. The grant register was then appropriately being maintained by the Finance Department with follow up from responsible officers on progress sought on a monthly basis.

However, since 2021-22 financial year, the grant register was not maintained, and we were unable to verify that regular updates were being made.

Rating: Significant

Implication

Without regular monitoring of a grant register, the Shire is exposed to an increased risk of non-compliance with agreements, unrecorded transactions in the general ledger, and undisclosed commitments in the financial statements.

In addition current practice may result in non-compliance with AASB 15 or 1058 as no assessment has been made to determine the appropriate recognition of revenue of each grant, being either on receipt or over time. Incorrect revenue recognition may cause inaccuracies in the annual financial statements and the Shire's monthly financial information meaning financial decision making may be ill-informed.

Recommendation

The Shire should review its current practice and implement a standard process to ensure its grant register is appropriately maintained to address the risks noted above.

The Shire should retrospectively complete a detailed revenue recognition assessment of its grant revenue streams. This is to conclude if a particular grant revenue stream or transaction arises from an enforceable contract with a customer and has sufficiently specific performance obligations. The assessment will trigger the revenue recognition requirements under AASB 15, or if it falls outside this scope, under AASB 1058, so that revenue is not misstated for the 2023-24 financial year.

Management comment

Historically an excel workbook has been used for the Grants Register where every Responsible Officer is required to add any new grants and update any other relevant information. Senior Finance Officer would update income and expenditure monthly and email register to all staff each month for review and update.

This register has been superseded by the Government Frameworks IPR software which will be implemented in 2024. Progress can be tested during Interim and Final Audits for 2023/24.

Responsible person: Finance Manager

Completion date: December 2024

Auditor's response

Given the completion date is December 2024, the Shire should consider putting processes in place to ensure their grant revenue at 30 June 2024 is correctly stated. We encourage to revisit interim measures to ensure they comply with the accounting standards.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

13. Fair value of other infrastructure – Frequency of valuations

Finding

From the asset category Infrastructure – Parks and Reserves reported in Note 9(a) , we noted a number of assets with a carrying value of \$1,357,051, as at 30 June 2023, have not been revalued with sufficient regularity, as required by Regulation 17A(4A)(b) of the Local Government (Financial Management) Regulations 1996, since 2017-18.

Further, on review of the asset category of Infrastructure – Other Structures reported in Note 9(a) of the financial report at the carrying value of \$4,845,335, it is unclear if all the assets have been appropriately revalued and recorded in the asset register. On review of management comments we noted the following:

- Some assets noted as recategorised, on review of the asset details and revaluations we were unable to verify that these assets have been recategorised.
- Management comments for several assets include comments to the effect that no valuation was provided due to incorrect asset class or further investigation required with clarity required for what infrastructure exists in this asset and assets details unknown, new detailed asset added to register.

Rating: Significant

Implication

Without a robust assessment of fair value of the Shire’s Other infrastructure assets, there is a risk that the carrying value of these assets is not reflected at fair in compliance with *AASB 13 Fair Value Measurement*, as well as Regulation 17(A) of the Regulations.

Further, where it is unclear if the asset listings are complete or correct, we are unable to form an opinion as to the value of these balances.

Recommendation

The Shire should perform a review of their asset register to ensure it is complete and sufficiently detailed to enable assets to be readily identified. Further, where items have not been revalued in the previous five years, a valuation of these other infrastructure assets is performed in accordance with *AASB 13 Fair Value Measurements* and assumptions and methodologies applied meet the expectations of the Shire. Fair Value movements should be understood and be able to be explained in accordance with the Shire’s understanding of its operations. The Shire needs to ensure valuations are conducted every five years in accordance with Regulation 17(A) of the Regulations.

Management comment

This has been resolved.

Responsible person: EMCCS/Finance Manager

Completion date: Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

14. Transfer between reserves

Finding

We noted that the trial balance indicates that there was a \$100,000 transfer from Recreation Reserve to Swimming Pool Reserve. This transfer was budgeted to take place in 2022 however this was completed in 2023, it is missing from the financial statements.

Rating: Moderate**Implication**

Inconsistency between the trial balance and financial statements is misstatement of the financial statements and can lead to the financial statements being materially misstated.

Recommendation

Financial statements should be adjusted to reflect the transfer.

Management comment

Advice was sought on the treatment of this item from DGLSC. Their advice is as follows:

With the Swimming Pool Reserve, as the \$100,000 transfer was not undertaken in 2021-22 and there is no council resolution in 2022-23 to authorise a \$100,000 transfer from the Recreation Reserve, I don't believe there is any authority to make the transfer. Note: (1) As the 2022-23 Budget showed the Swimming Pool as having an opening balance of \$100,000, there was no authority in the budget document to transfer \$100,000 from the Recreation Reserve. (2) To rectify this, I would suggest putting an item in the Budget Review that is due to Council by 31 March 2024, to transfer \$100,000 from the Recreation Reserve to the Swimming Pool Reserve as previously flagged by Council, and then do a local public notice. The alternative is to wait for the 2024-25 Budget.

The Shire proposes to seek approval for the transfer in the 2023/24 FY via mid-year review and to undertake the required public notice.

Responsible person: Finance Manager**Completion date:** March 2024

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

15. Untimely approval of purchase orders

Finding

Our testing identified four instances where the purchase orders were raised and approved after the receipt of invoices.

This finding was first raised in 2021-22.

Rating: Moderate

Implication

Purchases made without authorised purchase orders may increase the risk of unauthorised expenditure occurring and going undetected. Further it is more difficult for the Shire to track whether expenditure incurred is in line with budgets or expectations and is dependent on the receipt of a tax invoice.

Recommendation

Purchase orders are an important control in the procurement process as they ensure purchases are appropriate, necessary and comply with procurement policies prior to the receipt of goods or services.

The Shire should ensure that purchase orders are raised and approved prior to the ordering of goods and or services.

Management comment

As noted in previous responses, management resolves this via education and training at induction and its annual procurement refresher. Non-compliance is tracked by the Finance team and provided to supervisors to action via the appropriate HR processes.

Responsible person: All supervisors

Completion date: Ongoing

ATTACHMENT

SHIRE OF YORK**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****16. Plant recovery cost base rate and indirect/overhead cost allocation rate****Finding**

From our testing we noted the following rates used by the Shire to capitalise costs to infrastructure projects have not been reviewed in recent years. We understand the last review was performed in 2006.

- Plant recovery cost base rates used for capitalising plant costs to projects.
- The rate used for indirect and overhead cost allocation to projects by the Shire which has been determined as 140%.

From our testing we deemed the impact to be immaterial.

This is the fourth year we are raising this finding.

Rating: Moderate

Implication

The use of outdated base rate for plant recovery cost and the application of indirect/overhead cost recovery rate increases the risk of the project/fixed assets costs being misstated.

Recommendation

The Shire should review the base rate for plant recovery costs and the indirect/overhead cost recovery rate to determine their currency and accuracy.

Management comment

This work has not been completed but assistance in ensuring a robust process has been sought via the contract with Moore Australia.

Responsible person: Finance Manager
Completion date: December 2024

Auditor's response

This finding has been raised for four years, the rate was last reviewed in 2006. We note the completion date is after the conclusion of the 30 June 2024 financial year. There is greater risk that these rates are no longer fit for purpose.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

17. Leave balances excluded from provisions

Finding

During our testing of leave balances, we noted the following discrepancies:

- Four employees which were terminated after 30 June 2023 had their leave balances excluded from the provision calculations for annual and long service leave
- We noted there were many casual employees with no long service leave balance
- We noted one employee who transferred to the Shire in October 2022 which has not had their transferred leave balances recognised at 30 June 2023 or to date based on enquiry with shire staff
- One casual employee had been incorrectly set up in the system and was accruing annual leave which they were not entitled to.

Rating: Moderate

Implication

Where leave balances are being excluded or not recording correctly, there is a risk that provisions balances are misstated.

Recommendation

Leave provisions are reviewed against employee listings to ensure all employees accruing leave, should be and any employee with nil leave balances are appropriate.

Management comment

Delays in processing this information occurred due to lack of information/training from the Shire's payroll system support provider. This information was received in late November 2023 and will be processed prior to end June 2024. The incorrectly accruing leave has been corrected.

The Shire is unable to find any casual employees without long service leave policies in place and thus disputes this element of the finding. The Shire believes there is no requirement to consider casual staff LSL in leave provisions as the likelihood of a casual staff member meeting the minimum employment timeframes for LSL eligibility is zero.

Responsible person: Finance Manager

Completion date: June 2024

Auditor's response

The listing of casual employees which were not included as part of Long Service Leave (LSL) calculations had been provided to the Shire on 20 November 2023. We were provided a response that some of the employees were not considered to be entitled to LSL due to their type of work and 'period between service is greater than two weeks', this is not an indicator of a break in service under the LSL act. Without considering long service leave entitlements due to casual employees the shire may not be meeting their legal obligations.

ATTACHMENT

SHIRE OF YORK**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****18. Works in Progress for capital projects****Finding**

We noted that the Shire does not maintain a Works in Progress (WIP) balance for capital projects. Capital invoices are capitalised to their corresponding assets as they are incurred, irrespective of the asset's readiness or availability for use.

In addition, the Shire was unable to provide clear evidence of reconciliation of the movements during the year on an individual project basis.

Rating: Moderate**Implication**

Incorrect capitalisation could result in asset, depreciation and expense accounts being misstated.

Recommendation

The Shire should ensure that only valid items are capitalised and develop a policy and procedure providing guidance on the accounting treatment for costs relating to capital projects.

Management comment

Noted. The Shire will review this requirement to see whether it is applicable.

Responsible person: Finance Manager/EMIDS
Completion date: December 2024

ATTACHMENT

SHIRE OF YORK**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****19. No asset addition forms****Finding**

We noted that the Shire do not use asset addition forms when assets are acquired and added to the asset register.

Rating: Minor

Implication

Use of asset addition forms allows the asset team to clearly communicate specific information such as useful lives and date assets were received to the finance team for input into the accounting records.

Recommendation

The Shire should implement the use of asset addition forms.

Management comment

This recommendation is noted, we will look to implement this in 2024.

Responsible person: EMIDS/Finance Manager

Completion date: December 2024

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

20. Assets with no depreciation

Finding

From our review of the financial asset register, we identified the following:

- Six assets on the assets register for which there was no depreciation for the year. The expected depreciation at 30 June 2023 is \$43,853. The Shire has not adjusted for this error.

This finding was first raised in 2021/22.

Rating: Moderate

Implication

When assets are not assigned a depreciation rate, or when assets are not being depreciated this can lead to an understatement in depreciation expense and an overstatement in the net book value of assets being reported in the financial statements. This can also result in assets not reflecting their accurate future service potential.

Recommendation

The Shire should ensure that depreciation rates are assigned for asset additions on acquisition and that depreciation charge is consistently and accurately generated by the asset module. Furthermore, the Shire should review the depreciation rate of all assets to ensure they are aligned with the remaining economic benefits and future service potential of these assets.

Management comment

Please see comments at Finding 11.

Responsible person: EMIDS/Finance Manager

Completion date: June 2025

ATTACHMENT

SHIRE OF YORK**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****21. Untimely credit card termination/destruction****Finding**

During our testing of purchasing cards, we noted one instance where on termination of an employee, the card was not cancelled timely. The employee was terminated on 12 May 2023 however the card was not destroyed until the 30 August 2023.

Rating: Minor**Implication**

Untimely cancellation of purchasing cards poses a risk that terminated staff can inappropriately use shire purchasing cards for unapproved purchases.

Recommendation

The Shire should ensure that credit cards are cancelled in a timely manner to mitigate the potential credit card fraud.

Management comment

Although the card should have been destroyed, it was securely stored in the Shire safe and remained unused during the transition period between the departure of the outgoing EMIDS and the eventual destruction of the card. While an acting EMIDS was appointed the Shire operated only with the EMCCS card. It's important to note that a completely new and independent card was obtained for the incoming EMIDS after appointment in the new FY, ensuring no overlap or misuse of resources.

