

Unconfirmed copy of Minutes of
Meeting held on 11 December 2020
subject to confirmation at meeting to be
held on 29 January 2021



EAST PILBARA SHIRE COUNCIL

MINUTES

ORDINARY COUNCIL MEETING

NOTICE IS HEREBY GIVEN that an
ORDINARY Meeting of the Council was held,
in Council Chambers, Newman,
10:00AM, FRIDAY, 11 DECEMBER 2020.

Jeremy Edwards
CHIEF EXECUTIVE OFFICER



DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of East Pilbara for any act, omission or statement or intimation occurring during Council or Committee Meetings. The Shire of East Pilbara disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee Meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee Meeting does so at that person's or legal entity's own risk.

In particular and without derogating any planning application or application of a licence, any statement or intimation of approval made by any member or Officer of the Shire of East Pilbara during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of East Pilbara.

The Shire of East Pilbara warns that anyone who has any application lodged with the Shire of East Pilbara must obtain and should only rely on

WRITTEN CONFIRMATION

of the outcome of the application and any conditions attaching to the decision made by the Shire of East Pilbara in respect of the application.

Signed: _____
Jeremy Edwards
Chief Executive Officer

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1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President declared the meeting open at 10:09am.

The Shire President acknowledges the traditional custodians throughout our region on whose land we are meeting today, and pays our respects to Elders past, present and emerging.

2 RECORD OF ATTENDANCES/APOLOGIES/LEAVE OF ABSENCE

2.1 ATTENDANCES

Councillors

Cr Lynette Craigie OAM	Shire President
Cr Geraldine Parsons	Deputy Shire President
Cr Anthony Middleton	Councillor
Cr Anita Grace	Councillor
Cr Langtree Coppin OAM	Councillor
Cr Holly Fleming	Councillor
Cr Karen Lockyer	Councillor

Officers

Mr Jeremy Edwards	Chief Executive Officer
Mr Ben Lewis	Executive Manager Commercial Services
Ms Lisa Clack	Executive Manager Customer & Community Services
Mr Raees Rasool	Executive Manager Infrastructure Services
Mrs Lisa Davis	Acting Executive Manager Corporate Services
Mrs Kylie Bergmann	Acting Manager Governance
Ms Kristen Milne	Governance Administration Officer

Public Gallery

Mr Dean Hatwell

2.2 APOLOGIES

Councillor Apologies

Cr Stacey Smith	Councillor
Cr Adrienne Mortimer	Councillor

Officer Apologies

2.3 LEAVE OF ABSENCE

3 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

4 PUBLIC QUESTION TIME

5 PETITIONS/DEPUTATIONS/PRESENTATIONS

6 APPLICATIONS FOR LEAVE OF ABSENCE

Lou Lockyer

7 CONFIRMATION OF MINUTES OF PREVIOUS COUNCIL MEETING

7.1 20 NOVEMBER 2020

OFFICER RECOMMENDATION & COUNCIL RESOLUTION: 202021/90

MOVED: Cr Geraldine Parsons

SECONDED: Cr Holly Pleming

[Minutes November 20 2020 Council](#)

THAT the minutes of the Ordinary Meeting of Council held on 20 November 2020, be confirmed as a true and correct record of proceedings.

CARRIED UNANIMOUSLY

To be actioned by Mrs Kylie Bergmann, Acting Manager Governance

7.2 25 NOVEMBER 2020

OFFICER RECOMMENDATION & COUNCIL RESOLUTION: 202021/91

MOVED: Cr Geraldine Parsons

SECONDED: Cr Karen Lockyer

[Minutes November 25 2020 Special Council](#)

THAT the minutes of the Special Meeting of Council held on 25 November 2020, be confirmed as a true and correct record of proceedings.

CARRIED UNANIMOUSLY

To be actioned by Mrs Kylie Bergmann, Acting Manager Governance

8 MEMBERS REPORT

8.1 ITEMS FOR RECOMMENDATION

8.2 ITEMS FOR INFORMATION

Cr Lynne Craigie OAM

- Meeting with Newman Senior High School
- Civic service for local government
- Pilbara Country Zone Meeting
- PRC Meeting
- Roadwise Meeting
- Meeting with Pacific Institute
- Lightin of the Christmas Tree - Newman
- Christmas Carols - Newman
- Launch of Martu KJ Proram
- Lunch with Sian Appleton – farewell & 20 years service
- NCCI Christmas party
- Meeting with Carol Williams
- Entrance Meeting PRC

Cr Geraldine Parsons

- CEO Recruitment Meeting – 24/11
- Special Council Meeting – 25/11
- PDC Meeting
- CEO Interviews – 3/12 and 4/12
- Audit Committee Meeting 11/12
- LEMC Meeting
- Martu Education Centre 10 year birthday
- CEO Recruitment Meeting – 8/12
- Colouring in competition judging – 8/12

- Cultural compact signing
- Martu Alliance Hostel briefing
- NCCI Christmas party

Cr Anita Grace

- Thank a volunteer event
- NCCI Christmas Party

Cr Anthony Middleton

- CEO Recruitment Meeting – 24/11
- Special Council Meeting – 25/11
- CEO Interviews – 3/12 and 4/12
- Audit Committee Meeting – 11/12
- CEO Recruitment Meeting – 8/12
- NCCI Christmas Party

Cr Holly Pleming

- CEO Recruitment Meeting – 24/11
- Visitors Centre Meeting
- Special Council Meeting – 25/11
- CEO Interviews – 3/12 and 4/12
- Lighting of the Christmas Tree - Newman
- CEO Recruitment Meeting – 8/12
- Colouring in Competition Meeting – 8/12
- Visitors Centre AGM
- NCCI Christmas Party

Cr Karen Lockyer

- CEO Recruitment Meeting – 24/11
- Special Council Meeting – 25/11

- CEO Interviews – 3/12 and 4/12
- Audit Committee Meeting – 11/12
- CEO Recruitment Meeting – 8/12
- New Futures Cultural Compact signing
- Culture and Country meeting with Newman Futures

Cr Langtree Coppin OAM

- CEO Recruitment Meeting – 24/11
- Special Council Meeting – 25/11
- CEO Interviews – 3/12 and 4/12
- CEO Recruitment Meeting – 8/12

Cr Stacey Smith

- EPIC Meeting
- CRC Meeting
- LEMC Meeting
- Lighting of the Christmas Tree - Nullagine
- Volunteer Morning Tea

Cr Adrienne Mortimer

-

9 OFFICER'S REPORTS

9.1 CHIEF EXECUTIVE OFFICER

9.1.1 STATUS OF COUNCIL DECISIONS NOVEMBER 2020

Attachments:	Appendix 1 – Council Resolution Register – Nov 2020
Responsible Officer:	Mr Jeremy Edwards Chief Executive Officer
Author:	Ms Kristen Milne Governance Administration Officer
Proposed Meeting Date:	11 December 2020
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

To inform Council of the action taken in relation to Council decisions.

BACKGROUND

Council requested to be informed of the progress and completion of previous Council resolutions and decisions.

COMMENTS/OPTIONS/DISCUSSIONS

The status of Council decisions is included as an attachment (*Appendix 1 refers*).

STATUTORY IMPLICATIONS/REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

STRATEGIC COMMUNITY PLAN

Demonstrated accountability and corporate governance.

G1 Provide efficient, accountable and ethical governance.

RISK MANAGEMENT CONSIDERATIONS

In order to remain transparent and to facilitate timely and appropriate decision making, it is requested that action items be reviewed at each Council meeting.

FINANCIAL IMPLICATIONS

No financial resource impact.

VOTING REQUIREMENTS

Simple.

OFFICER RECOMMENDATION & COUNCIL RESOLUTION: 202021/92

MOVED: Cr Geraldine Parsons

SECONDED: Cr Anthony Middleton

That the “Status of Council Decisions” report for the month of November be received.

CARRIED UNANIMOUSLY

To be actioned by Ms Kristen Milne, Governance Administration Officer

Appendix 1
Council Resolutions Register November 2020

**SHIRE OF EAST PILBARA - COUNCIL RESOLUTIONS REGISTER
20/11/2020 - Ordinary Council Meeting**

Item No	Responsible Officer	Report Title	Accepted Recommendation	Risk Consideration	Council Resolution No.	Actioning Officer	Comments / Action Taken	Residual Risk	Completion Date
CHIEF EXECUTIVE OFFICER									
7.1	Kylie Bergmann	Confirmation of minutes	THAT the minutes of the Ordinary Meeting of Council held on 23 October 2020, be confirmed as a true and correct record of proceedings, except for the following amendments: • Item 12.1.2 – Recruitment of Chief Executive Officer That Cr Coppin OAM, Cr Middleton and Cr Mortimer be noted as opposing Item 1 of the Resolution.	Nil	202021/73	Kylie Bergmann	Noted. Amendments have been made to the October Minutes as noted in the resolution.	N/A	25/11/2020
9.1.1	Jeremy Edwards	Status of Council Decisions October 2020	That the 'Status of Council Decisions' report for the month of October 2020 be received.	In order to remain transparent and to facilitate timely and appropriate decision making, it is requested that action items be reviewed at each Council meeting.	202021/74	Kristen Milne	Noted.	N/A	25/11/2020
9.1.2	Jeremy Edwards	Status of Capital Projects as at 31 October 2020	That Council receive the Capital Works Program Status update for the period 1 July 2020 to 31 October 2020.	Reputational - Low	202021/75	Kylie Bergmann	Noted.	N/A	25/11/2020
9.1.3	Jeremy Edwards	Extraordinary Election - Central Ward	1. Fix the 24 February 2021 as the date for conducting an extraordinary election to fill the vacancy in the Central Ward, due to the resignation of Councillor Dean Hatwell. 2. Declare, in accordance with section 4.20(4) of the Local Government Act 1995, the Electoral Commissioner to be responsible for the conduct of the extraordinary election on 24 February 2021. 3. Decide, in accordance with section 4.61(2) of the Local Government Act 1995, that the method of conducting the election will be as a postal election.	Pursuant to section 4.9 of the Local Government Act 1995 Council must fix a date for the extraordinary election within one month after the vacancy occurs. Council must also fix a day for the election no later than 4 months after the vacancy occurs.	202021/76	Kylie Bergmann	Noted. Letter sent to WAEC advising of Council's resolution.	N/A	25/11/2020
9.1.4	Jeremy Edwards	Setting the date for Special Meeting of Council to Approve Short Listed Applicants for CEO role	1. Council hold a Special Meeting of Council, at 4:00pm on Wednesday 25th November 2020, for the purpose of approving the short-listed applicants for the CEO role. 2. The Special Council Meeting be held by way of teleconference, pursuant to regulation 14D of the Local Government (Administration) Regulations 1996. 3. Local public notice of the Special Council Meeting is given in accordance with regulation 12(4) of the Local Government (Administration) Regulations 1996.	Council must give local public notice in accordance with regulation 12(2) of the Local Government (Administration) Regulations 1996. Failure to do so will result in non-compliance.	202021/77	Kylie Bergmann	Actioned in accordance with the resolution.	N/A	25/11/2020
9.1.5	Jeremy Edwards	Alternative Queen's Birthday Public Holiday	THAT Council does not seek to change the date for the Queen's Birthday Public Holiday and celebrate it on Monday 27 September 2021 along with the rest of the State.	That there has been no proper public consultation with the community, other than the Facebook poll, regarding the alternative date for the Queen's Birthday Public Holiday	202021/78	Kylie Bergmann	Noted. No further action required.	N/A	25/11/2020

9.1.6	Jeremy Edwards	Approval to enter into a new Agreement with Newman Scouts	That Council 1. Approve entering into a new lease agreement with Newman Scouts Inc for portion of North Newman Reserve for a term of 5 years, commencing on the 1st December 2020 to the 30th November 2025 with 1 x 5 year option term to 30th November 2030. 2. Refer the lease to the Minister for lands for approval.	Failure to enter into a new lease agreement will result in the building remaining vacant, this will be an ongoing cost that The Shire will bear to keep the property maintained. It will also have a higher chance of being vandalised.	202021/79	Emma Allinson	Noted	NIL	1/12/2020
9.1.7	Jeremy Edwards	Shire of East Pilbara Commitment to Cultural Impact	That Council sign as a partner to the Cultural Compact to walk a new pathway of mutual respect with Nyiyaparli Traditional Owners and Martu Custodians.	Nil	202021/80	Jeremy Edwards	Completed.	Nil	25/11/2020
EM CORPORATE SERVICES									
9.2.1	Lisa Davis	Monthly Financial Statements for the Period ending Sept 2020	That the monthly financial statements for the period 1st July 2020 to 30th September 2020 of the 2020/2021 financial year as presented be received.	Demonstrated accountability and corporate governance. G1 Provide efficient, accountable and ethical governance. G1.1 Enhance governance capability to deliver sustainable outcomes, roads and buildings	202021/81	Lisa Davis	Completed.	Nil	25/11/2020
9.2.2	Lisa Davis	Creditors for Payment	<p>THAT Council endorse the payments:</p> <p>FUND VOUCHER AMOUNT EFT Payments Credit Cards EFT55430 – EFT55786 TBA \$2,239,940.45 \$13,023.61</p> <p>Total \$ 2,252,964.06</p> <p>Cheque Payments Manual Cheques Superannuation Bulk Fuel 25049 – 25091 336 DD14145.1 – DD14224.24 Nil \$229,457.00 \$200.00 \$104,588.92 \$0.00</p> <p>Total \$ 334,245.92</p> <p>GRAND TOTAL \$ 2,587,209.98</p>	Legislative - Medium	202021/82	Teresa Southwell	Completed.	Nil	25/11/2020
EM INFRASTRUCTURE SERVICES									

9.3.1	Raees Rasool	Land Between Nardoo Loop and Bondini Drive - Lot 1995 on Deposited Plan 216764	<p>That Council</p> <ol style="list-style-type: none"> 1. Install bollards and chains to limit vehicular access only to Lot 1995. 2. Note the Shire's Community Safety Staff (Rangers) will monitor Lot 1995 when available during patrolling and notify the police of antisocial behaviour if observed. 	Risk considerations have been outlined in the main body of this report	202021/83	Raees Rasool			
9.3.2	Raees Rasool	Shire response to Petition- Safety Measures on Newman Drive	<p>That Council</p> <ol style="list-style-type: none"> 1. Write to Main Roads Western Australia and request that special consideration and approval be given for a non-signalised zebra pedestrian crossing to facilitate safer crossing of Newman Drive (near the shopping centre) based on community support and risk of injury to children. 2. Refer the matter of the request for Traffic Wardens to the Newman Senior High School and South Newman Primary School to action. 3. Refer the matter of road users speeding to the Newman Police for enforcement. 4. Write to Main Roads Western Australia and request that the speed limits along Newman Drive and Kalgan Drive as outlined in Appendix 4 - Speed Reductions, be reduced to 50km/hr. This includes the sections of road along Kalgan Drive (between McLennan Drive and Newman Drive) and Newman Drive (between Kurra Street and Howard Drive) 5. Advise the petition initiator accordingly of Councils resolution. 	There are two main balancing risks relating to this report. The risk that a pedestrian is injured when crossing Newman Drive balanced against the risks and costs of speed limit reductions and pedestrian crossings. These have been explained within the comments section of this report.	202021/84	Raees Rasool			
9.3.3	Raees Rasool	Acceptance of Waste Authority Grant	<ol style="list-style-type: none"> 1. Approve acceptance of a grant from the Waste Authority for 'Engaging Newman in Waste Management' project for the amount of \$23,085. 2. Approve unbudgeted expenditure of \$23,085 within the 2020/21 budget for the 'Engaging Newman in Waste Management' 3. Amend its Budget for the 2020/21 Financial Year in accordance with the following table: <p>Account Description Current Budget \$ Revised Budget \$ Surplus Deficit \$</p> <p>102019 Income for Waste and Recycling Education Tools \$5000 \$28,085 +\$23,085</p> <p>New Expenditure for Waste and Recycling Education Tools Nil \$23,085 -\$23,085</p> <p>Net Effect NIL</p>	Nil	20202/85	Saphron Stapleton			
CONFIDENTIAL MATTERS									

13.1	Jeremy Edwards	Covid 19 Delegations to CEO	<p>That Council:</p> <ol style="list-style-type: none"> 1. Note the update on the COVID-19 Economic Relief Package; 2. Note that \$6,200 has been returned to the Shire, being unspent monies from the COVID-19 grant allocation to Allied Health essential services in Newman; and 3. Receive the report on delegated decisions made by the Chief Executive Officer, in relation to the COVID-19 Economic Relief Package, for the period 8th October 2020 – 6th November 2020. 		202021/86	Kylie Bergmann	Noted.	N/A	25/11/2020
13.2	Lisa Clack	RFT 05-20/21 Request for Tender NRC Fitness Centre supply of Gym Equipment and Servicing	<p>That Council</p> <ol style="list-style-type: none"> 1. Award Tender RFT 05-2020/21 for the supply of gym equipment for NRC Fitness Centre and servicing to Technogym for: <ol style="list-style-type: none"> a. The outright purchase of selected equipment (as per attached recommendation report) from alternative tender at \$214,105.18 ex. GST; b. The maintenance and servicing contract as scheduled for Newman, Marble Bar and Nullagine gyms at \$16,357.57 ex. GST per year for a five (5) year period for a total of \$81,787.85. 2. Approve unbudgeted expenditure of \$237,283.97 within the 2020/21 budget for: <ol style="list-style-type: none"> a. Capital funds for the outright purchase of equipment: \$214,105.18 ex. GST b. Operational funds for the servicing contract for part of year one (1): \$8178.79 ex. GST c. Operational funds for minor refurbishment and refreshment of the fitness centre: \$15,000.00 ex. GST 3. Notes the budget changes as listed in point 2 above will be reflected in the 2020/21 budget review. 4. Approve the Chief Executive Officer to apply the common seal of the Shire of East Pilbara to the Contract/s between the Shire and Technogym Australia with respect to this Tender. 		202021/87	Paul Howrie	Developing contract with successful company.		24/11/2020
13.3	Lisa Clack	Volunteer and Citizen of the Year awards	THAT Council approves the resolution as contained within the Confidential Minutes.		202021/88	Chloe Townsend	Noted.	N/A	24/11/2020
13.4	Jeremy Edwards	CEO Recruitment & Selection Panel minutes	That Council receive the Minutes from the CEO Recruitment & Selection Panel meetings held on 29 October 2020 and 5 November 2020 as attached at Appendix 1 and 2.		202021/89	Kylie Bergmann	Noted.	N/A	25/11/2020

9.1.2 STATUS OF CAPITAL PROJECTS AS AT 30 NOVEMBER 2020

Attachments:	Appendix 1 – Status of Capital Projects November 2020
Responsible Officer:	Mr Jeremy Edwards Chief Executive Officer
Author:	Mrs Kylie Bergmann Acting Manager Governance
Proposed Meeting Date:	11 December 2020
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

To provide Council with the year to date position of the capital works program as set out in the 2020/21 budget, for the period ending 30 November 2020.

BACKGROUND

The attached report details the status of all capital works projects as set out in the 2020/21 budget, accepted by Council at the 24 July 2020 Ordinary Council Meeting, for the period 1 July 2020 to the 30 November 2020 (**Appendix 1 refers**).

COMMENTS/OPTIONS/DISCUSSIONS

The report includes a summary of the status of projects Shire wide and also includes comments from officers regarding progress. Seventy-three capital projects are reported on.

Reportable variations in accordance with accounting requirements are as follows:

- 52% of projects are on target.
- 38% of projects are currently behind target levels and are being monitored.
- 5% of projects are currently at risk of falling behind and are being monitored.
- 4% of projects have been deferred and have not been reported on.

In monetary terms the total budget for capital projects in the approved budget is \$23,927,600. Of this amount actual expenditure to the 30th November 2020 is \$3,646,743, with funds committed being approximately \$2,366,822. Total spent/committed funds to the 30th November 2020 is approximately \$6,013,296.

STATUTORY IMPLICATIONS/REQUIREMENTS

Nil.

POLICY IMPLICATIONS

Nil.

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

G1 Provide efficient, accountable and ethical governance.

G1.1 Enhance governance capability to deliver sustainable outcomes, roads and buildings

RISK MANAGEMENT CONSIDERATIONS

Reputational - Low

FINANCIAL IMPLICATIONS

Resource requirements are in accordance with existing budgetary allocation.

VOTING REQUIREMENTS

Simple.

OFFICER RECOMMENDATION & COUNCIL RESOLUTION: 202021/93

MOVED: Cr Anita Grace

SECONDED: Cr Karen Lockyer

That Council receive the Capital Works Program Status update for the period 1 July 2020 to 30 November 2020.

CARRIED UNANIMOUSLY

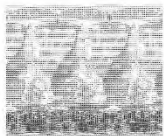
To be actioned by Mrs Kylie Bergmann, Acting Manager Governance

Appendix 1
Status of Capital Projects November 2020



Action and Task Progress Report

Shire of East Pilbara

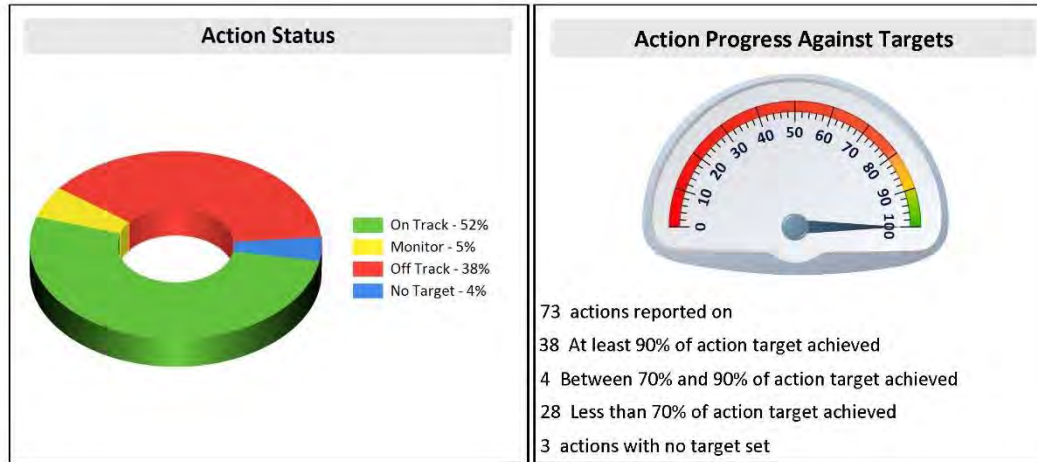


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Print Date: 03-Dec-2020



OVERVIEW



ACTION PLANS



GREEN

At least 90% of action target achieved



AMBER

Between 70% and 90% of action target achieved



RED

Less than 70% of action target achieved



NO TARGET SET

No target set

* Dates have been revised from the Original dates

Commercial Services

Airport Services

6.1 Airport Asset Management

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
1.2.2.3 CP49033 - 20/21 Marble Bar Public Art	Ben Lewis - Executive Manager - Commercial Services	Deferred	01-Jul-2020	30-Jun-2021	1.00%	0.00%	GREEN

ACTION PROGRESS COMMENTS:

12/08/20 - The proposed location will be the entry statement into the Marble Bar airport and will be located on the new entry road which will be constructed in the 2021/22 year.

Installation of the art will form part of the entry road and carpark works

1/9/20 - Works deferred until next financial year when the airport upgrade is in progress

1/10/20 - Works deferred

4/11/20 - Works deferred

27/11/20 - Works deferred

Last Updated: 27-Nov-2020


ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.128 CP129401 - 20/21 Services - Access Roads, Car Parks	Ben Lewis - Executive Manager - Commercial Services	Not Started	26-Jul-2020	30-Jun-2021	0.00%	0.00%	GREEN

ACTION PROGRESS COMMENTS:

12/08/20 - Works will be undertaken in conjunction with road works in Newman

01/09/20 - Works will be identified once the airport master plan is endorsed by council

4/11/20 - Apron works are commencing this week and expected to be completed by the end of November
27/11/20 - Apron works have been moved to January / February to coincide with other works
Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.129 CP129402 - 20/21 Services - Water Including RO	Ben Lewis - Executive Manager - Commercial Services	In Progress	26-Jul-2020	30-Jun-2021	5.00%	0.00%	 GREEN

ACTION PROGRESS COMMENTS:

12/08/20 - The draft scope of works for the design phase has commenced.
01/09/20 - Scope of works still in progress
04/11/20 - Consultants are currently onsite assessing water production system
27/11/20 - Draft report completed with recommendations
Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.130 CP129404 - 20/21 Services - Waste	Ben Lewis - Executive Manager - Commercial Services	In Progress	26-Jul-2020	30-Jun-2021	5.00%	0.00%	 GREEN

ACTION PROGRESS COMMENTS:

12/08/20 - The draft scope of works for the design phase has commenced.
01/09/20 - scope of works still in progress
04/11/20 - scope of works still in progress
27/11/20 - scope of works still in progress
Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.131 CP129419 - 20/21 Safety & Security - Lighting	Ben Lewis - Executive Manager - Commercial Services	In Progress	26-Jul-2020	30-Jun-2021	5.00%	0.00%	 GREEN

ACTION PROGRESS COMMENTS:

12/08/20 - Planning and scoping has commenced for draft RFT
01/09/20 - scope of works still in progress
04/11/20 - scope of works still in progress

27/11/20 - scope of works still in progress


Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.132 CP129426 - 20/21 ASCE Plant and Equipment (Scanner)	Ben Lewis - Executive Manager - Commercial Services	In Progress	26-Jul-2020	30-Jun-2021	50.00%	0.00%	 GREEN

ACTION PROGRESS COMMENTS:

12/08/20 - Body scanner is onsite and waiting for installation. Checked baggage screening is on back order delayed due to Covid
01/09/20 - Body scanner scheduled for installation in late October. Checked baggage scheduled for November 2020
04/11/20 - Body scanner installation delayed, checked baggage is now scheduled for delivery in December 2020
27/11/20 - Works still on track for December delivery and installation


Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.133 CP129427 - 20/21 Plant & Equipment - Machinery	Ben Lewis - Executive Manager - Commercial Services	Completed	26-Jul-2020	30-Jun-2021	100.00%	0.00%	 GREEN

ACTION PROGRESS COMMENTS:

12/08/20 - Equipment is on order and has been delayed due to Covid anticipated delivery October / November
01/09/20 - Still anticipating delivery October / November
04/11/20 - All equipment has been delivered

Last Updated: 05-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.134 CP129431 - 20/21 Public Structures	Ben Lewis - Executive Manager - Commercial Services	Not Started	26-Jul-2020	30-Jun-2021	0.00%	0.00%	 GREEN

ACTION PROGRESS COMMENTS:


01/09/20 - Capital upgrade of air-conditioning plant for the terminal will be undertaken in consultation with the terminal expansion as part of the master plan
04/11/20 - Scope of works commenced for architectural design for the terminal expansion which will include HVAC system
27/11/20 - Scope of works in draft

Last Updated: 27-Nov-2020

Corporate Services

Information Systems


23.1 Information Communication and Technology

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.165 CP49001 - 20/21 Computer Equipment	Lisa Davis - Manager Corporate Services	In Progress	24-Jul-2020	30-Jun-2021	40.00%	40.00%	 GREEN
<p>ACTION PROGRESS COMMENTS: 31/07/2020 - Quotes for new server received and purchase order issued. 30/09/2020 - New server installed. Server job complete. Other capital purchases will occur as per AMP. Last Updated: 08-Oct-2020</p>							

Customer and Community Services

Community Safety


12.3 Surveillance and Security

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
2.1.1.21 CP59022 - 20/21 CCTV and Lighting Upgrades	Brent Stein - Manager Community Safety	In Progress	26-Jul-2020	30-Jun-2021	25.00%	40.00%	 RED
<p>ACTION PROGRESS COMMENTS: Initial data collected and project planning underway - 21/08/2020 Scope of works created for consultant to be hired and utilised to assist with formal Infrastructure/IT Scope and RFQ - 06/10/2020 Last Updated: 06-Oct-2020</p>							

Recreation and Events

15.4 Aquatic Centres


ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
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3.1.1.8 CP119067 - 20/21 Newman Aquatic Centre - P&E	Melissa Warren - Coordinator Aquatic Centre	In Progress	26-Jul-2020	30-Jun-2021	75.00%	40.00%	 GREEN
<p>ACTION PROGRESS COMMENTS: In progress Two new 50m re-circulation pumps being installed 07/09/2020 Last Updated: 01-Dec-2020</p>							

Executive Services


Procurement and Contracts

9.1 Procurement

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
2.1.1.19 CP59010 - 20/21 Ranger Vehicle - 2WD (51112)	Oliver Schaer - Manager Technical Services - Rural	In Progress	26-Jul-2020	30-Jun-2021	90.00%	40.00%	 GREEN
<p>ACTION PROGRESS COMMENTS: 05/08/2020 - Specification under development 02/09/2020 - Purchase Order Issued 08/10/2020 - Build in progress and waiting on delivery into AU 02/11/2020 - No change 27/11/2020 - Build complete, awaiting transport to Newman Last Updated: 27-Nov-2020</p>							

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
2.1.1.22 CP119029 - 20/21 CRS Vehicle - 2WD (111675)	Oliver Schaer - Manager Technical Services - Rural	Completed	26-Jul-2020	30-Jun-2021	100.00%	40.00%	 GREEN
<p>ACTION PROGRESS COMMENTS: 05/08/2020 - Specification under development 02/09/2020 - Purchase Order Issued 08/10/2020 - Build in progress and waiting on delivery into AU 02/11/2020 - No change 27/11/2020 - Delivered - Completed</p>							


Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.2.15 CP129079 - 20/21 P&G Vehicle - 4WD (2812)	Oliver Schaer - Manager Technical Services - Rural	Completed	26-Jul-2020	30-Jun-2021	100.00%	40.00%	 GREEN

ACTION PROGRESS COMMENTS:

05/08/2020 - Specification under development
02/09/2020 - Purchase Order Issued
08/10/2020 - Build in progress and waiting on delivery into AU
02/11/2020 - No change
27/11/2020 - Delivered - Completed


Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.2.17 CP129096 - 20/21 P&G Vehicle Newman - 2WD (2807)	Oliver Schaer - Manager Technical Services - Rural	Completed	26-Jul-2020	30-Jun-2021	100.00%	40.00%	 GREEN

ACTION PROGRESS COMMENTS:

05/08/2020 - Specification under development
02/09/2020 - Purchase Order Issued
08/10/2020 - Vehicle ready for delivery and awaiting transport to Newman
02/11/2020 - Delivered and completed

Last Updated: 02-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.2.18 CP129097 - 20/21 P&G Vehicle Newman - 2WD (2810)	Oliver Schaer - Manager Technical Services - Rural	Completed	26-Jul-2020	30-Jun-2021	100.00%	40.00%	 GREEN

ACTION PROGRESS COMMENTS:

05/08/2020 - Specification under development
02/09/2020 - Purchase Order Issued
08/10/2020 - Vehicle ready for delivery and awaiting transport to Newman

02/11/2020 - Delivered and completed

Last Updated: 02-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.123 CP129098 - 20/21 Canter Tipper with Kevrek (2704)	Oliver Schaeer - Manager Technical Services - Rural	In Progress	26-Jul-2020	30-Jun-2021	50.00%	40.00%	 GREEN

ACTION PROGRESS COMMENTS:

05/08/2020 - Specification development in progress
02/09/2020 - Procurement Process Commenced - RFQ issued and awaiting response from suppliers
07/10/2020 - RFQ submissions under assessment
02/11/2020 - Purchase order issued, waiting for truck to be delivered into WA for build
27/11/2020 - No change


Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.125 CP129723 - 20/21 Canter Tipper with Kevrek (2727)	Oliver Schaeer - Manager Technical Services - Rural	In Progress	26-Jul-2020	30-Jun-2021	50.00%	40.00%	 GREEN

ACTION PROGRESS COMMENTS:

05/08/2020 - Specification development in progress
02/09/2020 - Procurement Process Commenced - RFQ issued and awaiting response from suppliers
07/10/2020 - RFQ submissions under assessment
02/11/2020 - Purchase order issued, waiting for truck to be delivered into WA for build
27/11/2020 - No change


Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.126 CP129732 - 20/21 Sideshift Backhoe (2751)	Oliver Schaeer - Manager Technical Services - Rural	Completed	26-Jul-2020	30-Jun-2021	100.00%	40.00%	 GREEN

ACTION PROGRESS COMMENTS:


05/08/2020 - Specification development in progress
02/09/2020 - Procurement Process Commenced - RFQ issued and awaiting response from suppliers

07/10/2020 - Purchase Order Issued to Westrac for a Caterpillar 444 Backhoe - delivery 3-4 weeks
02/11/2020 - Delivered and completed
Last Updated: 02-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.127 CP129745 - 20/21 Fuso Canter 815 Tipper (2825)	Oliver Schaeer - Manager Technical Services - Rural	In Progress	26-Jul-2020	30-Jun-2021	50.00%	40.00%	

ACTION PROGRESS COMMENTS:

05/08/2020 - Specification development in progress
02/09/2020 - Procurement Process Commenced - RFQ issued and awaiting response from suppliers
07/10/2020 - RFQ submissions under assessment
02/11/2020 - Purchase order issued, waiting for truck to be delivered into WA for build
27/11/2020 - No change
Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
4.1.1.8 CP109040 - 20/21 GEWS Vehicle - 2WD (101401)	Oliver Schaeer - Manager Technical Services - Rural	Completed	26-Jul-2020	30-Jun-2021	100.00%	40.00%	

ACTION PROGRESS COMMENTS:

05/08/2020 - Specification development in progress
02/09/2020 - Purchase Order Issued
07/10/2020 - Vehicle in build process and awaiting delivery into AU.
02/11/2020 - No change
27/11/2020 - Delivered - Completed

Last Updated: 01-Dec-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.169 CP49080 - 20/21 CBS Vehicle - 4WD (41229)	Oliver Schaer - Manager Technical Services - Rural	Completed	26-Jul-2020	30-Jun-2021	100.00%	40.00%	 GREEN


ACTION PROGRESS COMMENTS:

05/08/2020 - Specification development in progress
02/09/2020 - Purchase Order Issued
07/10/2020 - Vehicle in build process and awaiting delivery into AU
02/11/2020 - No change
27/11/2020 - Delivered - Completed
Last Updated: 27-Nov-2020

Infrastructure Services

Infrastructure Services

19.1. Open Space - Newman

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.2.13 CP119704 - 20/21 Minor Equipment - Parks and Gardens Newman	Oliver Schaer - Manager Technical Services - Rural	Ongoing	26-Jul-2020	30-Jun-2021	-	40.00%	

ACTION PROGRESS COMMENTS:


05/08/2020 - Purchases as required - ongoing
02/09/2020 - No change
08/10/2020 - No change
02/11/2020 - No change

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27/11/2020 - No change


Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.121 CP129619 - 20/21 Streetscape Projects / Landscaping - Parnawarri Carpark Verge	Conrad Short- Works Supervisor - Parks & Gardens	In Progress	26-Jul-2020	30-Jun-2021	25.00%	40.00%	 RED
<p>ACTION PROGRESS COMMENTS: 10/08/2020 - Scoping projects to commence during August. 01/09/2020 - Worked out water flow rate and designing Irrigation plan for Installation this month. 07/10/2020 - No further update. Project Manager currently on leave. 02/11/2020 - Reticulation parts ordered and starting to level the site and Dial before you dig plans ready. 24/11/2020 - Reticulation parts have arrived and the lawn is being sourced. Last Updated: 24-Nov-2020</p>							

19.2 Transport - Newman

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.124 CP129722 - 20/21 Minor Equipment Newman	Oliver Schaer- Manager Technical Services - Rural	Ongoing	26-Jul-2020	30-Jun-2021	-	40.00%	
<p>ACTION PROGRESS COMMENTS: 05/08/2020 - As required and coordinated by Works Supervisors Newman 02/09/2020 - No change 07/10/2020 - No change 27/11/2020 - No change Last Updated: 27-Nov-2020</p>							

19.3 Open Space - Rural

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.2.16 CP129084 - 20/21 Minor Equipment - Rural	Oliver Schaer- Manager Technical Services - Rural	Ongoing	26-Jul-2020	30-Jun-2021	-	40.00%	

ACTION PROGRESS COMMENTS:


05/08/2020 - Purchases as required - ongoing
02/09/2020 - No change
08/10/2020 - No change
02/11/2020 - No change
27/11/2020 - No change
Last Updated: 27-Nov-2020

19.4 Transport - Rural

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.103 CP129545 - 20/21 Marble Bar/Woodstock	Oliver Schaer- Manager Technical Services- Rural	In Progress	26-Jul-2020	30-Jun-2021	25.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

05/08/2020 - Due to commence Aug/Sep - Council Crew
02/09/2020 - No change
08/10/2020 - Minor sheeting works and floodway repairs due to commence 3rd week of October
02/11/2020 - Minor works to Shaw River crossing completed further works pending
27/11/2020 - Culverts have been purchased
Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.104 CP129546 - 20/21 Jigalong Road	Oliver Schaer- Manager Technical Services- Rural	In Progress	26-Jul-2020	30-Jun-2021	15.00%	40.00%	 RED


ACTION PROGRESS COMMENTS:

05/08/2020 - Sign Maintenance component completed - East Pilbara Earthmoving. Minor road formation and gravel sheeting works commencement not yet determined as this would depend on progress with other projects and weather events over the wet season
02/09/2020 - No change
08/10/2020 - No change
02/11/2020 - No change
27/11/2020 - No change
Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.105 CP129547 - 20/21 Warragine Road	Oliver Schaer- Manager Technical Services - Rural	Not Started	26-Jul-2020	30-Jun-2021	0.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

05/08/2020 - Due to commence towards the end of 2020 once ore carting has been completed and remaining stockpiles have been removed from the Spinifex Ridge Site.
02/09/2020 - No change
08/10/2020 - Carting by Mining Company to remove existing stockpiles from Spinifex Ridge has been completed. Road Works due to commence late November at this stage when Youngs Earthmoving have completed the desert road works.
02/11/2020 - No change
27/11/2020 - No change
Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.106 CP129548 - 20/21 Muccan Shay Gap Road	Oliver Schaer- Manager Technical Services - Rural	Not Started	26-Jul-2020	30-Jun-2021	0.00%	20.00%	 RED

ACTION PROGRESS COMMENTS:

05/08/2020 - Due to commence towards the end of 2020 in conjunction with the Warragine Rd project .
02/09/2020 - No change
08/10/2020 - No change
02/11/2020 - No change
27/11/2020 - No change
Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.107 CP129549 - 20/21 Goldsworthy Road	Oliver Schaer- Manager Technical Services - Rural	Not Started	26-Jul-2020	30-Jun-2021	0.00%	0.00%	 GREEN

ACTION PROGRESS COMMENTS:


05/08/2020 - Due to commence early 2021 following completion of the Warragine Rd and Muccan Shay Gap Rd projects.
02/09/2020 - No change
08/10/2020 - No change

02/11/2020 - No change
27/11/2020 - No change
Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.108 CP159551 - 20/21 Woodie Woodie Road	Oliver Schaeer - Manager Technical Services - Rural	Not Started	26-Jul-2020	30-Jun-2021	0.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

05/08/2020 - Due to commence following Desert Road Works completion estimated October/November 2020
02/09/2020 - No change
08/10/2020 - No change
02/11/2020 - No change
27/11/2020 - Work's scope changed following inspection to reseal works - to be scheduled following the wet season.
Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.109 CP129555 - 20/21 Hillside-Marble Bar Road	Oliver Schaeer - Manager Technical Services - Rural	In Progress	26-Jul-2020	30-Jun-2021	15.00%	0.00%	 GREEN





ACTION PROGRESS COMMENTS:

05/08/2020 - Currently waiting on confirmation from Atlas as to them sealing the section between Marble Bar and the new bypass road. Commencement and location of works will depend on Atlas's agreed works scope. Commencement most likely in March/April 2021.
02/09/2020 - No change
08/10/2020 - No change
02/11/2020 - Works to construct detour commenced. Still waiting on confirmation from Atlas as to their ability to complete the works utilising their contractors and sealing crew and at their cost. Commencement will depend on Atlas's decision and extent of what they are able to do and the availability of contractors should Council have to complete the works.
27/11/2020 - Culverts purchased - Atlas have confirmed they will be completing the earthworks using their contractors - Staff are monitoring developments and once works have commenced funding will be utilised to improve other sections along this road.
Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
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Shire of East Pilbara

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3.1.3.110 CP129557 - 20/21 Skull Springs Road	Oliver Schaer - Manager Technical Services - Rural	In Progress	26-Jul-2020	30-Jun-2021	10.00%	0.00%	 GREEN
ACTION PROGRESS COMMENTS: 05/08/2020 - At this stage due to commence May/June 2021 but will be determined by the progress of other projects and the wet season 02/09/2020 - No change 08/10/2020 - No change 02/11/2020 - Commenced - Reconstruction and cement stabilisation of 5 Mile Crossing. Reconstruction and widening of causeway between the 1 mile and 5 mile crossings. 27/11/2020 - Works have commenced Last Updated: 27-Nov-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.111 CP129559 - 20/21 Goldsworthy Shay Gap Road	Oliver Schaer - Manager Technical Services - Rural	Not Started	26-Jul-2020	30-Jun-2021	0.00%	0.00%	 GREEN
ACTION PROGRESS COMMENTS: 05/08/2020 - Not funded in 20/21 Last Updated: 02-Sep-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.112 CP129537 - 20/21 Kiwikurra Road	Oliver Schaer - Manager Technical Services - Rural	Completed	26-Jul-2020	30-Jun-2021	100.00%	40.00%	 GREEN
ACTION PROGRESS COMMENTS: 05/08/2020 - Completed Last Updated: 05-Aug-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.113 CP129538 - 20/21 Punmu Road	Oliver Schaer - Manager Technical Services - Rural	In Progress	26-Jul-2020	30-Jun-2021	70.00%	40.00%	 GREEN
ACTION PROGRESS COMMENTS: 05/08/2020 - Due to commence September/October							

02/09/2020 - No change
08/10/2020 - Due to commence within the last week of October
02/11/2020 - Commenced re construction and gravel sheeting of various sections
27/11/2020 - Works have commenced
Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.114 CP129539 - 20/21 Talawana Track	Oliver Schaer - Manager Technical Services - Rural	Not Started	26-Jul-2020	30-Jun-2021	0.00%	0.00%	 GREEN


ACTION PROGRESS COMMENTS:

05/08/2020 - Minor road formation and gravel sheeting works commencement not yet determined as this would depend on progress with other projects and weather events over the wet season as well as tying in with the Jigalong Rd project
02/09/2020 - No change
08/10/2020 - No change
02/11/2020 - No change
27/11/2020 - No change
Last Updated: 27-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.115 CP129540 - 20/21 Jupiter Well Access Road	Oliver Schaer - Manager Technical Services - Rural	Completed	26-Jul-2020	30-Jun-2021	100.00%	0.00%	 GREEN

ACTION PROGRESS COMMENTS:

05/08/2020 - Completed
Last Updated: 05-Aug-2020


ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.116 CP129542 - 20/21 Kunawaritji Access Road	Oliver Schaer - Manager Technical Services - Rural	Completed	26-Jul-2020	30-Jun-2021	100.00%	40.00%	 GREEN

ACTION PROGRESS COMMENTS:

02/09/2020 - Due to commence mid September 2020 following completion of the Desert Road project
08/10/2020 - Due for completion within the next 2 weeks

02/11/2020 - Completed

Last Updated: 02-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.117 CP129543 - 20/21 Desert Road	Oliver Schaefer - Manager Technical Services - Rural	Completed	26-Jul-2020	30-Jun-2021	100.00%	40.00%	 GREEN

ACTION PROGRESS COMMENTS:

02/09/2020 - Project on target and close to completion within the next couple of weeks

08/10/2020 - Completed

Last Updated: 08-Oct-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.119 CP129562 - 20/21 Local Road & Infrastructure Federal Grant - Entry, Carpark and Toilet Block for Marble Bar Airport.	Jeremy Edwards - Chief Executive Officer	Not Started	26-Jul-2020	30-Jun-2021	0.00%	40.00%	 RED

Last Updated: 26-Jul-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.120 CP129601 - 20/21 Nullagine Entry Statements	Helen Likiliki - Coordinator Technical & Development Services	In Progress	26-Jul-2020	30-Jun-2021	50.00%	40.00%	 GREEN

ACTION PROGRESS COMMENTS:

07/08/2020 - Signs have been delivered and are stored in Newman. The RFQ for installation has been awarded. MRWA have approved and we are awaiting secondary approval from the DPLH. Installation to commence thereafter.

01/09/2020 - No further updates to report. Weekly contact is being made to the DPLH as approval has not been received. Continuing to follow up.

06/10/2020 - The Manager Land Use and Strategy is currently looking into the process and assisting with obtaining approval. Building applications are in progress and once approval has been received installation will occur.

05/11/2020 - Alternative location of signs have been reviewed due to delay with native title claimants approval. Main Roads will be updated with new location for approval. Once approved the signs will be installed.

25/11/2020 - Main Roads have approved our alternate location for the sign. There is an existing sign currently at the location, which we will have replaced with the new sign. A

contractor has been engaged and PO issued, timeframe for works will be confirmed this week.

Last Updated: 01-Dec-2020

Project and Asset Management

11.1 Project Management

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
2.1.2.5 CP119729 - 20/21 Coaches Benches and Boxes	Michael Zion - Coordinator Asset Management	In Progress	26-Jul-2020	30-Apr-2021	15.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

01/08/20 - Quotes received for supply of shelters and options being reviewed. It is anticipated that shelters will be ordered mid October and installed by 18 December.
01/09/20 - no change to project status, awaiting feedback from stakeholders.
15/09/20 - no change to project status, advised that feedback from stakeholders will be provided in next week or so.
06/10/20 - Feedback has been received from stakeholders.
4/11/20 - quote requests sent out to three shelter suppliers.
25/11/20 - Quote requests closed for supply of player shelters and expect to award by the end of November. Quote requests for install of the player shelters will close on Friday 11th December. Shelters due to arrive and be installed in January 2021.

Last Updated: 25-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.1.9 CP119063 - 20/21 Playground Equipment - Rural	Michael Zion - Coordinator Asset Management	In Progress	26-Jul-2020	26-Mar-2021	20.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

01/08/20 - RFQ's being prepared for supply of Playground and Shelter
01/09/20 - RAC funding applied for, RFQ documents being drafted
14/09/20 - Lotterywest funding applied for, RFQ documents completed and will be advertised soon.
06/10/20 - RFQ's have been advertised for quotes.
30/10/20 - RFQ has closed for playground equipment and submissions assessed. recommendation report forwarded to CEO for award.
06/11/20 - Tender for playground shelter closed and will be reviewed next week. Lotterywest Grant Funding application underway.
25/11/20 - Recommendation reports completed and forwarded to CEO for approval to award contract to supply and install playground equipment and shade shelter. Contracts currently being prepared. Works still awaiting Funding confirmation from Lotterywest.

Last Updated: 25-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.1.10 CP119740 - 20/21 Gallop Park Dump Point	Allan Giles - Coordinator Building Services	In Progress	26-Jul-2020	30-Jun-2021	10.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

06/08/20 - Waiting on new Coordinator of Building Services to start in role mid August.
02/09/20 - Scoping of works underway.
06/10/20 - Site visit completed. Awaiting quotes from contractors.
04/11/20 - The requirements have changed based on stakeholder feedback. Scope of works development underway.
19/11/20 - Request for quotes to be completed by end of November




Last Updated: 23-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.1.11 CP119742 - 20/21 Nrth Newman Reserve - Water Supply Connection	Daniel Hay-Hendry - Graduate Engineer Projects & Assets	In Progress	26-Jul-2020	30-Jun-2021	28.00%	40.00%	 AMBER

ACTION PROGRESS COMMENTS:

04/08/2020 - Contacted contractor to assist in scoping. Site visit to be conducted.
01/09/2020 - Site visit has been conducted and quotes have been received. Alternative routes/connections are being investigated before installation commences.
07/10/2020 - Market testing completed, final scope of works has been confirmed. RFQ prepared and ready to be advertised.
02/11/2020 - RFQ advertisement closed; submission evaluation underway.
23/11/2020 - Works have been awarded to successful Contractor. Site works to commence January 2021.

Last Updated: 23-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.1.12 CP119746 - 20/21 Water Tank Scheme Connection	Daniel Hay-Hendry - Graduate Engineer Projects & Assets	In Progress	26-Jul-2020	30-Jun-2021	60.00%	40.00%	 GREEN
<p>ACTION PROGRESS COMMENTS: 04/08/2020 - Received quote to upgrade water meter and flow rates. Contacted contractor to assist in scoping the additional connections to storage tanks. 01/09/2020 - Scoping of additional connections to East Newman and Capricorn Oval storage tanks has been completed. Water Corporation to upgrade water meter at East Newman. Contractor to install connection from water meters to storage tanks. 05/10/2020 - East Newman redundancy connection has been commissioned. Installation and commissioning of the redundancy connection to Capricorn Oval storage tank to be completed by 9th October. 02/11/2020 - Capricorn Oval connection has been delayed; connection to be completed by 6th November. 23/11/2020 - Redundancy connections have been installed at both Capricorn Oval and East Newman. Quotes sourced for final works to be completed before Project Completion. Last Updated: 23-Nov-2020</p>							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.1.13 CP139203 - 20/21 Cape K Potable Water	Daniel Hay-Hendry - Graduate Engineer Projects & Assets	In Progress	26-Jul-2020	30-Jun-2021	30.00%	40.00%	 AMBER
<p>ACTION PROGRESS COMMENTS: 04/08/2020 - RFQ to be advertised this week. Sourcing quotes for required site preparation works. 01/09/2020 - RFQ closed and submissions are being evaluated. 05/10/2020 - All submissions for the previous RFQ exceeded the RFQ limit. Scope of works re-advertised via RFT. RFT closed and submissions are currently being evaluated. 02/11/2020 - RFT has been awarded to the successful contractor and kickoff meeting has been completed. Waiting on contractor to supply updated delivery schedule. 23/11/2020 - Updated delivery schedule has been provided by Contractor; detailed design documentation still to be provided. Quotes being sourced for required site works. Last Updated: 25-Nov-2020</p>							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.1.14 CP139220 - 20/21 Newman Caravan Park	Phillip Charley - Senior Projects Manager	In Progress	26-Jul-2020	30-Jun-2021	12.00%	40.00%	 RED
<p>ACTION PROGRESS COMMENTS: 15/08/20 - Feature Survey Completed. Stage 1 Design Drawing Completed. Stage 1 drawings submitted to council for review. 02/09/20 - Development Application Submission for Stage 1 underway. Scope of works for Stage 1 works underway.</p>							

01/10/20 - BHP have completed a statutory declaration handing back the site to Department of Lands and Heritage (DPL&H). DPL&H has advised the Shire will be granted a management order over the site in 4 weeks, which will then allow the Development Application for Stage 1 to be lodged.
04/11/20 - Request for Tender Document (RFT) for Engagement of Design Consultant 80% complete. Due to be advertised mid November. Development Application for Stage 1 will be lodged when land management order is granted.
23/11/20 - Change in caravan park scope of works and design following Council inspection on 19/11/20 - Stage 1 Design amended. New Stage 1 Construction Request for Tender document started.