Responsible person: Finance Manager
Completion date: Completed

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****22. Guidelines for general journals****Finding**

We noted that current Management Guidelines General Journals procedure is still not updated. The document came into force in June 2016, and it has not been reviewed since then. It references to positions that no longer exist within the Shire and may no longer reflect processes implemented by the Shire.

Rating: Minor**Implication**

Where journal procedures are not regularly updated, there is a risk that they are no longer effective and do not reflect current requirements, internal practice or expectations.

Recommendation

The Shire should ensure that the Management Guidelines General Journals procedure is updated.

Management comment

Noted.

Responsible person: Finance Manager/EMCCS**Completion date:** December 2024**Auditor's response**

Given the issues that the Shire faced with journals in the FY 21-22 year, Shire should be comfortable to not have up to date guidelines for journals until December 2024. This again means the issue won't be addressed for FY 23-24, effectively taking two years to ensure appropriate guidelines are in place. Controls around journals are key (fraud risk) and one way to ensure these are understood and followed is by having up to date guidelines clearly outlining the Shire's expectations.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Business improvement opportunities

23. Asset Management Plan and Long-Term Financial Plan

Finding

The Shire's current Asset Management Plan (AMP) was prepared in 2019. As a result, the Long-Term Financial Plan (LTFP) is also not sufficiently updated.

This finding was first raised in 2020/21

Long term financial decisions made by the council may not be based on updated financial information.

Management comment

This assertion is inaccurate. The Shire finalised the update of its transport asset management plans in 2023, which played a pivotal role in shaping the 2022/23 Annual Financial Statement. It's crucial to note that the majority of the Shire's asset value is encompassed within these plans. Presently, efforts are underway to finalise the minor asset classes, including Land, Building, and Infrastructure Other.

Additionally, Moore Australia is currently in the process of updating the Long-Term Financial Plan. This update will incorporate insights from the Workforce Plan and the ongoing development of Asset Management Plans.

Responsible person: MCCS/EMIDS

Completion date: May 2024

Auditor's response

We acknowledge the Shire's work towards updating its AMP and LTFP. Land, buildings and infrastructure - other represents 26% of the Shire's Property, plant, equipment and Infrastructure.

SIGNIFICANT AUDIT FINDINGS REPORT



This report is produced in accordance with Section 5.17A(4)(a) of the *Local Government Act 1995* and details the actions the Shire of York has taken and intends to take with respect to the Significant Findings identified in the Audit Report for the 2022/23 financial year.

The table below summarises the Findings, the Auditor’s Recommendations, the Shire of York’s comment at the time of the Audit.

No.	FINDING	RECOMMENDATION	MANAGEMENT COMMENT
1	Untimely preparation and review of bank reconciliations (prior year)	We recommend that the Shire review its bank reconciliation processes to ensure the monthly bank reconciliations are appropriately prepared and reviewed in a timely manner. The bank reconciliation process should include ensuring supporting documentation to the reconciliation is readily available to allow the Shire to perform an effective review. The Shire should ensure an adequate level of training is provided to staff performing the reconciliation. The reviewer should also ensure that reconciling items are accurate and supported and evidence of independent review is maintained.	Agreed bank reconciliations were not conducted in a timely fashion in the 2022/23 Financial Year due to lack of staff. The financial services contract established with Moore Australia in 2023/24 has allowed for the review of the bank reconciliation process and training of finance team members. This has now been completed, and Trust accounts are up to date. The remainder of Municipal reconciliations will be completed in March 2024. This process will now be undertaken weekly for Municipal reconciliations and monthly for Trust due to the lower activity. This can be tested in the 2023/24 Interim Audit.
2	Lack of segregation of duties with purchasing (prior year)	The Shire should review its underlying policies, procedures, systems and controls around ordering, receipting and approving payment of goods and services. Policies and procedures implemented should ensure sufficient and appropriate segregation of duties is achieved and these should be communicated to all staff. The Shire should also review its delegated	The Audit Regulation 17 and FM Regulation 5 consultant Armada Audit considered the concerns of the OAG and made recommendation to the Shire of York on how to adapt this process to achieve further separation. These recommendations and the Armada Audit results were provided to the OAG in 2023. Policy F2 Procurement was updated accordingly and was considered by the Audit and Risk Committee on the 12 December 2023 and adopted

SIGNIFICANT AUDIT FINDINGS REPORT



No.	FINDING	RECOMMENDATION	MANAGEMENT COMMENT
		financial authority to ensure it remains appropriate to meet the Shire’s risk assessment and procurement requirements. As part of ensuring segregation of duties, where purchases are initiated in business units that are not their own, relevant managers should undertake checks and make enquiries as necessary to verify and authorise each transaction.	by Council at its 19 December 2023 OCM Resolution 121233. The policy changes were communicated to all staff in January and the new receipting process implemented from the 15 January 2024 The procurement changes were implemented in Altus procurement 14 February 2024. This can be tested in the 2023/24 Interim Audit.
3	Untimely preparation of accounts payable reconciliations	Reconciliations are prepared and reviewed in a timely manner.	Creditors Ledger for 22.23FY was not closed off until 25 July 2023 due to many 22.23 invoices not received until this date. Aged Creditors Trial Balance report was processed 3 August 2023 however there was an unknown imbalance from the aged creditors to general ledger of -\$8.33. A support request was submitted 1 September 2023 to IT Vision to review and the issue was not resolved until 20 September 2023. The final general ledger report which balanced to the aged creditors and was submitted to EMCCS for final review and signature on 30 October 2023 once all year end processed were finalised. Generally, as part of the EOM process, this report will be completed on the first day of the new month for the previous month by the Accounts Payable Officer. It is then reviewed by the Finance Manager with final review and authorised by the Executive.

SIGNIFICANT AUDIT FINDINGS REPORT



No.	FINDING	RECOMMENDATION	MANAGEMENT COMMENT
4	Depreciation of assets	The Shire review the depreciation rates applied to all assets to ensure that they are the correct rates in-line with revaluation reports or where appropriate, updated useful life estimations.	The depreciation calculations are undertaken in accordance with Australian Accounting Standards. Errors that resulted in a misstatement of the depreciation have been found and corrected.
5	Conflict of interest declarations not completed timely	Checks are performed prior to tender evaluations being completed to ensure that all required conflict of interest declarations have been completed.	This was one instance and therefore the Shire disputes this finding as significant. Education and training of all staff involved in the tender and quoting process is ongoing and does not have a completion date.
6	Audit readiness and quality of financials and supporting documentation	We recommend the Shire review its key accounting function set up to ensure that it is fit for purpose and able to meet the required deliverables. The Shire must ensure all information to support the preparation of the financial report are complete, accurate and available for the audit team to inspect. Further, to ensure that the Shire is suitably audit ready at the commence of each phase of the audit it is preferable that the Shire utilise the varying Better Practice Guides the OAG has developed and ensure all requested information is available.	The Shire can demonstrate that it commenced collecting the information requested in the PBS in April of 2023. Prior to onsite testing the majority of the PBS requirements had been collected and transmitted. There were numerous instances where audit documents were transmitted, only to be subsequently re-requested by the audit team. This pattern persisted even after the audit recommenced in January 2024, with information submitted being immediately demanded again by the OAG. It is worth noting that OAG officers frequently failed to provide adequate time for thorough responses from Shire of York staff, this will be thoroughly discussed at the Exit Interview.
7	Network user access and Altus user privileges (prior year)	The Shire should implement a user access and privileges monitoring process to ensure only current and valid users are able to access the Shire's	The Shire remains comfortable with the level of access provided. Regular audits are now conducted and the exit process updated

SIGNIFICANT AUDIT FINDINGS REPORT



No.	FINDING	RECOMMENDATION	MANAGEMENT COMMENT
		network and systems. This process should be extended to include validation of all privileges assigned to each user that are consistent with the positions' roles and responsibilities. Where user accounts and/or privileges are no longer required, they should be immediately removed or updated.	to ensure removal of users from all systems. The fortnightly payroll audit shows additions and subtractions of staff within the Definitiv system. This system generated report is reviewed by Finance Officer – Creditors, Finance Manager and EMCCS. A policy position that assigns user access by position remains to be developed.
8	Fortnightly payroll reconciliations	The Shire should ensure that fortnightly payroll reconciliations are adequately performed, and evidence of independent review is retained. Further the Shire should ensure that documentation is stored in locations that are known and accessible to relevant staff.	This process is now in place and with regular reconciliations being conducted. These are prepared by the Finance Officer – Payroll and reviewed by the Finance Manager. A further review is conducted by the EMCCS. This can be tested in the 2023/24 Interim Audit.
9	Untimely preparation and review of the property, plant and equipment reconciliation (prior year)	We recommend the Shire prepare and review its PPE account reconciliations in a timely manner.	Persistent delays in finalising the Annual Financial Report have once more hindered the timely completion of procedures for the 22/23 Financial Year. This ongoing delay prevents the initiation of new fiscal year asset transactions and disposals until the previous year's financials have been officially adopted.
10	Management oversight of capital projects	The Shire should ensure there is regular oversight of capital projects by the [Audit & Risk Committee] ARC or other members of management.	Formerly the Shire adopted its budget at GL level and Council were presented with all material movements by GL at mid-year review. The Shire has adapted its reporting to Council in accordance with the Regulation's requirement of Nature mid-year reporting also reflects this change. Progress against capital

SIGNIFICANT AUDIT FINDINGS REPORT



No.	FINDING	RECOMMENDATION	MANAGEMENT COMMENT
			<p>project expenditure continues to be provided to Council via monthly financial reporting. The Shire has recently implemented the Government Frameworks Integrated Planning and Reporting System - Cascade which will provide reporting against all capital and CBP projects for Council.</p>
11	<p>Asset revaluations</p>	<p>Management should ensure robust procedures are in place to ensure the accuracy and completeness of the fixed assets reported in the financial statements and captured through the revaluation process. Further, management should ensure documentation relating to these reconciliations is readily available.</p> <p>Management should thoroughly review and analyse the balances above, errors should be corrected.</p>	<p>Assets subject to revaluation have been examined and all variances accounted for. This is now resolved.</p> <p>This has highlighted the need for a thorough review of all asset classes with regard to the capturing of asset information, naming and classification. Guidance will be sought, and staff trained on the capitalisation of assets to ensure that sufficient data is captured in the finance system to ensure assets are able to be revalued.</p>
12	<p>Monitoring of grants income and expenses (prior year)</p>	<p>The Shire should review its current practice and implement a standard process to ensure its grant register is appropriately maintained to address the risks noted above.</p> <p>The Shire should retrospectively complete a detailed revenue recognition assessment of its grant revenue streams. This is to conclude if a particular grant revenue stream or transaction arises from an enforceable contract with a customer and has sufficiently specific performance obligations.</p>	<p>Historically an excel workbook has been used for the Grants Register where every Responsible Officer is required to add any new grants and update any other relevant information. Senior Finance Officer would update income and expenditure monthly and email register to all staff each month for review and update.</p> <p>This register has been superseded by the Government Frameworks IPR software which will be implemented in 2024. Progress can be tested</p>

SIGNIFICANT AUDIT FINDINGS REPORT



No.	FINDING	RECOMMENDATION	MANAGEMENT COMMENT
		The assessment will trigger the revenue recognition requirements under AASB 15, or if it falls outside this scope, under AASB 1058, so that revenue is not misstated for the 2023-24 financial year.	during Interim and Final Audits for 2023/24.
13	Fair value of other infrastructure – frequency of valuations	The Shire should perform a review of their asset register to ensure it is complete and sufficiently detailed to enable assets to be readily identified. Further, where items have not been revalued in the previous 5 years, a valuation of these other infrastructure assets is performed in accordance with AASB 13 Fair Value Measurements and assumptions and methodologies applied meet the expectations of the Shire. Fair Value movements should be understood and be able to be explained in accordance with the Shire’s understanding of its operations. The Shire needs to ensure valuations are conducted every 5 years in accordance with Regulation 17(A) of the Regulations.	This has been resolved.