Last Updated: 23-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.2.14 CP119722 - 20/21 Newman Chlorination, Recirculation & Tank	Daniel Hay-Hendry - Graduate Engineer Projects & Assets	In Progress	26-Jul-2020	30-Jun-2021	42.00%	40.00%	 GREEN

ACTION PROGRESS COMMENTS:

04/08/2020 - RFT has been awarded and contract signed. Working with contractor to finalise design ready for manufacture.
01/09/2020 - Draft design drawings have been reviewed and feedback provided to Contractor. Awaiting final design drawings.
05/10/2020 - Updated draft design drawings have been submitted, reviewed and returned to the Contractor to update further, as not adequate.
02/11/2020 - Resolution reached with contractor; awaiting updated design drawings.
23/11/2020 - Updated design drawings have been received; Contractor has proceeded to procurement and manufacture.

Last Updated: 23-Nov-2020


ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
4.1.1.10 CP109002 - 20/21 Sewerage Plant Capital Improvements	Phillip Charley - Senior Projects Manager	In Progress	26-Jul-2020	30-Jun-2021	25.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:


22/07/20 - A Request For Tender (RFT) for Consultancy and preliminary design has been completed and advertised on 22/07/20.
19/08/20 - Tender submissions received. Tender evaluation underway.
02/09/20 - Contract awarded and issued to contractor. Contract negotiations underway.
01/10/20 - Contract negotiation completed and contract signed. Kick off meeting held on 24/09/20. Contractor investigation works underway.
04/11/20 - Design Consultant developing upgrade options for inclusion in recommendations report.
23/11/20 - Design Consultant finalising the recommendations report which is due at the end of November 2020.

Last Updated: 23-Nov-2020

11.2 Asset Management

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.118 CP129530 - 20/21 Newman Town Streets - Reseals	Michael Zion - Coordinator Asset Management	In Progress	26-Jul-2020	30-Apr-2021	90.00%	40.00%	 GREEN
<p>ACTION PROGRESS COMMENTS:</p> <p>03/07/20 - Tender award letter sent to contractor, works program being confirmed from site inspections. 01/08/20 - Contract document being prepared, updated Gantt chart requested based on confirmed program. 27/08/20 - Project startup meeting, Contractor signed Contract Documents. 01/09/20 - Contractor scheduled to commence work on site 19 October. 15/09/20 - no change to project status, awaiting TMP, OSH, insurance information from contractor. 06/10/20 - Works due to commence on the 19th of October. TMP, OSH, insurance information from contractor now provided. 04/11/20 - Works currently underway and on schedule with completion planned for Monday 9 November. 9/11/20 - Contractor has completed the 2020 Asphalt program and now requested to undertake crack patching on Newman streets. Contractor has advised that they will not be able to complete the crack patching in 2020 and has asked their sub-contractor to quote for the works. 25/11/20 - Crack sealing contractor inspecting town streets and will provide quote to complete crack patching. Line marking roads where covered with asphalt will be completed by mid December.</p> <p>Last Updated: 25-Nov-2020</p>							

24.1 Built Infrastructure - Newman

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
1.2.2.4 CP119021 - 20/21 EPAC Building Works	Allan Giles - Coordinator Building Services	In Progress	01-Jul-2019	30-Sep-2022	15.00%	40.00%	 RED
<p>ACTION PROGRESS COMMENTS:</p> <p>06/08/20 - Waiting on new Coordinator of Building Services to start in role mid August. 02/09/20 - Scoping of works underway 06/10/20 - Issues have been investigated. Exploring options. 04/11/20 - Scope of works completed, to be included in Public Building Capital Works RFT. Finalising of RFT underway due to be advertised in mid November. 23/11/20 - RFT advertised on Tenderlink, submissions due back Mid December.</p>							


Last Updated: 23-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
2.1.1.23 CP119611 - 20/21 Rec Centre Bin Compound	Allan Giles- Coordinator Building Services	In Progress	26-Jul-2020	30-Jun-2021	15.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

06/08/20 - Waiting on new Coordinator of Building Services to start in role mid August.
02/09/20 - Scoping of works underway
06/10/20 - Exploring options & liaising with relevant stakeholders to develop mode of delivery.
04/11/20 - Scope of works completed, to be included in Public Building Capital Works RFT. Finalising of RFT underway, due to be advertised in mid November.
23/11/20 - RFT advertised on Tenderlink, submissions due back Mid December.

Last Updated: 23-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
2.1.2.6 CP189130 - 20/21 Newman Visitors Centre	Allan Giles- Coordinator Building Services	In Progress	26-Jul-2020	30-Jun-2021	10.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

06/08/20 - Waiting on new Coordinator of Building Services to start in role mid August.
02/09/20 - Scoping of works underway
06/10/20 - Further site investigations required, Tender writing started.
04/11/20 - Scope of Works defined. Further quotations to be sourced, due to cost.
19/11/20 - Request for quotes due to be completed by end of November.


Last Updated: 23-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
2.2.1.9 CP119810 - 20/21 Newman Community Library - L&B	Allan Giles- Coordinator Building Services	In Progress	26-Jul-2020	30-Jun-2021	15.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

06/08/20 - Waiting on new Coordinator of Building Services to start in role mid August.
02/09/20 - Scoping of works underway.
06/10/20 - Site investigation completed. Stakeholders feedback received. Writing of scope of works underway.
04/11/20 - Scope of works completed, to be included in Public Building Capital Works RFT. Finalising of RFT underway, due to be advertised in mid November.
23/11/20 - RFT advertised on Tenderlink, submissions due back Mid December.

Last Updated: 23-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
2.3.1.6 CP89026 - 20/21 Newman Youth Centre	Allan Giles - Coordinator Building Services	In Progress	26-Jul-2020	30-Jun-2021	15.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

06/08/20 - Waiting on new Coordinator of Building Services to start in role mid August.
02/09/20 - Scoping of works underway.
06/10/20 - Further site investigations required. Tender writing started.
04/11/20 - Scope of works completed, to be included in Public Building Capital Works RFT. Finalising of RFT underway, due to be advertised in mid November.
23/11/20 - RFT advertised on Tenderlink, submissions due back Mid December.


Last Updated: 23-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.1.7 CP119041 - 20/21 Newman Aquatic Centre Infrastructure	Allan Giles - Coordinator Building Services	In Progress	26-Jul-2020	30-Jun-2021	15.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

06/08/20 - Waiting on new Coordinator of Building Services to start in role mid August.
02/09/20 - Scoping of works underway.
06/10/2020 - Preliminary investigation completed. Further site investigation required.
04/11/20 - Scope of works completed, to be included in Public Building Capital Works RFT. Finalising of RFT underway, due to be advertised in mid November.
23/11/20 - RFT advertised on Tenderlink, submissions due back Mid December.

Last Updated: 23-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.102 CP119732 - 20/21 Newman Junior Sports Doors & Security	Allan Giles - Coordinator Building Services	Completed	26-Jul-2020	30-Jun-2021	100.00%	40.00%	 GREEN

ACTION PROGRESS COMMENTS:

06/08/20 - Waiting on new Coordinator of Building Services to start in role mid August.
02/09/20 - Scoping of works underway.
07/10/20 - Works fully completed

Last Updated: 07-Oct-2020




ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.122 CP129595 - 20/21 Newman Depot Building Works	Allan Giles - Coordinator Building Services	In Progress	26-Jul-2020	30-Jun-2021	17.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

06/08/20 - Waiting on new Coordinator of Building Services to start in role mid August.
02/09/20 - Scoping of works underway.
04/11/20 - Scope of works completed, to be included in Public Building Capital Works RFT. Finalising of RFT underway, due to be advertised in mid November.
19/11/20 - RFT advertised on Tenderlink and other Media, closes Mid December

Last Updated: 20-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
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4.1.1.11 CP109051 - 20/21 Header Tank Roof	Philip Charley - Senior Projects Manager	In Progress	26-Jul-2020	30-Jun-2021	10.00%	40.00%	 RED
<p>ACTION PROGRESS COMMENTS: 06/07/20 - Review of minor investigative reports completed. 03/08/20 - Review and options report prepared. 02/09/20 - Preparation of Consultant design brief underway, which will allow Contractor to be engaged to draft new tank roof drawings. Drawings will limit scope, simplify quote comparison and reduce cost and project duration by allowing off site fabrication of the roof and access components. 01/10/20 - Negotiations underway with contractor to provide quote for roof design and drawings of structure showing needed repairs. 04/11/20 - Due to high prices received on quotes, additional quotes are now required. Additional Quotes from specialist design Consultants are currently being sourced. 23/11/20 - Consultants have advised the cost of design and construction works to repair the header tank may exceed the cost of a new tank. Project is on hold until further analysis of re-use system is undertaken. Last Updated: 23-Nov-2020</p>							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET %	ON TARGET %
5.1.1.166 CP49003 - 20/21 Furniture & Equipment	Marisa Wolfenden - Coordinator Property Services	In Progress	26-Jul-2020	30-Jun-2021	31.00%	40.00%	 AMBER
<p>ACTION PROGRESS COMMENTS: 07/08/20 - Orders as required 02/09/20 - Orders as required 06/10/20 - Orders as required 04/11/20 - Orders as required 01/12/20 - Orders as required Last Updated: 12-Nov-2020</p>							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET %	ON TARGET %
5.1.1.167 CP49016 - 20/21 Newman Admin Building	Allan Giles - Coordinator Building Services	In Progress	24-Jul-2020	30-Jun-2021	10.00%	40.00%	 RED
<p>ACTION PROGRESS COMMENTS: 06/08/20 - Waiting on new Coordinator of Building Services to start in role mid August. 02/09/20 - Scoping of works underway 06/10/20 - Developing scope of works.</p>							

Shire of East Pilbara

Action and Task Progress Report

04/11/20 - Scope of Works Defined. Quotes currently being sourced.
19/11/20 - Request for quotes due to be completed by end of November


Last Updated: 23-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.3.8 CP99020 - 20/21 Staff Housing	Marisa Wolfenden - Coordinator Property Services	In Progress	26-Jul-2020	30-Jun-2021	50.00%	40.00%	 GREEN

ACTION PROGRESS COMMENTS:

07/08/20 - Commencing the Scope of Works for tender
02/09/20 - Tender writing underway
06/10/20 - Tender writing underway
04/11/20 - Rural capital works to be completed in Marble Bar mid December, Newman capital works tender to be advertised in November.
01/12/20 - Rural capital work on track to be completed mid December. Newman Housing Tender currently advertised, due back mid December

Last Updated: 23-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.3.9 CP99022 - 20/21 Staff Housing - Airport	Marisa Wolfenden - Coordinator Property Services	In Progress	26-Jul-2020	30-Jun-2021	10.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

07/08/20 - Commencing the Scope of Works for tender
02/09/20 - Tender currently being scoped
06/10/20 - Tender currently being scoped
04/11/20 - Tender to be advertised in November
01/12/20 - Tender currently advertised, due back mid December

Last Updated: 23-Nov-2020

24.2 Built Infrastructure - Rural

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
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Shire of East Pilbara

Action and Task Progress Report

2.1.1.20 CP59012 - 20/21 BFB Shed Upgrade	Michael Zion - Coordinator Asset Management	In Progress	26-Jul-2020	18-Dec-2020	95.00%	95.00%	 GREEN
<p>ACTION PROGRESS COMMENTS:</p> <p>01/08/20 - RFQ awarded. Gantt chart received from Contractor which shows completion by early October.</p> <p>01/09/20 - Contractor arrived on site today and has commenced work with scheduled completion on 30 September.</p> <p>18/09/20 - Contractor has completed internal structure, fixtures, tiling with plumbing and electrical work to be completed by 28/09/20</p> <p>06/10/20 - Construction works completed. Some defects still outstanding before practical completion is issued.</p> <p>4/11/20 - Contractor has ordered materials to repair defects, now awaiting advice on when they will return to site to finalise repairs.</p> <p>20/11/20 - Contractor commenced the repair of defects on 17 November and completed today. A final PC inspection was conducted, with some minor defects sighted. Practical completion will be issued once Contractor has completed the defects and site cleanup.</p> <p>25/11/20 - waiting for contractors advice of completion and invoice for payment.</p> <p>Last Updated: 01-Dec-2020</p>							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET %	ON TARGET %
2.1.2.4 CP89028 - 20/21 CRC Marble Bar	Allan Giles - Coordinator Building Services	In Progress	26-Jul-2020	30-Jun-2021	15.00%	40.00%	 RED
<p>ACTION PROGRESS COMMENTS:</p> <p>06/08/20 - Waiting on new Coordinator of Building Services to start in role mid August.</p> <p>02/09/20 - Scoping of works underway.</p> <p>10/06/20 - Feedback has been received from relevant stakeholders and site investigations completed. Writing of scope of works underway.</p> <p>04/11/20 - Scope of works completed, to be included in Public Building Capital Works RFT. Finalising of RFT underway, due to be advertised in mid November.</p> <p>23/11/20 - RFT advertised on Tenderlink, submissions due back Mid December.</p> <p>Last Updated: 23-Nov-2020</p>							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET %	ON TARGET %
5.1.1.168 CP49026 - 20/21 M/Bar Admin Building	Allan Giles - Coordinator Building Services	In Progress	26-Jul-2020	30-Jun-2021	15.00%	40.00%	 RED
<p>ACTION PROGRESS COMMENTS:</p> <p>06/08/20 - Waiting on new Coordinator of Building Services to start in role mid August.</p> <p>02/09/20 - Scoping of works underway.</p> <p>06/10/20 - External painting works completed. Awaiting quotes from contractors for internal works.</p>							

04/11/20 - Scope of works completed, to be included in Public Building Capital Works RFT. Finalising of RFT underway, due to be advertised in mid November.
23/11/20 - RFT advertised on Tenderlink, submissions due back Mid December.

Last Updated: 23-Nov-2020

Waste Management

21.1 Landfill Management

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
4.1.1.6 CP109037 - 20/21 Newman Landfill Fencing	Daniel Hay-Hendry - Graduate Engineer Projects & Assets	In Progress	26-Jul-2020	30-Jun-2021	10.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

12/08/2020 - Investigated and tender scope commencing on the 19th of August.
31/08/2020 - Tender scoping and review.
07/10/2020 - The project has been handed over to the new project manager. Tender being developed and reviewed.
02/11/2020 - Investigation is underway to determine if scope of works requires any further revision.
23/11/2020 - Scope of works has been defined. RFT is being developed; some further site investigation to be carried out.

Last Updated: 25-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
4.1.1.7 CP109038 - 20/21 Newman Landfill Signage	Daniel Hay-Hendry - Graduate Engineer Projects & Assets	In Progress	26-Jul-2020	30-Jun-2021	25.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

12/08/2020 - Investigated and project hand over completed.
31/08/2020 - Quotation scoping, review. Obtained one quote, obtaining another two quotes (as per Council's purchasing policy) week ending Friday 12th Sept 2020.
07/10/2020 - A Contractor has been engaged to complete a review of the landfill site for traffic signage, quotes will then be obtained for the required signage based from Contractor's findings.
04/11/2020 - Review is ongoing with recommendation report in progress.
25/11/2020 - Review is ongoing with recommendation report in progress.

Last Updated: 25-Nov-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
4.1.1.12 CP109039 - 20/21 Newman Landfill Bore	Daniel Hay-Hendry - Graduate Engineer Projects & Assets	In Progress	26-Jul-2020	30-Jun-2021	15.00%	40.00%	 RED

ACTION PROGRESS COMMENTS:

12/08/2020 - Project handover complete but scoping work yet to commence. all required licenses (Bore construction and groundwater extraction) have been approved and received as well as a location for the bore identified by DWER.
 31/08/2020 - Quotation scoping and review in progress. Planned to advertise for the week ending Friday 12th Sept 2020.
 07/10/2020 - The project has been handed over to the new project manager. Tender being developed and reviewed. Is expected that the Request for Quotation will be advertised by the end of the month.
 02/11/2020 - RFQ has been advertised.
 23/11/2020 - RFQ has closed; no submissions were received. Negotiations with suitable Contractors has commenced.
 Last Updated: 25-Nov-2020

21.2 Waste Collection and Recycling

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
4.1.1.9 CP109042 - 20/21 CDS Admin Office and Toilets	Daniel Hay-Hendry - Graduate Engineer Projects & Assets	In Progress	26-Jul-2020	30-Jun-2021	28.00%	40.00%	 AMBER

ACTION PROGRESS COMMENTS:

12/08/2020 - RFQ advertised, closing on the 2nd of September.
 31/08/2020 - Award of work by Friday 4th September. With the works set to commence on the 7th of September.
 07/10/2020 - Project has been handed over to the new project manager. No responses to the formal RFQ, negotiations have started with contractors that have shown interest. The Scope of Works is being reviewed to assure value for money.
 02/11/2020 - Scope of works are being revised and negotiations with contractors are being finalised before award.
 23/11/2020 - Works have been awarded to the successful Contractor. Site works to commence in December 2020.
 Last Updated: 25-Nov-2020

9.1.3 AFFIXING COMMON SEAL UNDER DELEGATED AUTHORITY

Responsible Officer: Mr Jeremy Edwards
Chief Executive Officer

Author: Ms Emma Allinson
Coordinator Contracts and Leasing

Proposed Meeting Date: 11 December 2020

Location/Address: N/A

Name of Applicant: N/A

Author Disclosure of Interest: Nil

REPORT PURPOSE

This report is to advise Council of the documents that have had the Shire of East Pilbara's Common Seal affixed under delegated authority since the last Council meeting on the 20th November 2020.

BACKGROUND

There has been two documents that has had the Shire's Common Seal affixed under delegated authority since the last Council Meeting.

COMMENTS/OPTIONS/DISCUSSIONS

Document	Details	Parties	TC No.	Price Gst Inc
Contract	RFQ 06-2020/21 - Consultancy, detailed design & superintendency for Newman Liquid Waste Facility	Water Infrastructure Science & Engineering	TC2020743	\$234,853.75
Contract	RFQ 04-2020/21 - East Pilbara Strategic Recreation Master Plan	M & M Family Trust t/a CCS Strategic	TC2020738	\$127,325

STATUTORY IMPLICATIONS/REQUIREMENTS

Local Government Act 1995, Part 9, Division 3, s9.49A. Execution of documents.

POLICY IMPLICATIONS

4.5 Execution of Documents – Item 9.1.2 – 27th July 2018.

And

Authorisations and Delegations Manual

The Chief Executive Officer or Executive Manager may only sign documents where:

- The Council has authorised entering into a formal contract; or
- A formal contract is required as a part of the day to day operation of the Council; or
- A formal contract is authorised under delegated authority of the Council.

The Chief Executive Officer or Executive Manager has no power to sub-delegate the authority to sign documents on behalf of the local government (s5.43 (ha) of the Act).

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

G1 Provide efficient, accountable and ethical governance.

RISK MANAGEMENT CONSIDERATIONS

Should Council not be informed of the documents that have had the Common Seal affixed under delegated authority, the Shire will fail to abide by their Execution of Documents Policy which clearly states that *Use of the common seal is to be recorded in the common seal register and must have the Council resolution number included and the date that the deal was applied*".

FINANCIAL IMPLICATIONS

No financial resource impact.

VOTING REQUIREMENTS

Simple.

OFFICER RECOMMENDATION & COUNCIL RESOLUTION: 202021/94

MOVED: Cr Anthony Middleton

SECONDED: Cr Anita Grace

That Council have been advised that the Common Seal has been affixed under delegated authority to the Contracts between the Shire of East Pilbara and Water Infrastructure Science & Engineering for RFQ 06-2020/21 and M & M Family Trust for RFQ 04/2020/21.

CARRIED UNANIMOUSLY

To be actioned by Ms Emma Allinson, Coordinator Contracts & Leasing

**9.1.4 PROPOSED NEW LEASE OF OFFICE SPACE AT NEWMAN HOUSE –
CREATING COMMUNITIES**

Attachments:	Appendix 1 – Floor Plan of Newman House Appendix 2 – Expression of Interest – Creating Communities
Responsible Officer:	Mr Jeremy Edwards Chief Executive Officer
Author:	Ms Emma Allinson Coordinator Contracts and Leasing
Proposed Meeting Date:	11 December 2020
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

To seek Council approval to enter into a new lease agreement between the Shire of East Pilbara and Creating Communities for office accommodation at Newman House for one (1) year with three (3) x one year options and to apply the common seal of the Shire of East Pilbara to the new lease agreement.

BACKGROUND

Creating Communities is a Perth based consultancy company that works alongside organisations and communities to develop outcomes and strategies that help communities succeed.

Creating Communities has over 100 projects in the Pilbara region, including the Newman Futures Strategy and the Home in East Newman. They would like to secure office accommodation to be able to provide services out of Newman. Office 21 which is a total of 12 SQM is Creating Communities first preference, followed by Office 5.

Newman House primary use is for not for profit organisations, but the Access Eligibility and Space Allocation criteria are as follows;

Eligible Tenants

The Shire of East Pi/barra commits itself to the principal goal of providing office accommodation to not for profit organisations, and such organisation shall be given preference over all other organisations.

Space a/location shall be made by the Shire of East Pilbara on the basis of first priority to be given to al NFP organisations. Should there be more NFP organisations seeking tenancy that the available spaces, then the SoEP shall have the discretion to select such tenants which it believes would be in the

best interests of the people of Newman community, and taking into account the circumstances of the prospective tenant's accommodation issues.

Other organisation shall be offered tenancy agreements of not more than 12 month period. Such agreements can be extended on if there of insufficient NFP organisations proposing to take up tenancy in the building.

COMMENTS/OPTIONS/DISCUSSIONS

Newman House occupancy is currently at 60%. To date there has been minimal interest from organisations to lease office accommodation.

The Rental rate for both offices is as follows.

One Office		SQM	12		
3% annual rental increase		Rate	\$625.00		
		Total	\$7,500.00		
Newman House - Rental Rate - Commercial					
			3.0%		
Periods - invoice annually	Rental Rate	Yrly Fee Gst Exc	Yrly Fee Gst Inc	Monthly Fee Gst Exc	Monthly Fee Gst Inc
11 January 2021 - 10 January 2022	\$ 625.00	\$ 7,500.00	\$ 8,250.00	\$ 625.00	\$ 687.50
11 January 2022 - 10 January 2023	\$ 643.75	\$ 7,725.00	\$ 8,497.50	\$ 643.75	\$ 708.13
11 January 2023 - 10 January 2024	\$ 663.06	\$ 7,956.75	\$ 8,752.43	\$ 663.06	\$ 729.37
11 January 2024 - 10 January 2025	\$ 682.95	\$ 8,195.45	\$ 9,015.00	\$ 682.95	\$ 751.25

One Office		SQM	16		
3% annual rental increase		Rate	\$625.00		
		Total	\$10,000.00		
Newman House - Rental Rate - Commercial					
Periods - invoice annually		Yrly Fee Gst Exc	Yrly Fee Gst Inc	Monthly Fee Gst Exc	Monthly Fee Gst Inc
11 January 2021 - 10 January 2022	\$ 625.00	\$ 10,000.00	\$ 11,000.00	\$ 833.33	\$ 916.67
11 January 2022 - 10 January 2023	\$ 643.75	\$ 10,300.00	\$ 11,330.00	\$ 858.33	\$ 944.17
11 January 2023 - 10 January 2024	\$ 663.06	\$ 10,609.00	\$ 11,669.90	\$ 884.08	\$ 972.49
11 January 2024 - 10 January 2025	\$ 682.95	\$ 10,927.27	\$ 12,020.00	\$ 910.61	\$ 1,001.67

STATUTORY IMPLICATIONS/REQUIREMENTS

Local Government Act 1995

Part 9 – Miscellaneous provisions (Division 3 – Documents) 9.49A. Execution of documents (pg 320)

POLICY IMPLICATIONS

4.5 EXECUTION OF DOCUMENTS

STRATEGIC COMMUNITY PLAN

2: Social

Harmonious communities sharing strong community connections.

S3 Advocate and partner to improve access to services.

S3.1 Facilitate services for families and children, youth and aged (inclusive of all demographic types including people living with a disability, Aboriginal and Torres Strait Islander, Culturally and Linguistically Diverse and LGBTI).

S3.2 Continue to develop or advocate for new services or programs to meet unmet needs

RISK MANAGEMENT CONSIDERATIONS

If Newman House continues to have limited occupancy the financial burden will increase for Council.

FINANCIAL IMPLICATIONS

Resource requirements are in accordance with existing budgetary allocation.

VOTING REQUIREMENTS

Simple.

OFFICER RECOMMENDATION & COUNCIL RESOLUTION: 202021/95

MOVED: Cr Holly Fleming

SECONDED: Cr Anthony Middleton

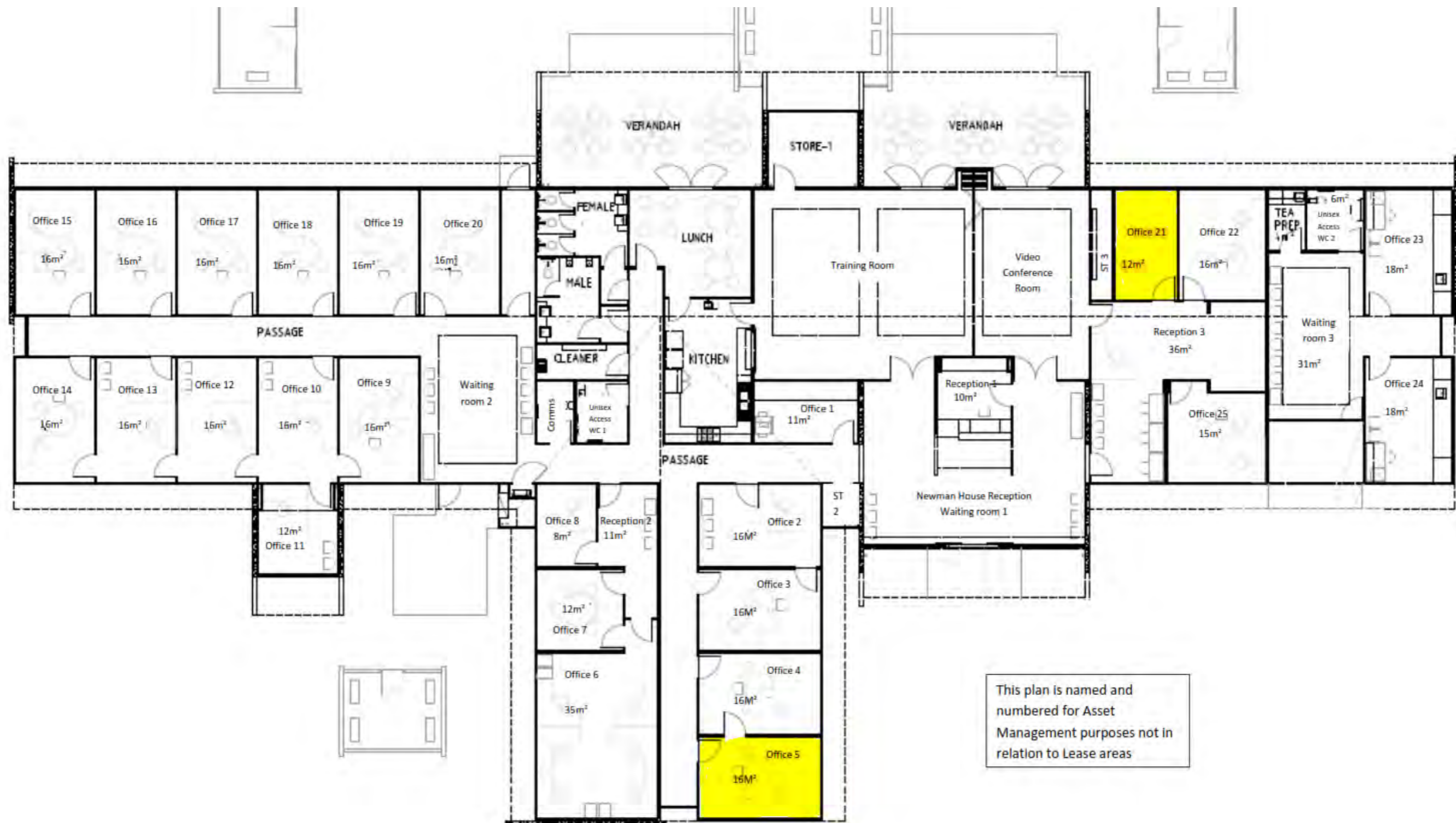
That Council

- 1. Approves entering into a lease agreement with Creating Communities for office accommodation at Newman House for a term of 1 year, commencing 11th January 2021 with an Option Term of 3 x 1 year extensions pending availability.**
- 2. Approves affixing the Shire of East Pilbara common seal to the lease agreement between the Shire of East Pilbara and Creating Communities.**

CARRIED UNANIMOUSLY

To be actioned by Ms Emma Allinson, Coordinator Contracts & Leasing

Appendix 1
Floor Plan – Newman House



This plan is named and numbered for Asset Management purposes not in relation to Lease areas

Appendix 2

Expression of Interest – Creating Communities

Jeremy Edwards
CEO
The Shire of East Pilbara
PMB 22
Newman WA 6753

**Creating
Communities**

100 Jersey Street
Jolimont WA 6014
(08) 9284 0910

30th October 2021

Dear Jeremy,

RE: Expression of Interest: Office Space at Newman House

Creating Communities is a Perth-based consultancy that works alongside organisations and communities to develop outcomes and strategies that help communities thrive. We have worked on over 100 projects in the Pilbara including our current work on the Newman Futures strategy and most recently the Home in East Newman with the Shire of East Pilbara.

We wish to express interest in leasing an office space at Newman House, our first preference is for a 12m² space, second preference being 16m².

The proposed commencement date would be from 11th January 2021 with a lease period of one year with an option for three years.

We appreciate the opportunity to further deepen our work in Newman by enabling Creating Communities to have local office space from which to work.

Sincerely,



Donna Shepherd
Managing Director

ABN 74 087 567 664
creatingcommunities.com.au

9.1.5 AUDIT COMMITTEE MINUTES – 11 DECEMBER 2020

Attachments:	Appendix 1 – Audit Committee Minutes – 11 December 2020
Responsible Officer:	Mr Jeremy Edwards Chief Executive Officer
Author:	Mrs Kylie Bergmann Acting Manager Governance
Proposed Meeting Date:	11 December 2020
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

For Council to consider the recommendations from the Audit Committee and note the Minutes from the Audit Committee held on 11th December 2020.

BACKGROUND

An Audit Committee was held at 8:00am on the 11th December 2020, and the Minutes of that meeting are attached (***Appendix 1 refers***).

Role of Audit Committee:

As a requirement of the *Local Government Act 1995*, the Audit Committee was formed to provide independent oversight of the financial systems of the local government on behalf of the Council. As such, the Committee will operate to assist Council to fulfil its corporate governance, stewardship, leadership and control responsibilities in relation to the local government's financial reporting and audit responsibilities.

COMMENTS/OPTIONS/DISCUSSIONS

There were nine agenda items on the Audit Committee Agenda.

The Audit Committee recommendations from that meeting are listed below:

1. That Council accept the draft Audit Management Representation Letter, draft Management Report and draft Audit Report for the year ended 30 June 2020, as presented at appendices 1-3.
2. That Council accept the Audited Annual Financial Statements for the year ended 30 June 2020, as presented at Appendix 1.
3. That Council receive the letter and information sheet from the Office of the Auditor General, as attached at Appendix 1.

4. That Council adopt changes to the Fraud & Corruption Control Policy as presented at Appendix 1.
5. That Council review and receive the CAMMS Financial Management Review Improvement Plan status report as presented at Appendix 1.
6. That Council review and receive the CAMMS Regulation 17 Improvement Plan status report as presented at Appendix 1.
7. That Council review and receive the CAMMS Compliance Calendar status report as presented at Appendix 1.
8. That Council review and receive the CAMMS Risk Status Report and Risk Control Overview Report as presented in Appendix 1.
9. That Council review and receive the CAMMS Fraud and Corruption Control Improvement Plan Update as presented at Appendix 1.

STATUTORY IMPLICATIONS/REQUIREMENTS

Local Government Act 1995

Part 7 Audit
Division 1A Audit Committee
s7.1A Audit Committee

POLICY IMPLICATIONS

Nil.

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

G1 Provide efficient, accountable and ethical governance.

RISK MANAGEMENT CONSIDERATIONS

Legislative – Medium.

FINANCIAL IMPLICATIONS

No financial resource impact.

VOTING REQUIREMENTS

Absolute.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION: 202021/96

MOVED: Cr Anthony Middleton

SECONDED: Cr Geraldine Parsons

That Council consider and adopt the following recommendations as presented by the Audit Committee on 11th December 2020:

- 1. That Council accept the draft Audit Management Representation Letter, draft Management Report and draft Audit Report for the year ended 30 June 2020, as presented at appendices 1-3.**
- 2. That Council accept the Audited Annual Financial Statements for the year ended 30 June 2020, as presented at Appendix 1.**
- 3. That Council receive the letter and information sheet from the Office of the Auditor General, as attached at Appendix 1.**
- 4. That Council adopt changes to the Fraud & Corruption Control Policy as presented at Appendix 1.**
- 5. That Council review and receive the CAMMS Financial Management Review Improvement Plan status report as presented at Appendix 1.**
- 6. That Council review and receive the CAMMS Regulation 17 Improvement Plan status report as presented at Appendix 1.**
- 7. That Council review and receive the CAMMS Compliance Calendar status report as presented at Appendix 1.**
- 8. That Council review and receive the CAMMS Risk Status Report and Risk Control Overview Report as presented in Appendix 1.**
- 9. That Council review and receive the CAMMS Fraud and Corruption Control Improvement Plan Update as presented at Appendix 1.**

CARRIED UNANIMOUSLY

To be actioned by Mrs Kylie Bergmann, Acting Manager Governance

Appendix 1
Audit Committee Minutes – 11/12/2020



SHIRE OF EAST PILBARA

MINUTES

ORDINARY COMMITTEE MEETING

NOTICE IS HEREBY GIVEN that an Ordinary Meeting of the **AUDIT COMMITTEE** was held, in Council Chambers, Newman, 8:00am, Friday, 11 December, 2020.

Jeremy Edwards
CHIEF EXECUTIVE OFFICER



DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of East Pilbara for any act, omission or statement or intimation occurring during Council or Committee Meetings. The Shire of East Pilbara disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee Meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee Meeting does so at that person's or legal entity's own risk.

In particular and without derogating any planning application or application of a licence, any statement or intimation of approval made by any member or Officer of the Shire of East Pilbara during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of East Pilbara.

The Shire of East Pilbara warns that anyone who has any application lodged with the Shire of East Pilbara must obtain and should only rely on

WRITTEN CONFIRMATION

of the outcome of the application and any conditions attaching to the decision made by the Shire of East Pilbara in respect of the application.

Signed: _____
Jeremy Edwards
Chief Executive Officer

AUDIT COMMITTEE
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1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

Due to the Chairperson (Cr Anthony Middleton) dialling into the meeting (via zoom), the Chief Executive Officer declared the meeting open at 8:06am.

In the absence of the chair, the Chief Executive Officer called for nominations for the position of Chairperson. Cr Geraldine Parsons nominated for the position of Chair. No further nominations being received, Cr Geraldine Parsons was declared Chairperson for this meeting.

2 RECORD OF ATTENDANCES/APOLOGIES/LEAVE OF ABSENCE

2.1 ATTENDANCES

Councillors

Cr Geraldine Parsons	Councillor	
Cr Anthony Middleton	Councillor	Via Zoom
Cr Karen Lockyer	Councillor	

Officers

Mr Jeremy Edwards	Chief Executive Officer
Mrs Lisa Davis	Acting Executive Manager Corporate Services
Mrs Lisa Clack	Executive Manager Customer & Community Services
Mrs Kylie Bergmann	Acting Manager Governance

Other

Wen-Shein Chai	Moore Australia
Rohan Nagaich	Moore Australia

2.2 APOLOGIES

Councillor Apologies

Officer Apologies

3 LEAVE OF ABSENCE / PUBLIC QUESTION TIME

4 PETITIONS/DEPUTATIONS/PRESENTATIONS

**SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES**

11 DECEMBER, 2020

5 CONFIRMATION OF MINUTES OF PREVIOUS COMMITTEE MEETING

5.1 28 AUGUST 2020

OFFICER & COMMITTEE RECOMMENDATION

MOVED: Ms Anthony Middleton, SECONDED: Cr Anthony Middleton

THAT the Minutes of the Audit Committee held at Newman on 28 August 2020, be confirmed as a true and correct record of proceedings.

CARRIED UNANIMOUSLY

SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

6 OFFICER'S REPORTS

6.1 GENERAL

6.1.1 AUDIT MANAGEMENT REPORT 2020

Attachments:	Appendix 1 – draft Audit Management Representation Letter Appendix 2 – draft Management Report Appendix 3 – draft Audit Report
Responsible Officer:	Mrs Lisa Davis Acting Executive Manager Corporate Services
Author:	Mrs Lisa Davis Acting Executive Manager Corporate Services
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

At 7:27am on 10/12/2020 the following addendum was issued.

ADDENDUM
ORDINARY MEETING OF AUDIT COMMITTEE – 11th December 2020

6.1.1 AUDIT MANAGEMENT REPORT 2020

Additional Information:

Subsequent to circulation of the Agenda for this meeting, the administration has received an additional document from the auditors for circulation to the Committee and Council.

A copy of the Audit Concluding Memorandum is attached at **Appendix 4**

REPORT PURPOSE

That the Audit Committee review the contents of the draft Audit Management Representation Letter, draft Management Report and draft Audit Report and recommend that Council accept the letter as presented.

BACKGROUND

The Auditors are required under the Local Government Audit Regulations to report certain compliance matters in their audit report. Other matters which arise during the course of their audit that they wish to bring to Council's attention are raised in the management report.

SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

COMMENTS/OPTIONS/DISCUSSIONS

The Auditors have again singled out Ratios in their Management Report as follows:

Asset Renewal Funding Ratio

This ratio indicates whether Shire's planned capital renewal expenditure over the next 10 years as per its Long Term Financial Plan (LTFP) is sufficient to meet the required capital renewal expenditure over the next 10 years as per its Asset Management Plans (AMPs).

Moore Australia noted that the Shire has not been able to calculate this ratio since 2016 as some of its AMPs do not have the information (i.e. the yearly totals of required capital expenditure for the next 10 years) necessary for the calculation.

From discussions, we understand management are working towards updating the Shire's AMPs in the next financial year. This will enable proper calculation of this ratio and help identify gaps between planned and required capital expenditure.

STATUTORY IMPLICATIONS/REQUIREMENTS

Local Government Act 1995

Part 7 Audit
Division 3 Conduct of audit
s7.9 Audit to be conducted

Division 4 General
s7.13 Regulations as to audits

POLICY IMPLICATIONS

Nil.

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

- G1 Provide efficient, accountable and ethical governance.
- G1.1 *Enhance governance capability to deliver sustainable outcomes, roads and buildings*

RISK MANAGEMENT CONSIDERATIONS

The annual audit assists the Shire to identify issues that may pose a risk to the Shire and manage those risks.

FINANCIAL IMPLICATIONS

No financial resource impact.

**SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES**

11 DECEMBER, 2020

VOTING REQUIREMENTS

Absolute.

OFFICER & COMMITTEE RECOMMENDATION

MOVED: Cr Karen Lockyer, SECONDED: Cr Anthony Middleton

That Council accept the draft Audit Management Representation Letter, draft Management Report and draft Audit Report for the year ended 30 June 2020, as presented at appendices 1-3.

CARRIED UNANIMOUSLY

**Appendix 1
Audit Management Representation Letter**

[THE SHIRE'S LETTERHEAD]

[Date]

Moore Australia
Level 15, 2 The Esplanade
Perth WA 6000

Dear Sirs,

Representation Letter in Respect of The Shire of East Pilbara's Annual Financial Report for the Year Ended 30 June 2020

This representation letter is provided in connection with your audit of the Shire of East Pilbara's annual financial report for the year ended 30 June 2020 for the purpose of expressing an opinion as to whether the annual financial report is fairly presented in accordance with the *Local Government Act 1995* (the Act), the *Local Government (Financial Management) Regulations 1996* and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

We submit the following representations for the year ended 30 June 2020 after making appropriate enquiries and according to the best of our knowledge and belief. This representation covers all material items in each of the categories listed below.

1. GENERAL

- a) We have fulfilled our responsibilities for the preparation and fair presentation of the annual financial report in accordance with the *Local Government Act 1995* (the Act), the *Local Government (Financial Management) Regulations 1996* and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.
- b) We have advised you of all material estimates, professional judgement or other variables used in the presentation of the financial report.
- c) There have been no changes in accounting policies or application of those policies that would have a material effect on the financial report, except as disclosed in Note 30 of the financial report.
- d) The prior period comparative information in the financial report has not been restated, except as disclosed in Note 29 of the financial report.
- e) Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm the disclosures related to accounting estimates are complete and appropriate.
- f) We have established and maintained an adequate internal control structure and adequate financial records as we have determined are necessary to facilitate the preparation of the financial report that is free from material misstatement, whether due to fraud or error.
- g) We have provided you with
 - i. Access to all information of which we are aware that is relevant to the preparation of the financial report, such as records, documentation and other matters.
 - ii. Additional information that you have requested for the purpose of the audit.
 - iii. Unrestricted access to persons within the Shire from whom you determined it necessary to obtain audit evidence.

- h) All transactions have been recorded in the accounting and other records and are reflected in the financial report.
- i) All internal audit reports and reports resulting from other management reviews, including legal issues and legal opinions which have the capacity to be relevant to the fair presentation of the financial report including, where relevant, minutes of meetings, have been brought to your attention and made available to you.
- j) We have advised you of all known instances of non-compliance or suspected non-compliance with laws and regulations, and all known data or security breaches whose effects should be considered when preparing the financial report.
- k) We have provided to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
- l) No frauds or suspected frauds affecting the Shire involving:
 - i. Management;
 - ii. Employees who have significant roles in internal control; or
 - iii. Others where the fraud could have a material effect on the financial reporthave occurred to the knowledge of management of the Shire.
- m) To our knowledge no allegations of fraud or suspected fraud affecting the Shire's financial report has been communicated to us by employees, former employees, analysts, regulators or others.
- n) We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial report, and they have been accounted for and disclosed in accordance with Australian Accounting Standards.

2. FAIR VALUE MEASUREMENTS AND DISCLOSURES

We confirm that where assets and liabilities are recorded at fair value, the value attributed to these assets and liabilities is the fair value.

We confirm that the carrying amount of each physical non-current asset does not materially differ from its fair value at the end of the reporting period. Significant fair value assumptions, including those with high estimation uncertainty, are reasonable.

We confirm the measurement methods, including related assumptions, used by management in determining fair values are appropriate and have been consistently applied.

We confirm that the fair value disclosures in the financial report are complete and appropriate.

3. GOING CONCERN

We confirm that the going concern basis of accounting is appropriate for the annual financial report.

4. CONTINGENT LIABILITIES

There are no material contingent liabilities at year end that have not been completely and adequately disclosed in the Notes to the financial report.

5. COMMITMENTS FOR CAPITAL AND OTHER EXPENDITURE

Other than those commitments reported in the Notes to the financial report, there were no significant commitments for capital or other expenditure contracts carrying over at year end.

6. FINANCIAL LIABILITY FOR CONTAMINATED SITES

We are aware of our obligations under the *Contaminated Sites Act 2003* and have reported to the Department of Water and Environmental Regulation, all land owned, vested or leased by the Shire that is known to be, or is suspected of being, contaminated. All actual liabilities or contingent liabilities, if any, have been recognised and/or disclosed in the financial report as appropriate.

7. RELATED PARTIES

We have disclosed to you the identity of the Shire's related parties, as defined in Australian Accounting Standards, of which we are aware, and all the related party relationships and transactions of which we are aware. These include the Shire's key management personnel (KMP) and their related parties, including their close family members and their controlled and jointly controlled entities.

We have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of Australian Accounting Standards.

8. KEY MANAGEMENT PERSONNEL COMPENSATION

We confirm the Shire's key management personnel (KMP) have not received any other money, consideration or benefit (except amounts being reimbursements for out of pocket expenses) which has not been included in the compensation disclosed in the Notes to the financial report.

9. SUBSEQUENT EVENTS

No matters or occurrences have come to our attention between the date of the financial report and the date of this letter which would materially affect the financial report or disclosures therein, or which are likely to materially affect the future results or operations of the Shire.

10. INTERNAL CONTROL

We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

11. INSURANCE

We have established procedures to assess the adequacy of insurance cover on all assets and insurable risks. We believe, where appropriate, assets and insurable risks are adequately covered by insurance.

12. RISK MANAGEMENT

We confirm that we have established and maintained a risk management framework that is appropriate to the Shire.

13. FINANCIAL RATIOS

We confirm that the financial ratios included in the annual financial report have been prepared and fairly presented in accordance with the *Local Government (Financial Management) Regulations 1996*.

We confirm that the asset consumption ratio is supported by verifiable information and reliable assumptions.

We confirm the asset renewal funding ratio was not calculated because some of the Shire's Asset Management Plans do not contain the necessary information regarding the required capital expenditure for the next 10 years.

14. ELECTRONIC PRESENTATION OF THE AUDITED ANNUAL FINANCIAL REPORT AND AUDITOR'S REPORT

- a) We acknowledge that we are responsible for the electronic presentation of the annual financial report.
- b) We will ensure that the electronic version of the audited annual financial report and the auditor's report presented on the Shire's website is the same as the final signed versions of the audited annual financial report and the auditor's report.
- c) We have clearly differentiated between audited and unaudited information in the construction of Shire's website and understand the risk of potential misrepresentation in the absence of appropriate controls.
- d) We have assessed the security controls over the audited annual financial report and the auditor's report and are satisfied that procedures in place are adequate to ensure the integrity of the information provided.
- e) We will ensure that where the auditor's report on the annual financial report is provided on the website, the annual financial report is also provided in full.

15. MISSTATEMENTS

We have corrected all misstatements noted and informed by you during the course of the audit.

We are not aware of any uncorrected misstatements that are material, both individually and in the aggregate, to the financial report as a whole.

Yours faithfully

Sian Appleton
Executive Manager Corporate Services

Date

Jeremy Edwards
Chief Executive Officer

Date

**Appendix 2
Draft Management Report**

SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020



Moore Australia Audit (WA)

Level 15, Exchange Tower,
2 The Esplanade, Perth, WA 6000
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F +61 8 9225 6181

www.moore-australia.com.au

11 December 2020

Cr L Craigie
The Shire President
Shire of East Pilbara
Kalgan Drive (PMB 22)
NEWMAN WA 6753

Dear Cr Craigie

Management Report for the Year Ended 30 June 2020

We are required under the Local Government Audit Regulations to report certain compliance matters in our audit report. Other matters which arise during the course of our audit that we wish to bring to Council's attention are raised in this management report.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements and therefore may not bring to light all weaknesses in systems and procedures which may exist. However, we aim to use our knowledge of the Shire's organisation gained during our work to make comments and suggestions which, we hope, will be useful to you.

We noted one matter we wish to draw your attention to:

Asset Renewal Funding Ratio

This ratio indicates whether Shire's planned capital renewal expenditure over the next 10 years as per its Long Term Financial Plan (LTFP) is sufficient to meet the required capital renewal expenditure over the next 10 years as per its Asset Management Plans (AMPs).

We noted the Shire has not been able to calculate this ratio since 2016 as some of its AMPs do not have the information (i.e. the yearly totals of required capital expenditure for the next 10 years) necessary for the calculation.

From discussions, we understand management are working towards updating the Shire's AMPs in the next financial year. This will enable proper calculation of this ratio and help identify gaps between planned and required capital expenditure.

We take this opportunity to thank you and your staff for their assistance provided during the audit.

Should you wish to discuss any matters relating to the audit or any other matter, please do not hesitate to contact me.

Yours faithfully

Wen-Shien Chai
Partner
Moore Australia Audit (WA)

Encl.

Moore Australia Audit (WA) – ABN 16 874 357 907.
An independent member of Moore Global Network Limited – members in principal cities throughout the world.
Liability limited by a scheme approved under Professional Standards Legislation.

**Appendix 3
Draft Audit Report**

INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF
THE SHIRE OF EAST PILBARA

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of the Shire of East Pilbara (the Shire), which comprises the Statement of Financial Position as at 30 June 2020, Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and the Rate Setting Statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Statement by Chief Executive Officer.

In our opinion, the financial report of the Shire of East Pilbara:

- a) is based on proper accounts and reports, and
- b) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2020 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, Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Shire in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the "Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Preparation

We draw attention to Note 1 to the financial report, which describes the basis of preparation. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 17A of the Local Government (Financial Management) Regulations 1996, requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 Leases which would have required the entity to measure the vested improvements also at zero cost. Our opinion is not modified in respect of this matter.

Emphasis of Matter – Basis of Preparation

We draw attention to Note 1 to the financial report, which describes the basis of preparation. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 of the Local Government (Financial Management) Regulations 1996, did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. Our opinion is not modified in respect of this matter.

INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF
THE SHIRE OF EAST PILBARA (CONTINUED)

Report on the Audit of the Financial Report (Continued)

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that 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 and 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

Our objectives 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 the users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standard Board website at http://www.aasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our audit report.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- a) In our opinion, there is a significant adverse trend in the financial position of the Shire as the Asset Sustainability Ratio and Operating Surplus Ratio have been below the DLGSCI standard for the past 3 years.
- b) All required information and explanations were obtained by us.
- c) All audit procedures were satisfactorily completed in conducting our audit.
- d) In our opinion, the Asset Consumption Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions. The Asset Renewal Funding Ratio was not calculated and consequently, no review was able to be carried out.

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF
THE SHIRE OF EAST PILBARA (CONTINUED)**

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of East Pilbara for the year ended 30 June 2020 included 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 described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

MOORE AUSTRALIA AUDIT (WA)
CHARTERED ACCOUNTANTS

WEN-SHIEN CHAI
PARTNER

Signed at Perth this 11th day of December 2020.

**Appendix 4
Audit Concluding Memorandum**



AUDIT CONCLUDING MEMORANDUM

Shire of East Pilbara

Year ended 30 June 2020



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1. Executive Summary

Introduction

Moore Australia has been engaged to perform an audit of the Shire of East Pilbara (the Shire)'s annual financial report for the year ended 30 June 2020.

The key purposes of this memorandum are to promote effective communication between the auditor and those charged with governance regarding the completion of the current year audit.

We request management and the Audit Committee to review this document to ensure that:

- the Shire concurs with the matters raised, and
- there are no further significant considerations or matters that could impact the audit and the financial report.

This document is strictly confidential and although it has been made available to management and those charged with governance to facilitate discussions, it may not be taken as altering our responsibilities to the Shire arising under our audit contract.

The contents of this document should not be disclosed to third parties without our prior written consent.

Audit Status and Report

We are pleased to advise that we have completed our audit of the Shire's financial report for the year ended 30 June 2020.

We will issue an unmodified opinion on the audit of the Shire's financial report in our audit report to the Council.

In addition, we noted the following matter to be reported in accordance with Reg 10(3) of the Local Government (Audit) Regulations 1996:

- There is a significant adverse trend in the financial position of the Shire as the Asset Sustainability Ratio and Operating Surplus Ratio have been below the industry benchmark for the past 3 years.
- The Asset Renewal Funding Ratio was not calculated and consequently, no review was able to be carried out.

Key Audit Risks or Focus Areas

We identified key audit risks or audit focus areas as part of our risk assessment procedures undertaken throughout the audit.

We are pleased to advise we have satisfactorily completed our audit procedures designed to address those risks and met our audit objectives. Particulars of the key audit risks and results of the relevant procedures performed are detailed in Section 2 of this memorandum.

Summary of Audit Differences

We did not identify any non-trivial uncorrected audit differences.

Internal Controls Relevant to Audit

We did not identify any significant deficiencies in internal controls other than those matters noted during the interim audit which were included in the formal management letter issued after the interim audit.

Other Key Matters

We confirm we have no issues with other key matters relating to our independence as auditor of the Shire, irregularities and illegal acts, non-compliance with laws and regulations, appropriateness of accounting policies and liaison with management.

2. Key Audit Risks and Focus Areas

As part of our risk assessment, we identified key audit risks based on our extensive knowledge of the Shire, the industry and issues faced by regional local governments. This risk assessment process is designed to ensure that we focus our audit work on the areas of highest risk.

This risk assessment and our responses have been updated throughout the engagement to ensure that all areas of material risk are addressed by our audit.

Set out below is an overview of what we have identified as the key audit risks and focus areas for the audit of the Shire's financial report for the year ended 30 June 2020. The table below also includes our audit procedures performed to address these risks together with the outcomes.

RISK AREAS	AUDIT PROCEDURES TO ADDRESS RISK	CONCLUSIONS
PROPERTY, PLANT & EQUIPMENT AND INFRASTRUCTURE		
<p>As at 30 June 2020, the Shire reported total property, plant & equipment and infrastructure of \$308mil.</p> <p>There is a significant industry risk given the nature of assets held and judgement applied in determining fair values as well as depreciation expense.</p> <p>Amendments to the Local Government (Financial Management) Regulations 1996 were gazetted on 6 November 2020 with the initial application date being 1 July 2019. The changes involved Regulation 16 being deleted and a number of amendments to Regulation 17A. The deletion of Regulation 16 triggered the derecognition of certain crown/vested land assets through the revaluation surplus.</p>	<p>Property, Plant & Equipment and Infrastructure</p> <ul style="list-style-type: none"> Documented and tested key audit controls around Property, Plant & Equipment and Infrastructure balances. Assessed accounting policy and ensured they are in accordance with accounting standards. Sample testing of asset additions and disposals. Reviewed management's impairment assessment against the Shire's circumstances. Reviewed fair value disclosures to ensure they are in accordance with AASB 13 requirements. Reviewed disclosures and accounting adjustments pertaining to changes to the Local Government (Financial Management) Regulations 1996. <p>Depreciation and amortisation</p> <ul style="list-style-type: none"> Reviewed depreciation policy for the various asset classes and assessed the reasonableness of rates used. Documented and tested key audit controls around the calculation of depreciation/amortisation. Performed depreciation recalculations based on our sampling approach. 	<p>Based on work performed, we are satisfied that the Shire's property, plant and equipment and infrastructure are fairly stated and disclosed in the 2020 financial report.</p> <p>The adjustment to derecognise fair value of land vested in and under the control of Council of \$1.1mil through the revaluation surplus and related disclosures are appropriate.</p>

2. Key Audit Risks and Focus Areas (Continued)

RISK AREAS	AUDIT PROCEDURES TO ADDRESS RISK	CONCLUSIONS										
REVENUE												
<p>The Shire's main sources of revenue are:</p> <ul style="list-style-type: none"> government grants & contributions, rates; and Other fee for service revenue streams. <p>Given the variety of revenue streams, there is a risk that revenue and contract liabilities may not be recognised in accordance with AASB 15 and AASB 1058 which were effective from 1 July 2019.</p> <p>For the year ended 30 June 2020, the Shire has recognised:</p> <table border="1"> <tr> <td>Rates</td> <td>\$13.4mil</td> </tr> <tr> <td>Operating grants, subsidies and contributions</td> <td>\$5.7mil</td> </tr> <tr> <td>Non- Operating grants, subsidies and contributions</td> <td>\$5.2mil</td> </tr> <tr> <td>Fees and Charges</td> <td>\$20.9mil</td> </tr> <tr> <td>Contract Liabilities</td> <td>\$1.2mil</td> </tr> </table>	Rates	\$13.4mil	Operating grants, subsidies and contributions	\$5.7mil	Non- Operating grants, subsidies and contributions	\$5.2mil	Fees and Charges	\$20.9mil	Contract Liabilities	\$1.2mil	<p>We reviewed the Shire's assessment of revenue recognition with respect to the new recognition requirements of AASB 15 and AASB 1058.</p> <p>Given the nature of local government grants, we substantively tested this revenue to third party documentation and vouched receipt of funds in accordance with our established sampling methodology.</p> <p>We also tested the recognition of contract liabilities to ensure proper accounting with AASB 15 and AASB 1058.</p> <p>For rates, and fees & charges, we documented and performed walkthroughs of the key audit controls. We also performed substantive test of details of revenue by utilising our sampling methodology. In addition, we performed analytical review to obtain the required level of assurance.</p> <p>We also reviewed the design and implementation of controls of all other main sources of revenue.</p> <p>We considered the nature, complexity and materiality of the revenue transactions in the process of identifying the risk of fraud in revenue.</p>	<p>Based on work performed, we concluded the presumption of fraud risk related to revenue is not applicable and are satisfied that the Shire's revenue is fairly stated and disclosed in the 2020 financial report.</p>
Rates	\$13.4mil											
Operating grants, subsidies and contributions	\$5.7mil											
Non- Operating grants, subsidies and contributions	\$5.2mil											
Fees and Charges	\$20.9mil											
Contract Liabilities	\$1.2mil											
EMPLOYEE BENEFIT PROVISIONS												
<p>Provisions for annual leave and long service leave involves a degree of management estimation and uncertainty in their calculation in respect of inflation rates, discount factors, timing and probabilities of settlement. There is risk that these liabilities may not be captured completely and recognised in accordance with AASB 119: Employee Benefits.</p> <p>As at 30 June 2020, the Shire reported a total provision of \$1.5mil.</p>	<p>We performed walkthroughs of the systems and tested key audit controls with a view to rely on the internal controls.</p> <p>We performed substantive test of details on the calculation of the provisions utilising our sampling methodology as well as year end analytical review to obtain the required level of audit assurance.</p> <p>We also reviewed the disclosure of the provisions to ensure they are consistent with AASB 119.</p>	<p>Based on work performed, we are satisfied that the Shire's employee benefit provisions are fairly stated and disclosed in the 2020 financial report.</p>										

2. Key Audit Risks and Focus Areas (Continued)

RISK AREAS	AUDIT PROCEDURES TO ADDRESS RISK	CONCLUSIONS						
EXPENDITURE								
<p>Expenditure forms a large part of a local government's operations. This takes the form of both operating and capital.</p> <p>For the year ended 30 June 2020, the Shire has recognised:</p> <table border="1"> <tr> <td>Employee costs</td> <td>\$12.8mil</td> </tr> <tr> <td>Materials and contracts</td> <td>\$12.4mil</td> </tr> <tr> <td>Depreciation</td> <td>\$17.6mil</td> </tr> </table>	Employee costs	\$12.8mil	Materials and contracts	\$12.4mil	Depreciation	\$17.6mil	<p>For the testing of expenditure, we performed walkthroughs of the systems and tested key audit controls with a view to rely on internal controls.</p> <p>We performed substantive test of details of expenditure based on our sampling methodology as well as year-end analytical review to obtain the required level of assurance.</p> <p>We paid particular attention to the cost allocation methodology associated with administration allocations, Public Works Overheads and Plant Operating Costs to ensure these are properly allocated as they impacted the split between operational and capital expenditure.</p> <p>Specific attention was also paid to credit card expenditure and changes to creditors' details.</p>	<p>Based on work performed, we are satisfied that the Shire's expenditure is fairly stated and disclosed in the 2020 financial report.</p>
Employee costs	\$12.8mil							
Materials and contracts	\$12.4mil							
Depreciation	\$17.6mil							
LEASES								
<p>As of 1 July 2019, the Shire is required to recognise (if any) right-of-use assets and corresponding lease liabilities pertaining to its operating leases in applying AASB 16 for the first time.</p> <p>As at 30 June 2020, the Shire reported total right-of-use assets and lease liabilities of \$28k and \$27k respectively.</p>	<p>We reviewed the initial recognition entries for the right-of-use assets and lease liabilities, including consistency with disclosures made as at 30 June 2019.</p> <p>We also completed depreciation recalculations and testing of lease liability payments based on our sampling approach.</p>	<p>Based on work performed, we are satisfied that the Shire's right-of-use assets and corresponding lease liabilities are fairly stated and disclosed in the 2020 financial report.</p>						
ACCOUNTING FOR REHABILITATION COSTS								
<p>The Shire has landfill sites in Newman, Nullagine and Marble bar whereby it has a present obligation to rehabilitate/make good at the end of the asset's useful life under the licence granted.</p> <p>Accounting for rehabilitation costs involves a degree of management estimation and uncertainty in their calculation in respect of inflation rate, discount factor and work costs. There is risk that the asset and the related liability may not be captured completely and recognised in accordance with AASB 116, Property, plant and equipment and AASB 137, Provisions, Contingent Liabilities and Contingent Assets.</p> <p>As at 30 June 2020, the Shire processed a prior year adjustment and reported a total provision of \$19.3mil and asset of \$11.2mil.</p>	<p>We enquired with management regarding the Shire's present obligations to make good of the landfill sites and verified the representation to relevant licences.</p> <p>We reviewed the expert's report and rehabilitation costs worksheet to ensure cost estimates relating to the asset and liability are calculated using a reasonable approach in accordance with AASB 116 and AASB 137.</p> <p>We also reviewed the accounting entries of the prior year adjustment and assessed the adequacy of the required disclosures in the financial report.</p>	<p>Based on work performed, we are satisfied that the Shire's prior year adjustment relating to the rehabilitation of its landfill sites at the end of the asset's useful life, written down value of the capitalised costs and recognition of provision are properly accounted for and disclosed in the 2020 financial report.</p>						

2. Key Audit Risks and Focus Areas (Continued)

RISK AREAS	AUDIT PROCEDURES TO ADDRESS RISK	CONCLUSIONS						
RELATED PARTY DISCLOSURE								
<p>The Shire has disclosed the following related party transactions for the year ended 30 June 2020:</p> <table border="1"> <tr> <td>Elected Members Remuneration</td> <td>\$261k</td> </tr> <tr> <td>KMP Compensation</td> <td>\$1.3mil</td> </tr> <tr> <td>Transactions with related parties</td> <td>\$6k</td> </tr> </table>	Elected Members Remuneration	\$261k	KMP Compensation	\$1.3mil	Transactions with related parties	\$6k	<p>We reviewed the processes to ensure a robust system is in place. We also ensured the required disclosures were adequately addressed and related party transactions are at arms' length.</p> <p>We also remained alert for any undisclosed related party relationships/transactions whilst performing other audit procedures.</p>	<p>Based on work performed, we are satisfied that related party transactions are properly disclosed and at arms' length.</p>
Elected Members Remuneration	\$261k							
KMP Compensation	\$1.3mil							
Transactions with related parties	\$6k							
MANAGEMENT OVERRIDE OF CONTROLS								
<p>Management is involved in the day to day operations and monitoring of the business, which gives them the ability to manipulate accounting records and manipulate financial disclosures by overriding controls in place. Due to the unpredictable way in which such override could occur, this leads to potential fraud risk.</p>	<p>The following procedures had been performed:</p> <ul style="list-style-type: none"> Reviewed journal entries and other adjustments for evidence of possible material misstatements due to fraud; Reviewed accounting estimates and application of accounting policies for evidence of bias or aggressive accounting practices; and For significant or unusual transactions, evaluated the business rationale (or the lack thereof) for evidence of fraudulent financial reporting or misappropriation of assets. 	<p>Based on work performed, we are satisfied that the risk of fraud arising from management override has been reduced to an acceptable level.</p>						
IT GENERAL CONTROLS								
<p>The Shire uses Synergy as the key accounting package for its financial reporting purposes.</p> <p>The integrity of financial information relies on the security, integrity and reliability of an organisation's information technology environment.</p>	<p>We assessed the Information Technology General Controls (ITGC) environment to determine the extent to which financial information can be relied upon.</p> <p>We conducted a high level ITGC review, including the assessment of the key controls relating to:</p> <ul style="list-style-type: none"> System Security; Technology Framework; Service Management, Operations and Change Control; Security Governance and Reporting; and Security Training 	<p>As a result of the review, no significant weaknesses were identified in the information technology environment.</p>						

2. Key Audit Risks and Focus Areas (Continued)

RISK AREAS	AUDIT PROCEDURES TO ADDRESS RISK	CONCLUSIONS
SIGNIFICANT ADVERSE TRENDS		
Statutory reporting of any material matters that indicate significant adverse trends in the financial position of the Shire as per the requirements of Local Government (Audit) Regulation 10(3)(a).	We reviewed the calculation of the current year statutory ratios and compared the reported ratios over the 3 years against industry benchmarks in accordance with OAG guidelines. We also assessed how the ratios impact the operations of the Shire.	Based on work performed, we noted a significant adverse trend in the financial position of the Shire as the Asset Sustainability Ratio and Operating Surplus Ratio have been below the industry benchmark for the past 3 years. Furthermore, the Asset Renewal Funding Ratio was not calculated and consequently, no review was able to be carried out.

3. Summary of Audit Differences

We are required by the auditing standards to communicate all unadjusted differences (other than clearly trivial) that we noted during the audit.

The table below provides a summary of this matter:

Unadjusted differences	Effect on net result Increase/(decrease) \$
N/A	Nil

4. Internal Controls Relevant to Audit

As part of our planned audit approach, we have evaluated the Shire's system of internal controls primarily to enable us to determine the appropriate nature and extent of our procedures.

This, however, does not constitute a comprehensive review. Accordingly, the Audit Committee may wish to discuss with management any matters they may have raised with respect to particular systems, which may necessitate a more comprehensive review.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements and therefore may not bring to light all weaknesses in systems and procedures which may exist. However, we aim to use our knowledge of the Shire's organisation gained during our work to make comments and suggestions which, we hope, will be useful to you.

We are pleased to advise that we did not note any significant deficiencies in internal controls during the final audit.

The following significant matter was noted during the interim audit.

FINDING	RECOMMENDATION	CONCLUSIONS
REVENUE HAS NOT BEEN RECOGNISED IN ACCORDANCE WITH AASB 15 OR AASB 1058		
Our sample testing of revenue transactions (rates, grants and fees and charges) noted some revenue has not been recognised in accordance with the new accounting standards for revenue, AASB 15. Revenue from Contracts with Customers and AASB 1058: Income of Not-for-Profit Entities.	The Shire should complete a detailed revenue recognition assessment of all revenue streams against the requirements of the new standards. This should conclude if a particular revenue stream or transaction arises from an enforceable contract with a customer and has sufficiently specific performance obligations. This 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 2019-20 financial year.	Based on our testing completed during the year end audit, we are satisfied the Shire has appropriately recognised its revenue in accordance with AASB 15 and AASB 1058.

The above matter and any non-significant deficiencies noted were already included in the formal management letter issued after the interim audit.

5. Other Key Matters

In accordance with Auditing Standards, we are required to communicate a number of matters with those charged with governance which is covered in the table below.

Matters Considered	Outcome
Ethics and Independence	<p>We have obtained independence declarations from all staff engaged in the audit.</p> <p>We confirmed that to the best of our knowledge, we met the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report.</p> <p>We have further considered the safeguards the Moore Australia network has in place and we are not aware of any services being provided that would compromise our independence as external auditor.</p>
Fraud and Compliance with Laws and Regulations	<p>We have enquired with management and those charged with governance regarding the existence of fraud and/or non-compliance with laws and regulations. We have also reviewed the general ledger and minutes for evidence of these.</p> <p>Based on confirmation obtained from management and the work performed, we are confident that the risk of fraud in relation to financial reporting and non-compliance with laws and regulations is low and have not identified any reportable matters for your attention.</p>
Appropriateness of Accounting Policies	<p>Based on the work performed, we are satisfied that accounting policies used for the preparation of financial report are acceptable financial reporting framework and in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.</p>
Appropriateness of the Use of Going Concern Basis of Accounting	<p>Based on the audit evidence obtained up to the date of our auditor's report, we are not aware of material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern.</p>
Liaison with Management	<p>We had no disagreements with management about significant audit, accounting or disclosures matters.</p> <p>There were no difficulties encountered in dealing with management related to the performance of the audit.</p>

CONTACT US

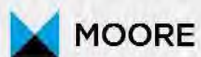
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SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

6.1.2 AUDITED ANNUAL FINANCIAL STATEMENTS 2019/20

Attachments: Appendix 1 – Audited Financial Statements
Responsible Officer: Mrs Lisa Davis
Acting Executive Manager Corporate Services
Author: Mrs Lisa Davis
Acting Executive Manager Corporate Services
Location/Address: N/A
Name of Applicant: N/A
Author Disclosure of Interest: Nil

REPORT PURPOSE

For the Audit Committee to review the Annual Financial Statements for the year ended 30 June 2020, and recommend that Council accept the Audited Annual Financial Statements for the year ended 30 June 2020, as presented.

BACKGROUND

For the Audit Committee to review the audited Annual Financial Statements for the year ended 30 June 2020, and to recommend to Council that the information is received.

COMMENTS/OPTIONS/DISCUSSIONS

Moore Australia have audited the annual financial report for the Shire of East Pilbara (the Shire), which comprises the Statement of Financial Position as at 30 June 2020, Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and the Rate Setting Statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Statement by the Chief Executive Officer.

In Moore Australia's opinion, the financial report of the Shire of East Pilbara:

- a) is based on proper accounts and reports; and
- b) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2020, 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 consistent with the Act, Australian Accounting Standards.

STATUTORY IMPLICATIONS/REQUIREMENTS

Nil

POLICY IMPLICATIONS

Local Government Act 1995

SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

- Part 7 Audit
Division 3 Conduct of audit
s7.9 Audit to be conducted
- (1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to –
- (a) the mayor or president;
(b) the CEO of the local government; and
(c) the Minister
- s7.12A Duties of local government with respect to audits
- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to –
- (a) determine if any matters raised by the report, or reports, 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 is to –
- (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and
(b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under s7.9 is received by the local government, whichever is the latest time.

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

- G1 Provide efficient, accountable and ethical governance.
- G1.1 *Enhance governance capability to deliver sustainable outcomes, roads and buildings*

RISK MANAGEMENT CONSIDERATIONS

The findings of the Auditors have been acted on to manage the risk to the Shire.

FINANCIAL IMPLICATIONS

No financial resource impact.

**SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES**

11 DECEMBER, 2020

VOTING REQUIREMENTS

Absolute.

OFFICER & COMMITTEE RECOMMENDATION

MOVED: Cr Anthony Middleton, SECONDED: Cr Karen Lockyer

That Council accept the Audited Annual Financial Statements for the year ended 30 June 2020, as presented at Appendix 1.

CARRIED UNANIMOUSLY

**Appendix 1
Audited Annual Financial Statements**

**SHIRE OF EAST PILBARA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

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COMMUNITY VISION

A diverse community thriving in a vast landscape that offers a world of opportunity and rich heritage and culture.

Principal place of business:
Cnr Katgan & Newman Drive
Newman WA 6753

**SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES**

11 DECEMBER, 2020

**SHIRE OF EAST PILBARA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of East Pilbara for the financial year ended 30 June 2020 is based on proper accounts and records to present fairly the financial position of the Shire of East Pilbara at 30 June 2020 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the _____ day of _____ 2020

Chief Executive Officer

Jeremy Edwards
Name of Chief Executive Officer

SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

SHIRE OF EAST PILBARA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	Restated* 2019 Actual \$
Revenue				
Rates	25(a)	13,396,215	13,619,600	12,167,430
Operating grants, subsidies and contributions	2(a)	5,650,891	5,691,200	5,396,173
Fees and charges	2(a)	20,946,714	17,462,200	20,572,246
Interest earnings	2(a)	768,492	1,206,500	1,200,933
Other revenue	2(a)	845,146	909,000	1,847,578
		41,607,458	38,888,500	41,204,360
Expenses				
Employee costs		(12,805,990)	(14,117,150)	(12,041,589)
Materials and contracts		(12,394,268)	(14,651,750)	(12,208,192)
Utility charges		(1,884,932)	(2,299,800)	(1,842,516)
Depreciation on non-current assets	11(c)	(17,570,690)	(16,549,200)	(17,611,068)
Interest expenses	2(b)	(261,321)	(386,000)	(320,876)
Insurance expenses		(1,024,568)	(986,400)	(950,842)
Other expenditure	2(b)	(1,601,509)	(933,700)	(1,867,816)
		(47,543,278)	(49,924,000)	(46,842,899)
		(5,935,820)	(11,035,500)	(5,638,539)
Non-operating grants, subsidies and contributions	2(a)	5,235,309	5,647,200	4,964,819
Profit on asset disposals	11(a)	100,687	128,600	35,334
(Loss) on asset disposals	11(a)	(430,762)	(31,100)	(778,870)
		4,905,234	5,744,700	4,221,283
Net result for the period		(1,030,586)	(5,290,800)	(1,417,256)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,030,586)	(5,290,800)	(1,417,256)

*See Note 29 for details regarding the impact for the treatment of remediation costs.

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

SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

SHIRE OF EAST PILBARA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2020

NOTE	2020 Actual \$	2020 Budget \$	Restated* 2019 Actual \$
Revenue			
2(a)			
Governance	193,039	349,900	176,574
General purpose funding	15,899,905	16,043,600	15,136,650
Law, order, public safety	115,097	121,200	129,721
Health	85,600	90,000	84,914
Education and welfare	90,866	585,100	296,241
Housing	335,620	359,800	391,733
Community amenities	5,104,087	4,575,900	4,609,937
Recreation and culture	2,086,859	2,316,100	2,436,282
Transport	16,357,847	13,508,200	16,476,824
Economic services	815,362	733,700	487,334
Other property and services	523,176	205,000	978,150
	41,607,458	38,888,500	41,204,360
Expenses			
2(b)			
Governance	(272,730)	(259,600)	(1,178,303)
General purpose funding	(397,600)	(486,500)	(1,347,025)
Law, order, public safety	(1,498,462)	(1,480,300)	(1,089,004)
Health	(514,690)	(694,900)	(628,235)
Education and welfare	(2,288,243)	(2,998,400)	(1,884,166)
Housing	(1,173,484)	(753,800)	(878,592)
Community amenities	(6,633,108)	(5,416,200)	(5,714,646)
Recreation and culture	(10,856,847)	(12,382,500)	(9,619,364)
Transport	(20,766,820)	(22,239,700)	(20,983,699)
Economic services	(1,832,007)	(2,123,700)	(2,011,203)
Other property and services	(1,047,966)	(702,400)	(1,187,786)
	(47,281,957)	(49,538,000)	(46,522,023)
Finance Costs			
2(b)			
Governance	(3,614)	(7,300)	(11,394)
Housing	(88,130)	(94,000)	(102,614)
Community amenities	(108,205)	(219,800)	(117,119)
Recreation and culture	(1,411)	0	0
Transport	(59,961)	(64,900)	(89,749)
	(281,321)	(386,000)	(320,876)
	(5,935,820)	(11,035,500)	(5,638,539)
Non-operating grants, subsidies and contributions	5,235,309	5,647,200	4,964,819
Profit on disposal of assets	100,687	128,600	35,334
(Loss) on disposal of assets	(430,762)	(31,100)	(778,870)
	4,905,234	5,744,700	4,221,283
	(1,030,586)	(5,290,800)	(1,417,256)
Other comprehensive income			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus	0	0	0
	0	0	0
	(1,030,586)	(5,290,800)	(1,417,256)

*See Note 29 for details regarding the impact for the treatment of remediation costs.

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

SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

SHIRE OF EAST PILBARA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

NOTE	2020	2019	1 July 2018*	
	\$	Restated	Restated	
		\$	\$	
CURRENT ASSETS				
Cash and cash equivalents	3	48,219,955	27,596,044	20,032,777
Trade and other receivables	6	2,868,691	3,812,022	3,689,535
Other financial assets	5(a)	11,461,978	20,943,296	23,779,510
Inventories	7	69,830	124,599	148,926
Other assets	8	430,705	322,388	126,575
Right of use assets	12(a)	28,464	0	0
TOTAL CURRENT ASSETS		63,079,623	52,798,349	47,777,323
NON-CURRENT ASSETS				
Trade and other receivables	6	5,535	4,097	4,783
Other financial assets	5(b)	89,027	87,586	0
Property, plant and equipment	9	81,587,509	84,362,968	87,106,633
Infrastructure	10	226,460,531	233,147,383	238,162,044
TOTAL NON-CURRENT ASSETS		308,142,602	317,602,034	325,273,460
TOTAL ASSETS		371,222,225	370,400,383	373,050,783
CURRENT LIABILITIES				
Trade and other payables	14	5,720,739	3,333,189	4,123,504
Contract liabilities	15	1,176,451	0	0
Lease liabilities	16(a)	27,489	0	0
Borrowings	17(a)	937,917	1,003,337	947,906
Employee related provisions	18	1,326,800	1,181,636	1,179,241
TOTAL CURRENT LIABILITIES		9,189,396	5,518,162	6,250,651
NON-CURRENT LIABILITIES				
Borrowings	17(a)	2,859,245	3,797,161	4,800,498
Employee related provisions	18	141,381	156,110	164,263
Other provisions	19	19,307,381	18,795,147	18,284,312
TOTAL NON-CURRENT LIABILITIES		22,308,007	22,748,418	23,249,073
TOTAL LIABILITIES		31,497,403	28,266,580	29,499,724
NET ASSETS		339,724,822	342,133,803	343,551,059
EQUITY				
Retained surplus		156,894,315	165,448,782	174,751,896
Reserves - cash/financial asset backed	4	51,330,020	44,034,534	36,148,676
Revaluation surplus	13	131,500,487	132,650,487	132,650,487
TOTAL EQUITY		339,724,822	342,133,803	343,551,059

*See Note 29 for details regarding the impact for the treatment of remediation costs.

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

SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

SHIRE OF EAST PILBARA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

NOTE	RETAINED SURPLUS	RESERVES		REVALUATION SURPLUS	TOTAL EQUITY
		CASH/FINANCIAL ASSET BACKED			
	\$	\$		\$	\$
Balance as at 1 July 2018	174,751,896	36,148,676		132,650,487	343,551,059
Comprehensive income					
Net result for the period - Restated	(1,417,256)	0		0	(1,417,256)
Other comprehensive income	13 0	0		0	0
Total comprehensive income	(1,417,256)	0		0	(1,417,256)
Transfers from reserves	4 4,845,547	(4,845,547)		0	0
Transfers to reserves	4 (12,731,405)	12,731,405		0	0
Balance as at 30 June 2019	165,448,782	44,034,534		132,650,487	342,133,803
Change in accounting policies	30(b) (228,395)	0		(1,150,000)	(1,378,395)
Restated total equity at 1 July 2019	165,220,387	44,034,534		131,500,487	340,755,408
Comprehensive income					
Net result for the period	(1,030,586)	0		0	(1,030,586)
Other comprehensive income	13 0	0		0	0
Total comprehensive income	(1,030,586)	0		0	(1,030,586)
Transfers from reserves	4 6,618,942	(6,618,942)		0	0
Transfers to reserves	4 (13,914,428)	13,914,428		0	0
Balance as at 30 June 2020	156,894,315	51,330,020		131,500,487	339,724,822

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

SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

SHIRE OF EAST PILBARA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	12,903,362	14,735,466	11,843,326
Operating grants, subsidies and contributions	8,234,919	4,973,453	5,478,410
Fees and charges	20,946,714	21,952,300	20,572,246
Interest received	766,492	1,181,500	1,200,933
Goods and services tax received	2,011,987	783,684	2,634,273
Other revenue	843,705	934,000	1,759,992
	45,709,179	44,560,403	43,489,180
Payments			
Employee costs	(12,600,920)	(14,174,725)	(12,466,892)
Materials and contracts	(10,100,226)	(16,856,761)	(12,750,448)
Utility charges	(1,884,932)	(2,299,800)	(1,842,516)
Interest expenses	(268,613)	(427,875)	(320,876)
Insurance paid	(1,024,568)	(986,400)	(950,842)
Goods and services tax paid	(2,240,596)	(700,000)	(2,494,207)
Other expenditure	(1,089,275)	(933,700)	(1,356,981)
	(29,209,130)	(36,379,261)	(32,182,762)
Net cash provided by (used in) operating activities	20 16,500,049	8,181,142	11,306,418
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost	0	0	2,836,214
Payments for purchase of property, plant & equipment	9(a) (4,409,685)	(12,582,000)	(3,753,995)
Payments for construction of infrastructure	10(a) (5,358,809)	(7,160,700)	(7,234,165)
Non-operating grants, subsidies and contributions	2(a) 5,235,309	5,647,200	4,964,819
Proceeds from financial assets at amortised cost - term deposits	5 9,481,318	0	0
Proceeds from sale of property, plant & equipment	11(a) 247,944	268,000	391,882
Net cash provided by (used in) investment activities	5,196,077	(13,827,500)	(2,795,245)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	17(b) (1,003,336)	(1,149,882)	(947,906)
Payments for principal portion of lease liabilities	16(b) (68,879)	0	0
Proceeds from new borrowings	17(b) 0	5,500,000	0
Net cash provided by (used in) financing activities	(1,072,215)	4,350,118	(947,906)
Net increase (decrease) in cash held	20,623,911	(1,296,240)	7,563,267
Cash at beginning of year	27,596,044	47,079,259	20,032,777
Cash and cash equivalents at the end of the year	20 48,219,955	45,783,019	27,596,044

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

SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

SHIRE OF EAST PILBARA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

NOTE	2020 Actual \$	2020 Budget \$	Restated 2019 Actual \$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	4,020,595	4,245,019	6,836,737
	4,020,595	4,245,019	6,836,737
Revenue from operating activities (excluding rates)			
Governance	193,039	349,900	176,574
General purpose funding	1,888,888	1,800,308	2,949,220
Law, order, public safety	146,784	121,200	129,721
Health	122,657	125,000	86,683
Education and welfare	90,866	585,100	296,241
Housing	335,620	359,800	391,733
Community amenities	5,104,087	4,575,900	4,609,937
Recreation and culture	2,086,859	2,316,100	2,436,282
Transport	16,376,308	13,566,800	16,503,068
Economic services	815,362	768,700	494,655
Other property and services	536,657	205,000	978,150
	27,697,127	24,773,808	29,052,264
Expenditure from operating activities			
Governance	(287,865)	(277,900)	(1,216,976)
General purpose funding	(397,600)	(486,500)	(1,347,025)
Law, order, public safety	(1,558,912)	(1,484,300)	(1,126,873)
Health	(514,690)	(694,900)	(628,235)
Education and welfare	(2,288,243)	(2,998,400)	(1,885,494)
Housing	(1,414,830)	(847,800)	(981,206)
Community amenities	(6,871,281)	(5,636,000)	(6,131,367)
Recreation and culture	(10,871,337)	(12,382,500)	(9,746,185)
Transport	(20,845,272)	(22,320,700)	(21,358,119)
Economic services	(1,876,044)	(2,123,700)	(2,012,503)
Other property and services	(1,047,966)	(702,418)	(1,187,788)
	(47,974,040)	(49,955,118)	(47,621,769)
Non-cash amounts excluded from operating activities	18,395,392	16,451,700	18,259,551
Amount attributable to operating activities	2,139,074	(4,484,591)	6,526,783
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	5,235,309	5,647,200	4,964,819
Proceeds from disposal of assets	247,844	268,000	391,882
Purchase of property, plant and equipment	(4,409,685)	(12,582,000)	(3,753,995)
Purchase and construction of infrastructure	(5,358,809)	(7,160,700)	(7,234,165)
Amount attributable to investing activities	(4,285,241)	(13,827,500)	(5,631,459)
FINANCING ACTIVITIES			
Repayment of borrowings	(1,003,336)	(1,149,882)	(947,906)
Proceeds from borrowings	0	5,500,000	0
Payments for principal portion of lease liabilities	(68,879)	0	0
Transfers to reserves (restricted assets)	(13,914,428)	(8,587,054)	(12,731,405)
Transfers from reserves (restricted assets)	6,618,942	8,377,431	4,845,547
Amount attributable to financing activities	(8,367,701)	4,140,495	(8,833,764)
Surplus/(deficit) before imposition of general rates	(10,513,868)	(14,171,596)	(7,938,440)
Total amount raised from general rates	14,011,017	14,243,292	12,187,430
Surplus/(deficit) after imposition of general rates	3,497,149	71,696	4,248,990

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

SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

SHIRE OF EAST PILBARA
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FOR THE YEAR ENDED 30 JUNE 2020

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SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, *Financial Management Regulation 16* arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Shire. This was not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

From 1 July 2019, the Shire has applied AASB 16 *Leases* which requires leases to be included by lessees in the statement of financial position. Also, the *Local Government (Financial Management) Regulations 1996* have been amended to specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparative year amounts have been retained as AASB 16 does not require comparatives to be restated in the year of transition.

Therefore the departure from AASB 1051 and AASB 16 in respect of the comparatives for the year ended 30 June 2019 remains.

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 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.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

On 1 July 2020 the following new accounting standards are to be adopted:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*

AASB 1059 *Service Concession Arrangements: Grantors* is not expected to impact the financial report.

Specific impacts of AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*, have not been identified.

CRITICAL ACCOUNTING ESTIMATES

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

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

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.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears in Note 31 to these financial statements.

SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unrepent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unrepent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning, evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets to be controlled by the local government	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and Charges - Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Fees and Charges - Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Fees and Charges - Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and Charges - Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection
Fees and Charges - Waste management entry fees	Waste treatment, recycling and disposal services at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and Charges - Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and Charges - Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of new transaction
Fees and Charges - Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and Charges - Sale of stock	Aviation fuel, Book and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Other Revenue - Commissions	Commissions on lending and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Other Revenue - Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

(*) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
Governance	14,170	250,000	0
General purpose funding	2,284,708	2,250,000	2,384,949
Law, order, public safety	42,551	27,200	4,000
Health	16,210	18,000	18,171
Education and welfare	87,289	568,500	21,856
Housing	19,679	0	0
Community amenities	142,635	142,000	140,389
Recreation and culture	1,088,472	1,092,000	1,184,343
Transport	1,392,143	1,233,500	1,525,162
Economic services	130,915	110,000	117,303
Other property and services	432,119	0	0
	5,650,891	5,691,200	5,396,173
Non-operating grants, subsidies and contributions			
Law, order, public safety	0	500,000	0
Recreation and culture	0	0	74,326
Transport	5,235,309	5,047,200	4,890,493
Economic services	0	100,000	0
	5,235,309	5,647,200	4,964,819
Total grants, subsidies and contributions	10,886,200	11,338,400	10,360,992
Fees and charges			
Governance	214	5,000	16,162
General purpose funding	13,668	16,000	32,912
Law, order, public safety	27,590	48,200	44,021
Health	69,390	72,000	65,743
Education and welfare	2,318	2,700	247,006
Housing	301,240	291,000	327,711
Community amenities	4,840,604	4,372,200	4,409,206
Recreation and culture	579,227	717,500	688,531
Transport	14,442,346	11,660,500	14,384,099
Economic services	666,212	267,100	319,739
Other property and services	3,905	10,000	37,116
	20,946,714	17,462,200	20,572,246

The following change was made during the year to the amount of the fees and charges detailed in the original budget:

- Newman Recreation Centre - Delete Direct Debit Joining Fee.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (other than service charges) from the use of facilities, and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licenses, sale of goods or information, fines, penalties and administration fees.

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NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services.

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Non-operating grants, subsidies and contributions	5,235,309	5,647,200	4,964,819
	5,235,309	5,647,200	4,964,819

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Contracts with customers included as a contract liability at the start of the period	228,395	0	0
Other revenue from performance obligations satisfied during the year	5,006,914	5,647,200	4,964,819
	5,235,309	5,647,200	4,964,819

Information about receivables, contract assets and contract liabilities 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	2,172,925		0
Contract liabilities from contracts with customers	(1,176,451)		0

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at 30 June 2020. Assets associated with contracts with customers were not subject to an impairment charge. Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'. Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met. Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less. Consideration from contracts with customers is included in the transaction price. Performance obligations in relation to contract liabilities from transfers for recognisable non-financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

Revenue from statutory requirements
Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
General rates	14,011,017	14,243,292	12,187,430
Statutory permits and licences	41,400	45,000	33,838
Fines	9,420	25,500	19,416
	14,061,837	14,313,792	12,240,684

Other revenues
Reimbursements and recoveries
Other

	299,492	300,000	342,904
	545,654	609,000	1,504,674
	845,146	909,000	1,847,578

Interest earnings
Interest on reserve funds
Rates instalment and penalty interest (refer Note 25(c))
Other interest earnings

	563,178	1,023,500	669,573
	162,209	93,000	140,766
	43,105	90,000	390,594
	768,492	1,206,500	1,200,933

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2. REVENUE AND EXPENSES (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings
Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset 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).

Interest earnings (continued)
Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses

Auditors remuneration
- Audit of the Annual Financial Report
- Other services

Interest expenses (finance costs):
Borrowings
Lease liabilities

Other expenditure
impairment loss on trade and other receivables
Sundry expenses

Note	2020 Actual \$	2020 Budget \$	2019 Actual \$
	31,771	40,000	46,903
	1,500	15,000	12,639
	33,271	55,000	59,542
17(b)	259,910	386,000	320,876
16(b)	1,411	0	0
	261,321	386,000	320,876
	1,332,500	0	916,840
	269,009	933,700	950,976
	1,601,509	933,700	1,867,816

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3. CASH AND CASH EQUIVALENTS

	NOTE	2020 \$	2019 \$
Cash at bank and on hand		6,973,097	4,783,603
Term deposits		41,246,858	22,812,441
Total cash and cash equivalents		48,219,955	27,596,044
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents		42,295,220	24,519,571
- Financial assets at amortised cost		11,461,978	20,943,296
		53,757,198	45,462,867
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	4	51,330,020	44,034,534
Contract liabilities from contracts with customers	15	1,176,451	0
Unspent grants, subsidies and contributions		0	228,395
Unspent loans	17(c)	114,570	142,382
Bond and Deposits Held	14	1,136,157	1,057,556
Total restricted assets		53,757,198	45,462,867

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 and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, 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.

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5. OTHER FINANCIAL ASSETS

	2020 \$	2019 \$
(a) Current assets		
Financial assets at amortised cost	11,461,978	20,943,296
	11,461,978	20,943,296
Other financial assets at amortised cost		
Term deposits	11,461,978	20,943,296
	11,461,978	20,943,296
(b) Non-current assets		
Financial assets at fair value through profit and loss	89,027	87,586
	89,027	87,586
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	89,027	87,586

SIGNIFICANT ACCOUNTING POLICIES

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

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

Financial assets at fair value through profit and loss
The Shire classifies the following financial assets at fair value through profit and 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 not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk
Information regarding impairment and exposure to risk can be found at Note 27.

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6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
GST receivable	
Allowance for impairment of receivables	

Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

	2020	2019
	\$	\$
Rates receivable	1,785,801	1,321,769
Trade and other receivables	2,172,925	3,393,237
GST receivable	242,465	13,856
Allowance for impairment of receivables	(1,332,500)	(916,840)
	<u>2,868,691</u>	<u>3,812,022</u>
Pensioner's rates and ESL deferred	5,535	4,097
	<u>5,535</u>	<u>4,097</u>

SIGNIFICANT ACCOUNTING POLICIES

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 goods sold and services performed in the ordinary course of business.

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 27.

Classification and subsequent measurement

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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.

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7. INVENTORIES

Current

Fuels
History Books
Baskets

	2020	2019
	\$	\$
Fuels	42,948	96,891
History Books	12,140	12,479
Baskets	14,742	15,229
	69,830	124,599
Carrying amount at beginning of period	124,599	148,926
Inventories expensed during the year	(400,564)	(596,681)
Additions to inventory	345,795	572,354
Carrying amount at end of period	69,830	124,599

The following movements in inventories occurred during the year:

Carrying amount at beginning of period
Inventories expensed during the year
Additions to inventory
Carrying amount at end of period

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.

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8. OTHER ASSETS

Other assets - current

Prepayments
Accrued income

	2020	2019
	\$	\$
Prepayments	66,608	65,180
Accrued income	364,097	257,208
	<u>430,705</u>	<u>322,388</u>

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

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9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year

	Land - freehold land		Land - vested in and under the control of Council		Buildings - non-specialised		Buildings - specialised		Total buildings		Total land and buildings		Furniture and equipment		Plant and equipment		Total property, plant and equipment		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Balance at 1 July 2019	5,980,500	1,150,000	7,130,500	2,480,054	87,753,957	70,244,021	77,374,521	1,272,807	8,459,208	87,106,632	1,272,807	8,459,208	87,106,632	1,272,807	8,459,208	87,106,632	1,272,807	8,459,208	87,106,632
Additions	0	0	0	751,140	1,397,175	2,148,315	2,148,315	89,020	1,538,660	3,755,995	89,020	1,538,660	3,755,995	89,020	1,538,660	3,755,995	89,020	1,538,660	3,755,995
(Disposals)	0	0	0	0	(589,160)	(589,160)	(589,160)	(95,254)	(67,694)	(1,021,108)	(589,160)	(95,254)	(67,694)	(1,021,108)	(589,160)	(95,254)	(67,694)	(1,021,108)	(1,021,108)
Depreciation (expense)	0	0	0	(142,652)	(3,207,519)	(3,650,181)	(3,650,181)	(278,442)	(1,547,929)	(5,476,952)	(278,442)	(1,547,929)	(5,476,952)	(278,442)	(1,547,929)	(5,476,952)	(278,442)	(1,547,929)	(5,476,952)
Carrying amount at 30 June 2020	5,980,500	1,150,000	7,130,500	3,068,532	86,254,463	68,552,695	75,483,466	1,008,231	7,871,243	84,362,968	1,008,231	7,871,243	84,362,968	1,008,231	7,871,243	84,362,968	1,008,231	7,871,243	84,362,968
Comparatives																			
Gross carrying amount at 30 June 2019	5,980,500	1,150,000	7,130,500	3,370,814	72,107,509	75,478,329	82,608,823	1,878,411	11,876,408	96,281,842	1,878,411	11,876,408	96,281,842	1,878,411	11,876,408	96,281,842	1,878,411	11,876,408	96,281,842
Accumulated depreciation at 30 June 2019	0	0	0	(272,782)	(6,853,046)	(7,125,328)	(7,125,328)	(688,180)	(4,105,188)	(11,895,874)	(688,180)	(4,105,188)	(11,895,874)	(688,180)	(4,105,188)	(11,895,874)	(688,180)	(4,105,188)	(11,895,874)
Carrying amount at 30 June 2019	5,980,500	1,150,000	7,130,500	3,098,032	65,254,463	68,352,969	75,483,466	1,008,231	7,871,243	84,362,968	1,008,231	7,871,243	84,362,968	1,008,231	7,871,243	84,362,968	1,008,231	7,871,243	84,362,968
Change in accounting policy	0	(1,150,000)	(1,150,000)	0	0	0	(1,150,000)	0	0	(1,150,000)	0	0	(1,150,000)	0	0	(1,150,000)	0	0	(1,150,000)
Carrying amount at 1 July 2019	5,980,500	0	5,980,500	3,098,032	65,254,463	68,352,969	74,333,466	1,008,231	7,871,243	83,212,968	1,008,231	7,871,243	83,212,968	1,008,231	7,871,243	83,212,968	1,008,231	7,871,243	83,212,968
Additions	0	0	0	1,781,267	538,245	2,269,532	2,269,532	66,878	2,054,577	4,409,685	66,878	2,054,577	4,409,685	66,878	2,054,577	4,409,685	66,878	2,054,577	4,409,685
(Disposals)	0	0	0	(124,158)	(212,080)	(338,238)	(338,238)	(4,488)	(105,175)	(535,881)	(338,238)	(4,488)	(105,175)	(535,881)	(338,238)	(4,488)	(105,175)	(535,881)	(535,881)
Depreciation (expense)	0	0	0	(638,045)	(3,067,599)	(3,705,644)	(3,705,644)	(270,551)	(1,523,008)	(5,499,203)	(270,551)	(1,523,008)	(5,499,203)	(270,551)	(1,523,008)	(5,499,203)	(270,551)	(1,523,008)	(5,499,203)
Transfers	0	0	0	8,808,154	(8,808,154)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Carrying amount at 30 June 2020	5,980,500	0	5,980,500	13,688,770	52,903,875	66,600,645	72,581,145	798,788	8,207,578	81,587,508	798,788	8,207,578	81,587,508	798,788	8,207,578	81,587,508	798,788	8,207,578	81,587,508
Comparatives																			
Gross carrying amount at 30 June 2020	5,980,500	0	5,980,500	14,568,591	82,737,123	77,335,714	83,316,214	1,722,648	13,542,898	98,581,758	1,722,648	13,542,898	98,581,758	1,722,648	13,542,898	98,581,758	1,722,648	13,542,898	98,581,758
Accumulated depreciation at 30 June 2020	0	0	0	(901,821)	(6,833,248)	(10,735,069)	(10,735,069)	(924,060)	(5,335,120)	(16,964,249)	(924,060)	(5,335,120)	(16,964,249)	(924,060)	(5,335,120)	(16,964,249)	(924,060)	(5,335,120)	(16,964,249)
Carrying amount at 30 June 2020	5,980,500	0	5,980,500	13,688,770	52,903,875	66,600,645	72,581,145	798,788	8,207,578	81,587,508	798,788	8,207,578	81,587,508	798,788	8,207,578	81,587,508	798,788	8,207,578	81,587,508

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9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	2	Market Approach using recent observable market data for similar properties	Independent registered valuer	June 2017	Price per hectare
Land - vested in and under the control of Council	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2017	Improvement to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - non-specialised	2	Market approach using recent observable market data or similar properties	Independent registered valuer	June 2017	Price per square metre
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent registered valuer and management valuation	June 2017	Construction costs and current condition (Level 2), residual useful life assessments (Level 3) inputs
Furniture and equipment	3	Cost approach using depreciation replacement cost	Independent registered valuer	June 2016	Construction costs and current conditions (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Plant and equipment	2	Market approach using recent observable market data or similar items	Independent registered valuer	June 2016	Market price per item

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.

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.

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10. INFRASTRUCTURE

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year:

	Infrastructure - Roads	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Parks & Gardens and infrastructure Other	Infrastructure - Airports	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	144,569,065	9,291,780	11,521,409	33,178,990	39,599,800	238,162,044
Additions	4,036,412	0	841,238	1,902,883	453,834	7,234,168
(Disposals)	0	0	0	(86,507)	(27,803)	(114,310)
Depreciation (expense)	(8,920,511)	(423,797)	(325,389)	(2,771,173)	(1,699,637)	(12,134,516)
Carrying amount at 30 June 2019	141,684,966	8,867,983	12,037,247	32,225,193	38,331,994	233,147,383
Comprises:						
Gross carrying amount at 30 June 2019	148,605,477	9,291,780	12,362,646	38,372,375	40,020,834	248,653,112
Accumulated depreciation at 30 June 2019	(8,920,511)	(423,797)	(325,399)	(6,147,182)	(1,688,840)	(15,505,729)
Carrying amount at 30 June 2019	141,684,966	8,867,983	12,037,247	32,225,193	38,331,994	233,147,383
Additions	4,617,260	153,412	21,111	276,190	290,638	5,358,609
(Disposals)	0	0	0	(42,138)	0	(42,138)
Depreciation (expense)	(7,266,228)	(432,767)	(329,606)	(2,810,879)	(1,142,715)	(12,002,535)
Carrying amount at 30 June 2020	139,015,997	8,588,628	11,728,752	32,648,395	37,480,618	229,460,331
Comprises:						
Gross carrying amount at 30 June 2020	153,222,737	9,445,192	12,383,757	38,586,884	40,311,670	253,950,220
Accumulated depreciation at 30 June 2020	(14,206,740)	(856,564)	(655,005)	(6,941,489)	(2,831,052)	(27,492,850)
Carrying amount at 30 June 2020	139,015,997	8,588,628	11,728,752	32,648,395	37,480,618	229,460,331

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16. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

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 2018	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 2018	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 2018	Construction costs and current condition (Level 2); residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Parks & Gardens and Infrastructure Other	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2018	Construction costs and current condition (Level 2); residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Airport Infrastructure	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2018	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 utilizing 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.

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11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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.

Initial recognition and measurement between mandatory revaluation dates

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.

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.

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

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 valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets 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.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY
Land under control prior to 1 July 2019

In accordance with the then *Local Government (Financial Management) Regulation 16(a)(i)*, the Shire was previously required to include as an asset (by 30 June 2013), vested Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land.

Land under roads prior to 1 July 2019

In Western Australia, most land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the then *Local Government (Financial Management) Regulation 16(a)(i)* which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, the then *Local Government (Financial Management) Regulation 16(a)(i)* prohibited local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail. Consequently, any land under roads acquired on or after 1 July 2008 was not included as an asset of the Shire.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1998*, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparatives have not been restated.

Vested Improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 12 that details the significant accounting policies applying to leases (including right of use assets).