In accordance with Sections 7.12A(4)(b) and 7.12A(5) of the *Local Government Act 1995* a copy of this report is provided to the Minister for Local Government and published on the Shire’s website.

Further information in relation to the report is available by contacting Alina Behan, Executive Manager Corporate & Community Services, on 08 9641 0500 or records@york.wa.gov.au.

Chris Linnell
CHIEF EXECUTIVE OFFICER

Dated:

**SHIRE OF YORK
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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The Shire of York conducts the operations of a local government with the following community vision:

A vibrant and inviting agriculture, heritage and tourist town and a Shire community that is focussed on and works collaboratively to improve and promote the town and the Shire of York as a destination and wonderful place to live.

Principal place of business:
1 Joaquina Street
York WA 6302

**SHIRE OF YORK
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of York has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the fifteenth (15th) day of March 2024

A/Chief Executive Officer

Alina Behan
Name of A/Chief Executive Officer



**SHIRE OF YORK
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),24	7,023,831	6,952,564	6,346,147
Grants, subsidies and contributions	2(a)	2,619,885	1,896,045	2,215,977
Fees and charges	2(a)	1,209,024	1,152,656	1,359,160
Interest revenue	2(a)	145,704	91,093	113,650
Other revenue	2(a)	276,895	130,661	249,132
		11,275,339	10,223,019	10,284,066
Expenses				
Employee costs	2(b)	(5,134,501)	(4,767,290)	(4,170,020)
Materials and contracts		(3,604,548)	(3,438,737)	(2,860,095)
Utility charges		(331,142)	(395,851)	(371,987)
Depreciation		(6,480,269)	(2,619,336)	(2,953,967)
Finance costs	2(b)	(70,640)	(72,601)	(81,215)
Insurance		(241,996)	(257,424)	(289,869)
Other expenditure	2(b)	(706,312)	(324,229)	(684,864)
		(16,569,408)	(11,875,468)	(11,412,017)
		(5,294,069)	(1,652,449)	(1,127,951)
Capital grants, subsidies and contributions	2(a)	903,413	2,714,448	920,662
Profit on asset disposals		59,658	24,775	11,260
Loss on asset disposals		(34,285)	(308,148)	(74,538)
Fair value adjustments to financial assets at fair value through profit or loss	4	7,683	0	0
		936,469	2,431,075	857,384
Net result for the period		(4,357,600)	778,626	(270,567)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	16,762,080	0	42,466,560
Total other comprehensive income for the period	16	16,762,080	0	42,466,560
Total comprehensive income for the period		12,404,480	778,626	42,195,993

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



**SHIRE OF YORK
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	3	7,390,886	8,003,482
Trade and other receivables	5	1,236,849	1,184,159
Inventories	6	46,329	34,223
Assets classified as held for sale	7	272,727	0
TOTAL CURRENT ASSETS		8,946,791	9,221,864
NON-CURRENT ASSETS			
Trade and other receivables	5	160,928	139,411
Other financial assets	4	81,490	73,807
Property, plant and equipment	8	47,953,673	31,870,650
Infrastructure	9	141,223,631	145,324,062
Right-of-use assets	11	1,003,382	1,031,440
TOTAL NON-CURRENT ASSETS		190,423,104	178,439,370
TOTAL ASSETS		199,369,895	187,661,234
CURRENT LIABILITIES			
Trade and other payables	12	1,056,957	1,370,032
Other liabilities	13	858,734	1,013,530
Borrowings	14	207,801	197,908
Employee related provisions	15	745,328	823,865
TOTAL CURRENT LIABILITIES		2,868,820	3,405,335
NON-CURRENT LIABILITIES			
Borrowings	14	967,207	1,175,008
Employee related provisions	15	146,813	98,316
TOTAL NON-CURRENT LIABILITIES		1,114,020	1,273,324
TOTAL LIABILITIES		3,982,840	4,678,659
NET ASSETS		195,387,055	182,982,575
EQUITY			
Retained surplus		29,060,750	33,418,350
Reserve accounts	27	2,585,273	2,585,273
Revaluation surplus	16	163,741,032	146,978,952
TOTAL EQUITY		195,387,055	182,982,575

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



**SHIRE OF YORK
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		33,615,369	2,658,821	104,512,392	140,786,582
Comprehensive income for the period					
Net result for the period		(270,567)	0	0	(270,567)
Other comprehensive income for the period	16	0	0	42,466,560	42,466,560
Total comprehensive income for the period		(270,567)	0	42,466,560	42,195,993
Transfers from reserve accounts	27	635,000	(635,000)	0	0
Transfers to reserve accounts	27	(561,452)	561,452	0	0
Balance as at 30 June 2022		33,418,350	2,585,273	146,978,952	182,982,575
Comprehensive income for the period					
Net result for the period		(4,357,600)	0	0	(4,357,600)
Other comprehensive income for the period	16	0	0	16,762,080	16,762,080
Total comprehensive income for the period		(4,357,600)	0	16,762,080	12,404,480
Balance as at 30 June 2023		29,060,750	2,585,273	163,741,032	195,387,055

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



**SHIRE OF YORK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		6,813,467	6,234,153
Grants, subsidies and contributions		2,683,822	2,022,142
Fees and charges		1,094,222	1,466,504
Interest revenue		145,704	113,650
Goods and services tax received		616,334	316,037
Other revenue		276,895	269,506
		<u>11,630,444</u>	<u>10,421,992</u>
Payments			
Employee costs		(5,168,828)	(4,154,873)
Materials and contracts		(3,687,175)	(3,255,628)
Utility charges		(331,142)	(371,987)
Finance costs		(70,640)	(81,215)
Insurance paid		(241,996)	(289,869)
Goods and services tax paid		(667,579)	(351,412)
Other expenditure		(468,414)	(684,678)
		<u>(10,635,774)</u>	<u>(9,189,662)</u>
Net cash provided by (used in) operating activities		994,670	1,232,330
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,306,330)	(855,308)
Payments for construction of infrastructure	9(a)	(1,079,645)	(632,562)
Payments for right of use assets	11	0	(88,988)
Capital grants, subsidies and contributions		748,617	1,377,604
Proceeds from sale of property, plant & equipment		228,000	203,627
Net cash provided by (used in) investing activities		(1,409,358)	4,373
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(197,908)	(251,899)
Net cash provided by (used in) financing activities		(197,908)	(251,899)
Net increase (decrease) in cash held		(612,596)	984,804
Cash at beginning of year		8,003,482	7,018,678
Cash and cash equivalents at the end of the year		<u>7,390,886</u>	<u>8,003,482</u>

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

Audit and Risk Committee Meeting Minutes

21 March 2024

SHIRE OF YORK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023

NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES			
Revenue from operating activities			
	General rates	6,932,156	6,325,773
24	7,003,151	20,408	20,374
	Rates excluding general rates	1,896,045	2,215,977
24	20,680	1,152,656	1,359,160
	Grants, subsidies and contributions	91,093	113,650
	Fees and charges	130,661	249,132
	Interest revenue	24,775	11,260
	Other revenue	0	0
	Profit on asset disposals		
	Fair value adjustments to financial assets at fair value through profit or loss		
4	7,683	0	0
	11,342,680	10,247,794	10,295,326
Expenditure from operating activities			
	Employee costs	(4,767,290)	(4,170,020)
	Materials and contracts	(3,438,737)	(2,860,095)
	Utility charges	(395,851)	(371,987)
	Depreciation	(2,619,336)	(2,953,967)
	Finance costs	(72,601)	(81,215)
	Insurance	(257,424)	(289,869)
	Other expenditure	(324,229)	(684,864)
	Loss on asset disposals	(308,148)	(74,538)
	(16,603,693)	(12,183,616)	(11,486,555)
	Non-cash amounts excluded from operating activities	2,903,493	3,044,143
25(a)	6,984,818	967,671	1,852,914
	Amount attributable to operating activities		
	1,723,805		
INVESTING ACTIVITIES			
Inflows from investing activities			
	Capital grants, subsidies and contributions	2,714,448	920,662
	Proceeds from disposal of assets	633,727	203,627
	1,191,413	3,348,175	1,124,289
Outflows from investing activities			
	Purchase of property, plant and equipment	(1,987,420)	(855,308)
8(a)	(1,306,330)	(5,276,963)	(632,562)
	Purchase and construction of infrastructure	0	(88,988)
9(a)	(1,079,645)		
	Purchase of right of use asset		
11	0		
	(2,385,975)	(7,264,383)	(1,576,858)
	Amount attributable to investing activities	(3,916,208)	(452,569)
	(1,254,562)		
FINANCING ACTIVITIES			
Inflows from financing activities			
	Transfers from reserve accounts	185,000	635,000
27	0	185,000	635,000
	0	185,000	635,000
Outflows from financing activities			
	Repayment of borrowings	(197,907)	(251,899)
26(a)	(197,908)	(1,142,788)	(561,452)
	Transfers to reserve accounts		
27	0		
	(197,908)	(1,340,695)	(813,351)
	Amount attributable to financing activities	(1,155,695)	(178,351)
	(197,908)		
MOVEMENT IN SURPLUS OR DEFICIT			
	Surplus or deficit at the start of the financial year	4,104,232	2,714,097
25(b)	3,936,091	967,671	1,852,914
	Amount attributable to operating activities	(3,916,208)	(452,569)
	Amount attributable to investing activities	(1,155,695)	(178,351)
	Amount attributable to financing activities	0	3,936,091
25(b)	4,207,426	0	3,936,091

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

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

1. BASIS OF PREPARATION

The financial report of the Shire of York which is a Class 3 local government comprises general purpose financial statements which have 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 financial report 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 except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 of the financial report.

Judgements and 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.

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation of fair value of provisions

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
 - AASB 2020-6 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date*
 - AASB 2021-7a *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]*
 - AASB 2022-3 *Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15 Revenue from Contracts with Customers*
- These amendments have no material impact on the current annual financial report.

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 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
 - AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*
- This standard will result in a terminology change for significant accounting policies.
- AASB 2021-7b *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
 - AASB 2022-5 *Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
 - AASB 2022-6 *Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
 - AASB 2022-7 *Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*
 - AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified. Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependent on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	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	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - facility entry fees	Permission to use facilities	Single point in time	Full payment prior to issue	None	On entry to facility

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,023,831	0	7,023,831
Grants, subsidies and contributions	244,655	0	0	2,375,230	2,619,885
Fees and charges	344,722	0	836,694	27,708	1,209,024
Interest revenue	0	0	116,980	28,724	145,704
Other revenue	96,065	0	0	180,830	276,895
Capital grants, subsidies and contributions	0	903,413	0	0	903,413
Total	685,442	903,413	7,977,405	2,612,492	12,178,752

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	6,346,147	0	6,346,147
Grants, subsidies and contributions	212,242	0	0	2,003,735	2,215,977
Fees and charges	534,795	0	779,123	45,242	1,359,160
Interest revenue	0	0	103,894	9,756	113,650
Other revenue	71,748	0	0	177,384	249,132
Capital grants, subsidies and contributions	0	920,662	0	0	920,662
Total	818,785	920,662	7,229,164	2,236,117	11,204,728

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual	2022 Actual
	\$	\$
Interest revenue		
Interest on reserve account funds	9,802	2,110
Trade and other receivables overdue interest	116,979	103,894
Other interest revenue	18,923	7,646
	<u>145,704</u>	<u>113,650</u>
The 2023 original budget estimate in relation to: Trade and other receivables overdue interest was \$78,593		
Fees and charges relating to rates receivable		
Charges on instalment plan	15,380	14,250
The 2023 original budget estimate in relation to: Charges on instalment plan was \$15,225		

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	85,750	55,360
	<u>85,750</u>	<u>55,360</u>
Employee Costs		
Employee benefit costs	4,116,185	3,401,689
Other employee costs	1,018,316	768,331
	<u>5,134,501</u>	<u>4,170,020</u>
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	70,640	81,215
	<u>70,640</u>	<u>81,215</u>
Other expenditure		
Impairment losses on rates and statutory receivables	0	107,158
Impairment losses on trade receivables	0	186
Impairment loss on non-current assets held for sale	237,898	0
Sundry expense	468,414	577,520
	<u>706,312</u>	<u>684,864</u>

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

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	4,198,060	4,810,762
Term deposits	3,192,826	3,192,720
Total cash and cash equivalents	7,390,886	8,003,482
Held as		
- Unrestricted cash and cash equivalents	3,946,879	4,404,679
- Restricted cash and cash equivalents	17 3,444,007	3,598,803
	7,390,886	8,003,482

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

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.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

	2023	2022
	\$	\$
Non-current assets		
Financial assets at fair value through profit or loss	81,490	73,807
	81,490	73,807
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	73,807	73,807
Movement attributable to fair value increment	7,683	0
Units in Local Government House Trust - closing balance	81,490	73,807

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 26(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

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

5. TRADE AND OTHER RECEIVABLES

	Note	2023	2022
		\$	\$
Current			
Rates and statutory receivables		1,333,111	1,144,633
Trade receivables		173,166	305,013
Other receivables		77,339	0
GST receivable		137,262	86,017
Receivables for employee related provisions		37,410	48,839
Allowance for credit losses of rates and statutory receivables	15	(518,457)	(397,492)
Allowance for credit losses of trade receivables		(2,982)	(851)
		1,236,649	1,184,159
Non-current			
Rates and statutory receivables		160,928	139,411
		160,928	139,411

Disclosure of opening and closing balances related to contracts with customers

	Note	30 June 2023	30 June 2022	1 July 2021
		Actual	Actual	Actual
		\$	\$	\$
Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:				
Trade and other receivables from contracts with customers		250,505	305,013	78,836
Allowance for credit losses of trade receivables	5	(2,982)	(851)	(655)
Total trade and other receivables from contracts with customers		247,523	304,162	78,171

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

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

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

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.

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

6. INVENTORIES

	2023	2022
	\$	\$
Current		
Fuel and materials	46,329	34,223
	<u>46,329</u>	<u>34,223</u>
The following movements in inventories occurred during the year:		
Balance at beginning of year	34,223	34,901
Inventories expensed during the year	(142,063)	(70,058)
Additions to inventory	154,169	69,380
Balance at end of year	<u>46,329</u>	<u>34,223</u>

SIGNIFICANT ACCOUNTING POLICIES

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.

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

7. ASSETS CLASSIFIED AS HELD FOR SALE

	Note	2023	2022
		\$	\$
Non-current assets held for sale			
Non-current assets held for sale	8	510,625	0
Impairment loss	2	(237,898)	0
		272,727	0

Land classified as held for sale

During the year council elected to dispose of St Patrick's Convent School - Lots 800-801, 25-27 South Street York. The land and building is to be disposed of by contract of sale, and was transferred to Non-current assets held for sale at the book value of \$510,625. As agreed sale value is \$272,727, an impairment loss was recognised at the 30 June 2023, of \$237,898.

SIGNIFICANT ACCOUNTING POLICIES

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets held for sale (Continued)

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land \$	Buildings and \$	Total land and buildings \$	Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
Balance at 1 July 2021	5,580,550	24,021,951	29,602,501	245,411	2,446,474	32,294,386
Additions	0	32,595	32,595	124,045	698,668	855,308
Disposals	0	0	0	0	(266,905)	(266,905)
Depreciation	0	(586,725)	(586,725)	(51,471)	(264,883)	(893,079)
Transfers	0	0	0	(109,060)	0	(109,060)
Balance at 30 June 2022	5,580,550	23,467,821	29,048,371	208,925	2,613,354	31,870,650
Comprises:						
Gross balance amount at 30 June 2022	5,580,550	25,791,632	31,372,182	1,042,370	3,030,291	35,444,843
Accumulated depreciation at 30 June 2022	0	(2,323,811)	(2,323,811)	(833,445)	(416,937)	(3,574,193)
Balance at 30 June 2022	5,580,550	23,467,821	29,048,371	208,925	2,613,354	31,870,650
Additions	0	42,747	42,747	45,612	1,217,971	1,306,330
Disposals	0	0	0	0	(202,627)	(202,627)
Revaluation increments / (decrements) transferred to revaluation surplus	4,031,850	12,914,454	16,946,304	0	0	16,946,304
Transfer to non-current assets classified as held for sale *	(235,000)	(275,625)	(510,625)	0	0	(510,625)
Depreciation	0	(583,445)	(583,445)	(50,754)	(345,307)	(979,506)
Transfers	0	(476,853)	(476,853)	0	0	(476,853)
Balance at 30 June 2023	9,377,400	35,089,099	44,466,499	203,783	3,283,391	47,953,673
Comprises:						
Gross balance amount at 30 June 2023	9,377,400	35,089,099	44,466,499	1,087,983	3,991,999	49,546,481
Accumulated depreciation at 30 June 2023	0	0	0	(884,200)	(708,608)	(1,592,808)
Balance at 30 June 2023	9,377,400	35,089,099	44,466,499	203,783	3,283,391	47,953,673

* Non-current assets classified as held for sale are reflected in Note 7.

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar assets	Independent	June 2023	Price per square metre
Buildings	3	Cost approach using depreciated replacement cost	Independent	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment					
		N/A	At cost	June 2017	N/A
Plant and equipment					
		N/A	At cost	June 2020	N/A

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

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - drainage	Infrastructure - bridges	Infrastructure - footpaths	Infrastructure - other structures	Infrastructure - parks & reserves	Total Infrastructure
Balance at 1 July 2021	\$ 70,373,226	\$ 15,788,315	\$ 10,853,283	\$ 1,650,782	\$ 2,037,555	\$ 3,544,650	\$ 104,247,781
Additions	417,396	98,868	0	0	107,486	8,812	632,562
Revaluation increments / (decrements) transferred to revaluation surplus	43,431,035	(8,562,252)	7,571,279	26,498	0	0	42,466,560
Depreciation	(1,052,431)	(446,494)	(141,032)	(42,327)	(228,257)	(112,300)	(2,022,841)
Transfers	260,845	0	0	0	(260,845)	0	0
Balance at 30 June 2022	113,430,071	6,878,437	18,283,500	1,634,953	1,655,939	3,441,162	145,324,062
Comprises:							
Gross balance at 30 June 2022	157,310,635	12,100,410	50,176,500	2,796,092	3,114,044	3,809,422	229,307,103
Accumulated depreciation at 30 June 2022	(43,880,564)	(5,221,973)	(31,893,000)	(1,161,139)	(1,458,105)	(368,260)	(83,983,041)
Balance at 30 June 2022	113,430,071	6,878,437	18,283,500	1,634,953	1,655,939	3,441,162	145,324,062
Additions	803,667	110,114	27,204	17,300	71,797	49,563	1,079,645
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	(184,224)	0	(184,224)
Depreciation	(4,097,247)	(151,817)	(837,947)	(75,217)	(198,176)	(112,301)	(5,472,705)
Transfers	0	122,838	0	0	3,732,459	(3,378,424)	476,853
Balance at 30 June 2023	110,136,491	6,959,572	17,472,757	1,577,036	5,077,775	0	141,223,631
Comprises:							
Gross balance at 30 June 2023	158,114,302	12,386,572	50,203,704	2,813,392	7,223,322	0	230,741,292
Accumulated depreciation at 30 June 2023	(47,977,811)	(5,427,000)	(32,730,947)	(1,236,356)	(2,145,547)	0	(89,517,661)
Balance at 30 June 2023	110,136,491	6,959,572	17,472,757	1,577,036	5,077,775	0	141,223,631

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure - bridges	3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure - other structures	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	40 to 100 years
Furniture and equipment	8 to 10 years
Plant and equipment	5 to 15 years
Intangible assets	5 years
Infrastructure roads	
- formation	not depreciated
- sealed pavement	5 to 55 years
- unsealed pavement	1 to 20 years
- subgrade	200 years
Infrastructure drainage	1 to 190 years
Infrastructure bridges	4 to 32 years
Infrastructure footpaths	1 to 34 years
Infrastructure other	6 to 100 years
Infrastructure parks and reserves	
Right-of-use assets - buildings	40 to 100 years

Revision of useful lives of plant and equipment

Following the revaluation of assets on the 30 June 2022, the Shire revised the remaining useful life of infrastructure road road components from 100 years to those listed above.

The impact of this is an increase in depreciation of \$2,873,468. The Shire believes these rates are appropriate.

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

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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.

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, 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.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

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.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Comprehensive Income in the period in which they arise.

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

11. LEASES

Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Right-of-use assets - buildings	Right-of-use assets Total
	\$	\$
Balance at 1 July 2021	970,499	970,499
Additions	88,988	88,988
Depreciation	(28,047)	(28,047)
Balance at 30 June 2022	1,031,440	1,031,440
Gross balance amount at 30 June 2022	1,122,342	1,122,342
Accumulated depreciation at 30 June 2022	(90,902)	(90,902)
Balance at 30 June 2022	1,031,440	1,031,440
Depreciation	(28,058)	(28,058)
Balance at 30 June 2023	1,003,382	1,003,382
Gross balance amount at 30 June 2023	1,122,342	1,122,342
Accumulated depreciation at 30 June 2023	(118,960)	(118,960)
Balance at 30 June 2023	1,003,382	1,003,382

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2023 Actual	2022 Actual
	\$	\$
Depreciation on right-of-use assets	(28,058)	(28,047)
Total amount recognised in the statement of comprehensive income	(28,058)	(28,047)

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the

underlying asset.

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

12. TRADE AND OTHER PAYABLES

	2023	2022
	\$	\$
Current		
Sundry creditors	357,586	691,794
Prepaid rates	141,744	142,113
Accrued payroll liabilities	44,966	38,217
ATO liabilities	77,984	89,020
Bonds and deposits held	27,273	0
Cash held for distribution - previously Trust	397,968	397,492
Accrued interest on long term borrowings	9,436	11,396
	1,056,957	1,370,032

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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 usually 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 income for the prepaid rates that have not been refunded.

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

13. OTHER LIABILITIES

	2023	2022
	\$	\$
Current		
Capital grant/contributions liabilities	858,734	1,013,530
	858,734	1,013,530
<p>The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.</p>		
<p>Reconciliation of changes in capital grant/contribution liabilities</p>		
Opening balance	1,013,530	556,588
Additions	0	598,784
Revenue from capital grant/contributions held as a liability at the start of the period	(154,796)	(141,842)
	858,734	1,013,530

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

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

14. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		207,801	967,207	1,175,008	197,908	1,175,008	1,372,916
Total secured borrowings	26(a)	207,801	967,207	1,175,008	197,908	1,175,008	1,372,916

Secured liabilities and assets pledged as security

Debentures are secured by a floating charge over the assets of the Shire of York.

The Shire of York has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT 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. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

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

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
Current provisions	\$	\$
Employee benefit provisions		
Annual leave	461,129	449,878
Long service leave	233,075	330,382
Sick leave	51,124	43,605
	745,328	823,865
Total current employee related provisions	745,328	823,865
Non-current provisions		
Employee benefit provisions		
Long service leave	146,813	75,613
Sick leave	0	22,703
	146,813	98,316
Total non-current employee related provisions	146,813	98,316
Total employee related provisions	892,141	922,181

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

Expected reimbursements of employee related provisions from other WA local governments included within other receivables	5	37,410	46,839
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SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

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 statement of financial 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.