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11. FIXED ASSETS

(a) Disposals of Assets

	2020		2020		2020		2020		2019		2019	
	Actual Net Book Value	Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
Buildings - non-specialised	124,158	0	0	(124,158)	0	0	0	0	0	0	0	0
Buildings - specialised	212,063	0	0	(212,063)	0	0	0	0	389,160	0	0	(389,160)
Furniture and equipment	4,458	0	0	(4,458)	0	0	0	0	55,254	0	0	(55,254)
Plant and equipment	195,175	247,944	100,697	(47,918)	170,500	268,000	128,500	(31,100)	575,894	361,882	35,334	(220,146)
Infrastructure - Parks & Gardens and Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0
Other	42,138	0	0	(42,138)	0	0	0	0	88,507	0	0	(88,507)
Infrastructure - Airport Infrastructure	0	0	0	0	0	0	0	0	27,903	0	0	(27,903)
	578,019	247,944	100,697	(450,762)	170,500	268,000	128,500	(31,100)	1,135,418	361,882	35,334	(778,870)

The following assets were disposed of during the year:

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Plant and Equipment:				
Governance				
Toyota Hilux 1EWRJ70	25,772	25,582	0	(190)
Holden (Vaux) Rego 124EFA	15,238	11,381	0	(3,858)
MRF Vehicle - Sudan	14,203	11,188	0	(3,015)
Fuji Xerox ApeosPort V CT780	4,465	0	0	(4,465)
Law, order, public safety				
Newman - SES Head Quarters	60,450	0	0	(60,450)
Toyota Prado S111 - Rego 1GVRJ654	0	31,697	37,687	0
Health				
Toyota Prado 71090	0	37,057	37,057	0
Housing				
25 Sansawana Crescent	124,158	0	0	(124,158)
Community amenities				
Caravan Park - Aburton Black	129,968	0	0	(129,968)
Recreation and culture				
Dingo Park - Metal Double Sided Sign	4,724	0	0	(4,724)
Caproom Reserve - Emu Oval Signage	2,382	0	0	(2,382)
Caproom Reserve - Kangaroo Oval - Signage	2,382	0	0	(2,382)
Caproom Reserve - Emu Oval Junior Park - Softfall	18,253	0	0	(18,253)
Caproom Reserve - Junior Sports Playground	2,459	0	0	(2,459)
Caproom Reserve - Emu Oval - Double Swing	620	0	0	(620)
Caproom Reserve - Emu Oval - Car Spring Rocker	469	0	0	(469)
Caproom Reserve - Emu Oval - Shade Sail	8,473	0	0	(8,473)
Newman Skids Park - Metal Stainless Sign	3,830	0	0	(3,830)
Transport				
Merle Bar Airport - Airside Generator	9,673	0	0	(9,673)
Holden Commodore Evolve 121208	0	15,048	15,046	0
Toyota Landcruiser MBER Maintenance	39,304	43,319	3,416	0
Hillman Colorado 4x4 9997P	26,315	17,057	0	(9,258)
Economic services				
Toyota 78 Series - 7 seat bus conversion	45,441	23,089	0	(22,352)
Nulagone Caravan Park - 2x2 Donga	1,835	0	0	(1,835)
Nulagone Caravan Park - 8 room Donga	19,267	0	0	(19,267)
Other property and services				
Toyota Prado DXL Wagon - MTS Newman	19,025	32,514	13,462	0
	578,019	247,944	100,697	(450,762)

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below:

	2020	2019
Plant and equipment	581,146	185,248
Infrastructure - Airport Infrastructure	14,920	16,333
	596,066	201,581

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11. FIXED ASSETS

(c) Depreciation

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings - non-specialised	638,045	500,000	142,662
Buildings - specialised	3,067,599	2,833,300	3,507,519
Furniture and equipment	270,551	276,000	278,442
Plant and equipment	1,523,068	1,478,400	1,547,929
Infrastructure - Roads	7,288,229	6,933,300	6,920,511
Infrastructure - Footpaths	432,267	345,900	423,797
Infrastructure - Drainage	329,936	265,300	325,398
Infrastructure- Parks & Gardens and Infrastructure Other	2,810,879	1,404,800	2,771,173
Infrastructure - Airport Infrastructure	1,142,212	2,512,200	1,693,637
Right of use assets - plant and equipment	67,904	0	0
	17,570,690	16,549,200	17,611,068

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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.

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 - non specialised	10 - 50 years
Buildings - specialised	10 - 50 years
Furniture and Equipment	3 - 5 years
Plant and Equipment	3 - 10 years
Infrastructure - Roads	15 - 50 years
Infrastructure - Footpaths	20 - 50 years
Infrastructure - Drainage	20 - 50 years
Infrastructure - Parks and Gardens	20 - 50 years
Infrastructure - Airport	20 - 50 years
Right of use assets (plant and equipment)	3 - 10 years

Depreciation on revaluation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

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12. LEASES

(a) Right of Use Assets

Movement in the carrying amounts of each class of right of use asset between the beginning and the end of the current financial year:

	Right of use assets - plant and equipment \$	Right of use assets Total
Carrying amount at 30 June 2019	0	0
Recognised on initial application of AASB 16	96,368	96,368
Restated total equity at the beginning of the financial year	96,368	96,368
Depreciation (expense)	(67,904)	(67,904)
Carrying amount at 30 June 2020	28,464	28,464
(b) Cash outflow from leases		
Interest expense on lease liabilities	1,411	1,411
Lease principal expense	68,879	68,879
Total cash outflow from leases	70,290	70,290

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 remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right-of-use assets are secured over the asset being leased.

Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included 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 11 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 shortest. 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 amortised over the useful life of the underlying asset.

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13. REVALUATION SURPLUS

	2019 Closing Balance	2019 Change in Accounting Policy	2019 Revaluation Adjustment	2019 Revaluation Adjustment	2019 Revaluation Adjustment	2019 Closing Balance	2019 Opening Balance	2019 Revaluation Adjustment	2019 Revaluation Adjustment	2019 Closing Balance
Revaluation surplus - Land - freehold land	5,989,500	0	0	0	0	5,989,500	5,989,500	0	0	5,989,500
Revaluation surplus - Land - vested in and under the control of Council	1,145,000	(1,145,000)	0	0	0	0	1,145,000	0	0	1,145,000
Revaluation surplus - Buildings - non-specified	20,712,197	0	0	0	0	20,712,197	20,712,197	0	0	20,712,197
Revaluation surplus - Furniture and equipment	219,656	0	0	0	0	219,656	219,656	0	0	219,656
Revaluation surplus - Plant and equipment	2,367,076	0	0	0	0	2,367,076	2,367,076	0	0	2,367,076
Revaluation surplus - Infrastructure - Roads	66,629,076	0	0	0	0	66,629,076	66,629,076	0	0	66,629,076
Revaluation surplus - Infrastructure - Footpaths	3,361,744	0	0	0	0	3,361,744	3,361,744	0	0	3,361,744
Revaluation surplus - Infrastructure - Drainage	8,937,971	0	0	0	0	8,937,971	8,937,971	0	0	8,937,971
Revaluation surplus - Infrastructure - Parks & Gardens and Infrastructure Other	1,292,872	0	0	0	0	1,292,872	1,292,872	0	0	1,292,872
Revaluation surplus - Infrastructure - Airport Infrastructure	26,819,752	0	0	0	0	26,819,752	26,819,752	0	0	26,819,752
	132,650,487	(1,145,000)	0	0	0	131,505,487	132,650,487	0	0	132,650,487

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 A95.1.

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14. TRADE AND OTHER PAYABLES

Current

Sundry creditors	2,987,348	1,640,563
Prepaid rates	19,354	46,737
Accrued salaries and wages	78,760	2,160
ATO liabilities	0	1,985
Bonds and deposits held	1,136,157	1,057,556
Accrued interest on long term borrowings	26,753	34,045
Other Accruals	1,472,367	550,163
	5,720,739	3,333,189

	2020	2019
	\$	\$
Sundry creditors	2,987,348	1,640,563
Prepaid rates	19,354	46,737
Accrued salaries and wages	78,760	2,160
ATO liabilities	0	1,985
Bonds and deposits held	1,136,157	1,057,556
Accrued interest on long term borrowings	26,753	34,045
Other Accruals	1,472,367	550,163
	5,720,739	3,333,189

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

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15. CONTRACT LIABILITIES

Current
Contract liabilities from contracts with customers

2020	2019
\$	\$
1,176,451	0
1,176,451	0

Performance obligations from contracts with customers are expected to be recognised as revenue in accordance with the following time bands:
Less than 1 year

1,176,451
1,176,451

SIGNIFICANT ACCOUNTING POLICIES
Contract Liabilities
Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied

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17. INFORMATION ON BORROWINGS (Continued)

(c) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 2019	Borrowed	Expended	Unspent
			During Year	During Year	Balance 30 June 2020
		\$	\$	\$	\$
Newman Sewerage Farm	73	142,382	0	(27,812)	114,570
* WA Treasury Corporation		142,382	0	(27,812)	114,570

(d) Undrawn Borrowing Facilities	2020	2019
	\$	\$
Credit Standby Arrangements		
Credit card limit	50,000	50,000
Credit card balance at balance date	(10,943)	(11,761)
Total amount of credit unused	39,057	38,239
Loan facilities		
Loan facilities - current	937,917	1,003,337
Loan facilities - non-current	2,859,244	3,797,161
Lease liabilities - current	27,489	0
Lease liabilities - non-current	0	0
Total facilities in use at balance date	3,824,650	4,800,498
Unused loan facilities at balance date	NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities
Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

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

Risk
Information regarding exposure to risk can be found at Note 27.

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18. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2019			
Current provisions	739,502	442,134	1,181,636
Non-current provisions	0	156,110	156,110
	<u>739,502</u>	<u>598,244</u>	<u>1,337,746</u>
Additional provision	756,566	121,784	878,350
Amounts used	(654,790)	(93,125)	(747,915)
Balance at 30 June 2020	<u>841,278</u>	<u>626,903</u>	<u>1,468,181</u>
Comprises			
Current	841,278	485,522	1,326,800
Non-current	0	141,381	141,381
	<u>841,278</u>	<u>626,903</u>	<u>1,468,181</u>
Amounts are expected to be settled on the following basis:	2020	2019	
	\$	\$	
Less than 12 months after the reporting date	966,925	802,636	
More than 12 months from reporting date	455,327	474,641	
Expected reimbursements from other WA local governments	45,929	60,469	
	<u>1,468,181</u>	<u>1,337,746</u>	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations.

Other long-term employee benefits (Continued)

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.

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.

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19. OTHER PROVISIONS

	Provision for Remediation	
	Costs	Total
	\$	\$
Opening balance at 1 July 2019		
Current provisions	0	0
Non-current provisions	18,795,147	18,795,147
	18,795,147	18,795,147
Additional provision	512,234	512,234
Balance at 30 June 2020	19,307,381	19,307,381
Comprises		
Current	0	0
Non-current	19,307,381	19,307,381
	19,307,381	19,307,381

Provision for remediation costs

Under the licence for the operation of the Newman, Marble Bar and Nullagine landfill sites, the Shire has a legal obligation to restore the sites.

A provision for remediation is recognised when:

- there is a present obligation as a result of waste activities undertaken;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the sites.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

Amounts which are reliably expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on the remaining life of the landfill sites.

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20. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Cash and cash equivalents	48,219,955	45,783,019	27,596,044
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	(1,030,586)	(5,290,800)	(1,417,256)
Non-cash flows in Net result:			
Depreciation on non-current assets	17,570,690	16,549,200	17,611,068
(Profit)/loss on sale of asset	330,075	(97,500)	743,536
Recognition of units in Local Government House Trust	0	0	(87,586)
Loss on revaluation of fixed assets	0	0	0
Reversal of loss on revaluation of fixed assets	0	0	0
Adjustments to fair value of financial assets at fair value through profit and loss	(1,441)	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	941,893	4,971,903	(121,801)
(Increase)/decrease in other assets	(108,317)	0	(195,813)
(Increase)/decrease in inventories	54,769	38,002	24,327
Increase/(decrease) in payables	2,387,550	(2,327,603)	(790,315)
Increase/(decrease) in provisions	642,669	(14,860)	505,077
Increase/(decrease) in contract liabilities	948,056	0	0
Non-operating grants, subsidies and contributions	(5,235,309)	(5,647,200)	(4,964,819)
Net cash from operating activities	16,500,049	8,181,142	11,306,418

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21. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	10,342,614	9,213,265
Law, order, public safety	2,007,694	2,186,643
Health	95,082	55,314
Education and welfare	8,566,337	8,990,109
Housing	15,886,328	15,541,117
Community amenities	20,090,379	20,507,885
Recreation and culture	37,761,346	40,990,576
Transport	252,893,127	251,196,279
Economic services	9,195,617	9,546,652
Other property and services	3,067,506	3,214,802
Unallocated	11,316,195	8,957,741
	<u>371,222,225</u>	<u>370,400,383</u>

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22. CONTINGENT LIABILITIES

The Shire does not have any contingent liabilities as at 30 June 2020.

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23. CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

	2020 \$	2019 \$
Contracted for:		
- capital expenditure projects	442,374	345,887
	442,374	345,887
Payable:		
- not later than one year	442,374	345,887

The capital expenditure projects outstanding at the end of the current reporting period represents the Supply & Installation of Solar Panels, Capital Works for various Residential Properties and Public Buildings and the Contract for the Airport Lighting Design.

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts (short term and low value leases).

	2020 \$	2019 \$
Payable:		
- not later than one year	0	70,649
- later than one year but not later than five years	0	0
	0	70,649

SIGNIFICANT ACCOUNTING POLICIES

Leases
Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leases (Continued)
Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

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24. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting fees	150,414	161,000	166,205
President's allowance	66,256	65,600	66,233
Deputy President's allowance	11,110	11,000	10,083
Travelling expenses	22,256	30,000	32,810
Telecommunications allowance	11,309	12,000	11,583
Member's Expenses Reimbursement	0	100	0
	261,345	279,700	276,914

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	1,116,331	934,768
Post-employment benefits	155,656	113,227
Other long-term benefits	25,360	23,231
Termination benefits	0	63,432
	1,297,347	1,134,658

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits 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).

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24. RELATED PARTY TRANSACTIONS (Continued)

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 guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2020 Actual \$	2019 Actual \$
Purchase of goods and services	8,418	13,432

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 elected member, are considered key management personnel.
- ii. *Other Related Parties*
The associate person of KMP was employed by the Shire under normal employment terms and conditions.

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26. RATE SETTING STATEMENT INFORMATION

Note	2019/20	2019/20	2019/20	2018/19		
	(30 June 2020)	Budget (30 June 2020)	(1 July 2019)	(30 June 2019)		
	Carried Forward	Carried Forward	Brought Forward	Carried Forward		
	\$	\$	\$	\$		
(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 Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .						
Adjustments to operating activities						
	Less: Profit on asset disposals	11(a)	(100,687)	(126,600)	(35,334)	(35,334)
	Less: Recognition of Unit in Local Government House Trust	5	0	0	(87,586)	(87,586)
	Less: Fair value adjustments to financial assets at fair value through profit and loss	5	(1,441)	0	0	0
	Movement in pensioner deferred rates (non-current)		(1,437)	0	686	686
	Movement in employee benefit provisions (non-current)		(14,729)	0	(8,153)	(8,153)
	Movement in other provisions (non-current)		512,234	0	0	0
	Add: Loss on disposal of assets	11(a)	430,762	31,100	778,870	778,870
	Add: Depreciation on non-current assets	11(c)	17,570,650	16,549,200	17,611,068	17,611,068
	Non cash amounts excluded from operating activities		18,395,362	16,451,700	18,259,551	18,259,551
(b) Surplus/(deficit) after imposition of general rates						
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement 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: Reserves - cash/financial asset backed	4	(51,330,020)	(44,619,000)	(44,034,534)	(44,034,534)
	Less: Current portion of right of use assets		(28,464)	0	0	0
	- Current portion of borrowings	17(a)	937,917	1,149,900	1,003,337	1,003,337
	- Current portion of lease liabilities	15(a)	27,489	0	0	0
	- Employee benefit provisions		0	(164,379)	0	0
	Total adjustments to net current assets		(50,393,078)	(43,633,479)	(43,031,197)	(43,031,197)
Net current assets used in the Rate Setting Statement						
	Total current assets		63,079,623	45,277,775	52,798,349	52,798,349
	Less: Total current liabilities		(9,189,396)	(1,572,600)	(5,746,557)	(5,518,162)
	Less: Total adjustments to net current assets		(50,393,078)	(43,633,479)	(43,031,197)	(43,031,197)
	Net current assets used in the Rate Setting Statement		3,497,149	71,696	4,020,595	4,248,990
(c) Adjustments to current assets and liabilities at 1 July 2019 on application of new accounting standards						
	Total current assets at 30 June 2019					52,798,349
	- Contract assets	28(a)				0
	Total current assets at 1 July 2019					52,798,349
	Total current liabilities at 30 June 2019					(5,518,162)
	- Contract liabilities from contracts with customers	28(a)				(228,395)
	Total current liabilities at 1 July 2019					(5,746,557)

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27. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - Interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits, investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2020					
Cash and cash equivalents	0.40%	48,219,955	41,246,858	6,973,097	0
Financial assets at amortised cost - term deposits	0.65%	11,461,978	11,461,978	0	0
2019					
Cash and cash equivalents	1.63%	27,596,044	22,812,441	4,783,603	0
Financial assets at amortised cost - term deposits	2.32%	20,943,296	20,943,296	0	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2020	2019
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	482,200	456,000

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 17(b).

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27. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the Shire was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment, the effect of COVID-19 needs to be considered. Financial assistance provided to ratepayers is expected to adversely affect the Shire's cash flow.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies 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 receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. Re-negotiation of repayment terms is expected due to the COVID-19 pandemic.

The loss allowance as at 30 June 2020 for rates receivable was determined as follows and takes into account the waiver of penalty interest due to the impact of COVID 19.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Unrecoverable	Total
30 June 2020						
Rates receivable						
Expected credit loss	0.00%	1.50%	2.50%	5.00%	100.00%	
Gross carrying amount	22,207	564,393	103,065	86,088	1,015,582	1,791,335
Loss allowance	0	8,466	2,577	4,304	1,015,582	1,030,929
30 June 2019						
Rates receivable						
Expected credit loss	0.00%	0.20%	0.58%	5.05%	100.00%	
Gross carrying amount	29,735	259,647	69,944	63,319	913,221	1,325,866
Loss allowance	0	520	406	2,693	913,221	916,840

The loss allowance as at 30 June 2020 and 30 June 2019 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Higher Risk	Total
30 June 2020						
Trade and other receivables						
Expected credit loss	0.00%	0.60%	2.00%	4.00%	52.00%	
Gross carrying amount	1,034,665	416,302	126,695	27,050	568,213	2,172,925
Loss allowance	0	2,484	2,534	1,082	295,471	301,571
30 June 2019						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,602,526	1,380,404	362,948	47,359	0	3,393,237
Loss allowance	0	0	0	0	0	0

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27. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17(d).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
2020					
Payables	5,720,504	0	0	5,720,504	5,720,504
Borrowings	1,114,403	2,068,886	1,278,559	4,461,848	3,797,162
Contract liabilities	1,176,451	0	0	1,176,451	1,176,451
Lease liabilities	28,900	0	0	28,900	27,489
	8,040,258	2,068,886	1,278,559	11,387,703	10,721,606
2019					
Payables	3,333,189	0	0	3,333,189	3,333,189
Borrowings	1,114,403	3,183,289	1,278,559	5,576,251	4,800,498
	4,447,592	3,183,289	1,278,559	8,909,440	8,133,687

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28. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 15: Revenue from Contracts with Customers

The Shire adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

Note	AASB 15 carrying amount 30 June 2019 \$	Reclassification \$	AASB 15 carrying amount 01 July 2019 \$
Contract liabilities - current			
Contract liabilities from contracts with customers	15	0	(228,395)
Adjustment to retained surplus from adoption of AASB 15	30(b)	(228,395)	

(b) AASB 1058: Income For Not-For-Profit Entities

The Shire adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements.

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance gave rise to a financial liability that is within the scope of AASB 9.

In accordance with the Shire's current accounting policies, prepaid rates were recognised as a liability as at 30 June 2020. Therefore, the initial application of AASB 1058 Income for Not-for-Profit Entities on 1 July 2019 did not have an impact on the recognition and classification of prepaid rates.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

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28. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The table below provides details of the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to AASB 118 and 1004 and related Interpretations that were in effect before the change.

		2020 \$	Adjustment due to application of AASB 15 and AASB 1058	2020 \$
	Note	As reported under AASB 15 and AASB 1058		Compared to AASB 118 and AASB 1004
Statement of Comprehensive Income				
Revenue				
Rates	25(a)	13,396,215	0	13,396,215
Operating grants, subsidies and contributions	2(a)	5,650,891	1,176,451	6,827,342
Fees and charges	2(a)	20,946,714	0	20,946,714
Non-operating grants, subsidies and contributions	2(a)	5,235,309	0	5,235,309
Net result		(1,030,586)	1,176,451	145,865
Statement of Financial Position				
Contract assets	2(a)	0	0	0
Trade and other payables	14	5,720,739	0	5,720,739
Contract liabilities	15	1,176,451	(1,176,451)	0
Net assets		339,724,822	1,176,451	340,901,273
Statement of Changes in Equity				
Net result		(1,030,586)	1,176,451	145,865
Retained surplus		156,894,315	1,176,451	158,070,766

Refer to Note 2(a) for new revenue recognition accounting policies as a result of the application of AASB 15 and AASB 1058.

(c) AASB 16: Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB16 recognised on 1 July 2019. In applying AASB 16, under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

Note	2020 \$
Operating lease commitments at 30 June 2019 applying AAS 117	70,649
Impact of lease renewal	27,641
Discount applied using incremental borrowing rate	(1,922)
Lease liability recognised as 1 July 2019 discounted using the Shire's incremental borrowing rate of 2.2%	96,368
Lease liability - current	68,879
Lease liability - non-current	27,489
Right-of-use assets recognised at 1 July 2019	96,368

On adoption of AASB 16, the Shire recognised a right-of-use asset in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. The right-of-use asset is deemed to be equal to the lease liability adjusted by the amount of any prepaid or accrued lease payments. Property, plant and equipment and lease liabilities increased by \$96,368 on 1 July 2020 resulting in no impact on retained surplus.

On adoption of AASB 16 Leases, (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire is not required to make any adjustments on transition for which the underlying asset is of low 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).

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.
- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

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29 CORRECTION OF ERROR

Unrecognised provision for landfill closure and rehabilitation.

During the year a provision for the closure and rehabilitation of the waste cells at the Newman, Marble Bar and Nullagine landfill sites was recognised. As recognition of this should have been made at the inception of the landfill facilities the provision is being recognised as a prior year error.

This error has been corrected by restating each of the affect financial statement line items for the prior period as follows:

	30 June 2018 Original Balance	Increase/ (Decrease)	1 July 2018 Restated
	\$	\$	\$
2018 Statement of Financial Position			
Non Current Assets			
Infrastructure	224,903,554	13,258,490	238,162,044
Non Current Liabilities			
Other Provisions	0	(18,284,312)	(18,284,312)
Equity			
Retained Surplus	179,777,718	(5,025,822)	174,751,896
	30 June 2019 Original Balance	Increase/ (Decrease)	30 June 2019 Restated
	\$	\$	\$
2019 Statement of Financial Position			
Non Current Assets			
Infrastructure	220,935,150	12,212,233	233,147,383
Non Current Liabilities			
Other Provisions	0	(18,795,147)	(18,795,147)
Equity			
Retained Surplus	172,031,696	(6,582,914)	165,448,782
	30 June 2019 Original Balance	Increase/ (Decrease)	30 June 2019 Restated
	\$	\$	\$
Statement of Comprehensive Income			
By Nature or Type			
Depreciation on non-current assets	(16,564,811)	(1,046,257)	(17,611,068)
Other Expenditure	(1,356,981)	(510,835)	(1,867,816)
By Program			
Community amenities	(4,157,554)	(1,557,092)	(5,714,646)
	30 June 2019 Original Balance	Increase/ (Decrease)	30 June 2019 Restated
	\$	\$	\$
Rate Setting Statement			
Net current assets at start of financial year - surplus/(deficit)	6,325,902	510,835	6,836,737
Expenditure from operating activities - community amenities	(4,574,275)	(1,557,092)	(6,131,367)
Non-cash amounts excluded from operating activities	17,213,294	1,046,257	18,259,551

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29 CORRECTION OF ERROR (CONTINUED)

	30 June 2019 Original Balance	Increase/ (Decrease)	30 June 2019 Restated
Note 10 - Infrastructure			
Parks & Gardens and Infrastructure Other			
Balance as at 1 July 2018	19,921,500	13,258,490	33,179,990
Depreciation expense	(1,724,916)	(1,046,257)	(2,771,173)
Carrying amount at 30 June 2019	20,012,960	12,212,233	32,225,193
Comprises			
Gross carrying amount as at 30 June 2019	21,735,058	16,637,317	38,372,375
Accumulated depreciation at 30 June 2019	(1,722,098)	(4,425,084)	(6,147,182)
Note 11 - Fixed Asset Depreciation			
Infrastructure- Parks & Gardens and Infrastructure Other	1,724,916	1,046,257	2,771,173
Note 20 - Notes to Statement of Cash Flows			
Net Result	139,836	(1,557,092)	(1,417,256)
Depreciation	16,564,811	(1,046,257)	17,611,068
Increase/(decrease) in provisions	(5,758)	510,835	505,077
Note 21 - Total Assets Classified by Function & Activity			
Community amenities	8,295,652	(12,212,233)	20,507,885
Note 26 - Rate Setting Statement Information			
Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Add: Depreciation on non-current assets	16,564,811	(1,046,257)	17,611,068
Note 34 - Financial Ratios			
2018 Financial Statements			
Asset Consumption Ratio	0.70	0.00	0.70
Asset Sustainability Ratio	0.47	(0.03)	0.44
Debt Service Cover Ratio	9.02	(0.45)	8.57
Operating Surplus Ratio	(0.20)	(0.04)	(0.24)
Own Source Revenue Coverage Ratio	0.73	(0.02)	0.71
2019 Financial Statements			
Asset Consumption Ratio	0.67	0.00	0.67
Asset Sustainability Ratio	0.56	(0.03)	0.53
Debt Service Cover Ratio	9.51	(0.41)	9.10
Operating Surplus Ratio	(0.14)	(0.04)	(0.18)
Own Source Revenue Coverage Ratio	0.78	(0.03)	0.75

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30 CHANGE IN ACCOUNTING POLICIES

(a) Change in Accounting Policies due to regulation changes

Effective 8 November 2020, Local Government (Financial Management) Regulation 16 was deleted and Local Government (Financial Management) Regulation 17A was amended with retrospective application. The changes were effective for financial years ending on or after 30 June 2020 so are required to be applied retrospectively with cumulative effect applied initially on 1 July 2019.

In accordance with the changes, the Shire was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB 16. For further details relating to these changes, refer to Note 11.

In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application (1 July 2019):

	Note	Carrying amount 30 June 2019 \$	Reclassification \$	Carrying amount 01 July 2019 \$
Property, plant and equipment	9	84,362,968	(1,150,000)	83,212,968
Revaluation surplus	13	132,650,497	(1,150,000)	131,500,497

Also, following changes to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously or during the year were not reversed as it was deemed fair value approximates cost at the date of the change.

(b) Changes in equity due to change in accounting policies

The impact on the Shire's opening retained surplus due to the adoption of AASB 15 and AASB 1058 as at 1 July 2019 was as follows:

Note	Adjustments	2019 \$
Retained surplus - 30 June 2019		(165,446,782)
Adjustment to retained surplus from adoption of AASB 15	28(a) (228,395)	
Adjustment to retained surplus from adoption of AASB 1058	28(b) 0	(228,395)
Retained surplus - 1 July 2019		(165,220,397)

The impact on the Shire's opening revaluation surplus resulting from Local Government (Financial Management) Regulation 16 being deleted and the amendments to Local Government (Financial Management) Regulation 17A as at 1 July 2019 was as follows:

Note	Adjustments	2019 \$
Revaluation surplus - 30 June 2019		132,650,497
Adjustment to revaluation surplus from deletion of FM Reg 16	30(a) (1,150,000)	
Adjustment to revaluation surplus from deletion of FM Reg 17	30(a) 0	(1,150,000)
Revaluation surplus - 1 July 2019		131,500,497

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31 TRUST FUNDS

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

	1 July 2019	Amounts Received	Amounts Paid	30 June 2020
	\$	\$	\$	\$
Cash in Lieu of Public Open Space	758,224	0	0	758,224
	758,224	0	0	758,224

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32. 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 statements is presented.

e) Budget comparative figures
Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimates 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) Fair value hierarchy
AASB 13 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.

i) Impairment of assets
In accordance with Australian Accounting Standards the Shire's cash generating non-specialised 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) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

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33. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Members of council general governance including administration, finance and other corporate services, computer administration and community liaison.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants, normalisation grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	Supervision of Local Laws, fire prevention, emergency services and animal control.
HEALTH To provide an operational framework for environmental and community health.	Maintenance of infant health clinic, health inspection services, food and water quality control and immunisation.
EDUCATION AND WELFARE To provide services to children and youth.	Community services and sponsored support of community and youth.
HOUSING To provide and maintain housing.	Aged persons housing, and maintenance of leased properties.
COMMUNITY AMENITIES To provide services required to the community.	Rubbish collection services, maintenance of cemeteries and public toilets, the maintenance of the Newman Waste Water Treatment Plant and planning services.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social and physical wellbeing of the community.	Maintenance of public halls, Newman and Marble Bar aquatic centres, Newman Recreation Centre, public parks and gardens, libraries and recreation services.
TRANSPORT To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic signs, street lighting, depot operations, street cleaning and operation of the Newman airport and Marble Bar and Nullagine airstrips.
ECONOMIC SERVICES To help promote the Shire and its economic wellbeing.	Tourism support, building services and controls, caravan parks and bus services.
OTHER PROPERTY AND SERVICES To monitor and control the Shire's overheads and operating accounts.	Private works carried out by the Shire and allocations to works and service of all salaries and wages, overheads and plant costs incurred. Miscellaneous unclassified areas.

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34. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	1.60	2.15	2.01
Asset consumption ratio	0.64	0.67	0.70
Asset renewal funding ratio	NA*	NA*	NA*
Asset sustainability ratio	0.45	0.53	0.44
Debt service cover ratio	9.16	9.10	8.57
Operating surplus ratio	(0.17)	(0.18)	(0.24)
Own source revenue coverage ratio	0.75	0.75	0.71

* Some of the Shire's Asset Management Plans do not contain the necessary information regarding the required capital expenditure for the next 10 years. Therefore, this ratio can't be calculated.

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

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6.1.3 2020-21 FINANCIAL AUDIT

Attachments:	Appendix 1 – Letter from the OAG
Responsible Officer:	Mr Jeremy Edwards Chief Executive Officer
Author:	Mrs Kylie Bergmann Acting Manager Governance
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

To advise the Audit Committee that the 2020-21 Financial Audit will be conducted by the Office of the Auditor General.

BACKGROUND

On 28 October 2017 the *Local Government Amendment (Auditing) Act 2017* was proclaimed, giving the Auditor General the mandate to audit all Western Australian local governments.

The Act allowed the Officer of the Auditor General (OAG) to begin performance audits straight away, while responsibility for financial audits was to transition over 4 years, as local government entities existing audit contracts expired.

We are now in the last year of transition with all remaining local governments financial audits, including the Shire of East Pilbara's, to become the responsibility of the OAG.

COMMENTS/OPTIONS/DISCUSSIONS

Attached is a letter received from the OAG, together with an information sheet for the 2020-21 financial audit.

STATUTORY IMPLICATIONS/REQUIREMENTS

Local Government Amendment (Auditing) Act 2017

POLICY IMPLICATIONS

Nil

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STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

- G1 Provide efficient, accountable and ethical governance.

RISK MANAGEMENT CONSIDERATIONS

Nil.

FINANCIAL IMPLICATIONS

No financial resource impact.

VOTING REQUIREMENTS

Simple.

OFFICER & COMMITTEE RECOMMENDATION

MOVED: Cr Karen Lockyer, **SECONDED:** Cr Anthony Middleton

That the Audit Committee receive the letter and information sheet from the Office of the Auditor General, as attached at Appendix 1.

CARRIED UNANIMOUSLY

**Appendix 1
Letter from the OAG**

SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020



Our Ref: 7576/09

Mr Jeremy Edwards
Chief Executive Officer
Shire of East Pilbara

Via email: ceo@eastpilbara.wa.gov.au

Dear Mr Edwards

YOUR 2020-21 FINANCIAL AUDIT

My Office will take on responsibility for your local government's annual financial audit this year, once your current auditor completes your 2019-20 annual financial audit. As such I wanted to take this opportunity to introduce myself and to provide you with some information about your future audits with the Office of the Auditor General (OAG).

As you are likely aware, the *Local Government Amendment (Auditing) Act 2017* was proclaimed on 28 October 2017, giving the Auditor General the mandate to audit all Western Australian local governments and regional councils (LG entities).

The Act allowed the OAG to begin performance audits straight away, while responsibility for financial audits was to transition over 4 years, as LG entities' existing audit contracts expired.

We are now in the last year of transition and all remaining LG entity financial audits, including yours, will become the responsibility of the OAG, regardless of whether your previous audit contract has expired or not (see section 52 of the *Local Government Act 1995*).

My Office will contact you in the coming months to discuss the details of your transition to the OAG, but in the meantime I encourage you to read the attached information which should answer some questions you may have.

I look forward to working with you to ensure a smooth transition to OAG audit and to promote accountability and transparency in the local government sector.

Yours sincerely

CAROLINE SPENCER
AUDITOR GENERAL
7 October 2020

cc: President Lynne Craigie
Via email: shirepresident@eastpilbara.wa.gov.au

Attach



7th Floor, Albert Facey House
469 Wellington Street, Perth

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Fax: 08 6557 7600
Email: info@audit.wa.gov.au

Attachment 1 – Information about the local government audit reform

About the Auditor General

The Auditor General's role is to audit the finances and activities of Western Australian State and local government entities, and report the findings to Parliament.

Parliament seeks independent assurance from the Auditor General that public sector entities are providing services and using public money in accordance with Parliament's purpose.

Caroline Spencer began her 10-year term as WA's 19th Auditor General in May 2018.

She has extensive experience in State and federal public sector financial and performance audit. Prior to commencing as Auditor General, Caroline was Managing Partner and co-founder of a Canberra-based professional services firm, specialising in public sector audit and governance.

Beginning local government audit

Taking on local government audit has been one of the biggest changes to the Auditor General's mandate since the role was established in 1829.

The OAG is made up of highly trained, professional, qualified and experienced auditors and support staff who are well placed to perform local government financial and performance audits.

Since the *Local Government Amendment (Auditing) Act 2017* was proclaimed, the Auditor General has tabled [14 local government reports](#). These include our financial audit results reports and performance audit reports on topics such as procurement, waste management and regulation of consumer food safety.

Our financial audit transition schedule has been as follows:

Financial year	Total LG audits	Status
2017-18	46	Reported to Parliament in March 2019
2018-19	112	Reported to Parliament in March 2020
2019-20	132	Audits taking place during second half of 2020
2020-21	148	Initial contact with remaining local governments

Financial audits – contract audit firms

The Auditor General plans to contract out the majority of local government financial audits to accredited audit firms with the remaining to be conducted in-house. Where audits are outsourced, the contracts will be managed by the OAG and the Auditor General will sign and issue all auditor's reports on the annual financial reports.

It is common practice for Auditors General from across jurisdictions to outsource audits and is something we currently do for State government and existing LG entity audits. Our contract management processes ensure that outsourced audits are efficient and cost effective and meet our audit quality standards and the Australian Auditing Standards.

In accordance with generally accepted audit team rotation principles, we intend to re-tender your audit for 2020-21, unless there is a compelling reason for the OAG to engage the same contract audit firm you used for your 2019-20 audit.

Financial audits – fees

Fees will be charged for financial audits, as they are now. Our fees are set purely to recoup the full cost of conducting a local government financial audit and the cost of reporting results for the sector to the Parliament and liaising with stakeholders on our functions as necessary and appropriate. The fee is based on the staff hours used on the audit plus any directly related

costs such as contract fees and travel expenses. In May 2020, we released an information sheet on [Setting local government audit fees](#).

LG entities we have audited in the first 3 years of transition have generally found our audit fees to be considerably higher than they paid previously. This is primarily because we conduct a much broader financial audit than most local government entities received in the past, and have addressed accountability requirements. Our audits give assurance on the financial statements and greater transparency about financial controls, probity and governance matters.

Performance audits

The Act also allows for performance audits, which may examine the efficiency and effectiveness of any aspect of local government operations, including examining a single function across a number of entities.

We select performance audit topics following a comprehensive topic selection process which may also include requests for audits from Parliament, the government and other key stakeholders and the broader community. Our [audit program](#) is published on our website.

Unlike financial audits, which are paid for by each LG entity to cover the cost of doing the audit, performance audits are funded by State parliamentary appropriation. The number and size of performance audits are therefore determined by the level of appropriation received and the priority given to these by Parliament. Importantly, like our current State government performance audits, the findings and recommendations of these are applicable to all local governments and not just those audited.

If and when your organisation will be included as part of a performance audit will only be determined as each audit topic is selected and planned. Our Audit Practice Statement, available on our [website](#), provides a detailed guide on what to expect during a performance audit, including our procedural fairness processes and our 'no surprises' approach to reporting.

We will be in contact if and when your organisation is selected as part of a performance audit. In the meantime, we encourage you to subscribe to [alerts](#) from our Office to be kept apprised of reports when tabled in Parliament.

For more information about local government audit please see the [frequently asked questions](#) on our website.

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6.1.4 FRAUD & CORRUPTION CONTROL POLICY CHANGES

Attachments:	Appendix 1 – Fraud & Corruption Control Policy Amendments
Responsible Officer:	Jeremy Edwards Chief Executive Officer
Author:	Mrs Kylie Bergmann Acting Manager Governance
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

That the Audit Committee consider adopting changes to the Fraud & Corruption Control Policy.

BACKGROUND

The Committee will recall that the Fraud & Corruption Control Plan was reviewed at the Ordinary Council Meeting on 26 June 2020. The Plan was adopted with the following 5 priorities identified for actioning within the next 12 months:

1. Identify fraud and corruption risks within a separate risk register.
2. Undertake 'vendor audits' of high-risk providers.
3. Implement a policy for the active protection of whistleblowers.
4. Ensure there is a policy/procedure for how allegations of fraud and corrupt conduct should be reported to the police, other appropriate law enforcement agencies, or other government bodies.
5. Develop a policy requiring that recovery action be undertaken where there is clear evidence of fraud and corruption and where the likely benefits of such recovery will exceed the funds and resources invested in the recovery action.

In relation to items 3, 4 and 5, a paragraph has been included within the Fraud and Corruption Control Policy, as shown in **Appendix 1**. Internal procedures have also been developed to support the policy changes.

COMMENTS/OPTIONS/DISCUSSIONS

As Fraud & Corruption risk is a function of the Audit Committee, the policy changes are being presented to the Audit Committee first before being presented to Council.

The Audit Committee has 3 options in relation to the proposed changes:

1. Accept the changes as presented;
2. Make changes;

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3. Reject the changes.

If the Audit Committee is happy with the proposed changes, the Policy will be presented to Council for inclusion within the Policy Manual.

STATUTORY IMPLICATIONS/REQUIREMENTS

Nil.

POLICY IMPLICATIONS

New Policy making guidelines:

1. Draft policies are to be in standards format and include policy objectives and the policy statement.
2. Discuss reasons for the policy with your supervisor and prepare an amended/final draft.
3. The policy is to be presented and discussed at the Executive Management meeting.
4. The policy is to be presented at Corporate Discussion for input from Councillors.
5. The policy will then be presented to Council for adoption and inclusion in the Policy Manual.

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

- G1 Provide efficient, accountable and ethical governance.

RISK MANAGEMENT CONSIDERATIONS

Nil.

FINANCIAL IMPLICATIONS

No financial resource impact.

VOTING REQUIREMENTS

Simple.

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OFFICER & COMMITTEE RECOMMENDATION

MOVED: Cr Anthony Middleton, SECONDED: Cr Karen Lockyer

That Council adopt changes to the Fraud & Corruption Control Policy as presented at Appendix 1.

CARRIED UNANIMOUSLY

**Appendix 1
Fraud & Corruption Control Policy
Amendments**

1.1 Fraud and Corruption Control Policy

Responsible Directorate	Executive Services
Responsible Officer	Chief Executive Officer
File Number	LEG 2-1

Objective

The objective of this policy is to articulate the Shire of East Pilbara's ("the Shire") commitment to the prevention, detection, response and monitoring of fraud and corrupt activities.

Policy Scope

This policy applies to all employees, Elected Members and contractors.

Fraud and corruption control is the responsibility of everyone in or associated with the Shire.

Definitions

fraud is defined by Australian Standard AS8001-2008 as:

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

CCM Act means the Corruption, Crime and Misconduct Act 2003.

CEO means the Chief Executive Officer of the Shire of East Pilbara.

corruption is defined by Australian Standard AS8001-2008 as:

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

Corruption is any deliberate or intentional wrongdoing that is improper, dishonest or fraudulent and may include:

- Conflict of interest;
- Failure to disclose acceptance of gifts or hospitality;
- Acceptance of a bribe;
- Misuse of internet or email; or
- Release of confidential or private information or intellectual property.

corrupt conduct tends to show a deliberate intent or an improper purpose and motivation and may involve conduct such as the deliberate failure to perform the functions of office properly; the exercise of a power or duty for an improper purpose; or dishonesty.

FW Act means the *Fair Work Act 2009*

minor misconduct as defined by the *Corruption, Crime and Misconduct Act 2003*, means conduct that:

- a) adversely affects the honest or impartial performance of the functions of a public authority or public officer, whether or not the public officer was acting in their public officer capacity at the time of engaging in the conduct; or
- b) involves the performance of functions in a manner that is not honest or impartial; or
- c) involves a breach of the trust placed in the public officer; or
- d) involves the misuse of information or material that is in connection with their functions as a public officer, whether the misuse is for the benefit of the public officer or the benefit or detriment of another person;
and
- e) constitutes, or could constitute, a disciplinary offence providing reasonable grounds for termination of a person's office or employment.

Public authority as defined by the *Corruption, Crime and Misconduct Act 2003*, includes an authority, board, corporation, commission, council, committee, local government, regional local government or similar body established under a written law.

public interest information as defined by the *Public Interest Disclosure Act 2003*, means information that tends to show, in relation to its public function, a public authority, a public officer, or a public sector contract is, has been, or proposes to be involved in:

- a) improper conduct; or
- b) an act or omission that constitutes an offence under a written law; or
- c) a substantial unauthorised or irregular use of, or substantial mismanagement of, public resources; or
- d) an act done or omission that involves a substantial and specific risk of –
 - (i) injury to public health; or
 - (ii) prejudice to public safety; or
 - (iii) harm to the environment;
- e) a matter of administration that can be investigated under section 14 of the *Parliamentary Commissioner Act 1971*.

public officer as defined by the *Corruption, Crime and Misconduct Act 2003*, includes a member, officer, or employee of an authority, board, corporation, commission, local government, council, committee or other similar body established for a public purpose under an Act.

serious misconduct as defined by the *Corruption, Crime and Misconduct Act 2003*, means:

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- a) a public officer corruptly acts or corruptly fails to act in the performance of the functions of the public officer's office or employment; or
- b) a public officer corruptly takes advantage of the public officer's office or employment as a public officer to obtain a benefit for himself or herself or for another person or to cause a detriment to any person; or
- c) a public officer whilst acting or purporting to act in his or her official capacity, commits an offence punishable by two or more years' imprisonment

Policy Statement

Fraud and corruption is illegal, and contrary to the organisational values of the Shire of East Pilbara. The Shire aims to foster a culture which upholds trust and honesty as part of its core values. In doing so, the Shire will ensure that the effective prevention of fraud and corruption is an integral part of its operating activities.

All employees are accountable for, and have a role to play in, fraud and corruption prevention and control. The Shire encourages staff to disclose actual or suspected fraudulent or corrupt activity. When identified, any suspected fraudulent or corrupt activity will be promptly investigated, and where appropriate legal remedies available under the law will be pursued. All alleged incidences will be investigated thoroughly. Where appropriate, the Shire will protect the anonymity of those responsible for reporting the activity.

The Shire will ensure that systems and procedures are in place to prevent, detect, report and investigate incidents of fraudulent or corrupt behaviour or activities. It will also ensure that staff are trained in and aware of their responsibilities in respect to the prevention, detection, reporting and investigation of fraudulent or corrupt behaviour.

A Fraud and Corruption Control Plan ("the Plan") has been developed to assist to meet the objectives of this policy. The Plan will ensure that the Shire has thorough and up-to-date procedures in place to mitigate the risk of fraud or corruption occurring in the organisation.

Chief Executive Officer's Duty to Notify

As a principal officer of a notifying authority the Chief Executive Officer is required by the *Corruption, Crime and Misconduct Act 2003* to notify the Corruption and Crime Commission or the Public Sector Commission in writing of any matter that they suspect, on reasonable grounds, to be either serious or minor misconduct.

Reporting internally

~~Any employee may report suspected fraud and corruption incidents internally through the Grievance Settlement Procedure.~~

~~The Grievance Settlement Procedure contains an informal and formal stage.~~

~~The informal stage allows for grievances to be resolved directly and promptly by the key people involved, with or without the assistance of others, keeping procedural requirements to a minimum.~~

~~Where satisfactory resolution of the issues is not achieved, the matter may progress to the formal stage. The formal stage commences when an aggrieved party details a complaint in writing to either their direct Manager, the HR Manager or the CEO.~~

Anyone, including employees, customers, contractors or members of the public can make a complaint about fraud, misconduct and corruption or suspected wrongdoing.

If a complaint or allegation is:

- a) A service complaint, the Shire's customer service officer's will log and action the complaint in accordance with the Shire's Customer Complaint's Policy (still to be developed).
- b) A grievance issue, the Shire's Manager Human Resources will action in accordance with the Grievance Settlement Procedure.
- c) Considered minor or serious misconduct under the CCM Act or FW Act, is to be referred to the CEO.

Complaints may be lodged by telephone, hard copy correspondence or through the Shire's electronic form available of the Shire's website.

The following procedures explain how to report suspected wrongdoing, including fraud, misconduct and corruption:

- Reporting Serious and Minor Misconduct Management Procedure.
- Receiving and Conducting Investigations into Allegations of Misconduct under the Corruption and Crime Misconduct Act 2003.
- Grievance Settlement Procedure.

Reporting Serious or Minor Misconduct Externally

The Shire's Public Interest Disclosure Guidelines provide clear direction in regards to reporting any suspected fraudulent or corrupt conduct to any external enforcement agency.

The Western Australian public sector integrity framework includes several independent statutory bodies which promote accountability, integrity and good governance. These include:

- Public Sector Commission (PSC);
- Crime and Corruption Commission (CCC);
- Western Australian Police Force.

These agencies offer a range of external reporting channels and advice, depending on the nature and scope of the alleged misconduct. In addition, the Shire has an external reporting responsibility to the PSC for minor misconduct and the CCC for serious misconduct, in accordance with the *Corruption, Crime and Misconduct Act 2003*.

The Manager Governance should be contacted prior to any matter being reported to an external agency, for advice on the correct reporting protocols.

A public officer or any other person may report to the Corruption and Crime Commission or the Public Sector Commission any matter which that person suspects on reasonable grounds, to be, or they suspect to be, serious or minor misconduct that:

- a) has or may have occurred; or
- b) is or may be occurring; or
- c) is or may be about to occur; or

d) is likely to occur.

Public Interest Disclosure

Any person may make an appropriate disclosure of public interest information to a proper authority (including a local government). The legislation which governs such disclosures is the *Public Interest Disclosure Act 2003*.

A disclosure can be made by anyone and may be made anonymously. If disclosures are made in accordance with the Act, the person making them is protected from reprisal. This means that the person enjoys immunity from civil or criminal liability and is protected from any disciplinary action or dismissal.

The Act also requires local governments to appoint persons, known as the Public Interest Disclosure Officer's (PID Officer), to whom disclosures may properly be made. The PID Officer should be consulted when considering whether to make a disclosure.

Information on public interest disclosures and the Shire's PID Officers are found in the Shire's Public Interest Disclosure Guidelines, which are maintained on the Document Centre and the Shire's website.

Whistle-blower Protection

Persons disclosing misconduct or corruption related matters are protected from reprisal or detrimental action by the CCM act and other 'whistle-blower' protection laws.

Recovery Action

The Shire will seek to recover any losses it may have suffered through fraudulent or corrupt conduct, where there is clear evidence, and where the likely benefits of such recovery will exceed the funds and resources required to be invested in the recovery action.

Review

This Fraud and Corruption Control Policy shall be reviewed every two years.

References	Australian Standard 8001-2003 Fraud and Corruption Control <i>Local Government Act 1995</i> <i>Corruption, Crime and Misconduct Act 2003</i> <i>Public Interest Disclosure Act 2003</i>		
Related Procedures	Fraud Management Framework Fraud and Corruption Control Plan Fraud Improvement Plan Minor and Serious Misconduct Management Procedure Receiving and Conducting Investigations into Allegations of Misconduct under the Corruption and Crime Misconduct Act 2003		
Date Adopted by Council	28 June 2013	Item No	9.1.4
Review/Amendment Date	13 April 2018	Item No	9.2.5
Review/Amendment Date	22 November 2019	Item No	9.1.4
Review/Amendment Date	26 June 2020	Item No	
<u>Review/Amendment Date</u>	<u>11 December 2020</u>	<u>Item No.</u>	
Next Review	<u>April 2020/June 2021</u>		

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AUDIT COMMITTEE MINUTES

11 DECEMBER, 2020

**6.1.5 FINANCIAL MANAGEMENT REVIEW 2019 - IMPROVEMENT PLAN
STATUS NOVEMBER 2020**

Attachments: Appendix 1 – FMR Improvement Plan Update
Responsible Officer: Mr Jeremy Edwards
Chief Executive Officer
Author: Mrs Kylie Bergmann
Acting Manager Governance
Location/Address: N/A
Name of Applicant: N/A
Author Disclosure of Interest: Nil

REPORT PURPOSE

To report on the status of the Financial Management Review Improvement Plan.

BACKGROUND

Pursuant to Regulation 5(2)(c) of the Local Government (Financial Management) Regulation 1996 (as amended) the CEO is to undertake a review of the Financial Management.

In June 2019 Moore Stephens undertook this review for the CEO and the report was presented to the Audit Committee on the 23rd August and subsequently at the Ordinary Council Meeting dated 22nd November 2019.

From this report a Financial Management Review (FMR) Improvement Plan was created and entered into Council's CAMMS Strategic Planning software for monitoring.

COMMENTS/OPTIONS/DISCUSSIONS

Attached is a copy of the CAMMS reporting document.

The previous financial year saw 12 of the 15 actions closed out. Currently 3 actions are outstanding or ongoing and are reported on. Of these one is on target, one is being monitored, and one is ongoing.

STATUTORY IMPLICATIONS/REQUIREMENTS

Regulation 5(2)(c) of the Local Government (Financial Management) Regulation 1996 (as amended).

POLICY IMPLICATIONS

Nil

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STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

- G1 Provide efficient, accountable and ethical governance.
- G1.1 *Enhance governance capability to deliver sustainable outcomes, roads and buildings*

RISK MANAGEMENT CONSIDERATIONS

Compliance - Medium

FINANCIAL IMPLICATIONS

Resource requirements are in accordance with existing budgetary allocation.

VOTING REQUIREMENTS

Simple.

OFFICER & COMMITTEE RECOMMENDATION

MOVED: Cr Karen Lockyer, SECONDED: Cr Geraldine Parsons

That Council review and receive the CAMMS Financial Management Review Improvement Plan status report as presented at Appendix 1.

CARRIED UNANIMOUSLY

**Appendix 1
FMR Improvement Plan Update**



Action and Task Progress Report

Shire of East Pilbara



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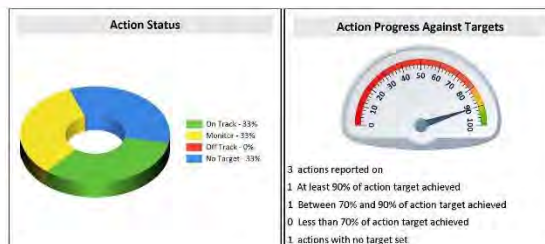
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Shire of East Pilbara

Action and Task Progress Report

OVERVIEW



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Shire of East Pilbara Action and Task Progress Report

ACTION PLANS

At least 90% of action target achieved |
 Between 70% and 90% of action target achieved |
 Less than 70% of action target achieved |
 No target set

* Dates have been revised from the original dates

Corporate Services

Corporate Services

20.3 Financial Services

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.125 FMR - Money held in investments must comply with the Shire's Investment Policy stating that the maximum held with one institution does not exceed 95%. INVESTMENTS HIGH RISK	Lisa Davis - Manager Corporate Services	In Progress	13-Oct-2019	30-Sep-2020	80.00%	100.00%	

ACTION PROGRESS COMMENTS:
 13/10/2019 - 50% of money transferred from Bankwest to endigo bank. A further 35% needs to be moved to another institution.
 08/11/2019 - Commonwealth Bank forms required to open new investment account.
 21/01/2020 - Forms etc submitted. Just waiting for account to transfer.
 07/01/2020 - Last transfer to be processed.
 21/07/2020 - No further update.

Last Updated: 13-Aug-2020

Information Systems

23.1 Information Communication and Technology

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Shire of East Pilbara Action and Task Progress Report

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.25 Reg17 and FMR - Review and update the Disaster Recovery Plan, identifying and documenting key ICT risks along with the treatments to reduce the risk to an acceptable level. HIGH RISK	Victor - Executive Manager - Corporate Services	In Progress	17-Feb-2019	31-Dec-2021	80.00%	0.00%	

ACTION PROGRESS COMMENTS:
 21/07/2019 - Resources allocated to project. Scope currently being created. Working with our IT consultants regarding the IT portion of the plan.
 08/11/2019 - Coordinator IT since resigned. EMC working with IT consultant to finalise this project.
 30/04/2020 - Draft document completed. In final review stage.
 21/07/2020 - Final communications out overs completed. This will enable documentation to be finalised.

Last Updated: 13-Aug-2020

Executive Services

Procurement and Contracts

9.3 Procurement

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.127 FMR - Ensure all purchases with a consideration worth more than \$150,000 incorp public tender process. TENDER PROCESS HIGH RISK	Dawn Bonelli - Coordinator Procurement	Ongoing	15-Oct-2019	31-Dec-2020	-	-	

ACTION PROGRESS COMMENTS:
 7/7/20 - internal audits of Proc are taking place to ensure this is taking place. Staff are also made aware of both the Shire's Procurement Policy and the Act/Regs when undergoing their WA/GA Procurement Training. Have highlighted some ongoing service / laboring work will need to be awarded via a tender process.
 11/2/20 - internal audits still taking place.
 6/5/20 - As above - note that the Tender threshold amount has been increased to \$250k. The target of 100% for May 20 has been delayed due to Tenders still being prepared for 15/20 (normally has ceased by this time of the financial year).
 5/8/20 - internal audits still taking place - ongoing for each financial year.
 1/9/20 - As above.

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2/11/20 - As above Last Updated: 02-Nov-2020	

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**6.1.6 REGULATION 17 REVIEW - IMPROVEMENT PLAN UPDATE AS AT 30
NOVEMBER 2020**

File No: FIN-21-1
Attachments: Appendix 1 – Reg 17 Review – Improvement
Plan Update
Responsible Officer: Mr Jeremy Edwards
Chief Executive Officer
Author: Mrs Kylie Bergmann
Acting Manager Governance
Location/Address: N/A
Name of Applicant: N/A
Author Disclosure of Interest: Nil

REPORT PURPOSE

To report on the status of the Regulation 17 Review Improvement Plan.

BACKGROUND

Pursuant to the Local Government (Audit) Regulations 1996 (the regulations), Regulation 17 requires that the Chief Executive Officer undertakes a review of the appropriateness and effectiveness of its systems and procedures in regard to Risk Management, Legislative Compliance and Internal Control Frameworks.

Previously reviews of Council's audit systems needed to be carried out every two years. The regulations were revised and gazetted on Tuesday, 26 June 2018 to conduct the review no less than every three years. This means that the Shire of East Pilbara will not be required to complete another review until 2021.

In February 2019 Moore Stephens undertook this review for the CEO and the report was presented to the Audit Committee on the 22nd February 2019 and subsequently at the Ordinary Council Meeting dated 22nd February 2019.

From this report a Regulation 17 Improvement Plan was created and entered into Council's CAMMS Strategic Planning software for monitoring and presentation to the Audit Committee quarterly.

COMMENTS/OPTIONS/DISCUSSIONS

Attached is a copy of the CAMMS reporting document.

Currently there are 42 actions reported on. Of these 41 of the actions are on target, 2% are being monitored and 0% are off track and are being reviewed.

STATUTORY IMPLICATIONS/REQUIREMENTS

Part 7 - Audit (Division 4 - General) 7.13. Regulations as to audits (pg 274).

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AUDIT COMMITTEE MINUTES

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POLICY IMPLICATIONS

Nil

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

- ° G1.1 *Enhance governance capability to deliver sustainable outcomes, roads and buildings.*

RISK MANAGEMENT CONSIDERATIONS

Compliance - Medium

FINANCIAL IMPLICATIONS

Resource requirements are in accordance with existing budgetary allocation.

VOTING REQUIREMENTS

Simple.

OFFICER & COMMITTEE RECOMMENDATION

MOVED: Cr Karen Lockyer, **SECONDED:**Cr Anthony Middleton

That Council review and receive the CAMMS Regulation 17 Improvement Plan status report as presented at Appendix 1.

CARRIED UNANIMOUSLY

**Appendix 1
Reg 17 Review – Improvement Plan Update**



Action and Task Progress Report

Shire of East Pilbara

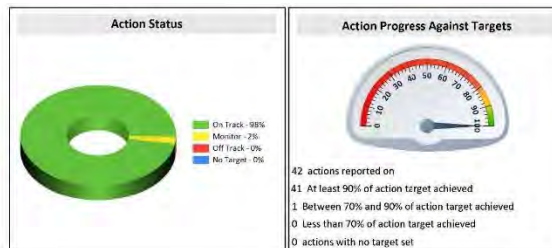


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Print Date: 27-Nov-2020



OVERVIEW



SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES

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Shire of East Pilbara Action and Task Progress Report

ACTION PLANS

* Dates have been revised from the original dates

Commercial Services

Airport Services

6.2 Airport Services

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.37 Reg27 - Risk management practices at this airport should be undertaken in accordance the Shire's Risk Management Policy and procedures. These procedures provide the framework for the rating of identified risk and reporting of risks when identified along with the routine reporting on the status of created risks. HIGH RISK	Ben Leaver - Executive Manager - Commercial Services	Ongoing	17-Feb-2019	31-Dec-2021		0.00%	GREEN

ACTION PROGRESS COMMENTS:
 9/3/19 - Implementation of shire wide incident and hazard reporting has been rolled out at the airport for all staff and subcontractors. HSE contractor inductions have been undertaken with the majority of the major contractors. This process is utilising the shire wide reporting process.
 9/6/19 - The airport is now signed and using the same processes as the rest of the organisation with the exception of the airport airside operations which are required to be operated under CASA legislation and requirements. There will be some ongoing adjustments and monitoring to be undertaken.
 5/5/20 - Reporting of hazards and risks for airside operations are to be considered in the Arnis database system designed for airside use.
 23/08/20 - A risk audit by an external auditor was undertaken and completed with actions and recommendations which are in the process of being addressed.
 27/11/20 - Corrective actions identified by the risk auditor have been completed. The Arnis system is being used on a daily basis to log all identified risks and incidents.
 Last Updated: 27-Nov-2020

Corporate Services

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Shire of East Pilbara Action and Task Progress Report

Corporate Services

20.1 Financial Services

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.22 17D - Review the Policy or alternatively review and amend the policies requiring financial statements to be prepared in accordance with statutory requirements. MEDIUM RISK	Lisa Davis - Manager Corporate Services	Completed	17-Feb-2019	31-Dec-2021	100.00%	50.00%	GREEN

ACTION PROGRESS COMMENTS:
 31/07/2019 - Policy updated and presented to Council at the August OCM.
 Last Updated: 14-Aug-2019

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.3.33 Reg17 - Given the high value of fees and charges in relation to the airport operations routine documented verification of the accuracy of fees and charges raised should be undertaken. MEDIUM RISK	Lisa Davis - Manager Corporate Services	In Progress	17-Feb-2019	31-Dec-2021	51.98%	0.00%	GREEN



ACTION PROGRESS COMMENTS:
 31/09/2019 - Processes being reviewed to determine how fee accuracy can be verified.
 10/11/2019 - No further update.
 01/01/2020 - No further update.
 06/05/2020 - No further update.
 Last Updated: 07-May-2020

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %

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Shire of East Pilbara		Action and Task Progress Report						
<p>S.1.1.35 Reg 17 - Creation and maintenance of standard checklists may assist in validating key points of control and serve as a reminder. Checklists are of assistance in ensuring compliance with legislative legislative compliance tasks.</p> <p>HIGH RISK</p> <p>ACTION PROGRESS COMMENTS: 03/07/2019 - Detailed assessment being final undertaken to determine key areas where checklists are needed. 08/11/2019 - Checklist currently being created. 05/05/2020 - No further updates. 07/05/2020 - Work continuing. Last Updated: 07-May-2020</p>	<p>Lisa Davis - Manager Corporate Services</p>	<p>In Progress</p>	<p>17-Feb-2019</p>	<p>31-Dec-2021</p>	<p>50.00%</p>	<p>0.00%</p>		
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET	
<p>S.1.1.38 17D - In line with departmental guidelines, all officers issued with credit cards should sign a credit card agreement prior to the issuing of the credit card. Credit cards should physically be maintained by the person in whose name they are issued and credit card details should not be shared with other staff.</p> <p>HIGH RISK</p> <p>ACTION PROGRESS COMMENTS: 02/07/2019 - Credit Card Agreements are now implemented and signed. Whole process still being improved. 08/11/2019 - Process and Checklist underway. 01/03/2020 - No further updates. Last Updated: 07-May-2020</p>	<p>Lisa Davis - Manager Corporate Services</p>	<p>Completed</p>	<p>17-Feb-2019</p>	<p>31-Dec-2021</p>	<p>100.00%</p>	<p>100.00%</p>		
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET	

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Shire of East Pilbara		Action and Task Progress Report						
<p>S.1.1.41 17D - The list of payments made by the CEO under delegated authority should be presented to Council with only the minimum information required by legislation.</p> <p>HIGH RISK</p> <p>ACTION PROGRESS COMMENTS: New process for presentation of creditors to Council complete to ensure compliance with legislative requirements. Last Updated: 22-May-2019</p>	<p>Lisa Davis - Manager Corporate Services</p>	<p>Completed</p>	<p>17-Feb-2019</p>	<p>31-Dec-2021</p>	<p>100.00%</p>	<p>0.00%</p>		
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET	
<p>S.1.1.41 17D - Prepare the Monthly Statements in accordance with legislative requirements.</p> <p>HIGH RISK</p> <p>ACTION PROGRESS COMMENTS: New template introduced for the reporting on the monthly statements to meet legislative compliance. Last Updated: 22-May-2019</p>	<p>Lisa Davis - Manager Corporate Services</p>	<p>Completed</p>	<p>17-Feb-2019</p>	<p>31-Dec-2021</p>	<p>100.00%</p>	<p>0.00%</p>		
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET	
<p>S.1.1.49 17D - Outstanding items still listed within the Financial Management Review be addressed.</p> <p>HIGH RISK</p> <p>ACTION PROGRESS COMMENTS: 01/07/2019 - Being dealt with through the update Financial Management Review. Last Updated: 14-Aug-2019</p> <p>Human Resources</p> <p>10.1 Human Resource Management</p>	<p>Lisa Davis - Manager Corporate Services</p>	<p>Completed</p>	<p>17-Feb-2019</p>	<p>31-Dec-2021</p>	<p>100.00%</p>	<p>0.00%</p>		

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Shire of East Pilbara		Action and Task Progress Report					
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.3.5 Reg 17 - In conjunction with or as an alternative to the development of documented procedures and checklists, update and development of workflow process diagrams may assist in clearly identifying controls and processes to be followed. MEDIUM RISK	Robin Austen - Manager Human Resources	Completed	17-Feb-2019	31-Dec-2021	100.00%	100.00%	100% GREEN
<p>ACTION PROGRESS COMMENTS:</p> <p>Task assigned to both HR0's to work on documenting procedures and developing relevant workflow diagrams.</p> <p>Currently Work Instructions exist for the following procedures:</p> <ul style="list-style-type: none"> - Visit - Create Organisational Chart - Performance appraisals - Letters of Offer - Inductions - Full Interviews - EEO Plan and Survey - New Starters Checklist - Annual Leave <p>Task all hand review and workflows created 05/05/2020 - Completed</p> <p>Last Updated: 05-May-2020</p>							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.3.5 Reg 17 - Continuing with the development of a staff training matrix to identify staff training needs relevant to their role is important to ensuring a well-trained and capable organisation.	Robin Austen - Manager Human Resources	In Progress	17-Feb-2019	31-Dec-2021	85.00%	40.00%	100% GREEN
<p>ACTION PROGRESS COMMENTS:</p>							

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Shire of East Pilbara		Action and Task Progress Report					
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
<p>01/07/2019 - Currently adding/populating information on all positions for training/certification needs and concurrently linking these to the occupiers of the position. This is a VERY slow process.</p> <p>To date HR has completed the following:</p> <ul style="list-style-type: none"> developed staff register to audit and update training/certification needs all new employees have their training/certification needs completed based on their position existing employees - in receipt of their Performance Appraisal file process to complete existing employees are being worked through however, this will take some time. <p>Currently the TNA is 80% complete with a summary of that and its upload to FES outstanding. This is a time consuming process that is scheduled to be completed 26/02/2020</p> <p>25/07/2020 - the update and upload of the TNA is tied to the performance appraisal process. HR01 will need to do this on an individual employee basis.</p> <p>04/05/2020 - HR01 tasked with updating TNA with employee required inductions notifications and receipts to all existing and new employees - aim 100% by end September 2020 (including updates in system)</p> <p>03/09/2020 - data awaiting upload into system - this is a very time consuming process that has been delayed with other organisational demands on HR0's</p> <p>Last Updated: 02-Sep-2020</p>							
<p>10.2 Occupational Health and Safety</p>							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.5 Reg 17 - OH&S: induction is currently undertaken by the supervisors however, evidence of the induction being undertaken is not available for all employees as a signed 'Induction Completion Form' is not filed on each employee's personnel file. MEDIUM RISK	Robin Austen - Manager Human Resources	In Progress	17-Feb-2019	31-Dec-2021	85.00%	0.00%	100% GREEN
<p>ACTION PROGRESS COMMENTS:</p> <p>Manager Human Resources position vacant for six months. Position now filled and process will be reviewed.</p> <p>The current OHS Induction Completion Form includes acknowledgement of risk assessment and risk matrix information provided in the Induction Presentation.</p> <p>The Shire has recruited for a Coordinator OHS who will be commencing in Feb 2020 and the task of ensuring all staff complete the OHS induction and have this recorded on their Personnel File will be assigned to the Coordinator to complete.</p> <p>All inductions completed are signed by the new employee and saved on their personnel file.</p>							

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Shire of East Pilbara		Action and Task Progress Report						
<p>07/04/2020 - appointment to OHS/HR Coordinator role put on hold due to COVID-19</p> <p>06/05/2020 - appointment to OHS/HR Coordinator role re-established and offer being made</p> <p>15/07/2020 - Coordinator OHS/HR appointed and tasked with implementing the Shire's Safety Management plan, including updating the Induction process</p> <p>04/08/2020 - HR01 tasked with updating TNA with employee required inductions notifications and requests to all existing and new employees - aim 100% by end September 2020 (including updates in Synergy)</p> <p>03/09/2020 - no further progress with HR-01s and coordinator OHS affected by organisational demands</p> <p>Last Updated: 02-Sep-2020</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>5.1.1.56 Reg17 - A risk register be maintained consistent with the entity risk matrix, enabling reporting and review of OHS risks identified.</p> <p>See also Action: 5.1.1.53 Reg17 - Employee inductions documented (inclusive of the need for risk management info)</p> <p>See also Action: 5.1.1.60 Reg17 - The topic of risk management be included within the staff inductions</p>	Robin Austin - Manager Human Resources	In Progress	17 Feb 2019	31 Dec 2021	40.00%	25.00%		
<p>ACTION PROGRESS COMMENTS:</p> <p>31/07/2019 - Manager Human Resources position vacant for six months. Position now filled and processes will be reviewed.</p> <p>The Shire has recruited for a Coordinator OHS who will be commencing in Feb 2020 and the task of ensuring all staff complete the OHS induction and have this recorded on their Personnel file will be assigned to the Coordinator to complete.</p> <p>15/07/2020 inclusive of the following Actions:</p> <p>170 - A risk register be maintained consistent with the entity risk matrix, enabling reporting and review of OHS risks identified.</p> <p>See also Action: 5.1.1.53 170 - Employee inductions documented (inclusive of the need for risk management info)</p> <p>See also Action: 5.1.1.60 170 - The topic of risk management be included within the staff inductions</p> <p>18/07/2020 Coordinator OHS/HR - Leads development of appropriate system for the management of Safety (including incident management and Injury Management).</p> <p>04/08/2020 - OHS/HR Coordinator currently reviewing systems - report due 31/08/2020</p> <p>03/09/2020 - Registers in development and purchase of OHS System Management software, progressed to quote and review.</p>								
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Shire of East Pilbara		Action and Task Progress Report						
<p>Last Updated: 02 Sep 2020</p> <p>Information Systems</p> <p>23.3 Information Communication and Technology</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>5.1.1.25 Reg17 and FMR - review and update the Disaster Recovery Plan, identifying and documenting key ICT risks along with the treatments to reduce the risk to an acceptable level.</p> <p>HIGH RISK</p>	Vacant - Executive Manager - Corporate Services	In Progress	17-Feb-2019	31-Dec-2021	80.00%	0.00%		
<p>ACTION PROGRESS COMMENTS:</p> <p>15/07/2019 - Resources allocated to project. Scope currently being created. Working with our IT consultants regarding the IT portion of the plan.</p> <p>08/11/2019 - Coordinator IT since resigned. EMCS working with IT consultants to finalise this project.</p> <p>30/04/2020 - Draft document completed. In final review stage.</p> <p>31/07/2020 - Final communications cut users completed. This will enable documentation to be finalised.</p> <p>Last Updated: 13 Aug 2020</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>5.1.1.32 170 - We noted limited controls in relation to the access to IT systems both physical access to hardware and network access to software and data.</p> <p>MEDIUM RISK</p>	Vacant - Executive Manager - Corporate Services	Completed	17 Feb 2019	31 Dec 2021	100.00%	0.00%		
<p>ACTION PROGRESS COMMENTS:</p> <p>11/07/2019 - Physical access limited by key entry. This will be replaced by swipe entry over the next few months. EMCS is currently working with consultants to diagnose access map to all network and application information.</p> <p>13/2/2019 - Physical access now limited to swipe card entry. New form created regarding any new users needing access to network and directories and software.</p> <p>Last Updated: 14 Oct 2019</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>27-Nov-2020</p> <p>CAMMS</p> <p>Page 10 of 22</p>								

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Shire of East Pilbara		Action and Task Progress Report						
5.1.1.52 Reg17 - Relative testing of the effectiveness of the (New) through annual system recovery testing be undertaken. HIGH RISK	Vicent - Executive Manager - Corporate Services	In Progress	17-Feb-2019	31-Dec-2021	25.00%	0.00%		
ACTION PROGRESS COMMENTS: 08/07/2019 - EMCS working with IT consultant to establish a routine testing regime of the recovery. 08/11/2019 - Working on documentation finalisation - EMCS has met with IT consultant to determine timing around testing. 10/04/2020 - Note document in final review stage - data recovery testing will take place over next few months. 15/07/2020 - Testing to commence shortly. Last Updated: 15-Aug-2020								
23.2 Records Management								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.34 170 - Review controls in relation to records to ensure records are maintained in accordance with statutory requirements and the Record Keeping Plan. HIGH RISK	LOB (Aid) - Manager Corporate Services	Completed	17-Feb-2019	01-Dec-2021	100.00%	0.00%		
ACTION PROGRESS COMMENTS: 05/05/2015 - Service System Support/ Records Officer appointed in May 2019, position sits within the Records Room and monitors records and the logging out process. Scanning system and barrier installed to Records Room limiting access. Vital records are now held within the Records Room in locked cabinet. Last Updated: 09-Aug-2019								
Executive Services								
Governance								
16.1 Corporate Governance								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	

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11 DECEMBER, 2020

Shire of East Pilbara		Action and Task Progress Report						
5.1.1.23 170 - Following review of policies by Council, update the last of Review/Amendment Date on the Policy to provide an accurate record of when the Policy was reviewed. MEDIUM RISK	Kylie Bergmann - Acting Manager Governance	Completed	17-Feb-2019	01-Dec-2021	100.00%	0.00%		
ACTION PROGRESS COMMENTS: New process implemented to provide accurate record of policy review. Last Updated: 22-May-2019								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.29 Reg17 - Establish process for the development, review, amendment and authorisation of procedures, the risks and other internal control documentation, to assist with managing changes to procedures. HIGH RISK	Kylie Bergmann - Acting Manager Governance	In Progress	17-Feb-2019	01-Dec-2021	15.00%	0.00%		
ACTION PROGRESS COMMENTS: Processes currently being reviewed. 16/11/2019 - Process is still to be reviewed. Last Updated: 10-Nov-2019								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.45 170 - Residual risks following a Council decision should be evaluated and records if required by the risk management framework. MEDIUM RISK	Kylie Bergmann - Acting Manager Governance	Completed	17-Feb-2019	01-Dec-2021	100.00%	100.00%		
ACTION PROGRESS COMMENTS: 01/07/2019 - Processes currently being reviewed. 19/11/2019 - Processes still to be reviewed. 06/05/2020 - Risk consideration and Residual risk has been included within the Council Resolutions Register to be assessed by Officers and reported back to Council. Last Updated: 06-May-2020								

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Shire of East Pilbara		Action and Task Progress Report					
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
S 1.1.46 170 - Maintain a gift register on the Shire's website in accordance with legislative requirements. HIGH RISK	Yvile Bergmann - Acting Manager Governance	Completed	15-Feb-2019	31-Dec-2021	100.00%	0.00%	
ACTION PROGRESS COMMENTS: The gift register is maintained through the AITAD online compliance system. We now have a process in place to ensure that the register is downloaded once a month and uploaded to the website. Last Updated: 05-Aug-2019							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
S 1.1.48 170 - To confirm adherence to documented policies and procedures and assist in the identification of internal control weaknesses an internal audit function is required to be established. MEDIUM RISK	Yvile Bergmann - Acting Manager Governance	In Progress	17-Feb-2019	31-Dec-2021	5.00%	0.00%	
ACTION PROGRESS COMMENTS: Process to establish internal auditing function currently being investigated. 10/11/2019 - Internal Audit function requires additional resourcing and is currently being investigated. 12/11/2020 - Internal Audit Plan has been developed however, requires additional resourcing to undertake the audit. Last Updated: 12-Nov-2020							
Procurement and Contracts							
9.1 Procurement							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %

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11 DECEMBER, 2020

Shire of East Pilbara		Action and Task Progress Report					
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
S 1.1.21 170 - Amend the Policy to provide the following: Purchasing requirements for the removal of household rubbish did just come from a public tender. HIGH RISK	Dawn Kemshi - Coordinator Procurement	Completed	17-Feb-2019	31-Dec-2021	100.00%	100.00%	
ACTION PROGRESS COMMENTS: Policy Updated Last Updated: 22-May-2019							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
S 1.1.29 170 - All procurement of goods or services should be undertaken in accordance with the Procurement Policy and legislative requirements, regardless of the type of service or goods. HIGH RISK	Dawn Kemshi - Coordinator Procurement	Completed	17-Feb-2019	31-Dec-2021	100.00%	100.00%	
ACTION PROGRESS COMMENTS: Processes currently under review to ensure all procurement is undertaken in accordance with legislation. 6/8/19 - Internal Auditing Process set up and being undertaken regularly. Last Updated: 06-Aug-2019							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
S 1.1.30 170 - To help ensure justice and fairness when assessing tenders, procedures for the declaration of interests prior to assessing tender should be documented. Purchases over \$150,000 should be subject to the same assessment procedures as those applied to tenders. MEDIUM RISK	Dawn Kemshi - Coordinator Procurement	Completed	17-Feb-2019	31-Dec-2021	100.00%	100.00%	
ACTION PROGRESS COMMENTS: Process updated Last Updated: 22-May-2019							

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Shire of East Pilbara		Action and Task Progress Report						
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.13 Reg 17 - To help support quality and fairness when assessing requests for quotations, the process undertaken should be documented. The processes to be followed should require a higher level of probity and due diligence, the higher the value or risk associated with the purchase. MEDIUM RISK	Dawn Bonchi - Coordinator Procurement	In Progress	17-Feb-2019	31-Dec-2021	75.00%	75.00%		
ACTION PROGRESS COMMENTS: Processes currently under review: 4/8/19, 7/1/20 and 5/5/20 - It is already an internal process that as per the Tender process - the formal RFQ's are evaluated by set criteria and by 3 Panel members, and this has been the same. The process/procedure shall be written more clearly. 5/8/20 - Internal process/procedure for evaluating both RFS and RFQs has been drafted. 1/9/20 - As above 1/11/20 - As above Last Updated: 02-Nov-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.14 17D - To maintain the confidentiality of submissions received values of submissions received be removed from the tender register. MEDIUM RISK	Dawn Bonchi - Coordinator Procurement	Completed	17-Feb-2019	31-Dec-2021	100.00%	100.00%		
ACTION PROGRESS COMMENTS: Process updated. Last Updated: 23-May-2019								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	

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Shire of East Pilbara		Action and Task Progress Report						
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.13 Reg 17 - "Values were entered onto Manual Purchase orders after the goods were received. Purchase orders were issued after receipt of the goods or services"	Dawn Bonchi - Coordinator Procurement	In Progress	17-Feb-2019	31-Dec-2021	75.00%	75.00%		
ACTION PROGRESS COMMENTS: Review of processes and refresh training currently being considered. Finance working with Technical services to abolish manual purchase order books. 4/8/19 & 7/1/20 - Use of manual PO books were ceased mid July 19 with manual PO books returned to Finance. The use of Manual Requisition books for a small number of remote staff are now in place - this will alleviate Purchase Orders being created without values and/or 2's. Finance and GPO have started to set with Tech Services staff in a small training session environment. The use of the Item Book is currently being monitored - as have set the Completion level to 50%. 11/2/20 - Manual PO books are now only being used for a small % of purchases. 6/5/20 - as above 5/8/20 - as above 1/9/20 - as above 1/11/20 - As above Last Updated: 02-Nov-2020								
9.2 Management of Contracts, Leases and MDUs								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.14 17D - To help ensure all contractors have the relevant licence and have adequate insurance cover for the works they undertake for the Shire, procedures should be developed, and records maintained to ensure copies of contractor's insurances are held on file. HIGH RISK	Dawn Bonchi - Coordinator Procurement	Completed	17-Feb-2019	31-Dec-2021	100.00%	100.00%		
ACTION PROGRESS COMMENTS: Process updated. Last updated: 23-May-2019								
Strategic and Business Planning 2.1 Strategic Planning, Reporting and Monitoring								

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Shire of East Pilbara		Action and Task Progress Report						
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1 20 CC & 170 - Review and update the Corporate Business Plan - FEBRUARY ANNUALLY MEDIUM RISK Adoption by *Absolute Majority by 30 June each year	Vacant - Executive Manager - Corporate Services	In Progress	17-Feb-2019	30-Jun-2021	50.00%	50.00%	GREEN	
ACTION PROGRESS COMMENTS: 14/05/2019 - The Corporate Business Plan has been updated and accepted by Council at their OGM 26/06/2019. The process of updating the Corporate Business Plan annually has been entered into the budget process steps. The CBP will be updated by February every year. Last Updated: 10-Sep-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1 24 170 - Given recent staffing changes, update and review the Business Continuity Plan, table it and document key business continuity risks along with the treatments to reduce the risk to an acceptable level. HIGH RISK	Vacant - Executive Manager - Corporate Services	Completed	17-Feb-2019	31-Dec-2021	100.00%	0.00%	GREEN	
ACTION PROGRESS COMMENTS: 31/07/2019 - Resources allocated to project. 04/11/2019 - LGIS consulted and will assist in the review of this plan. 10/06/2020 - Business Continuity Plan updated and reviewed. Last Updated: 05-May-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1 27 170 - Risk management procedures and process require review and updating in accordance with the latest risk management standard (ISO 31000 2018). HIGH RISK	Vacant - Executive Manager - Corporate Services	Completed	17-Feb-2019	31-Dec-2021	100.00%	100.00%	GREEN	
ACTION PROGRESS COMMENTS: 03/07/2019 - Risk Management procedures and process reviewed internally and sent to LGIS for comment. Final updated documentation due for completion shortly. 08/11/19 - Risk Management Framework, policy and procedures reviewed and updated.								

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Shire of East Pilbara		Action and Task Progress Report						
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
Last Updated: 05-Nov-2019								
5.1.4 4 170 - Prepare the Statutory Budget in accordance with legislative requirements HIGH RISK	Vacant - Executive Manager - Corporate Services	Completed	17-Feb-2019	31-Oct-2021	100.00%	100.00%	GREEN	
ACTION PROGRESS COMMENTS: New process and templates established to ensure compliance. Last Updated: 29-May-2019								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.4 5 170 - Maintaining risk registers for all identified risks is important to help ensure significant or high risks are adequately treated. HIGH RISK	Vacant - Executive Manager - Corporate Services	Completed	17-Feb-2019	31-Dec-2021	100.00%	100.00%	GREEN	
ACTION PROGRESS COMMENTS: 31/05/2019 - Risk workshops with LGIS approved for June which will result in an updated Risk Register. 31/07/2019 - Risk controls workshops held with LGIS consultant and managers/ exec. Final updating of controls underway and once completed will be entered into CAMMS risk module for detection and monitoring. 31/10/2019 - All new risks entered into software for monitoring. Review of old risks still to take place to gauge their ongoing relevance. 31/01/2020 - Risk register up to date. Ongoing training for staff is being provided. Last Updated: 13-Feb-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1 58 Reg17 - Risk management procedures implemented uniformly across the organisation. HIGH RISK	Vacant - Manager Governance	Completed	17-Feb-2019	31-Dec-2021	100.00%	100.00%	GREEN	
ACTION PROGRESS COMMENTS: 31/05/2019 - Risk Management process currently being reviewed and will then be rolled out in whole organisation.								

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Shire of East Pilbara		Action and Task Progress Report						
<p>01/07/2019 - Particular focus on utilizing the airport risk process in line with organizational processes. 06/11/19 - Update of risk process and documentation completed. Roll out to entire organisation is currently in planning. 01/07/2020 - No update. 05/09/2020 - All risks entered into CAMMS risk module for updating by entire organisation. Particular risks are controlled through Occ Health and Safety services profile. Last Updated: 05 Oct 2020</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.14.170 - A central risk register routinely maintained as required by the policy. HIGH RISK	Vacant - Manager Governance	Completed	17-Feb-2019	31-Dec-2021	100.00%	100.00%		
<p>ACTION PROGRESS COMMENTS: 05/05/2019 - A central register is maintained and is currently being updated. Last Updated: 14-Aug-2019</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.14.170 - A single entity-wide Risk Register of identified risks to be maintained, with key organisational risks identified and residual risk levels assessed and recorded. MEDIUM RISK	Vacant - Manager Governance	Completed	17-Feb-2019	31-Dec-2021	100.00%	100.00%		
<p>ACTION PROGRESS COMMENTS: 01/07/19 - All Risk Management processes currently under review. 05/11/19 - Risk management documentation review completed. (on track) been reviewed this year and will be entered into CAMMS Risk Module for reporting. Last Updated: 06-Nov-2019</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
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SHIRE OF EAST PILBARA
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11 DECEMBER, 2020

Shire of East Pilbara		Action and Task Progress Report						
<p>5.1.14.170 - Management continue to monitor the risk register and discuss any identified risk entries in their meetings.</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.14.170 - The improvements detailed within this Report be adopted as an improvement plan to progress risk management at the Shire. MEDIUM RISK	Vacant - Manager Governance	Completed	17-Feb-2019	31-Dec-2021	100.00%	100.00%		
<p>ACTION PROGRESS COMMENTS: 01/07/2019 - On Executive Team raising a priority. Ongoing action. Last Updated: 14-Aug-2019</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.14.170 - The improvements detailed within this Report be adopted as an improvement plan to progress risk management at the Shire. MEDIUM RISK	Vacant - Manager Governance	Completed	17-Feb-2019	31-Dec-2021	100.00%	100.00%		
<p>ACTION PROGRESS COMMENTS: Risk Improvement plan now entered into CAMMS software and reported to the Audit Committee and Council quarterly. Last Updated: 22-May-2019</p>								
<p>Infrastructure Services Project and Asset Management 11.2 Asset Management</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.14.170 - Update and finalise BUILDING asset management plan and present to Council for adoption - ANNUALLY MARCH MEDIUM RISK	Michael Johnson - Coordinator Asset Management	In Progress	03-Jul-2020	31-Mar-2021	00.00%	100.00%		
<p>ACTION PROGRESS COMMENTS: 15/09/20 - Building AMP complete and updated to link 2018 Budget and expenditure updates for 2019/20 to be completed.</p>								
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Shire of East Pilbara		Action and Task Progress Report						
Last Updated: 24-Nov-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.8.5.17D – Treatment plans identified within asset management plans be monitored to ensure risks are reduced to an acceptable level. MEDIUM RISK	Ribes Raouf - Executive Manager Infrastructure Services	Completed	17-Feb-2019	31-Dec-2021	100.00%	100.00%		
<p>ACTION PROGRESS COMMENTS: Risk Assessment undertaken in accordance with ISO9000:2009 are included within the Asset Management Plans. Whilst the assessments appear appropriate the data for the various tasks are not updated. No subsequent reporting or effectiveness of the Treatment Plans including Risk Tasks undertaken.</p> <p>08/06/2019 – Risk treatment will form part of the asset management plans and so further reporting is not required.</p> <p>Last Updated: 06-Aug-2019</p>								
Waste Management								
21.1 Landfill Management								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
4.2.1.2 Reg17 – Undertake risk assessments in relation to each of the potentially contaminated sites and identify appropriate treatment plans. HIGH RISK	Vboard - Environmental Health Officer	In Progress	17-Feb-2019	31-Dec-2021	10.00%	0.00%		
<p>ACTION PROGRESS COMMENTS: 04/05/2019 - Several contaminated sites exist within Shire properties. The extent of contamination and risks associated with these sites is to be determined initial register to scope details of risk assessments.</p> <p>Last Updated: 05-Aug-2019</p>								
21.2 Waste Collection and Recycling								
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11 DECEMBER, 2020

Shire of East Pilbara		Action and Task Progress Report						
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.3B Reg17 – Undertake a detailed review of all controls in relation to the waste facility. In particular, if possible, remove or significantly reduce the potential amount of cash received at the waste facility, through use of pre-purchased vouchers etc. should cash continue to be accepted, appropriate procedures and controls are required. MEDIUM RISK	Ribes Raouf - Executive Manager Infrastructure Services	Deferred	17-Feb-2019	31-Dec-2021	2.00%	0.00%		
<p>ACTION PROGRESS COMMENTS: Project will be deferred until a new manager of waste services and a graduate engineer can be engaged.</p> <p>16/05/2019 - Project is still deferred, however staff have commenced work on a waste management plan which will highlight how we can improve the facility. In combination with the new manager of waste services and a graduate engineer this will provide the necessary resources to scope and review the facility with the view of increasing operational revenue from liquid waste. Waste Manager position has been advertised and the EMU is liaising with universities to sell the graduate opportunity. Advertising for the graduate engineering role is planned to occur around June/July of 2019.</p> <p>10/06/2019 - Graduate role applications close on the 1st July 2019. Interviews for Manager of Waste completed with a view to commence in July.</p> <p>02/05/2019 - Manager of Waste service commenced on the 29th of July 2019 and is finalising a waste management plan for council to review as part of the September meeting. Graduate role interviews were undertaken. 158 applicants applied and the successful candidate has accepted their offer. Graduate is due to commence in September 2019.</p> <p>10/09/2019 - Graduate Engineer Waste Services commenced on the 2nd of September and is working alongside the Manager of Waste (MoW) regarding management of the landfill site. This is largely in a project and operational space with regards to RFQs for fencing and a flow meter being advertised, improvements to the liquid waste facility, submitting for the CO2 scheme, investigating recycling and re-using waste streams like mulch. With limited resources improving cash handling at the site is not a priority.</p> <p>20/07/2019 - Due to competing priorities this project has not been given priority as work is ongoing above.</p> <p>08/11/2019 - No further update.</p> <p>05/11/2019 - No further update.</p> <p>18/02/2020 - There will be no further updates for the 19/20 financial year.</p> <p>Last Updated: 10-Feb-2020</p>								
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6.1.7 STATUS OF COMPLIANCE CALENDAR AS AT 30 NOVEMBER 2020

Attachments:	Appendix 1 – Compliance Calendar Update
Responsible Officer:	Mr Jeremy Edwards Chief Executive Officer
Author:	Mrs Kylie Bergmann Acting Manager Governance
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

To report on the status of the annual Compliance Calendar as at 30 November 2020.

BACKGROUND

To assist in legislative compliance an annual calendar has been established in the CAMMS software the monitors the Shire's progress in meeting those obligations.

COMMENTS/OPTIONS/DISCUSSIONS

Attached is a copy of the CAMMS reporting document (*Appendix 1 refers*).

Currently there are 58 actions reported on. Of these 84% of the actions are on target, 2% are being monitored and 14% are off track and are being reviewed.

STATUTORY IMPLICATIONS/REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

- *G1.1 Enhance governance capability to deliver sustainable outcomes, roads and buildings*

RISK MANAGEMENT CONSIDERATIONS

Compliance - High

FINANCIAL IMPLICATIONS

Resource requirements are in accordance with existing budgetary allocation.

**SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES**

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VOTING REQUIREMENTS

Simple.

OFFICER & COMMITTEE RECOMMENDATION

MOVED: Cr Geraldine Parsons, SECONDED: Cr Karen Lockyer

That Council review and receive the CAMMS Compliance Calendar status report as presented at Appendix 1.

CARRIED UNANIMOUSLY

**Appendix 1
Compliance Calendar Update**



Action and Task Progress Report

Shire of East Pilbara

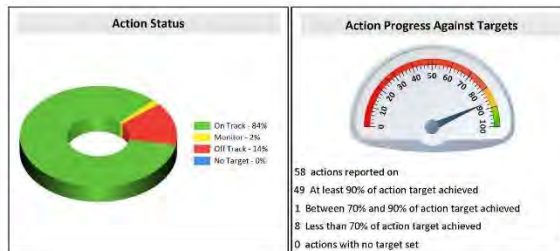


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Print Date: 27-Nov-2020

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OVERVIEW



Shire of East Pilbara		Action and Task Progress Report					
ACTION PLANS							
At least 90% of action target achieved Between 70% and 90% of action target achieved Less than 70% of action target achieved No target set. * Dates have been revised from the Original dates							
Commercial Services							
Airport Services							
6.1 Airport Asset Management							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.219 CC & CBP & Reg17 - Update and finalise AIRPORT asset management plan and present to Council for adoption - ANNUALLY MARCH MEDIUM RISK	Ben Lewis - Executive Manager - Commercial Services	In Progress	19-Sep-2020	31-Mar-2021	10.00%	0.00%	
ACTION PROGRESS COMMENTS: 27/11/20 - Asset management plan has been included in a pilot program with the Department of Transport Last updated: 27-Nov-2020							
Development Services							
10.1 Health (Approval, Compliance, Policy and Education)							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
2.1.1.17 CC - Review Local Public Health Plan Annually	Vacant - Manager Development - Health Development Services - Health	Not Started	01-Jul-2020	09-Jun-2021	0.00%	0.00%	
Last updated: 13-Oct-2019							

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Shire of East Pilbara		Action and Task Progress Report					
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.190 CC - Food and Public Health Act reporting - Enforcement agencies must report to the Dep't CEO on performance of functions under Act's Reporting has been combined and must be submitted online by 31 August	Vacant - Manager Development - Health Development Services - Health	Not Started	01-Jul-2020	31-Aug-2020	0.00%	100.00%	
Last updated: 09-Sep-2020							
Corporate Services							
Corporate Services							
20.1 Financial Services							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.125 CC - Monthly Financial Report - MONTHLY LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM Reg.22(1)(d). The report is to be presented at an Ordinary Council meeting within 2 months after the end of the month to which the statements relate.	Vacant - Coordinator Financial Services	Not Started	01-Jul-2020	30-Jun-2021	0.00%	40.00%	
Last updated: 09-Sep-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.102 CC - Revaluation of Assets - Plant and Equipment - Commence Work Revaluation of Assets - Land, Buildings and Infrastructure - Commence Work	Vacant - Coordinator Financial Services	Not Started	02-Nov-2020	30-Jun-2021	0.00%	0.00%	
Last updated: 09-Sep-2020							

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Shire of East Pilbara		Action and Task Progress Report						
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>5.1.1.187 CC - Annual Budget - During period 1 June to 31 August, Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year. Upload to department portal 30 days after acceptance by Council.</p> <p>ACTION PROGRESS COMMENTS: 31/07/2020 - Budget accepted by ac OCM 26 July 2020 28/09/2020 - Uploaded to Department Portal 28/09/2020 Last Updated: 09-Sep-2020</p>	Vicent - Executive Manager - (00000463) services	Completed	01-Jul-2020	30-Sep-2020	100.00%	100.00%		
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>5.1.1.201 CC - Annual Report - Accepted, by Absolute Majority, by no later than 31st December.</p> <p>Last Updated: 10-Sep-2020</p>	Lisa Davis - Manager Corporate Services	Completed	01-Sep-2020	31-Dec-2020	100.00%	0.00%		
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>5.1.1.216 CC - Annual Budget - Fees and Charges - Review In preparation for the Annual Budget, undertake an Administrative review of Fees and Charges to inform the fees and charges proposed for including in the Annual Budget.</p> <p>Last Updated: 10-Sep-2020</p>	Vicent - Coordinator Financial Services	Not Started	10-Sep-2020	30-Apr-2021	0.00%	0.00%		
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	

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ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>5.1.1.228 CC - Annual Budget - Setting Elected Member Fees, Payments, and Reimbursements Balance and Allowances Tribunal Determination for Local Government Elected Members (published annually usually in April) Report to Council for decision to set fees, allowances and reimbursements in accordance with the determination. Last Updated: 10-Sep-2020</p>	Lisa Davis - Manager Corporate Services	Not Started	10-Sep-2020	31-May-2021	0.00%	0.00%		
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>5.1.1.229 CC - Annual Budget - Review - MARCH ANNUALLY Between 1 January and 31 March in each financial year, a review of the annual budget is to be carried out. • Review must be submitted to Council within 30 days after it has been carried out. • Council is to consider the review and determine, by absolute majority, whether or not to adopt the review; any parts of the review or any recommendations made in the review. • review must be uploaded to dept within 30 days of adoption plus a copy of minutes.</p> <p>Last Updated: 10-Sep-2020</p>	Lisa Davis - Manager Corporate Services	Not Started	10-Sep-2020	30-Apr-2021	0.00%	0.00%		
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	

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<p>5.1.1.281 CC - Annual Financial Report - Audit by 31 December - ANNUALLY SEPTEMBER / OCTOBER</p> <ul style="list-style-type: none"> An auditor is required to examine the accounts and annual financial report and provide a report by 31 December Auditor's Report is to be presented to the Council, via the Audit Committee, to determine actions required in response to any matters raised After the annual financial statements have been audited, the CEO is to sign and append to the auditor's report a declaration (Form 1) 		Lisa Davis - Manager Corporate Services	In Progress	10-Sep-2020	31-Dec-2020	50.00%	100.00%	
Last Updated: 10-Sep-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>5.1.1.283 CC - Annual Financial Report -</p> <ul style="list-style-type: none"> To be submitted to the Dept Executive Director within 30 days of the receipt by the CEO of the Auditor's Report Auditor Report to Minister - LG must give a copy of the auditor's Report and the Council Report/Minutes dealing with the Auditor's Report to the Minister for LG within 3 months after it has been received by the LG Auditor Report published on the LG's official website within 30 days after the Report provided to Minister 		Lisa Davis - Manager Corporate Services	Not Appointed	10-Sep-2020	31-Dec-2020	0.00%	0.00%	
Last Updated: 10-Sep-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	

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<p>5.1.1.284 CC - Audit - Audit Report Action Plan</p> <ul style="list-style-type: none"> Prepare an Audit Report Action Plan progress report that details progress to completing outcomes / actions arising from the Audit Report Provide Audit Report Action Plan Progress Report to Council via Audit Committee for endorsement Add to CAMMS and monitor progress on Action Plan and Report to Council via Audit Committee 		Lisa Davis - Manager Corporate Services	Not started	10-Sep-2020	30-Jun-2021	0.00%	0.00%	
Last Updated: 10-Sep-2020								
20.3 Rates and Valuations								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>5.1.1.126 CC - Emergency Services Levy - Option A Remittance Due by 21st of the month - MONTHLY Option A Remittance Report - see Form A Schedule B and EIL Assessment Profile Return Form A</p>		Vacant - Coordinator Financial Services	Not started	01-Jul-2020	30-Jun-2021	0.00%	40.00%	
Last Updated: 15-Sep-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>5.1.1.129 CC - Valuer General Information - MONTHLY Due 14th day of each month - providing schedules of building licenses issued</p> <ul style="list-style-type: none"> building license works completed registered plans and amendments under the Strata Titles Act 1985 		Vacant - Coordinator Financial Services	Not started	01-Jul-2020	30-Jun-2021	0.00%	40.00%	
Last Updated: 09-Sep-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>5.1.1.135 CC - Emergency Services Levy - End of Year Reconciliation Report Due by 31 July Schedule 6 Form C</p>		Vacant - Coordinator Financial Services	Not started	01-Jul-2020	31-Jul-2020	0.00%	100.00%	