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

16. REVALUATION SURPLUS

	2023 Opening Balance	2023 Transfer Asset Class	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	4,001,800	0	4,031,850	8,033,650	4,001,800	0	4,001,800
Revaluation surplus - Buildings	17,808,574	0	12,914,454	30,723,028	17,808,574	0	17,808,574
Revaluation surplus - Furniture and equipment	61,757	0	0	61,757	61,757	0	61,757
Revaluation surplus - Plant and equipment	772,011	0	0	772,011	772,011	0	772,011
Revaluation surplus - Infrastructure - roads	95,312,696	0	0	95,312,696	51,881,661	43,431,035	95,312,696
Revaluation surplus - Infrastructure - drainage	8,138,526	0	0	8,138,526	16,700,778	(8,562,252)	8,138,526
Revaluation surplus - Infrastructure - bridges	16,876,832	0	0	16,876,832	9,305,553	7,571,279	16,876,832
Revaluation surplus - Infrastructure - footpaths	889,766	0	0	889,766	869,268	26,498	889,766
Revaluation surplus - Infrastructure - other structures	533,633	2,583,357	(184,224)	2,932,766	533,633	0	533,633
Revaluation surplus - Infrastructure - parks & reserves	2,583,357	(2,583,357)	0	0	2,583,357	0	2,583,357
	146,978,952	0	16,762,080	163,741,032	104,512,392	42,466,560	146,978,952

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

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2023 Actual \$	2022 Actual \$
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	3	3,444,007	3,598,803
		3,444,007	3,598,803
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	2,585,273	2,585,273
Capital grant liabilities	13	858,734	1,013,530
Total restricted financial assets		3,444,007	3,598,803

18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS

Bank overdraft limit		200,000	200,000
Credit card limit		10,000	10,000
Credit card balance at balance date		(1,818)	(1,654)
Total amount of credit unused		208,182	208,346
Loan facilities			
Loan facilities - current		207,801	197,908
Loan facilities - non-current		967,207	1,175,008
Total facilities in use at balance date		1,175,008	1,372,916
Unused loan facilities at balance date		0	0

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

19. CONTINGENT LIABILITIES

The Shire of York has identified the following sites in relation to land owned, vested or leased that is known to be or suspected of being contaminated. At the date of this report the value and timing of remediation has not been ascertained.

- 4, 5, 6, 36 and 38 Avon Terrace, York 6302 comprising of lots 2, 3, 4, 5 and 6 Avon Terrace.
- 15 Redmile Road, York 6302 comprising of lot 13 Redmile Road.

20. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	224,509	117,505
- plant & equipment purchases	0	368,050
	224,509	485,555
Payable:		
- not later than one year	224,509	485,555

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

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

	Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
Fees, expenses and allowances to be paid or reimbursed to elected council members.				
President's annual allowance		17,086	17,085	16,916
President's meeting attendance fees		21,196	21,195	20,986
President's annual allowance for ICT expenses		1,747	2,020	1,722
		40,029	40,300	39,624
Deputy President's annual allowance		4,271	4,271	4,229
Deputy President's meeting attendance fees		13,698	13,698	13,562
Deputy President's annual allowance for ICT expenses		1,747	2,020	1,722
		19,716	19,989	19,513
All other council member's meeting attendance fees		63,311	68,488	67,662
All other council member's ICT expenses		8,076	10,100	8,592
All other council member's annual allowance for ICT expenses		0	0	323
All other council member's travel and accommodation expenses		250	0	0
		71,637	78,588	76,577
21(b)		131,382	138,877	135,714

(b) Key Management Personnel (KMP) Compensation

	Note	2023 Actual \$	2022 Actual \$
The total of compensation paid to KMP of the Shire during the year are as follows:			
Short-term employee benefits		644,978	625,632
Post-employment benefits		59,946	59,564
Employee - other long-term benefits		60,047	11,688
Employee - termination benefits		2,297	0
Council member costs	21(a)	131,382	135,714
		898,650	832,578

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

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

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual	2022 Actual
	\$	\$
Sale of goods and services	0	0
Purchase of goods and services	0	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b)

ii. Other Related Parties

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events that occurred at the end of the reporting period.

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

23. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) 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.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) 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.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

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

25. DETERMINATION OF SURPLUS OR DEFICIT

	2022/23 (30 June 2023) Carried Forward	2022/23 Budget (30 June 2023) Carried Forward	2021/22 (30 June 2022) Carried Forward
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(59,658)	(24,775)	(11,260)
Less: Movement in liabilities associated with restricted cash	0	784	(47,594)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(7,683)	0	0
Add: Loss on disposal of assets	34,285	308,148	74,538
Add: Depreciation	6,480,269	2,619,336	2,953,967
Add: Impairment loss			
Add : Non cash movement for transfer of fixed asset to expense	0	0	109,060
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(21,517)	0	(14,822)
Transfer to non-current assets held for sale	510,825	0	0
Employee benefit provisions	48,497	0	(19,746)
Non-cash amounts excluded from operating activities	6,984,818	2,903,493	3,044,143
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	(2,585,273)	(3,543,061)	(2,585,273)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	207,801	(198,440)	197,908
- Employee benefit provisions	506,927	507,711	506,927
Total adjustments to net current assets	(1,870,545)	(3,233,790)	(1,880,438)
Net current assets used in the Statement of Financial Activity			
Total current assets	8,946,791	5,833,520	9,221,864
Less: Total current liabilities	(2,868,820)	(2,599,730)	(3,405,335)
Less: Total adjustments to net current assets	(1,870,545)	(3,233,790)	(1,880,438)
Surplus or deficit after imposition of general rates	4,207,426	0	3,936,091

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

27. RESERVE ACCOUNTS

	2023		2023		2023		2023		2023		2022		2022	
	Actual Opening Balance	Actual Transfer to (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to (from)	Actual Opening Balance	Actual Transfer to (from)	Actual Closing Balance
Restricted by council														
(a) Leave reserve	506,927	0	506,927	506,927	784	0	507,711	554,521	2,406	0	506,927	(50,000)	506,927	
(b) Plant reserve	476,688	0	476,688	476,688	300,738	0	777,426	474,627	2,061	0	476,688	0	476,688	
(c) Land & Infrastructure reserve	158,104	0	158,104	158,104	300,245	0	458,349	157,466	638	0	158,104	0	158,104	
(d) Avon river maintenance reserve	15,426	0	15,426	15,426	24	0	15,450	15,360	66	0	15,426	0	15,426	
(e) Industrial land reserve	134,010	0	134,010	134,010	207	0	134,217	133,431	579	0	134,010	0	134,010	
(f) Refuse site reserve	75,519	0	75,519	75,519	117	0	75,636	75,193	326	0	75,519	0	75,519	
(g) Centennial garden reserve	156,162	0	156,162	156,162	242	0	156,404	180,379	763	0	156,162	(25,000)	156,162	
(h) Forrest Oval Lights reserve	6,161	0	6,161	6,161	10	0	6,171	6,136	25	0	6,161	0	6,161	
(i) Bowls Synthetic surface reserve	20,445	0	20,445	20,444	32	0	20,476	20,363	82	0	20,445	0	20,445	
(j) Pioneer Memorial Lodge reserve	78,533	0	78,533	78,533	122	(60,000)	18,655	108,064	469	0	78,533	(30,000)	78,533	
(k) Carparking reserve	18,623	0	18,623	18,623	29	0	18,652	18,543	80	0	18,623	0	18,623	
(l) Building reserve	75,360	0	75,360	75,360	117	(25,000)	50,497	333,932	51,448	0	75,360	(310,000)	75,360	
(m) Disaster reserve	59,281	0	59,281	59,281	92	0	59,373	59,025	266	0	59,281	0	59,281	
(n) Tennis Synthetic surface reserve	3,155	0	3,155	3,155	5	0	3,160	3,143	12	0	3,155	0	3,155	
(o) Tied grant funds reserve	19,557	0	19,557	19,557	30	0	19,587	19,557	0	0	19,557	0	19,557	
(p) RSL Memorial reserve	12,600	0	12,600	12,600	19	0	12,619	12,545	55	0	12,600	0	12,600	
(q) Greenhills Townsite development reserve	11,221	0	11,221	11,221	17	(100,000)	11,238	375,139	1,665	0	11,221	(220,000)	11,221	
(r) Roads reserve	156,884	0	156,884	156,884	100,243	0	157,127	156,884	0	0	156,884	0	156,884	
(s) Swimming Pool reserve	0	0	0	100,000	388,943	0	468,943	0	0	0	0	0	0	
(t) Recreation reserve	600,597	0	600,597	500,598	772	0	501,370	100,162	500,435	0	600,597	0	600,597	
(u) Bridge reserve	2,585,273	0	2,585,273	2,585,273	50,000	0	50,000	2,858,821	561,452	0	2,585,273	(655,000)	2,585,273	

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

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

27. RESERVE ACCOUNTS

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Lease reserve	To fund annual and long service leave requirements.
(b) Plant reserve	To be used to fund plant purchases or major capital repairs.
(c) Land & Infrastructure reserve	For the purpose of funding the purchase of land and or buildings or the construction of buildings.
(d) Avon river maintenance reserve	To maintain and protect the Avon River and its environs.
(e) Industrial land reserve	For the continued development and expansion of an industrial subdivision within the Shire.
(f) Refuse site reserve	To be used for ongoing maintenance and development of Council's waste management facilities.
(g) Centennial garden reserve	To be used for further expansion and capital repairs of the existing units.
(h) Forrest Oval Lights reserve	To provide for the replacement and upgrading of the oval lights.
(i) Bowls Synthetic surface reserve	To provide for the future replacement of bowls synthetic surface.
(j) Pioneer Memorial Lodge reserve	To finance capital improvements and extensions to the seniors village (funded by the operational surplus of the Lodge).
(k) Carparking reserve	To fund the management and control of parking facilities in accordance with Councils Parking Plan.
(l) Building reserve	For the construction and major capital improvements to all Council buildings.
(m) Disaster reserve	A contingency reserve to help fund recovery from any natural disaster.
(n) Tennis Synthetic surface reserve	To provide for the future replacement of tennis synthetic surface.
(o) Tied grant funds reserve	To segregate grant funds provided for specific projects until those projects are carried out.
(p) RSL Memorial reserve	To provide for the upgrading of the RSL Memorial.
(q) Greenhills Townsite development reserve	To provide funds to enhance the amenity and economic potential of the Greenhills Townsite with such funds to be expended in.
(r) Roads reserve	To provide for future road resurfacing requirements.
(s) Swimming Pool reserve	To provide for the maintenance and upgrade of the swimming pool.
(t) Recreation reserve	To be used to fund capital improvements and ongoing development of recreational facilities, including sporting facilities, halls and trails.
(u) Bridge reserve	To provide for the maintenance of bridges.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Shire of York

To the Council of the Shire of York

Opinion

I have audited the financial report of the Shire of York (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to

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the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of York for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
15 March 2024

9.5 RISK MANAGEMENT FRAMEWORK AND POLICY

File Number:	4.4274
Author:	Alina Behan, Executive Manager Corporate & Community Services
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	19 December 2023 (121223)
Disclosure of Interest:	Nil
Appendices:	<ol style="list-style-type: none">1. Policy G19 - Risk Assessment & Management ↓2. Risk Management Framework ↓

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents a review of Policy G19 - Risk Assessment & Management and the new Risk Management Framework including the revised Shire of York Strategic Risks for the Audit & Risk Committee's (the Committee) consideration and recommendation to Council.

BACKGROUND

Both Officers and members of the Committee had identified the inadequacy of the current Risk Register, Risk Controls and Strategic Risks reported quarterly to Council, and the misalignment of documentation to the new AS/NZS ISO 31000:2018. At the same time the Shire of York was implementing the new Government Frameworks Integrated Planning and Reporting Tool.

It was agreed this was an opportune time to re-examine the Shire's Strategic Risks and develop a Risk Management Framework to set out the Shire's approach to the identification, assessment, reporting and monitoring of risks. Providing a clearer outline of the Shire's Strategic Risks and defined procedures will ensure:

1. Stronger corporate governance
2. Compliance with relevant legislation, regulations and internal policies
3. That Integrated planning and reporting requirements are met
4. That uncertainty and its effects on the Shire's objectives are understood

This will improve the monitoring and reporting of risks by Officers and provide both the Committee and Council with greater oversight of the Shire's risk environment.