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Last Updated: 09-Sep-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.204 CC - Elections - Enrolment Eligibility Claims (Owners and Occupied) Register - Prepare for Elections - Review register and take action re expired Eligibility Claims (no longer properly owned / claim based on occupation or nominee signed)	Vacarec - Coordinator Financial Services	Not Started	10-Jul-2020	30-Jun-2021	0.00%	50.00%	RED
Last Updated: 09-Sep-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.217 CC - Annual Budget - Differential Rates and Minimum Payment Setting- Council Report Council Report required recommending Council to endorse the proposed Differential Rates and minimum payments for the purpose of giving Local Public Notice and calling for submissions	Lisa Davis - Manager Corporate Services	Not Started	10-Sep-2020	30-Apr-2021	0.00%	6.00%	GREEN
Last Updated: 10-Sep-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.219 CC - Annual Budget - Differential Rates and Minimum Payment Setting- Local Public Notices - MAY ANNUALLY After the Council endorsement for advertising proposed Differential Rates and minimum payments.	Lisa Davis - Manager Corporate Services	Not Started	10-Sep-2020	21-Mar-2021	0.00%	0.00%	GREEN
Last Updated: 10-Sep-2020							
Human Resources							
10.1 Human Resource Management							
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Last Updated: 10-Sep-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.8.10 CC - Annual Review of Employee Performance - Undertake an audit to ensure each employee (including CEO and senior employees) who has been employed for more than 1 year, has been reviewed at least once in relation to employee or employment	Robin Austen - Manager Human Resources	Not Started	10-Sep-2020	30-Apr-2021	0.00%	0.00%	GREEN
Last Updated: 10-Sep-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.8.11 CC - CEO Performance Review - Schedule Council Meeting(s) to undertake the CEO's performance review in accordance with the CEO's contract	Robin Austen - Manager Human Resources	Not Started	10-Sep-2020	31-Mar-2021	0.00%	0.00%	GREEN
Last Updated: 10-Sep-2020							
Information Systems							
23.1 Information Communication and Technology							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.220 CC & CBP & Reg17 - Update and finalise ICT Asset Management plan and present to Council for adoption - ANNUALLY MARCH MEDIUM RISK	Emma Van Der Vliet - Coordinator Business Systems	In Progress	10-Sep-2020	31-Mar-2021	50.00%	0.00%	GREEN
ACTION PROGRESS COMMENTS: 02/11/2020 - ICT Asset Management Plan is currently under review							
Last Updated: 02-Nov-2020							
23.2 Records Management							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
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<p>5.1.1.208 CC - Information Statement - ANNUALLY LW must publish an up-to-date Information Statement, reviewed within every 12 months</p> <p>ACTION PROGRESS COMMENTS: 24/07/2020 - Freedom of Information Statement 2020 adopted by Council OCM 24/07/2020. Uploaded to Wikibase 01/08/2020 Last Updated: 04-Sep-2020</p>		Emma Van Der Wielen - Coordinator Business Systems	Completed	01-Jul-2020	05-Sep-2020	100.00%	100.00%	
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>5.1.1.209 CC - Information Statement & Internal Manuals - Publicly available - ANNUALLY LW must ensure copies of the most up-to-date Information Statement and Internal Manuals to be made available for public inspection (deleting any exempt matter from those copies)</p> <p>ACTION PROGRESS COMMENTS: 03/11/2020 - FOI statement was completed and made publicly available on the Shire website. Last Updated: 02-Nov-2020</p> <p>Customer and Community Services Community Safety 12.1 Ranger Services</p>	Emma Van Der Wielen - Coordinator Business Systems	Completed	01-Jul-2020	05-Sep-2020	100.00%	100.00%		
<p>5.1.1.211 CC - **Fire Enforcement - Designate & Reappointing Officers Review - Designated Prosecuting Officers and provide written advice to Fire Enforcement Registry of changes</p> <p>ACTION PROGRESS COMMENTS: New prosecuting officers list sent to Department of Justice on 25th October 2020 - OCM 20-10724</p>	Brent Stein - Manager Community Safety	Completed	01-Jul-2020	30-Jun-2021	100.00%	0.00%		
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Shire of East Pilbara		Action and Task Progress Report						
<p>Last Updated: 19-Nov-2020</p> <p>12.2 Emergency Management</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
<p>5.1.1.191 CC - Appoint Bush Fire Control Officers - Review appointments and update if necessary</p> <p>ACTION PROGRESS COMMENTS: Bushfire control officers are continuously updated in conjunction with Shire of East Pilbara employment and relevant external stakeholder training. Last Updated: 09-Oct-2020</p> <p>Customer and Visitor Services 14.2 Marketing, Media and Publications</p>	Brent Stein - Manager Community Safety	Ongoing	01-Jul-2020	30-Jun-2021	0%	0.00%		
<p>5.1.1.230 CC - Annual Report - ANNUALLY • To include - Employees salary over \$100k, Related Party Disclosure, AIP, Record Keeping Statement, Annual Financial Report • Accepted, by Absolute Majority, by no later than 31 December • Local Public Notice of availability to be given as soon as practicable after the report has been accepted by Council • 2020 info published the annual report on the Shire website within 14 days after the report has been accepted by Council Last Updated: 30-Sep-2020</p> <p>Executive Services Governance</p>	Amanda Curbin - Media Relations Officer	In Progress	10-Sep-2020	30-Mar-2021	75.00%	75.00%		
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Shire of East Pilbara		Action and Task Progress Report						
16.1 Corporate Governance								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
S.1.1.174 CC - Undertake comprehensive service profile reviews across the Shire that includes defined service levels (as agreed by Council) and costs that describe and reflect the level of service.	Warren - Manager Governance	In Progress	24-Aug-2020	30-Jun-2021	50.00%	50.00%		
ACTION PROGRESS COMMENTS: 30/09/2020 - Process under way in progress of timeline procedures. Last Updated: 03-Nov-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
S.1.1.177 CC - Primary Returns - BIMONTHLY Request Primary Return from any new employee who is a Designated Employee - Return must be received by CEO within 3 months of the person's start day.	Hylie Bergmann - Acting Manager Governance	In Progress	01-Jul-2020	30-Jun-2021	82.00%	82.00%		
ACTION PROGRESS COMMENTS: Ongoing. Last Updated: 10-Nov-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
S.1.1.178 CC - Financial Interest Register - Review - BIMONTHLY Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (re signed or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO or LG Record for at least 5 years after the person ceased to be a Designated Employee.	Hylie Bergmann - Acting Manager Governance	In Progress	01-Jul-2020	30-Jun-2021	82.00%	82.00%		
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Shire of East Pilbara		Action and Task Progress Report						
ACTION PROGRESS COMMENTS: Ongoing. Last Updated: 15-Nov-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
S.1.1.185 CC - Council / Committee Meeting Schedule At least once per year, give Local Public Notice of the meeting schedule for next 12 months.	Hylie Bergmann - Acting Manager Governance	Completed	01-Jul-2020	31-Oct-2020	100.00%	100.00%		
ACTION PROGRESS COMMENTS: 09/09/2020 - Council Meeting Dates advertised in the NWT, on website and local notice boards. 30/09/2020 - Committee Meeting Dates advertised in the NWT and on website and local notice boards. Last Updated: 24-Sep-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
S.1.1.183 CC - Elected Member - Review Meetings Attendance Register - QUARTERLY Check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted.	Hylie Bergmann - Acting Manager Governance	In Progress	01-Jul-2020	30-Jun-2021	50.00%	0.00%		
ACTION PROGRESS COMMENTS: Ongoing. 27/11/2020 - Note that Cr Carol Williams has been absent for 3 consecutive Ordinary Council Meetings. This is being progressed with the CEO. Last Updated: 27-Nov-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
S.1.1.194 CC - Report on Elected Member Training Due by: 31 July LG must prepare a report on the training completed by Council members in the previous financial year, CEO must publish the report on the LG's website within one month of the end of the financial year.	Hylie Bergmann - Acting Manager Governance	Completed	01-Jul-2020	30-Jun-2021	100.00%	100.00%		
ACTION PROGRESS COMMENTS:								
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24/07/2020 - Report provided to Council at OCM 24/07/2020. Last Updated: 24-Sep-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.196 CC - Annual Returns - Request Elected Members and Designated Employees to provide an Annual Return by no later than 31 August. CEO's Annual Return must be lodged with the President / Mayor.	Wjlla Bergmann - Acting Manager Governance	Completed	01-Jul-2020	31-Aug-2020	100.00%	100.00%		
ACTION PROGRESS COMMENTS: 17/09/2020 - All Annual Returns were completed and returned on or before 31 August 2020. Last Updated: 17-Sep-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.199 CC - Policy Review - Code of Conduct Following each Election - provide Council report to enable the 'new' Council to review and adopt the Code of Conduct.	Wjlla Bergmann - Acting Manager Governance	Completed	01-Jul-2020	31-Oct-2020	100.00%	100.00%		
ACTION PROGRESS COMMENTS: 16/09/2020 - Code of Conduct was reviewed at the OCM 26/09/2020. Last Updated: 24-Sep-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.200 CC - Council / Committee Meeting Schedule - At least once per year, determine meeting schedule for next 12 months (see January - and give Local Public Notice)	Wjlla Bergmann - Acting Manager Governance	Completed	01-Sep-2020	31-Dec-2020	100.00%	0.00%		
ACTION PROGRESS COMMENTS: 28/09/2020 - Council Meeting Dates for 2020/21 were determined at OCM 28/09/2020. 18/09/2020 - Committee Meeting Dates for 2020/21 were determined at OCM 18/09/2020								
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Last Updated: 24-Sep-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.202 CC - Master Compliance Calendar - Review Review the Master Compliance Calendar report and consult with the LGA CEO, Executive and key employees to identify any additional Compliance Actions for inclusion in the next year's Master Compliance Calendar.	Wjlla Bergmann - Acting Manager Governance	Not Started	01-Jul-2020	31-Dec-2020	0.00%	0.00%		
ACTION PROGRESS COMMENTS: 16/09/2020 - Not due until March 2021. Last Updated: 09-Oct-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.203 CC - Delegations Register Review Authorisations and Delegations Manual Review - ANNUALLY	Wjlla Bergmann - Acting Manager Governance	Completed	01-Jul-2020	30-Sep-2021	100.00%	100.00%		
ACTION PROGRESS COMMENTS: 24/07/2020 - Authorisations and Delegations Manual accepted by Council at OCM 24 July 2020. Last Updated: 10-Sep-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.205 CC - Delegations Register - ANNUALLY Primary and Annual return Register - Update register with new delegates following completion of delegation register review and initiate requests for Primary Returns from new delegates	Wjlla Bergmann - Acting Manager Governance	Completed	01-Jul-2020	30-Sep-2020	100.00%	100.00%		
ACTION PROGRESS COMMENTS: 24/07/2020 - Delegations Register updated at OCM 24/07/2020. Any changes to delegations, or new delegations, were updated in Atlan and employees sent notification through Atlan.								
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Last Updated: 24-Sep-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
S.1.1.205 CC- Local Law Reviews- EVELPH EIGHT YEARS Local public notice calling for submissions closing not less than 6 weeks after the public notice. Following close of public submissions a report for Council to sample to review. Council may determine by "absolute majority" if the Local Law should be repealed or amended. If amended commence s 9.12 procedure.	Hylla Bergmann - Acting Manager Governance	Completed	03-Jul-2020	30-Jun-2021	100.00%	100.00%	
ACTION PROGRESS COMMENTS: Cemeteries Local Law 2010 - Updated through Cemeteries Amendment Local Law 2020 - adopted by Council 20/09/2020 Fencing Local Law 2011 - Updated through Fencing Amendment Local Law 2020 - adopted by Council 20/09/2020 Parking Local Law 2011 - Updated through Parking Amendment Local Law 2020 - adopted by Council 20/09/2020 Dogs Local Law 2011 - Updated through Dog Local Law 2020 - adopted by Council 20/09/2020 Bush Fire Brigades Local Law 2011 - Rem to Council 24/04/2020 - no change Public Places and Local Government Property Local Law 2011 - Rem to Council 24/04/2020 - no change Health Local Law 2011 - Rem to Council 24/04/2020 - no change Meeting Procedures Local Law 2019 - Current Last Updated: 15-Sep-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
S.1.1.212 CC- Elected Member Protocols for Access to the Administration - Review - ANNUALLY Reminders to Elected Members and employees regarding the CEO approved protocols for Elected Members requests for information and contact with employees.	Hylla Bergmann - Acting Manager Governance	Completed	10-Sep-2020	09-Dec-2020	100.00%	100.00%	
ACTION PROGRESS COMMENTS: Ongoing							

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ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
S.1.1.213 CC- Customer Complaints Handling - Review - ANNUALLY • Review the complaint handling policy/procedure and Elected Member and Employee Training • Analyse complaints data to identify opportunities to improve service provision • Provide periodic reports to Council on complaints data analysis	Hylla Bergmann - Acting Manager Governance	Not Started	10-Sep-2020	31-Mar-2021	0.00%	0.00%	
Last Updated: 10-Sep-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
S.1.1.232 CC- Annual Electors' General Meeting - ANNUALLY • Hold once every financial year on a day selected by the LG but not more than 36 days after the Annual Report has been adopted. Scheduled in TBA • Local Public Notice of AEGM - CEO to give at least 14 days local public notice of AEGM DUE TBA • Minutes/Decisions to next OCM, if not practicable, after the first OCM after the AEGM OR at a OCM added for that purpose. Reasons for any Council decision made in response to an AEGM decision.	Hylla Bergmann - Acting Manager Governance	In Progress	10-Sep-2020	31-Mar-2021	50.00%	0.00%	
ACTION PROGRESS COMMENTS: 11/12/2020 - Audit Committee to consider audited financial statements and council to formally receive audited financial statements 25/12/2020 - Special Council meeting to accept Annual Report 29/01/2021 - Proposed Annual Meeting of Electors Last Updated: 12-Nov-2020							

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ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.8.12 CC - Senior Employees - ANNUALLY Review status of employees who have been designated as Senior Employees under s.53. Provide reports to Council to amend Senior Employee status. Last Updated: 24-Sep-2020	Nyia Bergmann - Acting Manager Governance	Completed	10-Sep-2020	30-Jun-2021	100.00%	0.00%	GREEN
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.8.13 CC - Designated Employees - Review status of employees who have been nominated as Designated Employees but who are not delegated authority and are not members of a Council Committee. ACTION PROGRESS COMMENTS: 24/09/2020 - none identified Last Updated: 24-Sep-2020	Nyia Bergmann - Acting Manager Governance	Completed	10-Sep-2020	30-Jun-2021	100.00%	0.00%	GREEN
16.3 Land-Use Strategy							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.8.2 CC & CBP - Update the Shire's Municipal Heritage Inventory ACTION PROGRESS COMMENTS: Programmed for 2019/20 financial year. 18/5/20 - Unable to complete during the 2019/20 financial year currently obtaining quotes to undertake this work and to be considered as part of the 2020/21 budget considerations. Last Updated: 16-Sep-2020	Lisa Edwards - Manager Land Use and Strategy	Not Started	01-Jul-2019	30-Jun-2021	0.00%	100.00%	RED
Procurement and Contracts							
9.1 Procurement							

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ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.20F CC - Obligations to Incur Liabilities - Review - ANNUALLY Review list of persons authorised under the CEO's procedure for FM Reg 2 to incur liability. Check Social limitations and authorise it persons to ensure efficient operations and appropriate internal controls. ACTION PROGRESS COMMENTS: 2/12/20 - Ongoing - the PO authority levels are checked on a regular basis and are in line with the Procurement Policy stated amounts. Last Updated: 02-Nov-2020	Dawn Nitchin - Coordinator Procurement	In Progress	10-Sep-2020	30-Sep-2020	10.00%	0.00%	GREEN
Strategic and Business Planning							
2.1 Strategic Planning, Reporting and Monitoring							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.20 CC & 17D - Review and update the Corporate Business Plan - FEBRUARY ANNUALLY Adoption by "Absolute Majority" by 30 June each year. ACTION PROGRESS COMMENTS: 31/05/2019 - The Corporate Business Plan has been updated and accepted by Council at their OCM 26/05/2019. The process of updating the Corporate Business Plan annually has been entered into the budget process steps. The CBP will be updated by February every year. Last Updated: 10-Sep-2020	Yaseni - Executive Manager - Corporate Services	In Progress	17-Feb-2019	30-Jun-2021	50.00%	50.00%	GREEN
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %

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<p>5.1.1.214 CC - Strategic Planning Day (Council Workshop) - ANNUALLY Review Corporate Business Plan and prepare options for Council's consideration for inclusion on the Plan. Review should consider actions, projects and priorities from informing strategic Workforce Plan, Asset Mgt Plan, Long Term Financial Plan and other Strategies as well as the prioritising Major Capital Works.</p> <p>ACTION PROGRESS COMMENTS: 30/05/2020 - Targeted service profile reviews completed. LTFR (base and scenarios) completed for initial review. 10 year capital works program updated. Last Updated: 05-Oct-2020</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.215 CC - Workforce Plan - Review - MARCH ANNUALLY Update the Workforce Plan to include outcomes of Corporate Business Plan Review and report with recommendations to Council Last Updated: 09-Sep-2020	Robin Aulenti - Manager Human Resources	Not started	10-Sep-2020	31-Mar-2021	0.00%	0.00%	GREEN	
<p>Infrastructure Services Project and Asset Management 11.2 Asset Management</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.26 CC - CBP & Reg 17 - Update and finalise BUILDING asset management plan and present to Council for adoption - ANNUALLY MARCH MEDIUM RISK	Michael Zion - Coordinator Asset Management	In Progress	01-Jul-2020	31-Mar-2021	60.00%	100.00%	AMBER	
<p>ACTION PROGRESS COMMENTS:</p>								
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Shire of East Pilbara		Action and Task Progress Report						
<p>15/09/20 - Building AMP complete and updated to June 2019. Budget and expenditure updates for 2019/20 to be completed. Last Updated: 24-Nov-2020</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.221 CC & CBP & Reg 17 - Update and finalise PARKS AND GARDENS (OPEN SPACE) asset management plan and present to Council for adoption - ANNUALLY MARCH MEDIUM RISK	Michael Zion - Coordinator Asset Management	In Progress	10-Sep-2020	31-Mar-2021	25.00%	0.00%	GREEN	
<p>ACTION PROGRESS COMMENTS: 15/09/20 - Parks and Reserves AMP was updated in 2019 with current information. Financial and playground information to be updated this year. AMP will be reviewed and updated once the Recreation Master Plan is finalised and approved. Last Updated: 24-Nov-2020</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.222 CC & CBP & Reg 17 - Update and finalise STORMWATER DRAINAGE asset management plan and present to Council for adoption - ANNUALLY MARCH MEDIUM RISK	Michael Zion - Coordinator Asset Management	In Progress	10-Sep-2020	31-Mar-2021	20.00%	0.00%	GREEN	
<p>ACTION PROGRESS COMMENTS: 15/09/20 - Stormwater drainage AMP was updated in 2017 with only few new information. Updated drainage GIU locations and financial information will be entered next year. Last Updated: 15-Sep-2020</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.223 CC & CBP & Reg 17 - Update and finalise ROADS AND FOOTPATHS asset management plan and present to Council for adoption - ANNUALLY MARCH MEDIUM RISK	Michael Zion - Coordinator Asset Management	In Progress	10-Sep-2020	31-Mar-2021	20.00%	0.00%	GREEN	
<p>ACTION PROGRESS COMMENTS: 15/09/20 - Roads and Footpaths AMP was updated in 2019 with sealed road information. Unsealed road and footpath information to be updated this year.</p>								
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Shire of East Pilbara		Action and Task Progress Report					
Last Updated: 19-Sep-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
S.1.1.224 OC & CBP & Reg17 - Update and finalise PLANT AND FLEET asset management plan and present to Council for adoption - ANNUALLY MARCH MEDIUM RISK	Oliver Scherer - Manager Technical Services - Rural	Completed	10-Sep-2020	31-Mar-2021	100.00%	0.00%	
ACTION PROGRESS COMMENTS: 03/10/2020 - Under review 02/11/2020 - Completed Last Updated: 03-Nov-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
S.1.1.225 OC & CBP & Reg17 - Update and finalise LANDFILL SITES asset management plan and present to Council for adoption - ANNUALLY MARCH MEDIUM RISK	Tom Whalley - Manager Waste Services	In Progress	10-Sep-2020	31-Mar-2021	10.00%	0.00%	
Last Updated: 19-Sep-2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
S.1.1.226 OC & CBP & Reg17 - Update and finalise WASTE WATER TREATMENT PLANT asset management plan and present to Council for adoption - ANNUALLY MARCH MEDIUM RISK	Michael Zion - Coordinator Asset Management	In Progress	10-Sep-2020	31-Mar-2021	15.00%	0.00%	
ACTION PROGRESS COMMENTS: 15/09/20 - Wastewater Treatment Plant AMP was updated in 2019. Information to be reviewed and updated next year. Last Updated: 15-Sep-2020							
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Shire of East Pilbara		Action and Task Progress Report					
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
S.1.1.235 OC & CBP & Reg17 - Update and finalise RECYCLED WATER SUPPLY asset management plan and present to Council for adoption - ANNUALLY MARCH MEDIUM RISK	Michael Zion - Coordinator Asset Management	Not Started	10-Sep-2020	31-Mar-2021	0.00%	0.00%	
ACTION PROGRESS COMMENTS: 15/09/20 - This AMP is intended to be created/updated this financial year. Last Updated: 10-Sep-2020							
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6.1.8 STATUS OF RISK REGISTER, RISK CONTROLS AND ACTIONS

Attachments:	Appendix 1 – Risk Action Status Report Appendix 2 – Risk Controls Report
Responsible Officer:	Mr Jeremy Edwards Chief Executive Officer
Author:	Mrs Kylie Bergmann Acting Manager Governance
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

To present the status of the Council's risk register, risk controls and risk actions.

BACKGROUND

Pursuant to Regulation 17 of the *Local Government (Audit) regulations 1996*, the Chief Executive Officer is to review the Shire's systems and procedures in relation to risk management, internal control and legislative compliance, at least every 3 financial years. In 2019, the Shire engaged Moore Stephens to undertake this review.

One of the improvements suggested by Moore Stephens is that the Audit Committee receive quarterly reports of identified high and extreme strategic and operational risks.

At the 22 November 2019 the Audit committee was presented with the updated Risk Control Report. From this report additional actions have been identified to further mitigate the 16 identified corporate risks and these are also reported on.

COMMENTS/OPTIONS/DISCUSSIONS

The presented reports show the following.

1. Risk Status report showing -
 - Inherent, current and future risk on each of the 16 risk profiles
 - Further risk actions and the status and progress comments of each action.
2. Risk Control Overview Report showing –
 - All current controls against Risk Profile.

STATUTORY IMPLICATIONS/REQUIREMENTS

Regulation 17 of the *Local Government (Audit) Regulations 1996*.

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POLICY IMPLICATIONS

4.12 RISK MANAGEMENT

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

- G1 Provide efficient, accountable and ethical governance.
- G1.1 *Enhance governance capability to deliver sustainable outcomes, roads and buildings*

RISK MANAGEMENT CONSIDERATIONS

Reputational – Medium.

FINANCIAL IMPLICATIONS

Resource requirements are in accordance with existing budgetary allocation.

VOTING REQUIREMENTS

Simple.

OFFICER & COMMITTEE RECOMMENDATION

MOVED: Cr Karen Lockyer, SECONDED: Cr Anthony Middleton

That Council review and receive the CAMMS Risk Status Report and Risk Control Overview Report as presented in Appendix 1.

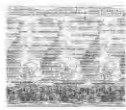
CARRIED UNANIMOUSLY

**Appendix 1
Risk Action Status Report**



Risk Action Status Report

Shire of East Pilbara



SHIRE OF EAST PILBARA

Print Date: 27-Nov-2020

Solutions Summary

OR-107 Contracts and Procurement - Collusion by Tenderers

Total Number of Risk Treatment Plans : 1
 No: of Risk Treatment Plans Completed on Time : 0
 No: of Overdue Risk Treatment Plans : 0
 No: of Due Risk Treatment Plans : 1

Due Risk Treatment Plans

Solutions	Responsible Officer	Status	% Complete	Start Date	End Date
Improve benchmarking and market testing processes	Dawn Ronchi	In Progress	25 %	30-06-2020	31-12-2020

SR-107 Errors, Omissions and Delays

Total Number of Risk Treatment Plans : 1
 No: of Risk Treatment Plans Completed on Time : 0
 No: of Overdue Risk Treatment Plans : 0
 No: of Due Risk Treatment Plans : 1

Due Risk Treatment Plans

Solutions	Responsible Officer	Status	% Complete	Start Date	End Date
Identify and develop document procedures where relevant for Technical Services	Raees Rasool	Ongoing	0 %	05-08-2019	01-02-2021

SR-108 External Theft and Fraud

Total Number of Risk Treatment Plans : 2
 No: of Risk Treatment Plans Completed on Time : 0
 No: of Overdue Risk Treatment Plans : 0
 No: of Due Risk Treatment Plans : 2

Due Risk Treatment Plans

Solutions	Responsible Officer	Status	% Complete	Start Date	End Date
Finalise community Safety Plan and have endorsed by Council	Brent Stein	Deferred	10 %	01-07-2019	01-02-2021
Review of CCTV Coverage	Brent Stein	In Progress	20 %	01-07-2019	01-02-2021

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Shire of East Pilbara Risk Action Status Report

SR-110 Employment Practices

Total Number of Risk Treatment Plans : 1
No: of Risk Treatment Plans Completed on Time : 0
No: of Overdue Risk Treatment Plans : 0
No: of Due Risk Treatment Plans : 1

Due Risk Treatment Plans

Solutions	Responsible Officer	Status	% Complete	Start Date	End Date
Review Strategic Workforce Plan	Robin Austen	Not Started	0 %	04-10-2020	04-01-2021

SR-112 Business and Community Disruption

Total Number of Risk Treatment Plans : 3
No: of Risk Treatment Plans Completed on Time : 1
No: of Overdue Risk Treatment Plans : 0
No: of Due Risk Treatment Plans : 2

Due Risk Treatment Plans

Solutions	Responsible Officer	Status	% Complete	Start Date	End Date
Continue Skills Training (Staff)	Robin Austen	In Progress	10 %	04-10-2020	01-02-2021
Review current LEMC Plans	Brent Stein	In Progress	60 %	04-10-2020	01-02-2021

SR-116 Asset Sustainability Practices

Total Number of Risk Treatment Plans : 2
No: of Risk Treatment Plans Completed on Time : 0
No: of Overdue Risk Treatment Plans : 0
No: of Due Risk Treatment Plans : 2

Due Risk Treatment Plans

Solutions	Responsible Officer	Status	% Complete	Start Date	End Date
Ensure vehicle management processes are covered in induction process (new/existing staff)	Robin Austen	Not Started	0 %	04-10-2020	01-03-2021
Review Asset Management Plans to ensure consistency and alignment with LTFP	Lindon Mellor	Ongoing	0 %	04-10-2020	01-02-2021

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Shire of East Pilbara Risk Action Status Report

SR-117 Inadequate Community Engagement Practices

Total Number of Risk Treatment Plans : 1
No: of Risk Treatment Plans Completed on Time : 0
No: of Overdue Risk Treatment Plans : 0
No: of Due Risk Treatment Plans : 1

Due Risk Treatment Plans

Solutions	Responsible Officer	Status	% Complete	Start Date	End Date
Develop Community Engagement Strategy	Lisa Clack	In Progress	75 %	04-10-2020	01-02-2021

SR-119 Management of Facilities / Venues / Events

Total Number of Risk Treatment Plans : 1
No: of Risk Treatment Plans Completed on Time : 0
No: of Overdue Risk Treatment Plans : 0
No: of Due Risk Treatment Plans : 1

Due Risk Treatment Plans

Solutions	Responsible Officer	Status	% Complete	Start Date	End Date
Formalise annual audits of venue, facilities and equipment	Vacant - MRE	In Progress	10 %	04-10-2020	01-02-2021

SR-120 Supplier / Contract Management

Total Number of Risk Treatment Plans : 2
No: of Risk Treatment Plans Completed on Time : 0
No: of Overdue Risk Treatment Plans : 0
No: of Due Risk Treatment Plans : 2

Due Risk Treatment Plans

Solutions	Responsible Officer	Status	% Complete	Start Date	End Date
Conduct evaluation training to relevant officers	Dawn Ronchi	In Progress	10 %	04-10-2020	01-02-2021
Conduct refresher procurement training to relevant officer	Dawn Ronchi	Not Started	0 %	04-10-2020	01-02-2021

**Appendix 2
Risk Controls Report**

SHIRE OF EAST PILBARA
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Shire of East Pilbara		Risk Controls Overview Report				
Risk Code	Risk Title	Control Name	Control Owner	Owner Rating	Last Review Date	Next Review Date
OR-106	Contracts and Procurement - Collusion with staff and contractors	Confidential Reporting - Tender Award	Dawn Ronchi - Coordinator Procurement	Effective	01 May, 2020	30 Apr, 2021
OR-106	Contracts and Procurement - Collusion with staff and contractors	Gift Register	Kylie Bergmann - Acting Manager Governance	Effective	01 May, 2020	30 Apr, 2021
OR-106	Contracts and Procurement - Collusion with staff and contractors	Legislation - LG Act	Kylie Bergmann - Acting Manager Governance	Effective	01 May, 2020	30 Apr, 2021
OR-106	Contracts and Procurement - Collusion with staff and contractors	Register of Interests	Kylie Bergmann - Acting Manager Governance	Effective	01 May, 2020	30 Apr, 2021
OR-106	Contracts and Procurement - Collusion with staff and contractors	Tender and Purchasing Policy	Dawn Ronchi - Coordinator Procurement	Effective	01 May, 2020	30 Apr, 2021
OR-107	Contracts and Procurement - Collusion by Tenderers	Benchmarking and market testing processes	Dawn Ronchi - Coordinator Procurement	Non Effective	01 May, 2020	30 Apr, 2021
OR-107	Contracts and Procurement - Collusion by Tenderers	Tender and Purchasing Policy	Dawn Ronchi - Coordinator Procurement	Effective	01 May, 2020	30 Apr, 2021
OR-107	Contracts and Procurement - Collusion by Tenderers	Tender and Purchasing Procedures	Dawn Ronchi - Coordinator Procurement	Effective	01 May, 2020	30 Apr, 2021
OR-108	Payroll - Over claiming of hours worked	Internal Audits	Vacant - Executive Manager - Corporate Services	Non Effective	03 Aug, 2020	30 Apr, 2021
OR-108	Payroll - Over claiming of hours worked	One-time request forms and processes	Jeanette Bessell - Payroll Officer	Adequate	01 May, 2020	30 Apr, 2021
OR-108	Payroll - Over claiming of hours worked	Supervisor Oversight	Jeanette Bessell - Payroll Officer	Adequate	01 May, 2020	30 Apr, 2021
OR-108	Payroll - Over claiming of hours worked	Time sheets and records	Jeanette Bessell - Payroll Officer	Adequate	01 May, 2020	30 Apr, 2021
OR-109	Assets - Theft of current assets	Book Inventory annual count and reconciliation	Vacant - Coordinator Financial Services	Not Rated		01 Feb, 2021

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Shire of East Pilbara		Risk Controls Overview Report				
Risk Code	Risk Title	Control Name	Control Owner	Owner Rating	Last Review Date	Next Review Date
OR-109	Assets - Theft of current assets	Inventory Database and Annual Review	Sue Grosse - Asset Management Officer	Not Rated		01 Feb, 2021
OR-109	Assets - Theft of current assets	Inventory purchases, movement and disposal processes	Sue Grosse - Asset Management Officer	Adequate	01 May, 2020	01 Feb, 2021
OR-109	Assets - Theft of current assets	Inventory Tagging	Sue Grosse - Asset Management Officer	Adequate	01 May, 2020	01 Feb, 2021
OR-109	Assets - Theft of current assets	Monthly fuel dispoing and reconciliation	Vacant - Coordinator Financial Services	Not Rated		01 Feb, 2021
OR-109	Assets - Theft of current assets	Restricted Access Review (Insite)	Alan Giles - Coordinator Building Services	Not Rated		01 Feb, 2021
OR-109	Assets - Theft of current assets	Stock Control Processes - Martumili Gallery	Amy Mukherjee - Coordinator Gallery Martumili	Not Rated		01 Feb, 2021
OR-110	Cash Theft - All Facilities	Cash Handling Policy	Vacant - Manager Governance	Not Rated	02 Oct, 2020	01 Feb, 2021
OR-110	Cash Theft - All Facilities	Internal audit	Vacant - Manager Governance	Not Rated	02 Oct, 2020	01 Feb, 2021
OR-110	Cash Theft - All Facilities	Segregation of Duties	Vacant - Manager Governance	Not Rated	02 Oct, 2020	01 Feb, 2021
OR-111	Credit Income	Authorisation Level procedures including reviews	Lisa Davis - Manager Corporate Services	Not Rated	02 Oct, 2020	01 Feb, 2021
OR-111	Credit Income	Debt Collection Procedures	Lisa Davis - Manager Corporate Services	Not Rated		01 Feb, 2021
OR-111	Credit Income	Internal Audits	Vacant - Manager Governance	Not Rated		01 Feb, 2021
OR-111	Credit Income	Monthly Reconciliation Processes	Lisa Davis - Manager Corporate Services	Not Rated		01 Feb, 2021
OR-111	Credit Income	Review of Audit Trail Procedures	Lisa Davis - Manager Corporate Services	Not Rated	02 Oct, 2020	01 Feb, 2021
OR-111	Credit Income	Write-off Procedures	Lisa Davis - Manager Corporate Services	Not Rated	02 Oct, 2020	01 Feb, 2021

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Risk Code	Risk Title	Control Name	Control Owner	Owner Rating	Last Review Date	Next Review Date
OR-112	Election Fraud	Processes for eligibility for owner/occupier roll	Lisa Davis - Manager Corporate Services	Not Rated		01 Feb, 2021
OR-113	Payroll - Payment to non-existent employees	Audit Trail Checking Process	Lisa Davis - Manager Corporate Services	Not Rated		01 Feb, 2021
OR-113	Payroll - Payment to non-existent employees	Authorisation Process	Lisa Davis - Manager Corporate Services	Not Rated		01 Feb, 2021
OR-113	Payroll - Payment to non-existent employees	Segregation of Duties	Lisa Davis - Manager Corporate Services	Not Rated		01 Feb, 2021
OR-114	Assets - Theft of fixed assets	Asset Tagging	Sue Grosse - Asset Management Officer	Not Rated		01 Feb, 2021
OR-114	Assets - Theft of fixed assets	Inventory database and annual review	Sue Grosse - Asset Management Officer	Not Rated		01 Feb, 2021
OR-114	Assets - Theft of fixed assets	Regular inventory checking (Depots)	Helen Lillik - Coordinator Technical & Development Services	Not Rated	02 Oct, 2020	01 Feb, 2021
OR-115	Theft of Council information/intellectual property	Access Controls	Emma Van Der Wiele - Coordinator Business Systems	Not Rated		01 Feb, 2021
OR-115	Theft of Council information/intellectual property	Password Policy	Emma Van Der Wiele - Coordinator Business Systems	Not Rated		01 Feb, 2021
OR-115	Theft of Council information/intellectual property	Restricted Access to Buildings / Areas	Emma Van Der Wiele - Coordinator Business Systems	Not Rated		01 Feb, 2021
OR-115	Theft of Council information/intellectual property	Security Policy	Emma Van Der Wiele - Coordinator Business Systems	Not Rated		01 Feb, 2021
OR-115	Theft of Council information/intellectual property	Staff Awareness	Emma Van Der Wiele - Coordinator Business Systems	Not Rated		01 Feb, 2021
OR-116	Improper Use of Council Assets	Code of Conduct	Kylie Bergmann - Acting Manager Governance	Not Rated		01 Feb, 2021

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Shire of East Pilbara		Risk Controls Overview Report				
Risk Code	Risk Title	Control Name	Control Owner	Owner Rating	Last Review Date	Next Review Date
OR-116	Improper Use of Council Assets	Induction Process	Rosin Austen - Manager Human Resources	Not Rated		01 Feb, 2021
OR-116	Improper Use of Council Assets	Register of Interests	Kylie Bergmann - Acting Manager Governance	Not Rated	02 Oct, 2020	01 Feb, 2021
OR-116	Improper Use of Council Assets	Review of telecommunication accounts	Vacant - Coordinator Financial Services	Not Rated		01 Feb, 2021
OR-117	Expense Claims	Authorisation Procedures	Kylie Bergmann - Acting Manager Governance	Not Rated		01 Feb, 2021
OR-117	Expense Claims	Internal Audits	Vacant - Manager Governance	Not Rated		01 Feb, 2021
OR-117	Expense Claims	Travel Policies	Kylie Bergmann - Acting Manager Governance	Not Rated		01 Feb, 2021
OR-118	Corruption - Gifts	Code of Conduct	Kylie Bergmann - Acting Manager Governance	Not Rated		01 Feb, 2021
OR-118	Corruption - Gifts	Contract of Employment	Rosin Austen - Manager Human Resources	Not Rated		01 Feb, 2021
OR-118	Corruption - Gifts	Gift Register	Kylie Bergmann - Acting Manager Governance	Not Rated		01 Feb, 2021
OR-118	Corruption - Gifts	Legislation	Kylie Bergmann - Acting Manager Governance	Not Rated		01 Feb, 2021
OR-118	Corruption - Gifts	Secondary Employment request form	Rosin Austen - Manager Human Resources	Not Rated		01 Feb, 2021
OR-119	Planning consent and licenses	Delegated Powers	David Everett - Manager Development Services - Building	Not Rated		01 Feb, 2021
OR-119	Planning consent and licenses	Planning Approval Process	David Everett - Manager Development Services - Building	Not Rated		01 Feb, 2021
OR-119	Planning consent and licenses	Segregation of duties	David Everett - Manager Development Services - Building	Not Rated		01 Feb, 2021

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Risk Code	Risk Title	Control Name	Control Owner	Owner Rating	Last Review Date	Next Review Date
OR-120	ICT Fraud and Abuse	Access Controls	Emma Van Der Wiele - Coordinator Business Systems	Not Rated		01 Feb, 2021
OR-120	ICT Fraud and Abuse	Internet Usage Policy	Emma Van Der Wiele - Coordinator Business Systems	Not Rated		01 Feb, 2021
OR-120	ICT Fraud and Abuse	Management Reports on Internet Usage	Emma Van Der Wiele - Coordinator Business Systems	Non Effective		01 Feb, 2021
OR-120	ICT Fraud and Abuse	Staff Awareness Training	Emma Van Der Wiele - Coordinator Business Systems	Not Rated		01 Feb, 2021
OR-121	Insurance Claims - Workers Compensation	Incident Reports	Roslin Aulten - Manager Human Resources	Not Rated		01 Feb, 2021
OR-122	Loans and Investments	Authorisation Process	Lisa Davis - Manager Corporate Services	Not Rated		01 Feb, 2021
OR-122	Loans and Investments	Internal Audit	Vacant - Manager Governance	Not Rated		01 Feb, 2021
OR-122	Loans and Investments	Monthly Reconciliations	Lisa Davis - Manager Corporate Services	Not Rated		01 Feb, 2021
OR-122	Loans and Investments	Processes and procedures	Lisa Davis - Manager Corporate Services	Not Rated		01 Feb, 2021
OR-124	Financial Statements	External Audit	Lisa Davis - Manager Corporate Services	Not Rated		01 Feb, 2021
OR-124	Financial Statements	Financial Templates and guidelines	Lisa Davis - Manager Corporate Services	Not Rated		01 Feb, 2021
OR-124	Financial Statements	Internal Audit	Vacant - Manager Governance	Not Rated	02 Oct, 2020	01 Feb, 2021
SR-104	Misconduct	Accounts Payable Process	Lisa Davis - Manager Corporate Services	Adequate	01 Jul, 2019	01 Feb, 2021
SR-104	Misconduct	Annual Review Authorisation and Delegations Manual	Kylie Bergmann - Acting Manager Governance	Not Rated		01 Feb, 2021

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Shire of East Pilbara		Risk Controls Overview Report				
Risk Code	Risk Title	Control Name	Control Owner	Owner Rating	Last Review Date	Next Review Date
SR-104	Misconduct	Batch Authority Report	Lisa Davis - Manager Corporate Services	Not Rated		01 Feb, 2021
SR-104	Misconduct	Change of Bank Account Detail Forms	Lisa Davis - Manager Corporate Services	Not Rated		01 Feb, 2021
SR-104	Misconduct	Credit Card Authority Form / Policy / Agreements	Lisa Davis - Manager Corporate Services	Not Rated		01 Feb, 2021
SR-104	Misconduct	Elected Member Code of Conduct	Kylie Bergmann - Acting Manager Governance	Adequate	01 Nov, 2019	01 Feb, 2021
SR-104	Misconduct	Governance Software - Attain	Kylie Bergmann - Acting Manager Governance	Effective	22 Jun, 2018	01 Feb, 2021
SR-104	Misconduct	Internal Financial Control	Lisa Davis - Manager Corporate Services	Adequate	01 Nov, 2019	01 Feb, 2021
SR-104	Misconduct	IT Policy and Guidelines	Emma Van Der Wiele - Coordinator Business Systems	Not Rated	22 Jun, 2018	01 Feb, 2021
SR-104	Misconduct	New Creditor Form	Dawn Ronchi - Coordinator Procurement	Not Rated		01 Feb, 2021
SR-104	Misconduct	Procurement and Recruitment Process	Dawn Ronchi - Coordinator Procurement	Adequate	02 Oct, 2020	01 Feb, 2021
SR-104	Misconduct	Retrospective PO forms	Dawn Ronchi - Coordinator Procurement	Adequate	02 Oct, 2020	01 Feb, 2021
SR-104	Misconduct	Review of Code of Conduct Annually	Kylie Bergmann - Acting Manager Governance	Effective		01 Feb, 2021
SR-104	Misconduct	Review Procurement Process Annually	Dawn Ronchi - Coordinator Procurement	Adequate	02 Oct, 2020	01 Feb, 2021
SR-104	Misconduct	Tender and Procurement Policy	Dawn Ronchi - Coordinator Procurement	Adequate	14 May, 2018	01 Feb, 2021

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Shire of East Pilbara				Risk Controls Overview Report		
Risk Code	Risk Title	Control Name	Control Owner	Owner Rating	Last Review Date	Next Review Date
SR-104	Misconduct	Work Instructions	Dawn Ronchi - Coordinator Procurement	Adequate		01 Feb, 2021
SR-104	Misconduct	Work Instructions	Lisa Davis - Manager Corporate Services	Adequate		01 Feb, 2021
SR-103	Providing Inaccurate Advice / Information	Community Feedback Process (Synergynsoft CSR)	Vacant - Coordinator Customer Services - Coordinator Customer Services	Effective	01 Aug, 2019	01 Feb, 2021
SR-105	Providing Inaccurate Advice / Information	Industry Qualification / Network Groups	Rozin Austen - Manager Human Resources	Adequate	01 Jul, 2019	01 Feb, 2021
SR-105	Providing Inaccurate Advice / Information	Information / Application Forms	Emma Van Der Wiele - Coordinator Business Systems	Not Rated	01 Jul, 2019	01 Feb, 2021
SR-103	Providing Inaccurate Advice / Information	Qualified / Trained Staff	Rozin Austen - Manager Human Resources	Adequate	01 Jul, 2019	01 Feb, 2021
SR-105	Providing Inaccurate Advice / Information	Website Content Management	Lisa Cack - Executive Manager - Customer and Community Services	Not Rated	01 Nov, 2019	01 Feb, 2021
SR-106	Environmental Management	Disease Control Program	Vacant - Manager Development - Health - Development Services - Health	Effective	01 Nov, 2019	01 Feb, 2021
SR-106	Environmental Management	Food Safety Program	Vacant - Manager Development - Health - Development Services - Health	Effective	01 Nov, 2019	01 Feb, 2021
SR-106	Environmental Management	Landfill / Waste Management Plans and Processes	Tom Wheeler - Manager Waste Services	Adequate	01 Nov, 2019	01 Feb, 2021
SR-106	Environmental Management	Monitoring Bore at Landfill Sites	Tom Wheeler - Manager Waste Services	Effective	01 Jul, 2019	01 Feb, 2021

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Risk Code	Risk Title	Control Name	Control Owner	Owner Rating	Last Review Date	Next Review Date
SR-106	Environmental Management	Planning Application Process	David Everett - Manager Development Services - Building	Effective	01 Jul, 2019	01 Feb, 2021
SR-106	Environmental Management	Supervision at Landfill Sites (Newman)	Tom Wheeler - Manager Waste Services	Adequate	01 Jul, 2019	01 Feb, 2021
SR-106	Environmental Management	Tip Site Seepage Ponds Monitoring Process	Tom Wheeler - Manager Waste Services	Adequate	01 Jul, 2019	01 Feb, 2021
SR-106	Environmental Management	Waste Water Treatment Process	Tom Wheeler - Manager Waste Services	Adequate	01 Jul, 2019	01 Feb, 2021
SR-106	Environmental Management	Water Quality Management	Vacant - Manager Development - Health - Development Services - Health	Effective	01 Nov, 2019	01 Feb, 2021
SR-107	Errors, Omissions and Delays	Building Assessment Process	David Everett - Manager Development Services - Building	Adequate	01 Aug, 2019	01 Feb, 2021
SR-107	Errors, Omissions and Delays	Customer Action Request Process	Vacant - Coordinator Customer Services - Coordinator Customer Services	Adequate	01 Nov, 2019	01 Feb, 2021
SR-107	Errors, Omissions and Delays	Documented Procedures and Checklists	Emma Van Der Wiele - Coordinator Business Systems	Not Rated	01 Jul, 2019	01 Feb, 2021
SR-107	Errors, Omissions and Delays	Feedback / Work Request Process	Vacant - Coordinator Customer Services - Coordinator Customer Services	Not Rated	01 Oct, 2019	01 Feb, 2021
SR-107	Errors, Omissions and Delays	Planning / Building Statutory Processes	David Everett - Manager Development Services - Building	Effective	01 Jul, 2019	01 Feb, 2021
SR-107	Errors, Omissions and Delays	Rates Modelling and Billing	Vacant - Coordinator Financial Services	Adequate	01 Nov, 2019	01 Feb, 2021

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Risk Code	Risk Title	Control Name	Control Owner	Owner Rating	Last Review Date	Next Review Date
SR-107	Errors, Omissions and Delays	Supervisor Oversight	Vacant - Coordinator Customer Services - Coordinator Customer Services	Not Rated	05 Aug, 2019	01 Feb, 2021
SR-108	External Theft and Fraud	CCTV	Brent Stein - Manager Community Safety	Adequate	03 Feb, 2020	01 Feb, 2021
SR-108	External Theft and Fraud	Floodlighting Shire Assets	Lindon Mellor - Manager Projects & Assets	Adequate	01 Aug, 2019	01 Feb, 2021
SR-108	External Theft and Fraud	IT Firewall Systems and Awareness	Emma Van Der Wiele - Coordinator Business Systems	Adequate	01 Jul, 2019	01 Feb, 2021
SR-108	External Theft and Fraud	Security Access (major sites)	Lindon Mellor - Manager Projects & Assets	Effective	01 Jul, 2019	01 Feb, 2021
SR-108	External Theft and Fraud	Security Access (Information Services)	Emma Van Der Wiele - Coordinator Business Systems	Adequate	01 Jul, 2019	01 Feb, 2021
SR-108	External Theft and Fraud	Tree Guards	Conrad Short - Works Supervisor - Parks & Gardens	Adequate	01 Jul, 2019	01 Feb, 2021
SR-108	External Theft and Fraud	Working Relationship with Police	Brent Stein - Manager Community Safety	Effective	01 Jul, 2019	01 Feb, 2021
SR-109	Fulfilling Statutory, Regulatory or Compliance Requirements	Airport Operational Management Processes	Ben Lewis - Executive Manager - Commercial Services	Effective	01 Jul, 2019	01 Feb, 2021
SR-109	Fulfilling Statutory, Regulatory or Compliance Requirements	Compliance Calendar	Vacant - Manager Governance	Effective	01 Aug, 2019	01 Feb, 2021
SR-109	Fulfilling Statutory, Regulatory or Compliance Requirements	Financial Reporting Process	Lisa Davis - Manager Corporate Services	Adequate	01 Nov, 2019	01 Feb, 2021
SR-109	Fulfilling Statutory, Regulatory or Compliance Requirements	Induction Process - Contractors	Dawn Ronchi - Coordinator Procurement	Adequate	01 Jul, 2019	01 Feb, 2021

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SR-109	Fulfilling Statutory, Regulatory or Compliance Requirements	Induction Process - Councillors	Kylie Bergmann - Acting Manager Governance	Adequate	01 Jul, 2019	01 Feb, 2021
SR-109	Fulfilling Statutory, Regulatory or Compliance Requirements	Induction Process - Staff	Robin Austen - Manager Human Resources	Adequate	01 Jul, 2019	01 Feb, 2021
SR-109	Fulfilling Statutory, Regulatory or Compliance Requirements	Operational Management Process (Aquatic Centre)	Vacant - MRE - Manager Recreation & Events	Adequate	01 Jul, 2019	01 Feb, 2021
SR-109	Fulfilling Statutory, Regulatory or Compliance Requirements	Public Building Management	David Lyvett - Manager Development Services - Building	Adequate	01 Jul, 2019	01 Feb, 2021
SR-109	Fulfilling Statutory, Regulatory or Compliance Requirements	Staff Network Channels (MBA, HIA, DoE)	Robin Austen - Manager Human Resources	Adequate	01 Jul, 2019	01 Feb, 2021
SR-109	Fulfilling Statutory, Regulatory or Compliance Requirements	Subscriptions (SAI Global, BCA, State Publisher, WALGA, State Gazette)	Kylie Bergmann - Acting Manager Governance	Adequate	01 Jul, 2019	01 Feb, 2021
SR-109	Fulfilling Statutory, Regulatory or Compliance Requirements	Tender and Purchasing Policy	Dawn Ronchi - Coordinator Procurement	Effective	01 Jul, 2019	01 Feb, 2021
SR-110	Employment Practices	Human Resources Staff Procedures Manual	Robin Austen - Manager Human Resources	Adequate	01 Jul, 2019	01 Feb, 2021
SR-110	Employment Practices	Induction Process - Staff	Robin Austen - Manager Human Resources	Adequate	01 Jul, 2019	01 Feb, 2021
SR-110	Employment Practices	Performance Management Framework	Robin Austen - Manager Human Resources	Adequate	01 Jul, 2019	01 Feb, 2021
SR-110	Employment Practices	Performance Review Process	Robin Austen - Manager Human Resources	Not Effective	01 Jul, 2019	01 Feb, 2021
SR-110	Employment Practices	Recruitment and Selection Guidelines	Robin Austen - Manager Human Resources	Adequate	01 Nov, 2019	01 Feb, 2021

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Risk Code	Risk Title	Control Name	Control Owner	Owner Rating	Last Review Date	Next Review Date
SR-110	Employment Practices	Staff Exit Process	Robin Austen - Manager Human Resources	Adequate	01 Nov, 2019	01 Feb, 2021
SR-110	Employment Practices	Staff Training and Development	Robin Austen - Manager Human Resources	Adequate	01 Jul, 2019	01 Feb, 2021
SR-110	Employment Practices	Strategic Workforce Plan	Robin Austen - Manager Human Resources	Adequate	01 Jul, 2019	01 Feb, 2021
SR-110	Employment Practices	Succession Planning / Multi Skilling Practices	Robin Austen - Manager Human Resources	Non Effective	01 Jul, 2019	01 Feb, 2021
SR-111	Safety and Security Practices	Asbestos Management Program (Register and Plan)	Lindon Mellor - Manager Projects & Assets	Adequate	04 Nov, 2019	01 Feb, 2021
SR-111	Safety and Security Practices	Conduct Audit 4801	Jarrod Mellor - Coordinator Occ Health & Safety	Non Effective	04 Nov, 2019	01 Feb, 2021
SR-111	Safety and Security Practices	Hazard Management and Safe Work Practices	Jarrod Mellor - Coordinator Occ Health & Safety	Non Effective	01 Jul, 2019	01 Feb, 2021
SR-111	Safety and Security Practices	Identify and train wardens	Jarrod Mellor - Coordinator Occ Health & Safety	Adequate	05 Oct, 2020	01 Feb, 2021
SR-111	Safety and Security Practices	Incident and Investigation Process	Jarrod Mellor - Coordinator Occ Health & Safety	Not Rated	01 Jul, 2020	01 Feb, 2021
SR-111	Safety and Security Practices	Induction Process - Contractors	Jarrod Mellor - Coordinator Occ Health & Safety	Adequate	05 Oct, 2020	01 Feb, 2021
SR-111	Safety and Security Practices	Induction Process - Staff	Robin Austen - Manager Human Resources	Adequate	01 Jul, 2020	01 Feb, 2021
SR-111	Safety and Security Practices	OH&S Workplace Consultation	Jarrod Mellor - Coordinator Occ Health & Safety	Non Effective	01 Nov, 2019	01 Feb, 2021

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Risk Code	Risk Title	Control Name	Control Owner	Owner Rating	Last Review Date	Next Review Date
SR-111	Safety and Security Practices	OHS Management Framework	Jarrod Mellor - Coordinator Occ Health & Safety	Non Effective	06 Jul, 2020	01 Feb, 2021
SR-111	Safety and Security Practices	Organisational Emergency Management	Brent Stein - Manager Community Safety	Adequate	06 Jul, 2020	01 Feb, 2021
SR-111	Safety and Security Practices	Sentinel Chicken Program	Vacant - Manager Development - Health - Development Services - Health	Effective	06 Jul, 2020	01 Feb, 2021
SR-111	Safety and Security Practices	Staff Individual Training Plans	Robin Austen - Manager Human Resources	Non Effective	06 Jul, 2020	01 Feb, 2021
SR-111	Safety and Security Practices	Training and Supervision	Robin Austen - Manager Human Resources	Adequate	01 Nov, 2019	01 Feb, 2021
SR-112	Business and Community Disruption	Business Continuity Framework (Policy and Procedures)	Vacant - Manager Governance	Effective	06 Jul, 2020	01 Feb, 2021
SR-112	Business and Community Disruption	Business Continuity Plan and Annual Exercises	Vacant - Manager Governance	Effective	06 Jul, 2020	01 Feb, 2021
SR-112	Business and Community Disruption	LEMAC and Recovery Plans and Exercises	Brent Stein - Manager Community Safety	Adequate	06 Jul, 2020	01 Feb, 2021
SR-112	Business and Community Disruption	Qualified / Trained Staff	Robin Austen - Manager Human Resources	Adequate	06 Jul, 2020	01 Feb, 2021
SR-112	Business and Community Disruption	Volunteer Management and Training	Brent Stein - Manager Community Safety	Adequate	06 Jul, 2020	01 Feb, 2021
SR-113	IT &/or Communication Systems and Infrastructure	Disaster Recovery Plan (ICT)	Vacant - Executive Manager - Corporate Services	Adequate	06 Jul, 2020	01 Feb, 2021
SR-113	IT &/or Communication Systems and Infrastructure	ICT Asset Management Program	Vacant - Executive Manager - Corporate Services	Adequate	06 Jul, 2020	01 Feb, 2021

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Risk Code	Risk Title	Control Name	Control Owner	Owner Rating	Last Review Date	Next Review Date
SR-113	IT &/or Communication Systems and Infrastructure	Information Security Framework	Vacant - Executive Manager - Corporate Services	Adequate	06 Jul, 2020	01 Feb, 2021
SR-113	IT &/or Communication Systems and Infrastructure	IT Infrastructure Replacement / Refresh Program	Vacant - Executive Manager - Corporate Services	Not Effective	06 Jul, 2020	01 Feb, 2021
SR-113	IT &/or Communication Systems and Infrastructure	IT Infrastructure Security	Vacant - Executive Manager - Corporate Services	Adequate	06 Jul, 2020	01 Feb, 2021
SR-114	Document Management Processes	Induction Process - Staff	Emma Van Der Wiele - Coordinator Business Systems	Adequate	06 Jul, 2020	01 Feb, 2021
SR-114	Document Management Processes	Records Management System	Emma Van Der Wiele - Coordinator Business Systems	Adequate	06 Jul, 2020	01 Feb, 2021
SR-114	Document Management Processes	Staff Training and Development	Robin Austen - Manager Human Resources	Adequate	06 Jul, 2020	01 Feb, 2021
SR-116	Asset Sustainability Practices	Asset Management Plan - Airports	Ben Lewis - Executive Manager - Commercial Services	Not Rated	06 Jul, 2020	01 Feb, 2021
SR-116	Asset Sustainability Practices	Asset Management Plan - Buildings	Lindon Mellor - Manager Projects & Assets	Not Rated	06 Jul, 2020	01 Feb, 2021
SR-116	Asset Sustainability Practices	Asset Management Plan - Fleet Management	Oliver Schaer - Manager Technical Services - Rural	Not Rated	06 Jul, 2020	01 Feb, 2021
SR-116	Asset Sustainability Practices	Asset Management Plan - Information and Communication Technology	Emma Van Der Wiele - Coordinator Business Systems	Not Rated	06 Jul, 2020	01 Feb, 2021
SR-116	Asset Sustainability Practices	Asset Management Plan - Parks and Gardens	Conrad Short - Works Supervisor - Parks & Gardens	Not Rated	06 Jul, 2020	01 Feb, 2021
SR-116	Asset Sustainability Practices	Asset Management Plan - Roads and Footpaths	Lindon Mellor - Manager Projects & Assets	Not Rated	06 Jul, 2020	01 Feb, 2021

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Risk Code	Risk Title	Control Name	Control Owner	Owner Rating	Last Review Date	Next Review Date
SR-116	Asset Sustainability Practices	Asset Management Plan - Sewerage Plant	Tom Wheeler - Manager Waste Services	Not Rated	06 Jul, 2020	01 Feb, 2021
SR-116	Asset Sustainability Practices	Asset Management Plan - Stormwater Drains	Michael Zien - Coordinator Asset Management	Not Rated	06 Jul, 2020	01 Feb, 2021
SR-116	Asset Sustainability Practices	Asset Management Plan - Waste Water Treatment Plant	Tom Wheeler - Manager Waste Services	Not Rated	06 Jul, 2020	01 Feb, 2021
SR-116	Asset Sustainability Practices	Building Maintenance Program	Lindon Mellor - Manager Projects & Assets	Not Rated	06 Jul, 2020	01 Feb, 2021
SR-116	Asset Sustainability Practices	Parks, Open Spaces & Playgrounds Maintenance Program	Raees Raesol - Executive Manager Infrastructure Services	Adequate	06 Jul, 2020	01 Feb, 2021
SR-116	Asset Sustainability Practices	Plant & Vehicle Maintenance Program	Oliver Schaer - Manager Technical Services - Rural	Adequate	06 Jul, 2020	01 Feb, 2021
SR-116	Asset Sustainability Practices	Roads, Drainage & Footpath Maintenance Program	Raees Raesol - Executive Manager Infrastructure Services	Adequate	06 Jul, 2020	01 Feb, 2021
SR-117	Inadequate Community Engagement Practices	Community Engagement Guidelines	Lisa Clark - Executive Manager - Customer and Community Services	Not Rated	06 Jul, 2020	01 Feb, 2021
SR-118	Project / Change Management	Project Approval, Allocation and Management			06 Jul, 2020	01 Feb, 2021
SR-118	Project / Change Management	Project Status Reporting	Lindon Mellor - Manager Projects & Assets	Not Rated	06 Jul, 2020	01 Feb, 2021
SR-119	Management of Facilities / Venues / Events	External Events Process	Han-Dani Roets - Coordinator Recreation Services	Adequate	06 Jul, 2020	01 Feb, 2021
SR-119	Management of Facilities / Venues / Events	Facility Booking System	Kerry Kallenske - Facilities Administration Officer	Not Rated	06 Jul, 2020	01 Feb, 2021

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Risk Code	Risk Title	Control Name	Control Owner	Diener Rating	Last Review Date	Next Review Date
SR-119	Management of Facilities / Venues / Events	Internal Events Process	Han-Mari Roets - Coordinator Recreation Services	Adequate	06 Jul, 2020	01 Feb, 2021
SR-119	Management of Facilities / Venues / Events	Recreation Centre Booking System	Vacant - CRS - Coordinator Recreation Services	Effective	06 Jul, 2020	01 Feb, 2021
SR-120	Supplier / Contract Management	Contract Management Process	Emma Allinson - Coordinator Contracts & Leases	Adequate	06 Jul, 2020	01 Feb, 2021
SR-120	Supplier / Contract Management	Procurement Management Process	Dawn Ronchi - Coordinator Procurement	Adequate	06 Jul, 2020	01 Feb, 2021

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Shire of East Pilbara Risk Controls Overview Report



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6.1.9 STATUS OF FRAUD & CORRUPTION CONTROL PLAN

Attachments:	Appendix 1 – Fraud & Corruption Control Improvement Plan Update
Responsible Officer:	Mr Jeremy Edwards Chief Executive Officer
Author:	Mrs Kylie Bergmann Acting Manager Governance
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

To report on the status of the Fraud and Corruption Control Plan.