The Risk Management Framework was brought before the Committee on 12 December 2023, but the Committee recommended to Council to defer the item (121223). Since this time Officers have conducted a further review of the Framework and now re-present it for the Committee's consideration.

COMMENTS AND DETAILS

Policy G19 – Risk Assessment & Management (the Policy)

The Policy has been updated to align with the new AS/NZS ISO 31000:2018 and remove reference to outdated workflows. The amended Policy is presented in Appendix 1.

Risk Management Framework

The new Risk Management Framework has been developed to supplement the Policy and provide a systematic guide to the application of risk management for all Officers. A copy of the Risk Management Framework is presented in Appendix 2. The Framework provides guidance on:

1. Risk Appetite
2. Roles and Responsibilities
3. The Monitoring and Reporting Process
4. Risk Control and Assessment

and presents the Shire's new Strategic Risks.

Previously the Shire monitored and reported quarterly on the following Strategic Risks:

1. Asset Sustainability Practices
2. Business and Community Disruption
3. Failure to Fulfil Compliance Requirements
4. Document Management Processes
5. Employment Practices
6. Environment Management
7. Errors, Omissions and Delays
8. External Theft and Fraud (including Cyber)
9. Management of Facilities/Venues/Events
10. IT or Communications Infrastructure
11. Misconduct
12. Project/Change Management
13. Safety and Security Practices
14. Supplier/Contract Management

It was noted this list represented not only Strategic Risks but also controls and needed further distillation to identify the key strategic risks facing the Shire of York. Officers now present the eight (8) new Strategic Risks as outlined in the Risk Management Framework:

1. Injury or Death
2. Failure/Loss of Infrastructure
3. Theft/Fraud/Misconduct
4. Climate Change/Environmental Damage
5. Failure to Deliver Key Projects
6. Loss of Financial Viability
7. Reputational Damage
8. Failure of Legislative Compliance

Once accepted as the key Strategic Risks by Council, Officers propose to commence reporting on the effectiveness of controls, any positive or negative movement in these controls, and identifying emerging risks.

It is also recommended all future tracking and reporting on Road Risks be completed through the Asset Management Plans, rather than through the current Road Risk Register. This change in approach was discussed in the March 2023 report when the Asset Management Plans were under development.

OPTIONS

The Committee has the following options:

- Option 1:** The Committee could choose to recommend to Council that it adopts Policy G19 – Risk Management and receives the Risk Management Framework.
- Option 2:** The Committee could choose to Council that it adopts Policy G19 – Risk Management and receives the Risk Management Framework with amendments.
- Option 3:** The Committee could choose to recommend to Council that it does not adopt Policy G19 – Risk Management nor receive the Risk Management Framework.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER**Consultative**

LGIS

Audit and Risk Committee

Executive Leadership Team

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

G19 Risk Assessment and Management

Financial

Nil

Legal and Statutory

Regulation 16 of the *Local Government (Audit) Regulations 1996* stipulates the functions of an Audit Committee and states:

16. Functions of audit committee

An audit committee has the following functions —

- (a) to guide and assist the local government in carrying out —*
 - (i) its functions under Part 6 of the Act; and*
 - (ii) its functions relating to other audits and other matters related to financial management;*
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;*
- (c) to review a report given to it by the CEO under regulation 17(3) (the **CEO's report**) and is to —*
 - (i) report to the council the results of that review; and*
 - (ii) give a copy of the CEO's report to the council;*

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- (d) *to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —*
 - (i) *regulation 17(1); and*
 - (ii) *the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (e) *to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;*
- (f) *to oversee the implementation of any action that the local government —*
 - (i) *is required to take by section 7.12A(3); and*
 - (ii) *has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and*
 - (iii) *has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and*
 - (iv) *has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (g) *to perform any other function conferred on the audit committee by these regulations or another written law."*

Regulation 17 of the *Local Government (Audit) Regulations 1996* is applicable to the consideration and management of risk and states:

"17. CEO to review certain systems and procedures

- (1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —*
 - (a) *risk management; and*
 - (b) *internal control; and*
 - (c) *legislative compliance.*
- (2) *The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*
- (3) *The CEO is to report to the audit committee the results of that review."*

Risk Related

The amended Policy and Risk Management Framework seek to improve the understanding and oversight of all risk within the Shire of York.

Workforce

The Policy amendments and Risk Management Framework have been prepared within current workflows. There is an ongoing requirement for all staff to contribute to the monitoring and mitigation of identified risks.

VOTING REQUIREMENTS

Absolute Majority: No

COMMITTEE RECOMMENDATION**Moved: Ms Shona Zulsdorf****Seconded: Cr Denese Smythe**

That, with regard to the Risk Management Framework and Policy, the Audit and Risk Committee recommends that Council:

- 1. Adopts Policy G19 – Risk Assessment & Management, as presented in Appendix 1.**
- 2. Receives the Risk Management Framework, as presented in Appendix 2.**
- 3. Authorises the Chief Executive Officer to make any minor formatting and typographical changes to the documents prior to publication.**

**In Favour: Crs Kevin Trent, Denis Warnick and Denese Smythe
Justin Lee and Shona Zulsdorf**

Against: Nil

CARRIED 5/0

GOVERNANCE POLICIES
Risk Assessment & Management



Policy Number: G19
 Relevant Delegation: Not Applicable
 Adoption Details: 28 January 2016
 Last Review Details: ~~25 November 2019~~ 03 December 2023

POLICY OBJECTIVE:

To develop and maintain an organisational culture which shows confidence in the use of risk assessment and management tools ~~into:~~

- Optimise the achievement of our vision, experiences, strategies, goals and objectives.
- Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
- Enhance risk versus return within our risk appetite.
- Embed appropriate and effective controls to mitigate risk.
- Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- Enhance organisational resilience.
- Identify and provide for the continuity of critical operations
 - ~~• the effective and efficient delivery of agreed levels of service.~~
 - ~~• maintaining financial sustainability.~~
 - ~~• ensuring a high level of probity in the conduct of Shire of York business.~~
 - ~~• developing and maintaining an effective and positive relationship between Council and the community.~~
 - ~~• exploring future pressures and long term trends which may affect or shape future strategic direction.~~

To undertake risk management in a way that enables the Council in partnership with the community, to make bold decisions for the community’s future with a high level of confidence that key risks have been taken into account and where relevant, are being, or have been, mitigated.

To ensure that appropriate risk assessment and management provisions are in place in order to satisfy statutory requirements.

POLICY SCOPE:

This policy applies to all aspects of Shire of York business.

POLICY STATEMENT:

INTRODUCTION

The Shire of York is committed to organisation-wide risk management principles, systems and processes that ensure consistent, efficient and effective management of risk in all planning, decision-making and operational processes.

Inherent in every decision made by the Councillors, or by the Shire organisation is achieving a balance between delivering on strategic direction and vision and desired levels of service and recognising, managing and offsetting risks (if any) that might accompany the desired action. In many cases the actions and processes are simple and straightforward and provided processes are robust and those that administer them are aware of potential complexities and issues, risks are minimal and easy to manage. Other issues are more complex, or the environment in which services operate are subject to rapid change and emerging trends.

A structured approach to risk management assessment, the use of the risk assessments in decision-making and consequent risk mitigation is in common usage in a range of areas, with a growing and expected use in local government activity. The challenge is to make use of risk management methodologies at a level that engenders confidence as decisions are made but does not stifle new ideas and the setting of a community's vision. Provided the level of risk is known, the Council and community can be clear about the level of risk they are prepared to work with, effectively the 'risk appetite'.

This policy sets out the requirements to develop and maintain a risk assessment framework and process, to apply this framework to key aspects of Council business and to monitor and report on identified risks in a timely manner.

PRINCIPLES

- (a) a corporate culture which encourages, is aware, vigilant and confident in identifying risk within a wider culture of encouraging continuous improvement, corporate and individual responsibility, and innovation, is essential to good governance.
- (b) risk assessment methodologies must be used as a tool to assist rather than supplant decision-making. Ultimate decisions about 'risk-appetite' are made at all times by Councilors.
- (c) Risk assessment methodologies must be 'fit for purpose' and at a scale that the Shire of York can manage at a reasonable time and resource cost.
- (d) Risk assessment should help drive levels of reporting to Councilors on key projects and programmes.
- (e) A positive relationship with the community with clear communication of vision and risk, alongside consultation where relevant, is central to assisting the Council to identify its risk appetite and make decisions balancing the two considerations.

PROVISIONS

1. RISK ASSESSMENT FRAMEWORK

- 1.1 The Shire will develop and maintain a Risk Assessment Framework. The Framework will be reviewed by each incoming Council (four yearly) in conjunction with the Integrated Planning and Reporting (IPR) process.
 - 1.2 The Framework will address the following matters:
-

- the high level organisational capacity for risk assessment and whether the Council is aiming to achieve Basic or Advanced Standard risk assessment performance in the immediate and medium term.
- the structure for analysing risk to current Council delivery and systems (i.e. the breakdown of Council activity into categories which will undergo risk assessment).
- the structure for analysing and reporting on risks which may affect vision, capacity to deliver, or overall of key strategic decisions (strategic risk) (Key input into the Corporate Business Plan process).
- ~~the high level risk assessment methodology to be used, taking into account whether the Risk Assessment Improvement Plan is seeking to achieve Basic, Intermediate or Advanced risk assessment performance.~~
- the organisational responsibilities for oversight of risk assessment and reporting ~~and the Risk Assessment Improvement Plan, through the IPR system.~~
- the risk trigger for reporting capital and operational project activity to Council and the frequency of reporting.
- a clear statement of the Council’s ‘risk appetite’

1.3 The Framework will be received ~~and approved by~~ the Audit and Risk Committee and a recommendation prepared for Council.

~~**2- Risk Assessment Improvement Plan**~~

~~2.1 The Shire will develop and maintain a Risk Management Improvement Plan (RMIP) which will address the following matters:~~

- ~~a base line scan of risk assessment capability and capacity. This should include consideration of employee capability and support system capability.~~
- ~~a programme addressing improvements needed to achieve required performance including timelines and resource needs.~~
- ~~targeted and practical training programmes to raise staff understanding of risk assessment thinking and systems. This will include provision for awareness training around probity issues.~~

~~2.2 The Plan will be received and approved by the Audit Committee. Note: approval of the Plan will not imply approval of required resource and funding in any strategic planning and budgeting processes.~~

~~2.3 This Plan will be reported to Council as part of the Integrated Planning and Reporting processes and the development of long term and annual budgets, identifying resource needs. Final approval of relevant budgets will be cross-referenced back into the Plan once finalised.~~

~~**3.2. General Risk Assessment**~~

~~3.1 A programme for undertaking a risk assessment of the agreed categories set out in the Framework will be approved by the Audit Committee annually. At a minimum, a full risk assessment of all activities and processes will be undertaken every four years and will provide input into the IPR process.~~

~~3.23.1 The outcomes of any regular risk assessments along with the proposed programme for improvement will be reported to the Audit and Risk Committee.~~

~~3.33.2~~ A Risk Register will be maintained for agreed strategic risks with relevant controls. Reporting will be conducted quarterly on all risks all activities and projects identified as having a medium risk or higher. Any changes in strategic risk status (positive or negative), or emergence of newly identified risks, will be entered on the risk register reported to the Audit and Risk Committee with the agreed follow-up requirements.

~~3.43.3~~ Any issues relating to risk management identified through audit processes or the Local Government (Audit) Regulations 1996 Regulation 17 review process will be entered on the Risk Register and updated in the Risk Assessment Improvement Strategy included in the quarterly reporting process.

4.3. Risk Assessment: Significant Projects and Programmes

4.1 All projects and programmes which are of strategic significance to the Council and community and/ or involve significant capital and operating expenditure are required to undertake a risk assessment.