BACKGROUND

As per previous reports to the Audit Committee, an action plan has been developed following the performance report on Fraud and Corruption Control conducted by the Office of the Auditor General.

From this action plan, a Fraud and Corruption Control Improvement Plan was developed and entered into Council's CAMMS Strategic Planning software for monitoring.

COMMENTS/OPTIONS/DISCUSSIONS

A copy of the CAMMS reporting document is attached at **Appendix 1**.

Currently, 11 actions are reported on. Of these 91% are on target, with 1% off target. It is expected that all actions will be completed by 31 July 2021.

STATUTORY IMPLICATIONS/REQUIREMENTS

Nil

POLICY IMPLICATIONS

1.20 FRAUD AND CORRUPTION CONTROL POLICY

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

- G1 Provide efficient, accountable and ethical governance.

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- ° G1.1 *Enhance governance capability to deliver sustainable outcomes, roads and buildings*

RISK MANAGEMENT CONSIDERATIONS

Reputational - Medium

FINANCIAL IMPLICATIONS

Resource requirements are in accordance with existing budgetary allocation.

VOTING REQUIREMENTS

Simple.

OFFICER & COMMITTEE RECOMMENDATION

MOVED: Cr Karen Lockyer, **SECONDED:** Cr Geraldine Parsons

That Council review and receive the CAMMS Fraud and Corruption Control Improvement Plan Update as presented at Appendix 1.

CARRIED UNANIMOUSLY

**Appendix 1
Fraud & Corruption Control Improvement Plan
Update**



Action and Task Progress Report

Shire of East Pilbara



10/11/2020 15:17:05

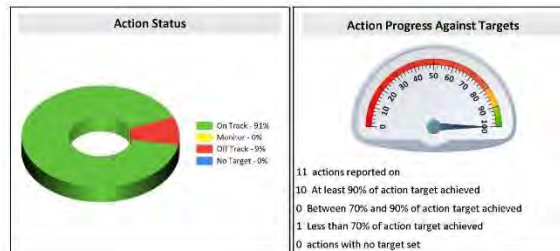
Print Date: 27-Nov-2020



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OVERVIEW



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Shire of East Pilbara Action and Task Progress Report

ACTION PLANS

GREEN: At least 90% of action target achieved.
 AMBER: Between 70% and 90% of action target achieved.
 RED: Less than 70% of action target achieved.
 No target set.

* Dates have been revised from the original dates.

Corporate Services

Human Resources

10.1 Human Resource Management

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.5 FR - Develop a policy / procedure to verify the identity and integrity of employees	Robin Austen - Manager Human Resources	Completed	01-Jul-2019	01-Jun-2021	100.00%	100.00%	
ACTION PROGRESS COMMENTS: Only item now requiring attention is: Consider any gaps in employment history and reasons for those gaps addressed at interview or prior appointment. This will be included in Recruitment and Selection Guidelines. The Recruitment and Selection Guidelines have now been updated to include all identity and integrity requirements. Last updated: 19 Feb 2020							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.9 FR - Establish a regular training program to raise and maintain staff awareness on fraud risks. Maintain records of staff participation in those training programs. Include in training package - Code of Conduct, Records, Fraud and Procurement.	Robin Austen - Manager Human Resources	In Progress	01-Oct-2018	31-Dec-2020	55.00%	100.00%	

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Shire of East Pilbara Action and Task Progress Report

ACTION PROGRESS COMMENTS:

The Shire has access to the training tools provided by the Public Sector Commission for Accountable and Ethical Decision Making. Additionally, WALGA has training modules for managing Conflicts of Interest that have been delivered to Councilors and is available to staff.

Assigned to HR to liaise with WALGA to provide training in the region. This will be scheduled bi-annually.

28/02/2020 - HR/CHS Officer has commenced the process of engaging WALGA to undertake bi-annual training with staff.

07/04/2020 - All training on hold due to COVID-19

05/05/2020 - Face to face training on hold. Looking at basic online training.

15/07/2020 - The HRD has been tasked with this outcome and is in the process of scheduling this training for all staff. In addition, we will be offering this to new employees online to ensure all employees are compliant.

04/08/2020 - HRD1 Meeting with Coordinator Governance to establish on site training schedule with Steve Tweedie. Have asked for an update on when training will be offered.

02/09/2020 - new meeting with Governance who are working through a program on on site and online training and induction.

Last updated: 02 Sep 2020

Executive Services

Governance

16.1 Corporate Governance

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.55 FR - Ensure that all new employees receive Code of Conduct training in their induction, and annually thereafter. Ensure employees sign off annually their understanding of the code of conduct.	Wylie Bergmann - Acting Manager Governance	Completed	01-Jul-2019	31-Dec-2020	100.00%	100.00%	
ACTION PROGRESS COMMENTS: 10/11/2019 - All new employees do currently receive Code of Conduct training. Program to be developed by March 2020 for re-induction of all current employees and Councilors. 11/02/2020 - Coordinator Governance has been in discussion with LG Professionals and Steven Tweedie re. conducting Integrity & Code of Conduct Training. To be discussed with HR for a collaborative whole of organisation approach. 05/05/2020 - Integrity & Code of Conduct Training has been put on hold due to COVID-19 restrictions. However, the Coordinator Governance will be reviewing the Code of Conduct for approval by Council in June 2020. 17/09/2020 - Governance, Integrity & Ethics Training has been scheduled for 12-16 October. All permanent staff have been invited to attend the training sessions. Attendance is compulsory (unless the employee is on leave).							

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05/11/2020 - Governance training with Steve Tweedie complete Last Updated: 04-Nov-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.109 FR - Develop a policy outlining the various avenues on reporting any potential fraud, including anonymous reporting.	Sylvie Bergmann - Acting Manager Governance	Completed	01-Jul-2019	31-Jul-2020	100.00%	100.00%		
ACTION PROGRESS COMMENTS: 10/11/2019 - Draft Policy to be presented to Corporate Discussion in February 2020 and for adoption by Council at the March 2020 Council Meeting. 11/02/2020 - Policy requires some further research before it can be presented to Corporate Discussion. Will likely be presented to Corporate Discussion in March 2020 and Council in April 2020. 05/05/2020 - Completion date extended to 31 July 2020 due to staff responsibilities being diverted due to the COVID-19 response. 14/05/2020 - Amendments have been made to the Fraud & Corruption Control Policy to include various avenues on reporting any potential fraud, including anonymous reporting. This will be presented to Council in June as part of the Policy Manual Annual Review. Last Updated: 14-May-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.108 FR - Develop a conflict of interest register for staff and Councilors to record all conflict of interest.	Sylvie Bergmann - Acting Manager Governance	Completed	12-Oct-2019	31-Jul-2020	100.00%	100.00%		
ACTION PROGRESS COMMENTS: 10/11/2019 - To be completed by March 2020. 05/05/2020 - In progress. 30/07/2020 - Complete. The Conflicts of Interest Policy will also be discussed at upcoming Governance Inductions. Last Updated: 30-Jul-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.109 FR - Communicate the internal processes and avenues for reporting any potential fraud including anonymous reporting.	Sylvie Bergmann - Acting Manager Governance	Completed	10-Oct-2019	31-Jul-2020	100.00%	100.00%		
ACTION PROGRESS COMMENTS: 10/11/2019 - Process to be documented by March 2020.								
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05/09/2020 - Process to be communicated once the Policy had been finalised. 11/09/2020 - Fraud and Corruption Policy has been updated to include the avenues for reporting. This will be presented to the June Council Meeting. Following the meeting staff will be notified. 05/07/2020 - All staff have been notified via email of the update/change to the Fraud and Corruption Control Policy/Plan. Last Updated: 05-Jul-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.110 FR - Develop and implement a Fraud Risk Register to capture, collate and analyse information about potential fraud.	Vacant - Manager Governance	Completed	12-Oct-2019	30-Aug-2020	100.00%	100.00%		
ACTION PROGRESS COMMENTS: 10/12/2019 - To be completed by March 2020. 03/05/2020 - Completion date extended. 31/07/2020 - Register to be completed by 31 August 2020. 30/07/2020 - Completed. Last Updated: 05-Oct-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.171 FR - Implement a policy for the active protection of whistleblowers.	Sylvie Bergmann - Acting Manager Governance	In Progress	27-Jul-2020	30-Jun-2021	80.00%	25.00%		
ACTION PROGRESS COMMENTS: 30/07/2020 - Paragraph on whistle blower protection included within the Fraud & Corruption Control Policy - to be presented at the November Audit Committee Meeting. 12/11/2020 - November Audit Committee Meeting rescheduled to 12/12/2020. Last Updated: 12-Nov-2020								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
5.1.1.172 FR - Ensure there is a policy/procedure for how allegations of fraud and corrupt conduct should be reported to the police, other appropriate law enforcement agency or other government body.	Sylvie Bergmann - Acting Manager Governance	In Progress	27-Jul-2020	30-Jun-2021	80.00%	25.00%		
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11 DECEMBER, 2020

Shire of East Pilbara		Action and Task Progress Report						
<p>ACTION PROGRESS COMMENTS: 30/07/2020 - Paragraph on external reporting included within the Fraud & Corruption Control Policy - to be presented at the November Audit Committee Meeting. Also regarding other local governments for management procedures on reporting misconduct. 12/11/2020 - November Audit Committee Meeting rescheduled to 11/12/2020. 2x internal procedures also developed - "Minor and Serious Misconduct Management Procedure" and "Receiving and Conducting Investigations into Allegations of Misconduct under the Corruption and Crime Misconduct Act 2003" Last Updated: 12-Nov-2020</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
S.1.1.173 FR - Develop a policy requiring that recovery action be undertaken where there is clear evidence of fraud or corruption and where the likely benefits of such recovery will exceed the funds and resources invested in the recovery actions.	Shire Bargmann - Acting Manager Governance	In Progress	27-Jul-2020	30-Jun-2021	80.00%	25.00%	 STEEL	
<p>ACTION PROGRESS COMMENTS: 30/07/2020 - Paragraph on recovery action added within the Fraud & Corruption Control Policy - to be presented to Council at the November Audit Committee meeting. 12/11/2020 - November Audit Committee meeting rescheduled to 11/12/2020. Last Updated: 12-Nov-2020</p>								
<p>Procurement and Contracts</p>								
<p>9.1 Procurement</p>								
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %	
S.1.1.178 PR - Undertake "vendor audits" for high risk providers	Dawn Ritchie - Coordinator Procurement	In Progress	27-Jul-2020	30-Jun-2021	25.00%	10.00%	 GREEN	
<p>ACTION PROGRESS COMMENTS: 5/8/20 - New Suppliers are "audited" prior to adding into Credentia system. Insurance & licences are checked, as are the ABN, bank accounts (to ensure these all match & are a legitimate entity). Process to be implemented to ensure existing high risk suppliers are audited throughout the year as well. 1/9/20 - As above (on through Q3 and Q4 now) 2/11/20 - As above (this is Q4, not Q3) Last Updated: 02-Nov-2020</p>								
27-Nov-2020		CAMMS				Page 7 of 7		

**SHIRE OF EAST PILBARA
AUDIT COMMITTEE MINUTES**

11 DECEMBER, 2020

7 CONFIDENTIAL MATTERS BEHIND CLOSED DOORS

8 GENERAL BUSINESS

9 DATE OF NEXT MEETING

26 February 2021

10 CLOSURE

8:37am.

**9.1.6 SETTING THE DATE FOR A SPECIAL COUNCIL MEETING TO RECEIVE
2019/20 ANNUAL REPORT AND DETERMINATION OF DATE FOR 2020
ANNUAL GENERAL MEETING OF ELECTORS**

Responsible Officer:	Mr Jeremy Edwards Chief Executive Officer
Author:	Mrs Kylie Bergmann Acting Manager Governance
Proposed Meeting Date:	11 December 2020
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

To consider calling a Special Council Meeting to receive the 2019/20 Annual report, and setting a date and venue for the 2020 Annual General Meeting of Electors.

BACKGROUND

The *Local Government Act 1995* (the Act) imposes a number of time-sensitive requirements on local governments with respect to the acceptance of the Annual Report and the subsequent holding of an Annual General Meeting of Electors (AGM). The Annual Report must be adopted by Council prior to 31 December 2020. However, the Annual Report cannot be prepared until the audited financial statement and audit report are received by Council. Furthermore, the AGM must be held not more than 56 days after acceptance by Council of the Annual Report and a minimum of 14 days' public notice must be given of the AGM.

The audited financial statements were presented to the Audit Committee at 8:00am on 11 December 2020. A copy of the Minutes from the Audit Committee, along with the audited financial statements for the 2019/20 financial year, are included within the agenda for this Council Meeting.

The Executive have indicated they would like to hold the AGM in Newman on Friday 29th January 2021, prior to the Council Meeting on that date.

It is therefore suggested that:

1. A Special Meeting of Council be held on 23rd December 2020, in order to adopt the 2019/20 Annual Report (this can be via teleconference provided there is still a State of Emergency current for Western Australia); and
2. The Annual Meeting of Electors be scheduled for 29 January 2021 at 9:00am at Newman Council Chambers.

COMMENTS/OPTIONS/DISCUSSIONS

The Annual General Meeting of Electors (AGM) has traditionally been held in Newman or Marble Bar. Over the past 7 years, the AGM has been held at:

Date	Location
31 January 2014	Newman
22 May 2015	Newman
11 March 2016	Marble Bar
9 December 2016	Newman
2 February 2018	Newman
14 December 2018	Newman
24 January 2020	Newman

It has been suggested that the AGM be scheduled for 29 January 2021, to coincide with the Council Meeting on that date. However, Council can choose an alternative date/location if they wish.

Council should bear in mind that the AGM is preferred to be held in Newman as the weather is unpredictable in the summer months which can make it difficult to travel.

Council will recall that on 16 April 2020, the Parliament passed legislation in relation to Electors' special meetings during COVID-19. The Minister for Local Government subsequently made an Order prohibiting Electors' General Meetings during a State of Emergency.

On 3 November 2020, the Minister amended that Order noting that electors' general meetings can now take place, if they operate in a COVID-19 safe environment. This includes following good hygiene habits and complying with physical distancing measures.

STATUTORY IMPLICATIONS/REQUIREMENTS

Local Government Act 1995

Division 5	Annual reports and planning
Subdivision 4	Electors' meetings
s5.27	Electors' general meetings
s5.29	Convening electors' meetings

POLICY IMPLICATIONS

Nil.

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

G1 Provide efficient, accountable and ethical governance.

RISK MANAGEMENT CONSIDERATIONS

If the Annual Report is not accepted prior to 31 December and/or if the Annual General Meeting of Electors is not held within 56 days after Council adopting the Annual Report, Council risks non-compliance with the legislation.

FINANCIAL IMPLICATIONS

Statutory and additional advertising costs for Council's Annual General Meeting of Electors will be funded from the General Advertising Account (41146). The cost of refreshments and incidentals will be funded from the Members – Refreshments & Receptions account (41037).

The cost of advertising and the provision of refreshments are minimal and are not considered material to Council's budget.

VOTING REQUIREMENTS

Simple.

OFFICER RECOMMENDATION & COUNCIL RESOLUTION: 202021/97

MOVED: Cr Anita Grace

SECONDED: Cr Holly Fleming

That Council:

- 1. Hold a Special Meeting of Council, at 9:00am on Wednesday 23rd December 2020, for the purpose of adopting the 2019/20 Shire of East Pilbara Annual Report;**
- 2. The Special Council Meeting be held by way of teleconference, pursuant to regulation 14D of the *Local Government (Administration) Regulations 1996*;**
- 3. Local public notice of the Special Council Meeting is given in accordance with regulation 12(4) of the *Local Government (Administration) Regulations 1996*; and**
- 4. Hold the Shire of East Pilbara's 2020 Annual General Meeting of Electors at 9:00am, on Friday 29 January 2021, at the Newman Council Chambers.**

CARRIED UNANIMOUSLY

To be actioned by Mrs Kylie Bergmann, Acting Manager Governance

9.1.7 AMENDMENTS TO DELEGATIONS REGISTER

Attachments:	Appendix 1 – Amendments to delegation 4.2 – Appoint Authorised Persons
	Appendix 2 – Amendments to delegation 6.1 – Community Assistance Grants
Responsible Officer:	Mr Jeremy Edwards Chief Executive Officer
Author:	Mrs Kylie Bergmann Acting Manager Governance
Proposed Meeting Date:	11 December 2020
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

To make amendments to the Shire of East Pilbara Authorisations and Delegations Manual, in accordance with amendments to the *Local Government Act 1995*.

BACKGROUND

The *Local Government Regulations Amendment Regulations (No. 2) 2020* were published in the Government Gazette on 6 November 2020.

Under these regulations, the process for appointing authorised persons (under a range of legislation) has been harmonised through an amendment to section 9.10 of the *Local Government Act 1995*, which now means the Chief Executive Officer (CEO) is the prescribed decision maker to make appointments.

This Act amendment means that delegated authority from the Council to the CEO to appoint authorised persons under the *Local Government Act 1995*, *Cat Act 2011* and *Dog Act 1976* is no longer required, and must be removed from the Delegations Register.

COMMENTS/OPTIONS/DISCUSSIONS

The following delegations have been removed from the Shire of East Pilbara Authorisations and Delegations Manual, in accordance with the amendments to the *Local Government Act 1995* noted above:

Reference	Title
3.3	Cat Act 2011 – Appointments
3.5	Dog Act 1976 – Appointments

The following delegation has been amended in accordance with the amendments to the *Local Government Act 1995*:

Reference	Title
4.2	Appoint Authorised Persons
	<p>Amendment as follows:</p> <p>1. Authority to appoint persons or classes of persons as authorised persons [s.3.24 and s.9.10] for the purpose of fulfilling functions of an authorised person prescribed in the following legislation inclusive of subsidiary legislation made under each Act i.e. Regulations:</p> <p>(a) <i>Local Government Act 1995</i> and its subsidiary legislation, including <i>Local Government Act Regulations</i>, the <i>Local Government (Miscellaneous Provisions) Act 1960</i> and <i>Local Laws</i> made under the <i>Local Government Act</i>..</p> <p>(b) <i>Caravan Parks and Camping Grounds Act 1995</i>; € <i>Cat Act 2011</i>;</p> <p>(d) <i>Cemeteries Act 1986</i>; € <i>Control of Vehicles (Off-road Areas) Act 1978</i>;</p> <p>(f) <i>Dog Act 1976</i>;</p> <p>(g) <i>Graffiti Vandalism Act 2016</i> – refer s.15; and € any other legislation prescribed for the purposes of s.9.10 of the <i>Local Government Act 1995</i>.</p> <p>2. Authority to appoint authorised persons for the purposes of section 9.16 of the <i>Local Government Act 1995</i>, as a precondition for appointment as authorised officers in accordance with Regulation 70(2) of the <i>Building Regulations 2012</i> and section 6(b) of the <i>Criminal Procedure Act 2004</i>.</p>

Community Assistance Grants

In addition, delegation 6.1 – Community Assistance Grants – has been amended so that it aligns with the current policy on community assistance grants.

Council will recall that on 28 August 2020 the Community Assistance Grants policy was amended to align with the Community Strategic Plan, to reduce re-tape and to allow for sponsorship agreements.

Currently the Chief Executive Officer has authority to approve community assistance grants up to an amount of \$1000. All other applications will come to Council. The intent is to also have Executive Managers sign off on community grants up to an amount of \$1,000. This is to align with our current policy and guidelines.

The new delegation will be as follows:

6.1 Community Assistance Grants

Express power to delegate

Local Government Act 1995

s5.42 Delegation of some powers or duties to the CEO

s5.43 Limitations on delegations to the CEO

Function

Fast Track Grants

Authority to approve fast-track grants up to an amount of \$1,000.

Applications that do not fit the criteria but can demonstrate merit and benefit may be assessed at the CEO's discretion for up to an amount of \$1,000.

Fast Track Grants - Schools

Authority to approve fast-track grants (schools) up to an amount of \$500.

Fast Track Grants - Country Week

Authority to approve fast-track grants (country week) up to an amount of \$100 per applicant, or \$500 if 5 or more individuals are attending from the same sporting association.

Excellence Grants

Authority to approve excellence grants up to an amount of \$500.

Delegates

CEO

Executive Manager Commercial Services

Executive Manager Corporate Services

Executive Manager Customer & Community Services

Executive Manager Infrastructure Services

Conditions

Applicants must complete the relevant application forms and approvals must be in accordance with budget allocations.

STATUTORY IMPLICATIONS/REQUIREMENTS

Local Government Regulations Amendment Regulations (No. 2) 2020

POLICY IMPLICATIONS

Nil.

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

G1 Provide efficient, accountable and ethical governance.

RISK MANAGEMENT CONSIDERATIONS

Compliance – low.

FINANCIAL IMPLICATIONS

No financial resource impact.

VOTING REQUIREMENTS

Absolute.

OFFICER RECOMMENDATION & COUNCIL RESOLUTION: 202021/98

MOVED: Cr Geraldine Parsons

SECONDED: Cr Anthony Middleton

That Council:

1. **Remove the following delegations from the Shire of East Pilbara Authorisations and Delegations Manual:**
 - a. **3.3 – Cat Act 2011 – Appointments**
 - b. **3.5 – Dog Act 1976 – Appointments**
2. **Amend delegation 4.2 – Appoint Authorised Persons – as presented in Appendix 1.**
3. **Amend delegation 6.1 – Community Assistance Grants – as presented in Appendix 2.**

CARRIED UNANIMOUSLY

To be actioned by Mrs Kylie Bergmann, Acting Manager Governance

Appendix 1
Amendments to delegation 4.2 – Appoint
Authorised Persons



Delegation of authority

Delegation	4.2 Appoint Authorised Persons (DRAFT)
Category	B. EXECUTIVE SERVICES
Delegator	CEO
Express power to delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Express power or duty delegated	<i>Local Government Act 1995</i> s.3.24 Authorising persons under this subdivision [Part 3, Division 3, Subdivision 2 – Certain provisions about land] s.9.10 Appointment of authorised persons
Function	1. Authority to appoint persons or classes of persons as authorised persons [s.3.24 and s.9.10] for the purpose of fulfilling functions of an authorised person prescribed in the following legislation inclusive of subsidiary legislation made under each Act i.e. Regulations: (a) <i>Local Government Act 1995</i> and its subsidiary legislation, including Local Government Act Regulations, the Local Government (Miscellaneous Provisions) Act 1960 and Local Laws made under the Local Government Act. (b) <i>Caravan Parks and Camping Grounds Act 1995</i> ; (c) <i>Cat Act 2011</i> ; (d) <i>Cemeteries Act 1986</i> ; (e) <i>Control of Vehicles (Off-road Areas) Act 1978</i> ; (f) <i>Dog Act 1976</i> ; (g) <i>Graffiti Vandalism Act 2016</i> – refer s.15; and (e) any other legislation prescribed for the purposes of s.9.10 of the <i>Local Government Act 1995</i> . 2. Authority to appoint authorised persons for the purposes of section 9.16 of the <i>Local Government Act 1995</i> , as a precondition for appointment as authorised officers in accordance with Regulation 70(2) of the <i>Building Regulations 2012</i> and section 6(b) of the <i>Criminal Procedure Act 2004</i> .
Delegates	Executive Manager Commercial Services Executive Manager Corporate Services Executive Manager Customer & Community Services Executive Manager Infrastructure Services
Conditions	1. A register of Authorised Persons is to be maintained as a Local Government Record. 2. Only persons who are appropriately qualified and trained may be appointed as Authorised persons. 3. The local government is to issue each person so authorised a certificate stating that the person is so authorised, and the person is to produce the certificate whenever required to do so by a person who has been or is about to be affected by any exercise of authority by the authorised person [s.9.10(2) <i>Local Government Act 1995</i>]



Shire of **EAST
Pilbara**
of the Pilbara Region

Delegation of authority

Statutory framework	<p><i>Local Government Act 1995</i></p> <p>s3.18 (1) A local government is to administer its local laws and may do all other things that are necessary or convenient to be done for, or in connection with, performing its functions under this Act.</p>
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Amendments			
Approved	Type	Amendment	References
29 Jun 2018	---	Under conditions add the following: A register of Authorised Persons, appointed to administer local laws, is to be maintained.	Nil
26 Oct 2018	---	Change DCEO and DTDS titles to Exec Managers in accordance with Council resolution on 26 October 2018.	Nil
11 Dec 2020	Amended delegation	Delegation amended in accordance with amendments to the Local Government Act 1995, as contained within the Local Government Legislation Amendment Act 2019, and gazetted on 6 November 2020.	Nil

Appendix 2
Amendments to Delegation 6.1 –
Community Assistance Grants



Shire of EAST
Pilbara
of People & Progress

Delegation of authority

Delegation	6.1 Community Assistance Grants (DRAFT)
Category	An error has occurred while processing HtmlTextBox "htmlTextBox1": An error occurred while parsing EntityName. Line 1, position 20.
Delegator	Council
Express power to delegate	<i>Local Government Act 1995</i> s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO
Function	<p>Fast Track Grants Authority to approve fast-track grants up to an amount of \$1,000.</p> <p>Applications that do not fit the criteria but can demonstrate merit and benefit may be assessed at the CEO's discretion for up to an amount of \$1,000.</p> <p>Fast Track Grants - Schools Authority to approve fast-track grants (schools) up to an amount of \$500.</p> <p>Fast Track Grants - Country Week Authority to approve fast-track grants (country week) up to an amount of \$100 per applicant; or \$500 if 5 or more individuals are attending from the same sporting association.</p> <p>Excellence Grants Authority to approve excellence grants up to an amount of \$500.</p>
Delegates	CEO Executive Manager Commercial Services Executive Manager Corporate Services Executive Manager Customer & Community Services Executive Manager Infrastructure Services
Conditions	Applicants must complete the relevant application forms and approvals must be in accordance with budget allocations.
Statutory framework	<i>Local Government (Financial Management) Regulations 1996</i> r12(1) A payment may only be made from the municipal fund or the trust fund — (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO.
Policy	Nil



Shire of EAST
Pilbara
of Western Australia

Delegation of authority

Amendments			
Approved	Type	Amendment	References
28 Jun 2019	---	In paragraphs 1 and 2 under conditions remove the word "Director" and replace with "Executive Manager."	Nil
11 Dec 2020	Amended delegation	Amended delegation to align with the current policy on Community Grants. Add all Executive Managers as delegates so that they have authority to sign off on Community Grants up to \$1000 in accordance with the delegation.	Nil

DRAFT

9.1.8 POLICY MANUAL UPDATES

Attachments:	Appendix 1 – Fraud and Corruption Control Policy amendments Appendix 2 – Gratuity Policy amendments
Responsible Officer:	Mr Jeremy Edwards Chief Executive Officer
Author:	Mrs Kylie Bergmann Acting Manager Governance
Proposed Meeting Date:	11 December 2020
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

For Council to make some minor amendments to the following Policies:

1. Fraud and Corruption Control Policy;
2. Gratuity Policy.

And for Council to remove the following Policies from the Policy Manual:

1. Local Planning Policy No. 1 – East Newman Master Plan
2. Local Planning Policy No. 2 – Newman Town Centre Plan
3. Local Planning Policy No. 4 – Vehicle Parking Standards
4. Local Planning Policy No. 5 – Newman Revitalisation Strategy
5. Local Planning Policy No. 8 – Residential Development Policy
6. Local Planning Policy No. 9 – Newman Town Centre Style Guide and Design Guidelines
7. Home Occupations

BACKGROUND

Fraud and Corruption Control Policy

The Committee will recall that the Fraud & Corruption Control Plan was reviewed at the Ordinary Council Meeting on 26 June 2020. The Plan was adopted with the following 5 priorities identified for actioning within the next 12 months:

1. Identify fraud and corruption risks within a separate risk register.
 2. Undertake 'vendor audits' of high-risk providers.
 3. Implement a policy for the active protection of whistleblowers.
 4. Ensure there is a policy/procedure for how allegations of fraud and corrupt conduct should be reported to the police, other appropriate law enforcement agencies, or other government bodies.
 5. Develop a policy requiring that recovery action be undertaken where there is clear evidence of fraud and corruption and where the likely benefits of such recovery will exceed the funds and resources invested in the recovery action.
-

In relation to items 3, 4 and 5, a paragraph has been included within the Fraud and Corruption Control Policy, as presented in **Appendix 1**. An internal procedure has also been developed in relation to:

- Reporting Serious and Minor Misconduct; and
- Conducting Investigations into Allegations of Serious Misconduct

Gratuity Policy

Under the heading 'Prescribed amounts for gratuity payments' amend the GL accounts as follows:

Funds for staff farewell morning teas to be sourced from **Account OG0014, Cost Centre 0188** (if Newman Admin Building), **Element Type 321**.

Staff contributions for farewell gifts to be banked into GL 444314.

Gift items to be purchased by an account (invoice to be issued).

When authorising the invoice, it is to be coded by two expense accounts:

- 444314 – portion of staff contribution
- **Account OG0014, Cost Centre 0188, Element Type 454** – balance of invoice

Local Planning Policies

Given that Local Planning Policies are made under a separate head of power to normal Council Policies, and tend to have a different format (as well as being much longer and complex), officers recommend removing Local Planning Policies from the Council Policy Manual.

Local Planning Policies are already included in a separate manual – the Local Planning Policy Manual – which is maintained by the Shire's planning department. Each of the policies contained within that Local Planning Policy Manual have been presented to, and adopted by Council at various dates.

Having the Local Planning Policies in two separate manuals only causes confusion and increased risk of errors should the policies be updated/changed in one manual and not the other.

COMMENTS/OPTIONS/DISCUSSIONS

A copy of the changes to the Fraud and Corruption Control Policy is attached at **Appendix 1**.

A copy of the changes to the Gratuity Policy is attached at **Appendix 2**.

Council has three options:

1. Accept the changes as presented;

2. Make changes;
3. Reject the changes.

STATUTORY IMPLICATIONS/REQUIREMENTS

Nil.

POLICY IMPLICATIONS

New Policy Making Guidelines:

1. Draft policies are to be in standard format and include policy objectives and policy statement.
2. Discuss reasons for the policy with your supervisor and prepare an amendment/final draft.
3. The Policy is to be presented and discussed at the Executive Management meeting.
4. The Policy is to be presented at the Corporate Discussion for input from Councillors.
5. The Policy will then be presented to Council for adoption and inclusion in the Policy Manual.

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

G1 Provide efficient, accountable and ethical governance.

RISK MANAGEMENT CONSIDERATIONS

Nil.

FINANCIAL IMPLICATIONS

No financial resource impact.

VOTING REQUIREMENTS

Simple.

OFFICER RECOMMENDATION & COUNCIL RESOLUTION: 202021/99

MOVED: Cr Anthony Middleton

SECONDED: Cr Holly Fleming

That Council approve the following amendments to the Policy Manual:

- 1. Accept the changes to the Fraud and Corruption Control Policy as presented at Appendix 1.**
- 2. Accept the changes to the Gratuity Policy as presented at Appendix 2.**
- 3. Remove the following policies from the Policy Manual:**
 - a. Local Planning Policy No. 1 – East Newman Master Plan**
 - b. Local Planning Policy No. 2 – Newman Town Centre Plan**
 - c. Local Planning Policy No. 4 – Vehicle Parking Standards**
 - d. Local Planning Policy No. 5 – Newman Revitalisation Strategy**
 - e. Local Planning Policy No. 8 – Residential Development Policy**
 - f. Local Planning Policy No. 9 – Newman Town Centre Style Guide and Design Guidelines**
 - g. Home Occupations**

CARRIED UNANIMOUSLY

To be actioned by Mrs Kylie Bergmann, Acting Manager Governance

Appendix 1
Fraud and Corruption Control Policy
Amendments

1.1 Fraud and Corruption Control Policy

Responsible Directorate	Executive Services
Responsible Officer	Chief Executive Officer
File Number	LEG 2-1

Objective

The objective of this policy is to articulate the Shire of East Pilbara's ("the Shire") commitment to the prevention, detection, response and monitoring of fraud and corrupt activities.

Policy Scope

This policy applies to all employees, Elected Members and contractors.

Fraud and corruption control is the responsibility of everyone in or associated with the Shire.

Definitions

fraud is defined by Australian Standard AS8001-2008 as:

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

CCM Act means the Corruption, Crime and Misconduct Act 2003.

CEO means the Chief Executive Officer of the Shire of East Pilbara.

corruption is defined by Australian Standard AS8001-2008 as:

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

Corruption is any deliberate or intentional wrongdoing that is improper, dishonest or fraudulent and may include:

- Conflict of interest;
- Failure to disclose acceptance of gifts or hospitality;
- Acceptance of a bribe;
- Misuse of internet or email; or
- Release of confidential or private information or intellectual property.

corrupt conduct tends to show a deliberate intent or an improper purpose and motivation and may involve conduct such as the deliberate failure to perform the functions of office properly, the exercise of a power or duty for an improper purpose; or dishonesty.

FW Act means the Fair Work Act 2009

minor misconduct as defined by the *Corruption, Crime and Misconduct Act 2003*, means conduct that:

- a) adversely affects the honest or impartial performance of the functions of a public authority or public officer, whether or not the public officer was acting in their public officer capacity at the time of engaging in the conduct; or
- b) involves the performance of functions in a manner that is not honest or impartial; or
- c) involves a breach of the trust placed in the public officer; or
- d) involves the misuse of information or material that is in connection with their functions as a public officer, whether the misuse is for the benefit of the public officer or the benefit or detriment of another person;
and
- e) constitutes, or could constitute, a disciplinary offence providing reasonable grounds for termination of a person's office or employment.

Public authority as defined by the *Corruption, Crime and Misconduct Act 2003*, includes an authority, board, corporation, commission, council, committee, local government, regional local government or similar body established under a written law.

public interest information as defined by the *Public Interest Disclosure Act 2003*, means information that tends to show, in relation to its public function, a public authority, a public officer, or a public sector contract is, has been, or proposes to be involved in:

- a) improper conduct; or
- b) an act or omission that constitutes an offence under a written law; or
- c) a substantial unauthorised or irregular use of, or substantial mismanagement of, public resources; or
- d) an act done or omission that involves a substantial and specific risk of –
 - (i) injury to public health; or
 - (ii) prejudice to public safety; or
 - (iii) harm to the environment;
- e) a matter of administration that can be investigated under section 14 of the *Parliamentary Commissioner Act 1971*.

public officer as defined by the *Corruption, Crime and Misconduct Act 2003*, includes a member, officer, or employee of an authority, board, corporation, commission, local government, council, committee or other similar body established for a public purpose under an Act.

serious misconduct as defined by the *Corruption, Crime and Misconduct Act 2003*, means:

- a) a public officer corruptly acts or corruptly fails to act in the performance of the functions of the public officer's office or employment; or
- b) a public officer corruptly takes advantage of the public officer's office or employment as a public officer to obtain a benefit for himself or herself or for another person or to cause a detriment to any person; or
- c) a public officer whilst acting or purporting to act in his or her official capacity, commits an offence punishable by two or more years' imprisonment

Policy Statement

Fraud and corruption is illegal, and contrary to the organisational values of the Shire of East Pilbara. The Shire aims to foster a culture which upholds trust and honesty as part of its core values. In doing so, the Shire will ensure that the effective prevention of fraud and corruption is an integral part of its operating activities.

All employees are accountable for, and have a role to play in, fraud and corruption prevention and control. The Shire encourages staff to disclose actual or suspected fraudulent or corrupt activity. When identified, any suspected fraudulent or corrupt activity will be promptly investigated, and where appropriate legal remedies available under the law will be pursued. All alleged incidences will be investigated thoroughly. Where appropriate, the Shire will protect the anonymity of those responsible for reporting the activity.

The Shire will ensure that systems and procedures are in place to prevent, detect, report and investigate incidents of fraudulent or corrupt behaviour or activities. It will also ensure that staff are trained in and aware of their responsibilities in respect to the prevention, detection, reporting and investigation of fraudulent or corrupt behaviour.

A Fraud and Corruption Control Plan ("the Plan") has been developed to assist to meet the objectives of this policy. The Plan will ensure that the Shire has thorough and up-to-date procedures in place to mitigate the risk of fraud or corruption occurring in the organisation.

Chief Executive Officer's Duty to Notify

As a principal officer of a notifying authority the Chief Executive Officer is required by the *Corruption, Crime and Misconduct Act 2003* to notify the Corruption and Crime Commission or the Public Sector Commission in writing of any matter that they suspect, on reasonable grounds, to be either serious or minor misconduct.

Reporting internally

~~Any employee may report suspected fraud and corruption incidents internally through the Grievance Settlement Procedure.~~

~~The grievance Settlement Procedures contains an informal and formal stage.~~

~~The informal stage allows for grievances to be resolved directly and promptly by the key people involved, with or without the assistance of others, keeping procedural requirements to a minimum.~~

~~Where satisfactory resolution of the issues is not achieved, the matter may progress to the formal stage. The formal stage commences when an aggrieved party details a complaint in writing to either their direct Manager, the HR Manager or the CEO.~~

Anyone, including employees, customers, contractors or members of the public can make a complaint about fraud, misconduct and corruption or suspected wrongdoing.

If a complaint or allegation is:

- a) A service complaint, the Shire's customer service officer's will log and action the complaint in accordance with the Shire's Customer Complaint's Policy (*still to be developed*).
- b) A grievance issue, the Shire's Manager Human Resources will action in accordance with the Grievance Settlement Procedure.
- c) Considered minor or serious misconduct under the CCM Act or FW Act, is to be referred to the CEO.

Complaints may be lodged by telephone, hard copy correspondence or through the Shire's electronic form available of the Shire's website.

The following procedures explain how to report suspected wrongdoing, including fraud, misconduct and corruption:

- Reporting Serious and Minor Misconduct Management Procedure.
- Receiving and Conducting Investigations into Allegations of Misconduct under the Corruption and Crime Misconduct Act 2003.
- Grievance Settlement Procedure.

Reporting ~~Serious or Minor Misconduct~~Externally

The Shire's Public Interest Disclosure Guidelines provide clear direction in regards to reporting any suspected fraudulent or corrupt conduct to any external enforcement agency.

The Western Australian public sector integrity framework includes several independent statutory bodies which promote accountability, integrity and good governance. These include:

- Public Sector Commission (PSC);
- Crime and Corruption Commission (CCC);
- Western Australian Police Force.

These agencies offer a range of external reporting channels and advice, depending on the nature and scope of the alleged misconduct. In addition, the Shire has an external reporting responsibility to the PSC for minor misconduct and the CCC for serious misconduct, in accordance with the *Corruption, Crime and Misconduct Act 2003*.

The Manager Governance should be contacted prior to any matter being reported to an external agency, for advice on the correct reporting protocols.

A public officer or any other person may report to the Corruption and Crime Commission or the Public Sector Commission any matter which that person suspects on reasonable grounds, to be, or they suspect to be, serious or minor misconduct that:

- a) has or may have occurred; or
- b) is or may be occurring; or
- c) is or may be about to occur; or

~~d) is likely to occur.~~

Public Interest Disclosure

Any person may make an appropriate disclosure of public interest information to a proper authority (including a local government). The legislation which governs such disclosures is the *Public Interest Disclosure Act 2003*.

A disclosure can be made by anyone and may be made anonymously. If disclosures are made in accordance with the Act, the person making them is protected from reprisal. This means that the person enjoys immunity from civil or criminal liability and is protected from any disciplinary action or dismissal.

The Act also requires local governments to appoint persons, known as the Public Interest Disclosure Officer's (PID Officer), to whom disclosures may properly be made. The PID Officer should be consulted when considering whether to make a disclosure.

Information on public interest disclosures and the Shire's PID Officers are found in the Shire's Public Interest Disclosure Guidelines, which are maintained on the Document Centre and the Shire's website.

Whistle-blower Protection

Persons disclosing misconduct or corruption related matters are protected from reprisal or detrimental action by the CCM act and other 'whistle-blower' protection laws.

Recovery Action

The Shire will seek to recover any losses it may have suffered through fraudulent or corrupt conduct, where there is clear evidence, and where the likely benefits of such recovery will exceed the funds and resources required to be invested in the recovery action.

Review

This Fraud and Corruption Control Policy shall be reviewed every two years.

References	Australian Standard 8001-2003 Fraud and Corruption Control <i>Local Government Act 1995</i> <i>Corruption, Crime and Misconduct Act 2003</i> <i>Public Interest Disclosure Act 2003</i>		
Related Procedures	Fraud Management Framework Fraud and Corruption Control Plan Fraud Improvement Plan Minor and Serious Misconduct Management Procedure Receiving and Conducting Investigations into Allegations of Misconduct under the Corruption and Crime Misconduct Act 2003		
Date Adopted by Council	28 June 2013	Item No	9.1.4
Review/Amendment Date	13 April 2018	Item No	9.2.5
Review/Amendment Date	22 November 2019	Item No.	9.1.4
Review/Amendment Date	26 June 2020	Item No	
<u>Review/Amendment Date</u>	<u>11 December 2020</u>	<u>Item No.</u>	
Next Review	<u>April 2020/June 2021</u>		

Appendix 2

Gratuity Policy Amendments

2.1 Gratuity Policy

Responsible Directorate	Corporate Services
Responsible Officer	Manager Human Resources
File Number	ADM 11-8

Objective

When an employee leaves their employment or is made redundant, they may be given a good or service as a token of appreciation for their commitment and service to the Shire of East Pilbara.

This Gratuity Policy outlines the circumstances in which gratuity payments may be made to an employee. This policy should be read in conjunction with section 5.50 of the *Local Government Act 1995* and *Local Government Administration Regulations 1996*, specifically regulation 19a. A gratuity payment is paid in addition to any amount which an employee is entitled to under a contract of employment or industrial instrument. This policy does not form a contractual entitlement for any employee of the Local Government.

Commitment

The Shire of East Pilbara is committed to recognising long serving employees within the parameters set by the *Local Government Act 1995* and the associated regulations.

Eligibility for Gratuity Payments

An employee may be entitled to a gratuity payment as outlined within this policy based on the completed years of service when an employee's services are ceasing with the Local Government for any of the reasons identified below:

- Resignation (not as a result of any performance management or investigation being conducted by the Local Government);
- Retirement; or

- Redundancy.

An employee who has been dismissed by the Shire of East Pilbara for any reason other than redundancy, will not be eligible to receive any Gratuity Payment under this policy

The Chief Executive Officer is authorised to approve payments in accordance with the limits prescribed by this policy. Funds will be allocated as part of the Local Government's budget preparation process and unexpended amounts will be returned to general revenue.

Prescribed Amounts for Gratuity Payments

Number of Years' Service	Amount of Gratuity
Continuous service less than 6 months.	Morning tea provided by Council and card to be signed by work colleagues.
Continuous service between 6 months to 2 years.	Morning tea provided by Council, card signed by work colleagues and a request for contribution to gift (from staff). If less than \$100 collected, Council will make up the difference.
Continuous service between 2 years to 5 years.	Morning tea provided by Council, card to be signed by work colleagues and a request for contribution to gift (from staff). Council will contribute \$150 towards the gift.
Continuous service between 5 years to 10 years.	Morning tea provided by Council, card to be signed by work colleagues and a request for contribution to gift (from staff). Council will contribute \$200 towards the gift.
Continuous service greater than 10 years.	Morning tea provided by Council, card to be signed by work colleagues and a request for contribution to gift (from staff). Council will contribute up to \$250 towards the gift.

After 10 years continuous service, additional funds will be at the discretion of the Chief Executive Officer.

Gift preference to be an item representing the Shire of East Pilbara i.e. art, photos etc.

~~Funds for staff farewell morning teas to be sourced from **Account OG0014, Cost Centre 0188** (if Newman Admin Building), **Element Type 321**.~~

~~Staff contributions for farewell gifts to be banked into GL 444314.~~

~~Gift items to be purchased by an account (invoice to be issued).~~

~~When authorising the invoice, it is to be coded by two expense accounts:~~

- ~~• 444314 – portion of staff contribution~~
- ~~• **Account OG0014, Cost Centre 0188, Element Type 454** – balance of invoice~~

~~Funds to be sourced from Staff Recruitment Account (41124).~~

~~Staff contributions to be banked into GL 444314.~~

~~Gift items to be purchased by an account (invoice to be issued).~~

~~When authorising invoice, it is to be coded by 2 expense accounts:~~

- ~~• 444314 – portion of staff contribution~~
- ~~• 41124 – balance of invoice~~

Acknowledgement

The Shire of East Pilbara acknowledges that at the time this policy was introduced, employees may be entitled to payments in addition to this policy as a result of accrued unused long service leave benefits, redundancy payments or notice periods as prescribed by legislation or a relevant industrial instrument. The Shire of East Pilbara has considered these provisions when setting the prescribed amount of any gratuity payment in this policy.

Determining Service

For the purpose of this policy, continuous service shall be deemed to include:

- Any period of absence from duty on annual leave, long service leave, paid compassionate
- leave, accrued paid personal leave and public holidays;
- Any period of authorised paid absence from duty necessitated by sickness of or injury to the employee up to a maximum of three months in each calendar year, but not including leave without pay or parental leave; or

- Any period of absence that has been supported by an approved workers compensation claim up to a maximum absence of 12 months.

For the purpose of this policy, continuous service shall not include:

- Any period of unauthorised absence from duty unless Shire of East Pilbara determines otherwise;
- Any period of unpaid leave unless the Shire of East Pilbara determines otherwise; or
- Any period of absence from duty on parental leave unless the Shire of East Pilbara determines otherwise.

Financial Liability for Taxation

The employee accepts full responsibility for any taxation payable on a gratuity payment, and agrees to fully indemnify the Shire of East Pilbara in relation to any claims or liabilities for taxation in relation to the gratuity payment.

Payments in addition to this Policy

The Shire of East Pilbara agrees not to make any gratuity payment in addition to that contained within this policy until the Policy has been amended to reflect the varied amount and the Shire of East Pilbara has caused local public notification to be given in relation to the variation.

Financial Implications

The Shire of East Pilbara acknowledges that at the time the policy was introduced, the financial implications to the Shire of East Pilbara were understood and that these financial implications had been investigated based on the workforce position current at that time.

The Shire of East Pilbara will take reasonable steps to notify employees prior to the variation of this policy or the introduction of any new gratuity policy.

Consequences for Breaching this Policy

The policy constitutes a lawful instruction to anyone involved in administering a gratuity payment. Any breaches of the policy may lead to disciplinary action.

Variations to this Policy

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

References	Section 5.50 of the Local Government Act 1995 Local Government Administration Regulations 1996 r 19A		
Related Procedures	Nil		
Date Adopted by Council	27 June 2003	Item No	9.1.3
Review/Amendment Date	21 April 2017	Item No	9.2.6
<u>Review/Amendment Date</u>	<u>11 December 2020</u>		
Next Review			

9.2 EM CORPORATE SERVICES

9.2.1 MONTHLY FINANCIAL STATEMENTS FOR PERIOD ENDING OCTOBER 2020

Attachments:	Appendix 1 – Monthly Financials – October 2020
Responsible Officer:	Mrs Lisa Davis Acting Executive Manager Corporate Services
Author:	Mrs Lisa Davis Acting Executive Manager Corporate Services
Proposed Meeting Date:	11 December 2020
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

To provide Councillors with a monthly financial statement on the operations of Council.