~~4.2~~ The identification of strategically significant projects and programmes and expenditure thresholds will be made by the Council.

5.4. Links to Corporate Business Plan, the Long Term Financial Strategy and Annual Budgeting Processes.

5.1 Identified risks which may have an impact on the capacity to deliver on the community strategic vision or Council's implementation intentions will be reported as an input into the corporate business planning process.

5.2 Categories identified in the Framework Risk Register as having a medium or higher risk assessment and requiring new funding to address the risk identified will be explicitly reported on and considered in corporate business planning process and statutory budgeting processes.

5.3 Projects and programmes assessed under Section 4 must include explicit reference to risk mitigation strategies and associated costs as input into corporate business planning process and statutory budgeting processes. This may be expressed as a contingency component, provided that there are explicit links to risk.

6.5. Monitoring and Reporting

~~6.1~~ A review of the Council's risk assessment and management systems will be undertaken as part of the Section Regulation 17 requirements under the Local Government Act (Audit) Regulations.

~~6.16.2~~ The Audit and Risk Committee will be provided with a quarterly Risk Register report.

~~6.2~~ The Audit Committee shall be provided with the following reports on an annual basis:

- ~~• Implementation of the Risk Assessment Improvement Plan.~~
- ~~• Implementation of required system and other improvements arising out of any risk assessment process for the Framework categories.~~

7.6. Communication

~~7.1~~ A brief report on the implementation of the Risk Management Improvement Plan will be published annually on the Council website along with the upcoming improvement programme for the following year. Audit and Risk Committee reports will be made publically available via the Shire's website.

PENALTIES:

Not applicable.

KEY TERMS/DEFINITIONS:

Risk means “the effect of uncertainty on objectives.” AS/NZS ISO 31000:2001¹⁸⁹. A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative, or a deviation from the expected. An objective may be financial, related to health and safety, or defined in other terms.

Risk Assessment means the process of applying risk management methodologies to assess the level of risk in a particular or general circumstance, activity or operation, or decision.

Risk Management means: the application of coordinated activities to direct and control an organisation with regard to risk.

Audit and Risk Committee Meeting Minutes

21 March 2024

Responsible Officer: Chief Executive Officer

Contact Officer: Executive Manager Corporate & Community Services

Relevant Legislation: Local Government Act 1995
Local Government (Audit) Regulations 1996

Review History:

Date Review Adopted:	Resolution Number
Adopted – 28 January 2016	
Reviewed – 24 October 2016	
Reviewed – 25 November 2019	291119
<u>Reviewed – 22 December 2023</u>	
Former Policy No:	G4.6



Risk Management Framework

- Risk Management Policy
- Risk Management Procedures



March 2024

Version 2.0

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Introduction

The Risk Management Framework (the Framework) sets out the Shire of York's (the Shire) approach to the management of risk by outlining the following elements:

- Roles and Responsibilities.
- Risk Appetite Statement.
- Risk Assessment and Acceptance Criteria.

The Risk Management Framework is adopted by Council and compliments Policy G19 - Risk Assessment & Management (the Policy) which documents the commitment and objectives regarding managing uncertainty that may impact the Shire's strategies, goals or objectives.

Purpose

This Risk Management Framework assists the Shire's in understanding and documenting its approach to the identification, assessment, management, reporting and monitoring of risks. All components of this document are based on Australia/New Zealand Standard ISO 31000:2018 Risk Management.

By adopting the principles of the Framework, the Shire will ensure:

- Strong corporate governance.
- Compliance with relevant legislation, regulations, and internal policies.
- Integrated Planning and Reporting requirements are met.
- Uncertainty and its effects on objectives is understood.

This Framework aims to balance a documented, structured, and systematic process with the current size and complexity of the Shire along with existing time, resources and work pressures.

Definitions (from AS/NZS ISO 31000:2018)

Risk: Effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected – positive or negative or both.

Note 2: Objectives can have different aspects (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, organisation-wide, project, product or process).

Risk Management: Coordinated activities to direct and control an organisation with regard to risk.

Risk Management Objectives

- Optimise the achievement of our vision, experiences, strategies, goals and objectives.
- Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
- Enhance risk versus return within our risk appetite.
- Embed appropriate and effective controls to mitigate risk.
- Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- Enhance organisational resilience.
- Identify and provide for the continuity of critical operations.

Risk Management Governance

Governance Model

The Shire has adopted a "Three Lines of Defence" model for the management of risk. This model ensures roles, responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, the Council, Management and Community will have assurance that risks are managed effectively to support the delivery of the Strategic, Corporate and Operational Plans.

First Line of Defence

All **operational** areas of the Shire are considered '**1st Line**'. They are responsible for ensuring that risks within their scope of operations are identified, assessed, managed, monitored and reported. Ultimately, they bear ownership and responsibility for losses or opportunities from the realisation of risk.

Second Line of Defence

The Shire's Risk Management lead – the Executive Manager Corporate and Community Services - acts as the primary '**2nd Line**'. This position owns and manages the Framework for risk management, drafts and implements governance procedures and provides the necessary tools and training to support the 1st line process. The Executive Leadership Team supplements the second line of defence.

Third Line of Defence

Internal Audits and External Audits are the '**3rd Line**' of defence, providing assurance to the Council, Audit & Risk Committee and Shire Management on the effectiveness of business operations and oversight frameworks (1st & 2nd Line).

Internal Audit Appointed by the CEO to report on the adequacy and effectiveness of internal control processes and procedures. The scope of which would be determined by the CEO.

External Audit Received by Council on the recommendation of the Audit & Risk Committee reporting independently to the President and CEO on the annual financial statements only.

Roles, Responsibilities & Accountabilities

Council

- Review and approve Policy G19 - Risk Assessment, the Risk Appetite and Risk Assessment & Acceptance Criteria.
- Own the Strategic Risk Register.
- Receive reports from External Auditors on financial statements.
- Establish and maintain an Audit & Risk Committee in accordance with the *Local Government Act 1995*.

Audit and Risk Committee

- Support Council in providing effective corporate governance.
- Oversight of all matters that relate to the conduct of External Audits.
- Provide guidance and oversight to Council regarding Strategic Risk.
- Independent, objective and autonomous in deliberations.

CEO / Executive Leadership Team

- Undertake internal Audits as required under *Local Government (Audit) Regulations 1996*.
- Liaise with Council in relation to risk acceptance requirements.
- Monitor the appropriateness and effectiveness of the Risk Management Framework.
- Embed a risk management culture.
- Analyse and discuss emerging risks, issues and trends.
- Document decisions and actions arising from risk matters.
- Own and manage the Operational Risk Register at a Shire level.

Risk Working Group

- Oversee and facilitate the Operational Risk Register.
- Champion risk management within operational areas.
- Support reporting requirements for risk matters.
- Analyse and discuss emerging risks, issues and trends.

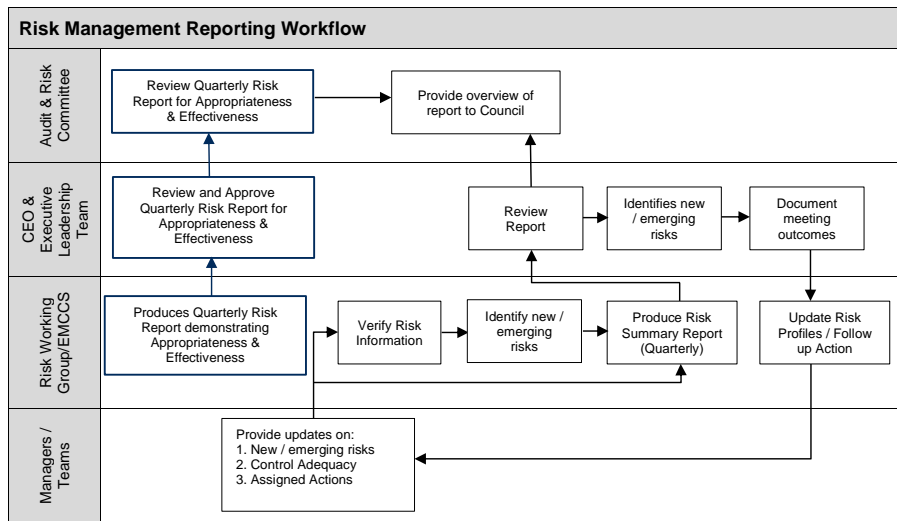
Managers / Teams

- Drive risk management culture within work areas.
- Own, manage and report on specific risk issues as required.
- Assist in the Risk & Control Management process as required.
- Identify emerging risks or issues accordingly.
- Incorporate 'Risk Management' into Team Meetings.

Monitor & Review

The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

The following diagram provides a high level view of the ongoing reporting process for Risk Management.



Risk Management Procedures

Risk Assessment and Acceptance Criteria

The Risk Assessment and Criteria are applied to the risk assessment and treatment process.

The Shire of York has identified 8 Strategic Risk Categories. These are:

- Injury or Death
- Failure/Loss of Infrastructure
- Theft Fraud Misconduct
- Climate Change/Environmental Damage
- Failure to Delivery Key Projects
- Loss of Financial Viability
- Reputational Damage
- Failure of Legislative Compliance

Risk Likelihood

The predicted likelihood of the risk event occurring over time and activity/frequency.

SHIRE OF YORK - MEASURES OF RISK LIKELIHOOD			
Rating	Definition	Frequency	Chance of Occurring
Almost Certain (5)	The event is expected to occur in most circumstances	More than once per year	> 90% chance of occurring
Likely (4)	The event will probably occur in most circumstances	At least once per year	60 - 90% chance of occurring
Possible (3)	The event could occur at some time	At least once in 5 years	40 - 60% chance of occurring
Unlikely (2)	The event should occur at some time	At least once in 10 years	10 - 40% chance of occurring
Rare (1)	The event may only occur in exceptional circumstances	Less than once in 15 years	< 10% chance of occurring

Risk Matrix

The overall risk level for a particular risk is assessed based on the likelihood and consequence scores for the risk plotted in the risk matrix.

SHIRE OF YORK - RISK MATRIX						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate

Risk Control Ratings

Rating	Foreseeable	Description
Effective	There is little scope for improvement.	Processes (Controls) operating as intended and / or aligned to Policies & Procedures; are subject to ongoing maintenance and monitoring and are being continuously reviewed and tested.
Adequate	There is some scope for improvement.	Whilst some inadequacies have been identified; Processes (Controls) are in place, are being addressed / complied with and are subject to periodic review and testing.
Inadequate	A need for corrective and / or improvement actions exist.	Processes (Controls) not operating as intended, do not exist, or are not being addressed / complied with, or have not been reviewed or tested for some time.

Risk Notification

Once the risk has been assessed, then the following table sets out the escalation requirements so that decisions can be made around accepting or treating the risk.

Risk Rank	Description	Criteria	Responsibility
LOW (1-4)	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Operational Manager
MEDIUM (5-9)	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Operational Manager
HIGH (10-16)	Urgent Attention Required	Risk acceptable with excellent controls, managed by the managers / executive and subject to monthly monitoring	Executive Management Team
EXTREME (20-25)	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO / Council

Risk Treatment

Risk is treated through one of the following treatments and in accordance with the Shire's Risk Appetite. The Shire may:

Accept: Accepting or retaining the risk at its residual risk rating level, without further treatment even though it may exceed the organisation's risk appetite.

Treat: Further treating risks to reduce the likelihood and/or consequences of the risk.

Transfer/Share: Transferring part of the risk (either management of the activity/service or consequence) to another party. Sharing risk does not lessen the Shire's responsibility/accountability for that risk.

Avoid: Avoiding a risk/event with detrimental consequences by deciding not to proceed with the activity likely to create the risk, or by disposing of the risk.

Risk Appetite

Risk appetite relates to the amount and type of risk the Shire is willing to take in order to achieve its strategic objectives. When discussing risk appetite, tolerance levels will be defined as low, medium or high.

The Shire's overall risk appetite is "risk averse". The Shire is focussed on continuous improvement and delivering innovation where opportunities enhance service delivery. The Shire will consider taking calculated risks but will ensure that risks are properly identified, evaluated and managed to ensure that risk exposure is within acceptable limits. The Shire's risk appetite will be higher when it can be demonstrated that the benefits created through innovative concepts outweigh the associated risks.

Table 1: Risk Appetite Summary

Risk Appetite Range	Low Appetite	Moderate Appetite	High Appetite
Approach to Risk	Accept as little risk as possible and take a cautious approach	Balanced and informed approach to risk taking	A more aggressive approach for increased benefit or to achieve a key Strategic Outcome
Strategic Risk Category			
Injury or Death	Office based staff undertaking high risk activities subject to proper controls being in place	Outside staff undertaking manual labour/plant	Outside staff undertaking labour and plant activity subject to proper controls being in place
Failure/Loss of Infrastructure	Activities that result in ongoing disruption to core services	Activities that result in a disruption to a small number of services	Time limited service disruption that will enable improved service delivery to the community
Theft/Fraud/Misconduct	This is not acceptable		
Climate Change/Environmental Damage	Inadequate Environmental Management hazard risk mitigation	Activities that may result in minor environmental impacts	Activities that have environmental approvals from both state and federal agencies and will enable improved services/amenity to the wider community
Project Delivery	Activities that result in 10% or lower cost or time variations	Small, low profile changes	Innovation, ongoing community benefit shared across other partners
Loss of Financial Viability	Activities that impact financial liquidity	Activities with a low value	Activities with a low value that are likely to provide economic or revenue growth opportunities

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Reputational Damage	Activities that impact a large part of the community	Activities that impact a small number of the community and are for the greater good	Activities that impact one group with overall benefits that far outweigh the inconvenience
Failure of Legislative Compliance	Minor unintentional breaches of legislation	Moderate unintentional breaches of policy or procedures	Significant unintentional breaches of process that occur in an emergency situation

Appendix A – Risk Assessment and Acceptance Criteria

SHIRE OF YORK - MEASURES OF RISK CONSEQUENCE									
Rating	People	Service Interruption	Reputational (Social/Community)	Compliance	Property	Natural Environment	Financial Impact	Project - Time	Project - Cost
Insignificant (1)	Near miss/minor injuries	No material service interruption - less than 1 hour	Unsubstantiated, localised low impact on community / stakeholder trust, low profile or no media item	No noticeable regulatory or statutory impact	Inconsequential damage	Contained, reversible impact managed by on site response	Less than \$5,000	Exceeds deadline by 5% of project timeline	Exceeds project budget by 10%
Minor (2)	First Aid Treatment	Short term, temporary interruption - backlog cleared < 1 day	Substantiated, localised impact on community / stakeholder trust or low media item	Some temporary non-compliances	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response	\$5,001 - \$25,000	Exceeds deadline by 10% of project timeline	Exceeds project budget by 15%
Moderate (3)	Medical type injuries / Lost time injury < 30 days	Medium term, temporary interruption - backlog cleared by additional resources < 1 week	Substantiated, public embarrassment, moderate impact on community / stakeholder trust or moderate media profile	Short term non-compliance but with significant regulatory requirements imposed	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies	\$25,001 - \$100,000	Exceeds deadline by 15% of project timeline	Exceeds project budget by 20%
Major (4)	Lost time injury > 30 days Temporary disability	Prolonged interruption of services - additional resources: - performance affected < 1month	Substantiated, public embarrassment, widespread, high impact on community / stakeholder trust or high media profile, 3rd party actions	Non-compliance results in termination of services or imposed penalties to Shire/Officers	Significant damage requiring internal and external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies	\$100,001 - \$500,000	Exceeds deadline by 20% of project timeline	Exceeds project budget by 25%
Extreme (5)	Fatality / permanent disability	Indeterminate prolonged interruption of services - non-performance > 1 month	Substantiated, public embarrassment, widespread loss of community / stakeholder trust or high, widespread multiple media profile, 3rd party actions	Non-compliance results in litigation, criminal charges or significant damage or penalties	Extensive damage requiring long period of restitution. Complete loss of plant, equipment & building.	Uncontained, irreversible impact	More than \$500,000	Exceeds deadline by 25% of project timeline	Exceeds project budget by 30%

Appendix B – Strategic Risk Definitions

1. Injury or Death

A failure to take reasonable care in any Shire process, project or actions which results in the injury or death of any person.

2. Failure/Loss of Infrastructure

Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets and their associated lifecycle from procurement to maintenance and ultimate disposal. Areas included in the scope are:

- Inadequate design (not fit for purpose).
- Ineffective usage (down time).
- Outputs not meeting expectations.
- Inadequate maintenance activities.
- Inadequate financial management and planning.

3. Theft/Fraud/Misconduct

Loss of funds, assets, data or unauthorised access, (whether attempts or successful) by external parties, through any means (including electronic), for the purposes of:

- Fraud – benefit or gain by deceit.
- Malicious Damage – hacking, deleting, breaking or reducing the integrity or performance of systems.
- Theft – stealing of data, assets or information (no deceit).

Intentional activities in excess of authority granted to an employee, which circumvent endorsed policies, procedures or delegated authority. This would include instances of:

- Relevant authorisations not obtained.
- Distributing confidential information.
- Accessing systems and / or applications without correct authority to do so.
- Misrepresenting data in reports.
- Theft by an employee.
- Collusion between Internal & External parties.

4. Climate Change/Environmental Damage

Inadequate prevention, identification, enforcement and management of environmental issues.

The scope includes:

- Lack of adequate planning and management of coastal erosion issues.
- Failure to identify and effectively manage contaminated sites (including groundwater usage).
- Waste facilities (landfill / transfer stations).
- Weed control.
- Ineffective management of water sources (reclaimed, potable).
- Illegal dumping / Illegal clearing / Illegal land use.

5. Failure to Deliver Key Projects

Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time requirements or scope changes. This includes:

- Inadequate Change Management Framework to manage and monitor change activities.
- Inadequate understanding of the impact of project change on the business.
- Failures in the transition of projects into standard operations.
- Failure to implement new systems.
- Failures of IT Project Vendors/Contractors.
- Insufficient oversight.

6. **Loss of Financial Viability**

Failure to adequately plan for the long term future of the Shire.

Failure to ensure adequate oversight of financial systems, policies and processes by Elected Members and Shire employees which result in a loss of service.

7. **Reputational Damage**

Failure to adequately consult with or communicate to members of the community or other stakeholders resulting in negative opinion.

Failure to prevent any action, policy or process of the Shire resulting in a reduction in trust and a drop in the positive public perception of the Shire.

8. **Failure of Legislative Compliance**

Failures to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This could result in fines, penalties, litigation or increase scrutiny from regulators or agencies. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated legal documentation (internal & public domain) to reflect changes.

This does not include Occupational Safety & Health Act (refer "Injury or Death").

It does include the Local Government Act, Health Act, Building Act, Privacy Act and all other legislative based obligations for Local Government.

10 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

11 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

12 BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Nil

13 CLOSURE

The Presiding Member thanked everyone for their attendance and closed the meeting at 3.48pm.

SY002-03/24 REQUEST FOR APPROVAL - YORK HOCKEY CLUB FUNDING SUBMISSION

File Number:	4.0476
Author:	Alina Behan, Executive Manager Corporate & Community Services
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	<ol style="list-style-type: none">1. Signed Hockey Club Lease December 2019 - Confidential2. Final CNLP Grant Submission - YHC - Confidential3. Proposed Lighting Plan - Confidential4. Lighting Replacement Quotation - YHC - Confidential5. Profit and Loss Evidence Cash at Bank - YHC - Confidential6. Projected Budget - Profit and Loss YHC - Confidential7. Certificate of Incorporation - YHC - Confidential8. Personal Injury Insurance - YHC - Confidential9. Letters of Support - YHC - Confidential

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This report seeks Council's approval to submit the application by the York Hockey Club (YHC) for the Department of Local Government, Sports and Cultural Industries (DLSGC) City Night Lights Program Small Grants Application to upgrade sports lighting at the Hockey Oval in the Forrest Oval Precinct.

BACKGROUND

The YHC has its club rooms on the Forrest Oval Precinct through a lease with the Shire of York. The lease document is presented in confidential Appendix 1. YHC pay a set annual fee for the use of the adjacent hockey field and the sports lighting.

COMMENTS AND DETAILS

The YHC wishes to upgrade the existing ageing metal halide floodlighting that serves the hockey pitch with new LED lighting. The current lighting is well below current Australian Standards for sports lighting which presents a safety hazard for players, umpires and spectators. One of the lighting fixtures is currently out of service.

Improved lighting will enable safer play, but also allow the YHC to introduce summer night hockey which will attract new members and increase playing time. Better visibility will also boost recreational participation through providing avenues for increased activation from fitness groups.

Estimates have been sought for the replacement of the lights which includes measures to prevent corella damage. The YHC will fund 50% of the cost to replace the luminaires and are applying for 50% funding from DLGSC through its City Night Lights Program (the Program). No funding is sought from the Shire of York.

The application for funding and relevant supporting documents are presented in confidential Appendices 2-8.

It is a condition of the Program that YHC demonstrates Shire support for this application and the alteration to Shire owned equipment via a report to Council. An excerpt of the minutes will be submitted to the DLGSC as documented approval for the submission of YHC's request through the Shire of York.

Officers seek approval for this application from Council.

OPTIONS

Option 1: Council could choose to approve the YHC's submission for funding to the DLGSC for the improvement of hockey oval sports lighting at the Forrest Oval Precinct and direct the Chief Executive Officer to submit the application on the YHC's behalf.

Option 2: Council could choose not to approve the YHC's submission for funding to the DLGSC for the improvement of hockey oval sports lighting.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

As part of the consultation for the Wellbeing Plan 2024-2028 community members identified fitness classes as a high priority in assisting them to be more physically active.

No further consultation was undertaken by the Shire. The YHC have sought letters of support which are presented in confidential Appendix 9.

Strategic

Strategic Community Plan 2020-2030

Goal 1: The Place to be

To be a close-knit community, full of life, in a welcoming and accessible place for all.

Wellbeing Plan 2024-2028

The Shire's recently adopted Wellbeing Plan focusses on improving participation in sporting activity to achieve better health outcomes across the community.

Policy Related

Nil

Financial

YHC are funding 50% of the project, with a request for 50% from DLGSC. The Shire has not been approached for funding support for this submission. The Shire is currently unable to provide funding support should either the YHC or DLGSC portion become unavailable. This has been articulated to DLGSC.

Legal and Statutory

Nil

Risk Related

There is a minor reputational risk should support be denied for this funding submission.

Workforce

Time to review and submit the application can be managed within existing resources.

VOTING REQUIREMENTS**Absolute Majority: No****RESOLUTION****110324****Moved: Cr Denese Smythe****Seconded: Cr James Adamini****That, with regard to the Request for Approval - York Hockey Club Funding Submission, Council:**

- 1. Approves the York Hockey Club's submission for funding to the Department of Local Government, Sports and Cultural Industries for the improvement of hockey oval sports lighting at the Forrest Oval Precinct.**
- 2. Directs the Chief Executive Officer to submit the application to the Department of Local Government, Sports and Cultural Industries on behalf of the York Hockey Club.**
- 3. Authorises the Chief Executive Officer to make any minor formatting and typographical changes to the application prior to submission.**

In Favour: Crs Kevin Trent, Denis Warnick, James Adamini, Kevin Pyke, Denese Smythe and Peter Wright**Against: Nil*****CARRIED 6/0***

13 MEETING CLOSED TO THE PUBLIC

13.1 Matters for which the Meeting may be closed

Nil

13.2 Public Reading of resolutions to be made public

Nil

14 CLOSURE

The Shire President thanked everyone for their attendance and closed the meeting at 5.27pm.