BACKGROUND

The attached 34-page report details the financial activities of the Council for the period 1 July 2020 to 31 October 2020 of the 2020/2021 financial year.

There are 4 sections of the monthly report:

1. Monthly Health Checks and Summary Graphs;
2. Statutory Reports – Rate Setting Statement, Operating Statement, Cash Flow;
3. Various other Notes to give Council an overview of the Shire's current financial situation, including Material Variances for Programs and Nature and Type as per the budget the council adopted variance threshold limits of 10% or \$10,000 whichever is greater; and
4. A detailed Capital Projects schedule detailing all expenditure.

COMMENTS/OPTIONS/DISCUSSIONS

The Executive Manager Corporate Services will provide an overview and explanation as required of how to interpret the financial statement at the meeting.

Reportable variations in accordance with the materiality threshold as per Council resolution.

STATUTORY IMPLICATIONS/REQUIREMENTS

Local Government Act 1995

Part 6 Financial Management
Division 4 General financial provisions
Section 6.4(2)

“The financial report is to –

- (a) be prepared and presented in the manner and form prescribed; and*
- (b) contain the prescribed information.”*

Local Government (Financial Management) Regulations 1996
Part 4 Financial reports
Reg 34(1)

POLICY IMPLICATIONS

3.1 ACCOUNTING POLICIES

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

G1 Provide efficient, accountable and ethical governance.

G1.1 Enhance governance capability to deliver sustainable outcomes, roads and buildings

RISK MANAGEMENT CONSIDERATIONS

FINANCIAL IMPLICATIONS

This report discloses financial activities or the period under review.

VOTING REQUIREMENTS

Simple.

OFFICER RECOMMENDATION & COUNCIL RESOLUTION: 202021/100

MOVED: Cr Anthony Middleton

SECONDED: Cr Anita Grace

That the monthly financial statements for the period 1st July 2020 to 31st October 2020 of the 2020/2021 financial year as presented be received.

CARRIED UNANIMOUSLY

To be actioned by Mrs Lisa Davis, Acting Executive Manager Corporate Services

Appendix 1
Monthly Financials October 2020

Shire Of East Pilbara

Monthly Financial Statements

(Containing the Statement of Financial Activity)

For The Period Ending 31st October 2020

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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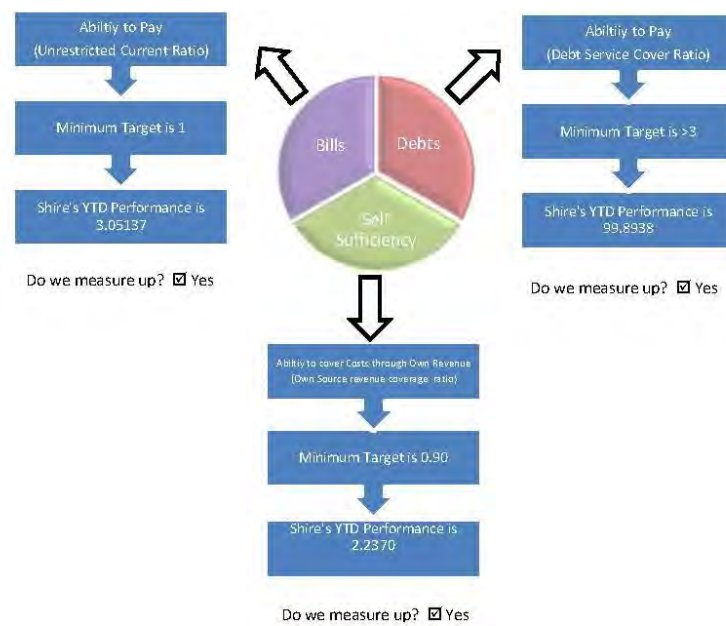
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MONTHLY FINANCIAL HEALTH CHECKS

For The Period Ending 31st October 2020

Highlighting how the Shire of East Pilbara is tracking against
financial ratios



How are we tracking against our budget targets?

Adjusted Operating Surplus

- A measure of the Shire's ability to cover its operational costs including depreciation and have funds left over to cover capital expenditure (including principal loan repayments) without relying on debt or reserves

Minimum Target is 1%

Shire's YTD Performance is
0.70373

Do we meet the target? No

Adjusted operating surplus and self sufficient ratios are high due to rates being fully funded at the beginning of the financial year. However as the year progresses, operating expenditure will continue to draw on this revenue source reducing to target by 30 June 2021

It should be noted that the increase in depreciation (following the revaluation of assets at fair value over the last four years) has significantly increased the annual depreciation and puts pressure on the operating surplus result.

Asset Sustainability Ratio

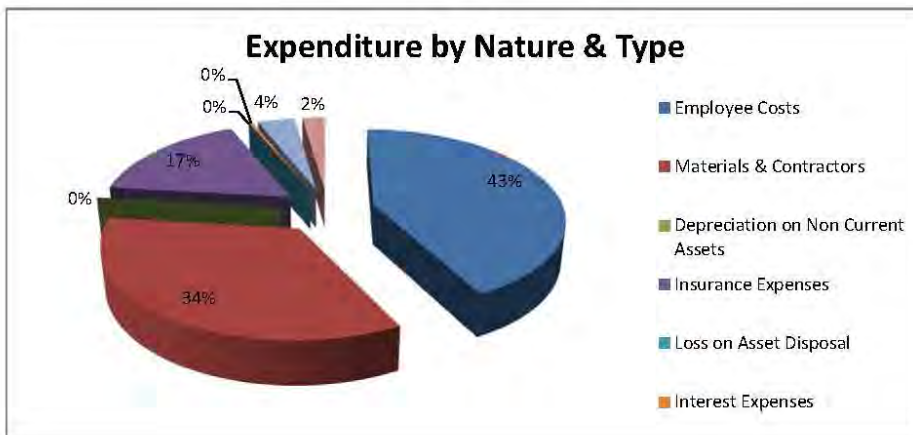
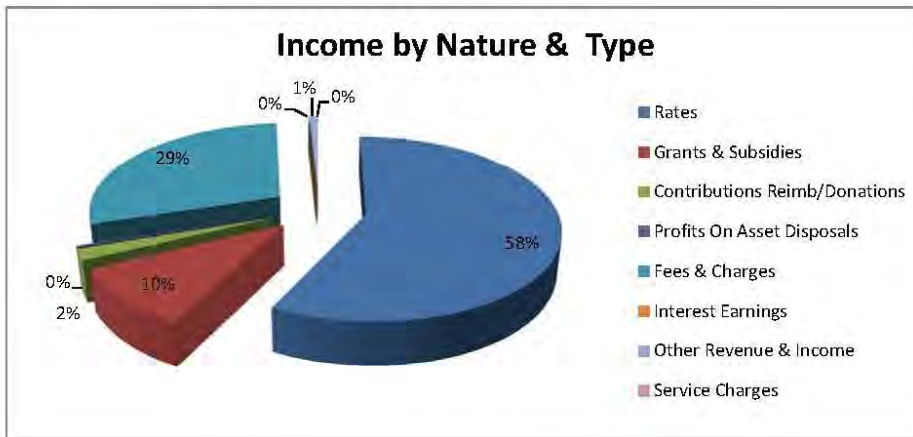
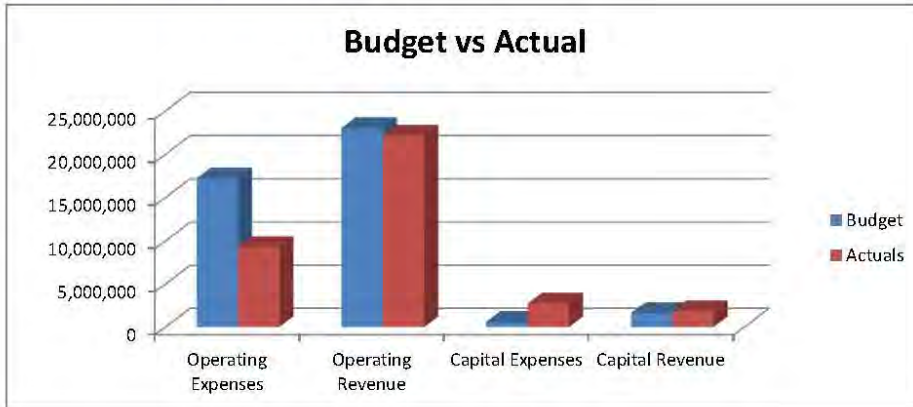
- Measures if the Shire is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out

Minimum Target is 90%

Shire's YTD Performance is

Do we meet the target? N/A

**Shire Of East Pilbara
Financial Graphs
For The Period Ending 31st October 2020**



Shire Of East Pilbara Operating Revenue and Expenses For The Period Ending 31st October 2020										
Function, Sub-Function Department Name and	Budget Annual Revenue	Budget YTD Revenue	Actual YTD Revenue	Monthly Budget vs Actual \$ Variance	Monthly Bud vs Actual % Variance	Budget Annual Expenditure	Budget YTD Expenditure	Actual YTD Expenditure	Monthly Budget vs Actual \$ Variance	Monthly Bud vs Actual % Variance
General Purpose Funding										
Rates	14,062,600	13,873,020	13,894,109.14	(21,089.14)	(0.15)	385,400	114,053	42,329.16		
Other General Purpose Funding	2,050,000	316,668	296,916.42	19,751.58	6.24					
Total General Purpose Funding	16,112,600	14,189,688	14,191,025.56			385,400	114,053	42,329.16	71,723.84	62.89
Governance										
Members of Council	100	-	-			856,400	269,464	152,559.75		
Other Governance	108,700	27,036	1,792.64			1,009,500	617,824	1,064,711.78		
Corporate Governance	-	-	-			328,400	109,468	103,175.14		
Customer Service	-	-	-			439,700	146,568	71,083.08		
Marketing, Media and Publication	-	-	-			146,300	48,764	16,443.31		
Stakeholder Management	-	-	-			157,800	52,600	17,108.78		
Financial Services	-	-	-			908,300	283,368	180,165.32		
Records Management	-	-	-			169,400	56,464	63,109.85		
Human Resources	-	-	-			1,017,600	357,536	267,254.19		
Occupational Health and Safety	-	-	-			148,700	49,568	46,045.52		
Information and Technology	-	-	-			807,300	269,100	288,704.78		
IPR, Strategic and Business Planning	-	-	-			1,214,800	413,400	125,766.43		
Procurement and Contract Management	-	-	-			307,900	102,636	79,941.02		
Asset Management	-	-	-			333,300	167,496	85,754.94		
Fixed Assets	8,000	-	-			502,500	167,496	-		
Allocations To Other Functions	-	-	-			(7,647,700)	(2,549,236)	-		
Total Governance	116,800	27,036	1,792.64	25,243.36	93.37	700,200	562,516	2,561,823.89	(1,999,307.89)	(355.42)
Law, Order & Public Safety										
Fixed Assets	2,700	-	-			178,200	59,400	-		
Ranger Services	26,000	10,912	12,371.63			571,700	192,568	119,240.07		
Emergency Management	147,100	5,000	5,111.62			295,900	100,832	202,315.60		
Security and Surveillance	500,000	-	-			216,500	72,168	54,967.50		
Total Law, Order & Public Safety	675,800	15,912	17,483.25	(1,571.25)	(9.87)	1,262,300	424,968	376,523.17	48,444.83	11.40
Health										
Fixed Assets	-	-	-			13,400	4,468	-		
Health Inspection and Administration	68,800	18,930	15,701.88			443,800	150,454	80,325.77		
Preventative Services	18,000	-	8,238.40			83,000	24,686	15,585.17		
Total Health	86,800	18,930	23,940.28	(5,010.28)	(26.47)	540,200	179,608	95,910.94	83,697.06	46.60

Function, Sub-Function and Department Name	Budget Annual Revenue	Budget YTD Revenue	Actual YTD Revenue	Monthly Budget vs Actual \$ Variance	Monthly Bud vs Actual % Variance	Budget Annual Expenditure	Budget YTD Expenditure	Actual YTD Expenditure	Monthly Budget vs Actual \$ Variance	Monthly Bud vs Actual % Variance
Education & Welfare										
Fixed Assets	-	-	-			408,000	136,000	-		
Place Based Services (Newman)	5,000	1,668	-			592,700	136,314	80,681.68		
Youth & Family Services	5,500	1,832	-			941,300	302,818	193,624.20		
Place Based Services (Rural)	-	-	-			576,900	191,535	92,341.62		
Total Education & Welfare	10,500	3,500	-	3,500.00	na	2,518,900	766,667	366,647.50	400,019.50	52.18
Housing										
Fixed Assets	-	-	-			452,200	150,732	-		
Staff Housing - Newman	179,600	59,868	74,277.56			179,600	69,929	260,558.12		
Staff Housing - Marble Bar	35,000	11,668	8,327.85			35,000	11,668	34,209.14		
Martumili Housing	14,500	4,836	3,580.00			14,500	4,833	5,901.83		
Built Infrastructure	72,500	24,168	27,561.36			100,000	33,333	17,664.93		
Total Housing	301,600	100,540	113,746.77	(13,206.77)	(13.14)	781,300	270,496	318,334.02	(47,838.35)	(17.69)
Community Amenities										
Fixed Assets	2,000	-	-			633,400	211,132	-		
Waste Collection & Recycling	671,900	622,034	611,891.64			878,200	288,336	113,500.22		
Landfill Management	4,128,500	699,665	763,510.46			2,600,700	878,304	412,208.39		
Waste Water Management	1,133,200	878,700	855,765.62			1,181,000	349,288	308,433.76		
Energy & Biodiversity	-	-	-			-	700	9,236.56		
Town Planning & Regional Develop't	101,000	16,998	2,347.00			203,100	284,392	45,628.93		
Land Strategy	-	-	-			184,200	61,396	54,117.74		
Built Infrastructure - Newman	-	-	-			108,000	37,668	15,974.80		
Built Infrastructure (other communities)	6,500	2,168	2,518.20			134,200	41,423	16,870.72		
Total Community Amenities	6,043,100	2,219,565	2,236,032.92	(16,467.92)	(0.74)	5,922,800	2,152,639	975,971.12	1,176,667.88	54.66
Recreation & Culture										
Fixed Assets	2,700	-	-			2,091,200	697,068	-		
Built Infrastructure - Newman	-	-	-			518,000	101,532	171,349.14		
Built Infrastructure - Rural	101,400	33,796	23,050.64			244,400	90,396	46,669.54		
Aquatic Centres	172,400	59,336	26,358.93			1,951,600	662,524	173,223.31		
TV & Radio Re Broadcasting	-	-	-			30,400	11,404	5,642.84		
Recreation Centre - Newman	254,700	84,896	114,505.45			1,708,600	589,174	279,789.55		
Libraries	7,000	2,332	1,755.48			517,600	155,932	100,461.10		
Club Development	5,000	1,668	-			131,100	45,700	42,249.31		
Open Space Assets - Newman	83,100	27,700	29,050.91			3,291,700	1,105,756	670,543.00		
Other Culture	300	100	22.73			300	100	-		
Martumili	1,286,700	312,236	347,276.44			1,511,700	392,343	353,895.54		
Culture & the Arts	-	-	-			208,900	37,964	49,351.13		
Events	270,300	36,665	1,000.00			697,800	179,064	83,791.63		
Other Operating expenses for R&E Reallocat	-	-	-			-	1,318	4,541.22		
Total Recreation & Culture	2,183,600	558,729	543,020.58	15,708.42	2.81	12,903,300	4,070,275	1,981,707.31	2,088,567.69	51.31

Function, Sub-Function and Department Name	Budget Annual Revenue	Budget YTD Revenue	Actual YTD Revenue	Monthly Budget vs Actual \$ Variance	Monthly Bud vs Actual % Variance	Budget Annual Expenditure	Budget YTD Expenditure	Actual YTD Expenditure	Monthly Budget vs Actual \$ Variance	Monthly Bud vs Actual % Variance
Transport										
Fixed Assets	18,200	66,516	61,326.36			7,862,200	2,608,904	-		
Sts/Rds/Bridges/Depots - Construction	6,614,800	1,628,925	1,849,645.95							
Sts/Rds/Bridges/Depots - Maintenance	960,000	240,000	224,317.75			3,692,200	1,260,574	1,123,457.21		
Road Plant Purchases	23,200	7,732	-			-	-	-		
Aerodromes	14,455,700	5,135,360	4,268,783.18			10,833,300	3,782,296	1,376,526.38		
Total Transport	22,071,900	7,078,533	6,404,073.24	674,459.43	9.53	22,387,700	7,651,774	2,499,983.59	5,151,790.41	67.33
Economic Services										
Fixed Assets	-	-	-			632,300	210,768	-		
Tourism and Area Promotion	155,400	126,800	112,121.59			546,100	177,364	119,565.11		
Building Control	163,200	129,400	91,991.42			238,500	84,034	45,117.48		
Rural Services	133,500	44,500	33,107.05			173,100	57,700	39,986.03		
Economic Development	1,535,000	-	-			798,900	152,968	50,160.52		
Newman House	164,200	54,736	51,722.62			157,700	52,572	67,554.72		
Total Economic Services	2,151,300	355,436	288,942.68	66,493.32	18.71	2,546,600	735,406	322,383.86	413,022.14	56.16
Other Property & Services										
Fixed Assets	-	-	-			45,800	15,268	-		
Private Works	5,000	1,668	363.64			5,000	1,723	460.00		
Public Works Overheads	5,200	1,732	1,800.00			5,200	34,989	(446,272.45)		
Plant Operation Costs	-	-	-			-	28,686	18,496.56		
Salaries and Wages	10,000	3,332	8,548.52			10,000	3,332	9,350.51		
Project Management	-	-	-			1,142,700	130,900	64,679.85		
Unclassified	190,000	63,332	160,972.33			190,000	69,996	131,485.51		
Total Other Property & Services	210,200	70,064	171,684.49	(101,620.49)	(145.04)	1,398,700	284,894	(221,800.02)	506,694.02	177.85
Total Revenue & Expenditure As Per Operating Statement	49,964,200	24,637,933	23,991,742.41			51,347,400	17,213,296	9,319,814.54		

SHIRE OF EAST PILBARA
Statement of Financial Activity By Nature and Type
For The Period Ending 31st October 2020

Description	2020/2021 Budget	2020/2021 YTD Budget	2020/2021 YTD Actual	Monthly Budget vs Actual \$ Variance	Monthly Bud vs Actual % Variance
OPERATING REVENUE					
Rates	13,619,600	13,619,600	13,793,354.31	173,754.31	(1.28)
Grants And Subsidies	8,772,400	2,924,133	2,470,573.11	(453,560.22)	15.51
Contributions, Reimbursements and Donations	2,566,000	855,333	471,065.27	(384,268.06)	44.93
Gain On Asset Disposals	128,600	42,867	61,326.36	18,459.69	(43.06)
Fees and Charges	17,530,200	5,843,400	6,989,928.29	1,146,528.29	(19.62)
Interest	1,113,500	371,167	4,124.17	(367,042.50)	98.89
Other Revenue/Income	934,000	311,333	197,644.70	(113,688.63)	36.52
Service Charges	0	0	0.00	-	na
<i>Total Operating Revenue</i>	\$44,664,300	\$23,967,833	23,988,016.21	20,182.88	(0.08)
Less: OPERATING EXPENDITURE					
Employee Costs	13,963,850	4,654,617	3,960,944.19	(693,672.48)	14.90
Materials And Contracts	14,756,800	4,918,933	3,213,374.45	(1,705,558.88)	34.67
Depreciation On Non Current Assets	16,848,900	5,616,300	0.00	(5,616,300.00)	na
Insurance Expenses	986,400	986,400	1,566,077.71	579,677.71	(58.77)
Loss On Asset Disposal	31,100	10,367	0.00	(10,366.67)	na
Interest Expenses	386,000	128,667	36,442.05	(92,224.62)	71.68
Utilities (Gas, Electricity, Water Etc)	2,299,800	766,600	349,715.21	(416,884.79)	54.38
Other Expenditure	682,250	227,417	211,926.71	(15,489.96)	6.81
<i>Sub Total</i>	\$49,955,100	\$17,309,300	9,338,480.32	(7,970,819.68)	46.05
Less: Applicable To Capital Expenditure	0	0	0.00	-	na
<i>Total Operating Expenditure</i>	\$49,955,100	\$17,309,300	9,338,480.32	(7,970,819.68)	46.05
NET PROFIT/(LOSS) RESULT	(\$5,290,800)	\$6,658,533	14,649,535.89	7,991,002.56	na
Other Comprehensive Income	\$0		0.00		
TOTAL COMPREHENSIVE INCOME	(\$5,290,800)	\$6,658,533	14,649,535.89	7,991,002.56	na

Rate Setting Statement
Operating Revenue and Expenses
For The Period Ending 31st October 2020

OPERATING REVENUE	Budget	YTD Budget	YTD Actual
General Purpose Funding	16,112,600	14,189,688	14,191,025.56
Governance	116,800	27,036	1,792.64
Law, Order & Public Safety	98,500	15,912	17,483.25
Health	86,800	18,930	23,940.28
Education & Welfare	10,500	3,500	-
Housing	301,600	100,540	113,746.77
Community Amenities	5,893,100	2,219,565	2,236,032.92
Recreation and Culture	2,183,600	558,729	543,020.58
Transport	15,459,800	5,450,508	4,554,427.29
Economic Services	1,651,300	355,436	288,942.68
Other Property & Services	210,200	70,064	171,684.49
Total Operating Revenue	42,124,800	23,009,908	22,142,096.46
Less: OPERATING EXPENSES			
General Purpose Funding	385,400	114,053	42,329.16
Governance	700,200	562,516	2,561,823.89
Law, Order & Public Safety	1,262,300	424,968	376,523.17
Health	540,200	179,608	95,910.94
Education & Welfare	2,518,900	766,667	366,647.50
Housing	781,300	270,496	318,334.02
Community Amenities	5,922,800	2,152,639	975,971.12
Recreation and Culture	12,903,300	4,070,275	1,981,707.31
Transport	22,387,700	7,651,774	2,499,983.59
Economic Services	2,546,600	735,406	322,383.86
Other Property & Services	1,398,700	284,894	(221,800.02)
Total Operating Expenditure	51,347,400	17,213,296	9,319,814.54
Add:			
Capital Grants and Contributions	7,839,400	1,628,025	1,849,645.95
Sale of Assets	233,000	66,516	61,326.36
<i>Non - cash amounts excluded from operating activities</i>	14,793,235	4,931,078.33	(17,606.00)
	22,865,635	6,625,619	1,893,366.31
Less: CAPITAL WORKS PROGRAMME			
Governance	345,000	81,668	64,833.45
Law, Order & Public Safety	619,300	18,723	52,500.00
Health	-	-	-
Education & Welfare	60,000	-	-
Housing	1,269,700	-	206,058.04
Community Amenities	7,336,400	40,668	113,778.46
Recreation and Culture	960,000	171,668	85,537.79
Transport	12,487,200	293,676	2,194,039.56
Economic Services	850,000	-	17,812.11
	23,927,600	606,403	2,734,559.41
Less: OTHER			
Repayments of Debentures	1,209,500	110,798	110,798.45
<i>Less Contributions to Loan Principal</i>	-	-	-
Transfers to Reserves	2,890,800	28,801	-
	4,100,300	139,599	110,798.45
Add: FUNDING SOURCES			
Reserves Utilised	3,183,600	265,300	-
Proceeds from New Debentures	4,700,000	-	-
Estimated Surplus/(Deficit) July 1 b/fwd	5,227,957	4,245,000	3,412,874.42
	13,111,557	4,510,300	3,412,874.42
Estimated Surplus/(Deficit) June 30 c/fwd	(1,273,308)	16,186,529	15,283,164.79

CASHFLOW
For The Period Ending 31st October 2020

Municipal Fund

Cashflows From Operating Activities

Receipts from Operations	21,583,529.30
Less: Payments for Operations	-8,027,382.33
Net Cash Provided by Operating Activities	13,556,146.97

Cashflow from Investing Activities

Interest received	4,124.17
Payment for Property, Plant & Equipment	-2,673,233.05
Less: Proceeds - Sale of Assets	0.00
Net Cash Used by Investing Activities	-2,669,108.88

Cashflows from Financing Activities

Interest Paid	-36,442.05
Repayment of Borrowings	-110,798.45
Proceeds from Borrowings	0.00
Net Cash Used by Financing Activities	-147,240.50

Net Increase in Cash Held **\$10,739,797.59**

Municipal Fund Cash at Beginning of Year - 01/07/19 59,681,931.44

Municipal Fund Cash at End of Period - 30/06/2019 70,421,729.03

Net Increase in Cash Held **\$10,739,797.59**

Total Cash Balances

Municipal Fund		
- Cash At Bank	13,699,296.77	
- Cash Floats	13,596.33	
- Cash Invested	5,378,816.15	19,091,709.25
	<u>19,091,709.25</u>	
Reserve Fund - Cash Invested		51,330,019.78
Total Cash Held		\$70,421,729.03

Shire Of East Pilbara
Acquisition & Construction of Assets
For The Period Ending 31st October 2020

A/c No	Function/Sub Function	Budget	Monthly Budget	Actuals to Date	Monthly Bud vs Actual % Variance	2020/2021 Funds Committed	2020/2021 Total Funds Spent YTD	Note
Governance								
Other Governance								
49001	Computer Equipment	80,000	0	28,688.45		-	28,688.45	
49003	Furniture and Equipment - Newman	25,000	0	-		-	-	
49016	Nwm Admin Building	55,000	55,000	-		-	-	
49026	M/Bar Admin Building	80,000	26,668	36,145.00		28,990.00	65,135.00	
49030	CBS Vehicle - 4WD (41229)	55,000	0	-		54,050.09	54,050.09	
49033	Marble Bar Public Art	50,000	0	-		-	-	
49039	Nmw Admin Blg Security Upgrade	0	0	-		-	-	
Total Governance		\$345,000	\$81,668	64,833.45	20.61	\$83,040.09	\$147,873.54	
Law, Order & Public Safety								
Fire Prevention/Emergency Services								
59010	Ranger Vehicle - 4WD (51112)	65,000	0	-		-	-	
59012	Nullagine BFB - Ablution Block	54,300	18,723	52,500.00		500.00	53,000.00	
		\$119,300	\$18,723	52,500.00		\$500.00	\$53,000.00	
Other Law, Order and Public Safety								
59022	** BHP - CCTV	500,000	0	-		-	-	
		\$500,000	\$0	-		\$0.00	\$0.00	
Total Law, Order, P/Safety		\$619,300	\$18,723	52,500.00	-180.40	\$500.00	\$53,000.00	
Health								
79001	MHRS Vehicle - 4WD (71090)	0	0	-		-	-	
Total Health		\$0	\$0	-	na	\$0.00	\$0.00	

Shire Of East Pilbara
Acquisition & Construction of Assets
For The Period Ending 31st October 2020

A/c No	Function/Sub Function	Budget	Monthly Budget	Actuals to Date	Monthly Bud vs Actual % Variance	2020/2021 Funds Committed	2020/2021 Total Funds Spent YTD	Note
Education and Welfare								
Community Services								
89023	CRC Marble Bar	10,000	0	-		-	-	
89026	Newman Youth Centre	50,000	0	-		-	-	
Total Education and Welfare		\$60,000	\$0	-	na	\$0.00	\$0.00	
Housing								
Staff Housing								
99020	Staff Housing Capital - ALL	1,190,700	0	73,530.79		105,305.71	178,836.50	
99019	Staff Housing Capital - M/Bar and Null	0	0	132,527.25		405,793.42	538,320.67	
99028	Staff Housing Capital - Airport	79,000	0	-		-	-	
Total Housing		\$1,269,700	\$0	206,058.04	na	\$512,194.18	\$718,252.22	
Community Amenities								
Sewerage								
109002	Sewerage Plant Capital Improv'ts	6,259,400	0	100,917.55		280,520.09	381,437.64	
109009	Chlorination System	0	0	-		-	-	
109051	Header Tank Roof	30,000	0	-		-	-	
		\$6,289,400	\$0	100,917.55		\$280,520.09	\$381,437.64	
Sanitation Other								
109037	Newman Landfill Fencing	650,000	0	-		-	-	
109038	Newman Landfill Signage	20,000	0	-		-	-	
109039	Newman Landfill Bore	200,000	0	-		-	-	
109040	GEWS Vehicle - 2WD (101401)	55,000	0	-		-	-	
109042	CDS Admin Office & Toilets	122,000	40,668	12,860.91		50,530.24	63,391.15	
		\$1,047,000	\$40,668	12,860.91		\$50,530.24	\$63,391.15	

Shire Of East Pilbara

Acquisition & Construction of Assets

For The Period Ending 31st October 2020

A/c No	Function/Sub Function	Budget	Monthly Budget	Actuals to Date	Monthly Bud vs Actual % Variance	2020/2021 Funds Committed	2020/2021 Total Funds Spent YTD	Note
Other Community Amenities								
109022	Public Toilets	0	0	-		-	-	
109033	Nullagine Public Toilets	0	0	-		14,230.00	14,230.00	
		0	0	-		\$14,230.00	\$14,230.00	
Total Community Amenities		\$7,336,400	\$40,668	113,778.46	-179.77	\$345,280.33	\$459,058.79	
Recreation And Culture								
119012	Marble Bar Civic Centre	0	0	38,590.00		38,590.00	77,180.00	
119021	EPAC Building Works	15,000	5,000	-		-	-	
Public Halls & Civic Centre		\$15,000	\$5,000	38,590.00		\$38,590.00	\$77,180.00	
119067	Newman Aquatic Centre - P&E	30,000	0	15,740.00		-	15,740.00	
119041	Newman Aquatic Centre - INFR	50,000	50,000	-		-	-	
Swimming Areas / Beaches		\$80,000	\$50,000	15,740.00		\$0.00	\$15,740.00	
119310	Newman Community Library - L&B	15,000	0	-		-	-	
Libraries		\$15,000	\$0	-		\$0	\$0	
119029	CRS Vehciel - Wagon (111675)	55,000	0	-		-	-	
119611	Rec Centre Bin Compound	35,000	11,668	-		-	-	
Recreation Centre		\$90,000	\$11,668	-		\$0.00	\$0.00	
119063	Playground Equipment - Rural	250,000	0	-		-	-	
119704	Minor Equipment - Parks & Gardens	50,000	50,000	-		-	-	
119722	Oval Reticulation Automation	260,000	0	14,631.37		204,777.61	219,408.98	

Shire Of East Pilbara
Acquisition & Construction of Assets
For The Period Ending 31st October 2020

A/c No	Function/Sub Function	Budget	Monthly Budget	Actuals to Date	Monthly Bud vs Actual % Variance	2020/2021 Funds Committed	2020/2021 Total Funds Spent YTD	Note
119729	Capricorn Oval Benches	50,000	50,000	-		-	-	
119732	Newman - Junior Sports Doors & Security	25,000	0	-		-	-	
119740	Gallop Park Dump Point	15,000	5,000	-		12,936.36	12,936.36	
119742	North Newman Reserve - Water Supply Con.	50,000	0	-		67,735.85	67,735.85	
119746	Water Tank Scheme Connection	60,000	0	16,576.42		15,957.00	32,533.42	
	Ovals, Parks and Other Reserves	\$760,000	\$105,000	31,207.79		\$301,406.82	\$332,614.61	
	Total Recreation And Culture	\$960,000	\$171,668	85,537.79	50.17	\$339,997	\$425,535	

Transport

129545	Marble Bar / Woodie Woodie Road	281,600	0	84,978.21		32,571.60	117,549.81	
129546	Jigalong Road	530,000	0	22,454.95		-	22,454.95	
129547	Warrawagine Road	600,000	0	-		-	-	
129548	Muccan Shay Gap Road	300,000	0	4,457.21		2,686.23	7,143.44	
129549	Goldworthy Road	77,200	0	-		-	-	
129551	Woodie Woodie Road	300,000	0	2,913.96		-	2,913.96	
129555	Hillside Marbe Bar Road	659,700	0	-		32,571.60	32,571.60	
129557	Skull Springs Road	500,000	0	-		528,654.40	528,654.40	
129559	Goldsworth Shay Gap Road	439,600	0	-		-	-	
	Road Construction	\$3,688,100	\$0	114,804.33		\$596,483.83	\$711,288.16	

Shire Of East Pilbara
Acquisition & Construction of Assets
For The Period Ending 31st October 2020

A/c No	Function/Sub Function	Budget	Monthly Budget	Actuals to Date	Monthly Bud vs Actual % Variance	2020/2021 Funds Committed	2020/2021 Total Funds Spent YTD	Note
129537	Kiwirrkurra Access Road	690,600	0	469,741.90		100,000.00	569,741.90	
129538	Punmu Access Road	180,000	0	-		149,422.50	149,422.50	
129539	Talawana Track	180,000	0	-		-	-	
129540	Jupiter Well Access Road	75,000	0	-		-	-	
129542	Kunnawarritji Access	720,000	0	746,792.50		-	746,792.50	
129543	Desert Road	548,000	0	530,740.00		-	530,740.00	
	Aboriginal Access Roads	\$2,393,600	\$0	1,747,274.40		\$249,422.50	\$1,996,696.90	
129530	Newman Town Streets - Reseals	561,000	0	242,898.00		-	242,898.00	
129562	Local Road & Infrastructure Projects	1,196,500	0	-		-	-	
129601	Nullagine Entry Statement	30,000	10,344	638.00		29,667.75	30,305.75	
129595	Newman Depot - Land & Building	50,000	0	1,858.69		-	1,858.69	
129619	Streetscape Projects/ Landscaping - Various	100,000	33,332	402.03		-	402.03	
	Other Construction	\$1,937,500	\$43,676	245,796.72		\$29,667.75	\$275,464.47	
129079	WS P&G Vehicle - 4WD (2812)	55,000	0	-		-	-	
129084	Minor Equipment - Rural	73,000	0	-		-	-	
129096	Parks & Gardens Vehicle - 2WD (2807)	38,000	0	29,520.59		-	29,520.59	
129097	Parks & Gardens Vehicle - 2WD (2810)	38,000	0	29,553.84		-	29,553.84	
129098	Canter Tipper with Kevrek (2704)	98,000	0	-		65,170.00	65,170.00	
129722	Minor Equipment - Newman	30,000	0	-		-	-	
129723	Canter Tipper with Kevrek (2727)	98,000	0	-		79,210.00	79,210.00	
129732	Sideshift Backhow (2751)	190,000	0	-		-	-	

Shire Of East Pilbara
Acquisition & Construction of Assets
For The Period Ending 31st October 2020

A/c No	Function/Sub Function	Budget	Monthly Budget	Actuals to Date	Monthly Bud vs Actual % Variance	2020/2021 Funds Committed	2020/2021 Total Funds Spent YTD	Note
129745	Fuso Canter 815 Tipper (2825)	98,000	0	-		63,250.00	63,250.00	
	Road Plant Purchases	\$718,000	\$0	59,074.43		\$207,630.00	\$266,704.43	
129401	Services - Access Roads, Car Parks	200,000	0	-		-	-	
129402	Services - Water Inc Ro	250,000	250,000	2,791.50		19,020.84	21,812.34	
129404	Services - Waste	500,000	0	-		-	-	
129419	Safety & Security - Lighting	2,000,000	0	-		-	-	
129426	ASCE Plant & Equipment	250,000	0	-		168,337.00	168,337.00	
129427	Plant & Equipment - Machinery	150,000	0	24,298.18		19,772.73	44,070.91	
129431	Public Structures	400,000	0	-		-	-	
	Landside Expenses	\$3,750,000	\$250,000	27,089.68		\$207,130.57	\$234,220.25	
	Total Airport	\$3,750,000	\$250,000	27,089.68		\$207,130.57	\$234,220.25	
	Total Transport	\$12,487,200	\$293,676	2,194,039.56	-647.10	\$1,290,334.65	\$3,484,374.21	

Shire Of East Pilbara

Acquisition & Construction of Assets

For The Period Ending 31st October 2020

A/c No	Function/Sub Function	Budget	Monthly Budget	Actuals to Date	Monthly Bud vs Actual % Variance	2020/2021 Funds Committed	2020/2021 Total Funds Spent YTD	Note
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Economic Services

139818	RPT Troop Carrier (131166)	0	0	-		-	-	
	Rural Services	\$0	\$0	-		\$0.00	\$0.00	

139130	Newman Visitors Centre	70,000	0	-		-	-	
139203	Cape K - Caretakers Residence Potable Water	280,000	0	767.61		281,191.64	281,959.25	
139220	Newman Caravan Park	500,000	0	17,044.50		6,564.00	23,608.50	
	Tourism & Area Promotion	\$850,000	\$0	17,812.11		\$287,755.64	\$305,567.75	

Total Economic Services

		\$850,000	\$0	17,812.11	na	\$287,755.64	\$305,567.75	
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Other Works & Services

149014	Toyota Prado	0	0	-		-	-	
	Total Other Works & Services	\$0	\$0	-	na	\$0.00	\$0.00	

Totals of All Assets

		\$23,927,600	\$606,403	2,734,559.41	-350.95	\$2,859,101.71	\$5,593,661.12	
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NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For The Period Ending 31st October 2020

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Budget 2020/2021	YTD Actuals 2020/2021
Current Assets	\$	\$
Cash		
Municipal Fund Cash At Bank	153,600	13,699,296.77
Municipal Fund Cash On Hand	18,000	13,596.33
Municipal Fund Cash Invested	969,600	5,378,816.15
Reserve Funds	37,482,900	51,330,019.78
Total Cash	\$38,624,100	\$70,421,729.03
Stock on Hand		
Fuels	50,000	76,194.06
History Books	15,000	12,139.86
Martumili Baskets	15,000	17,859.60
Total Stock	\$80,000	\$106,193.52
Debtors		
Rates	210,000	3,623,220.72
Sundry Debtors	40,000	3,201,460.07
ATO	0	111,938.11
Aust Securities Commission	200	0.00
Total Debtors	\$250,200	\$6,936,618.90
Total Current Assets	\$38,954,300	\$77,464,541.45
Current Liabilities		
Creditors & Provisions		
Sundry Creditors	(\$500,000)	(\$2,011,181.40)
Accruals - Employee Entitlements	(\$773,100)	(\$1,326,799.23)
Accruals - Other	\$0	(\$6,222,230.29)
Trust Accounts	\$0	(\$1,218,243.15)
Tax Liability	\$0	(\$18,848.09)
ESL Levy	\$15,000	(\$61,108.89)
Other Liabilities	\$0	\$0.00
Total Current Liabilities	(\$1,258,100)	(\$10,858,411.05)
Total Net Current Assets	\$37,696,200	\$66,606,130.40
Less Restricted Cash - Reserves	\$37,482,900	\$51,330,019.78
Net Current Assets less Restricted Cash	\$213,300	\$15,276,110.62

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

NOTE 2

For The Period Ending 31st October 2020

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 budget materially.

The material variance adopted by Council for the 2020/21 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
VARIANCE BY FUNCTION & ACTIVITY					
	\$	%			
Revenue from operating activities					
Governance	25,243.36	93.37	▼	Timing	Reserve income not complete
General Purpose Funding - Rates	NA	NA			
General Purpose Funding - Other	NA	NA			
Law, Order & Public Safety	NA	NA			
Health	(5,010.28)	(26.47)	▼	Timing	Timing Only - Food Licences
Education and Welfare	NA	NA			
Housing	(13,206.77)	(13.14)	▲	Permanent	Refund for Solar Panels
Community Amenities	NA	NA			
Recreation and Culture	NA	NA			
Transport	NA	NA			
Economic Services	NA	NA			
Other Property and Services	(101,620.49)	(145.04)	▲	Permanent	Insurance Recoups higher then budgeted
Expenditure from operating activities					
Governance	(1,999,307.89)	(355.42)	▲	Timing	Administration Allocation not completed
General Purpose Funding	71,723.84	62.89	▼	Timing	Expenditure down over function - timing only
Law, Order and Public Safety	48,444.83	11.40			
Health	83,697.06	46.60	▼	Timing	Expenditure down over function - timing only
Education and Welfare	400,019.50	52.18	▼	Timing	Expenditure down over function - timing only
Housing	(47,838.35)	(17.69)	▲	Timing	Expenditure up over function - timing only
Community Amenities	1,176,667.88	54.66	▼	Timing	Expenditure down over function - timing only
Recreation and Culture	2,088,567.69	51.31	▼	Timing	Expenditure down over function - timing only
Transport	5,151,790.41	67.33	▼	Timing	Expenditure down over function - timing only
Economic Services	413,022.14	56.16	▼	Timing	Expenditure down over function - timing only
Other Property and Services	506,694.02	177.85	▼	Timing	Expenditure down over function - timing only

VARIANCE BY NATURE & TYPE

Operating Revenue

Rates	NA	NA			
Grants And Subsidies	(453,560.22)	15.51	▼	Timing	Income Down - Timing only
Contributions, Reimb. & Donations	(384,268.06)	44.93	▼	Timing	Income Down - Timing only
Gain On Asset Disposals	18,459.69	(43.06)	▲	Timing	Timing only
Fees and Charges	1,146,528.29	(19.62)	▲	Timing	Income Up - Timing Only
Interest	(367,042.50)	98.89	▼	Timing	Income Down - Timing only
Other Revenue/Income	(113,688.63)	36.52	▼	Timing	Income Down - Timing only
Service Charges					

Operating Expenditure

Employee Costs	(693,672.48)	14.90	▲	Timing	Employment Costs Down
Materials And Contracts	(1,705,558.88)	34.67	▲	Timing	Expenditure down - timing only
Depreciation On Non Current Assets	NA	NA			
Insurance Expenses	579,677.71	(58.77)	▼	Timing	Timing Only - Further Investigation
Loss On Asset Disposal	NA	NA			
Interest Expenses	(92,224.62)	71.68	▲	Timing	Expenditure down - timing only
Utilities (Gas, Electricity, Water Etc)	(416,884.79)	54.38	▲	Timing	Expenditure down - timing only
Other Expenditure	NA	NA			

10320130 - Interim/Prorata Rates - UV Mun (18/19)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For The Period Ending 31st October 2020

OPERATING ACTIVITIES

NOTE 3

RATE REVENUE

General Rate Revenue	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV - Other	7.3662	2038	75,644,134	5,572,139			5,572,139	5,042,888	-120,362	-19,738	4,902,788
UV - Pastoral/Special Leases	8.5900	46	8,282,212	711,442			711,442	320,356			320,356
UV - Other (General, Mining & Petroleum)	17.1800	1141	44,215,816	7,596,277	190,000		7,786,277	7,673,071	70,943	29,881	7,773,895
							0				0
Minimums	Minimum \$										
GRV - Other	\$ 650	690	2,223,748	457,470			457,470	457,470			457,470
UV - Pastoral/Special Leases	\$ 230	21	8,107	4,830			4,830	4,830			4,830
UV - Other (General, Mining & Petroleum)	\$ 430	795	872,276	341,850	0		341,850	337,120			337,120
											0
Sub-Totals		4,731	131,246,293	14,684,008	190,000	0	14,874,008	13,835,734	-49,419	10,143	13,796,459
Discount							0				0
Concession					910,408		(910,408)				
Amount from General Rates							13,963,600				13,796,459
Ex-Gratia Rates							0				-
Total General Rates							13,963,600				13,796,459

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

NOTE 2

For The Period Ending 31st October 2020

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 budget materially.

The material variance adopted by Council for the 2020/21 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
VARIANCE BY FUNCTION & ACTIVITY					
	\$	%			
Revenue from operating activities					
Governance	25,243.36	93.37	▼	Timing	Reserve income not complete
General Purpose Funding - Rates	NA	NA			
General Purpose Funding - Other	NA	NA			
Law, Order & Public Safety	NA	NA			
Health	(5,010.28)	(26.47)	▼	Timing	Timing Only - Food Licences
Education and Welfare	NA	NA			
Housing	(13,206.77)	(13.14)	▲	Permanent	Refund for Solar Panels
Community Amenities	NA	NA			
Recreation and Culture	NA	NA			
Transport	NA	NA			
Economic Services	NA	NA			
Other Property and Services	(101,620.49)	(145.04)	▲	Permanent	Insurance Recoups higher then budgeted
Expenditure from operating activities					
Governance	(1,999,307.89)	(355.42)	▲	Timing	Administration Allocation not completed
General Purpose Funding	71,723.84	62.89	▼	Timing	Expenditure down over function - timing only
Law, Order and Public Safety	48,444.83	11.40			
Health	83,697.06	46.60	▼	Timing	Expenditure down over function - timing only
Education and Welfare	400,019.50	52.18	▼	Timing	Expenditure down over function - timing only
Housing	(47,838.35)	(17.69)	▲	Timing	Expenditure up over function - timing only
Community Amenities	1,176,667.88	54.66	▼	Timing	Expenditure down over function - timing only
Recreation and Culture	2,088,567.69	51.31	▼	Timing	Expenditure down over function - timing only
Transport	5,151,790.41	67.33	▼	Timing	Expenditure down over function - timing only
Economic Services	413,022.14	56.16	▼	Timing	Expenditure down over function - timing only
Other Property and Services	506,694.02	177.85	▼	Timing	Expenditure down over function - timing only

VARIANCE BY NATURE & TYPE

Operating Revenue

Rates	NA	NA			
Grants And Subsidies	(453,560.22)	15.51	▼	Timing	Income Down - Timing only
Contributions, Reimb. & Donations	(384,268.06)	44.93	▼	Timing	Income Down - Timing only
Gain On Asset Disposals	18,459.69	(43.06)	▲	Timing	Timing only
Fees and Charges	1,146,528.29	(19.62)	▲	Timing	Income Up - Timing Only
Interest	(367,042.50)	98.89	▼	Timing	Income Down - Timing only
Other Revenue/Income	(113,688.63)	36.52	▼	Timing	Income Down - Timing only
Service Charges					

Operating Expenditure

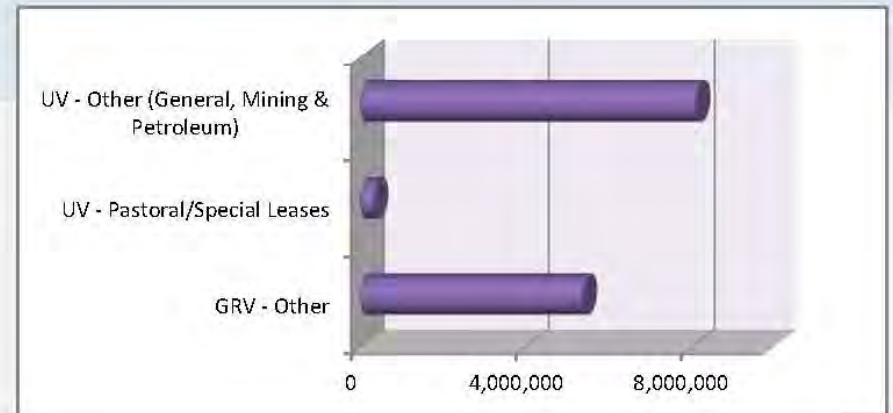
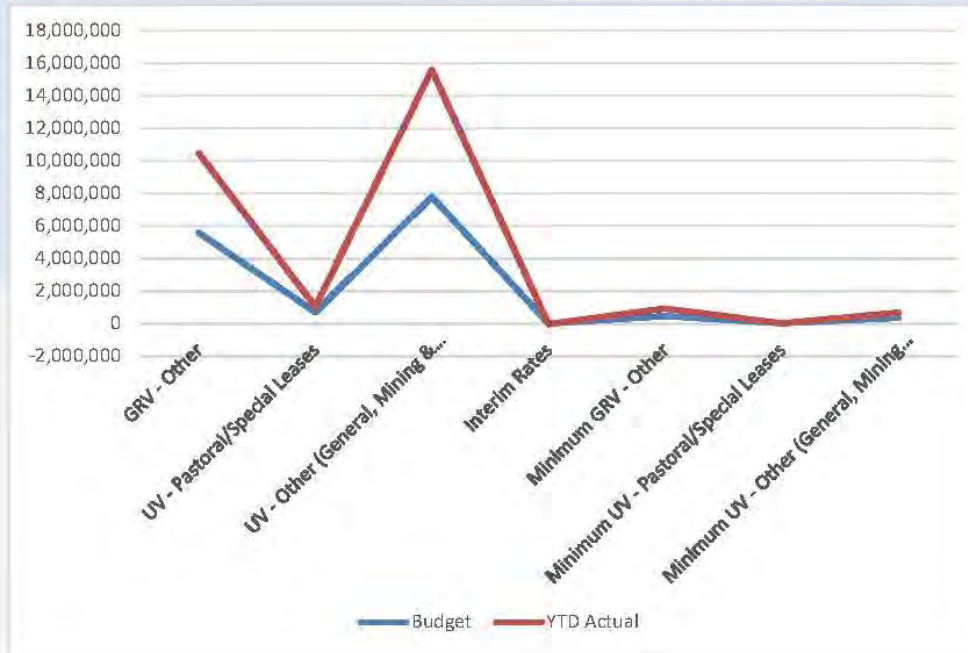
Employee Costs	(693,672.48)	14.90	▲	Timing	Employment Costs Down
Materials And Contracts	(1,705,558.88)	34.67	▲	Timing	Expenditure down - timing only
Depreciation On Non Current Assets	NA	NA			
Insurance Expenses	579,677.71	(58.77)	▼	Timing	Timing Only - Further Investigation
Loss On Asset Disposal	NA	NA			
Interest Expenses	(92,224.62)	71.68	▲	Timing	Expenditure down - timing only
Utilities (Gas, Electricity, Water Etc)	(416,884.79)	54.38	▲	Timing	Expenditure down - timing only
Other Expenditure	NA	NA			

SIGNIFICANT ACCOUNTING POLICIES

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over

KEY INFORMATION

General Rates		
Budget	YTD Actual	%
\$13.96 M	\$13.8 M	99%



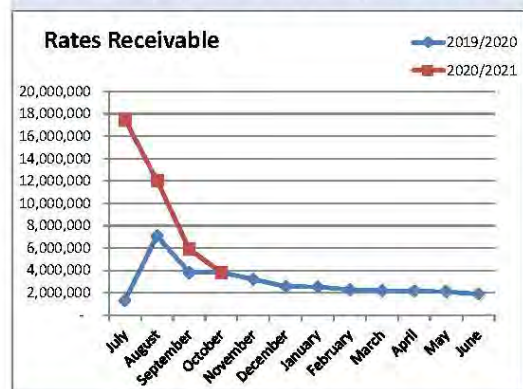
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For The Period Ending 31st October 2020

Rates Receivable	1 July 2019	31 Oct 20
	\$	\$
Opening Arrears Previous Years	1,349,994	1,893,659
Levied this year	16,670,389	17,546,238
Less Collections to date	(16,126,724)	(15,619,794)
Equals Current Outstanding	1,893,659	3,820,103
Net Rates Collectable	1,893,659	3,820,103
% Collected	96.74%	89.02%

KEY INFORMATION

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



Collected	Rates Due
89%	\$3,820,103

OPERATING ACTIVITIES

NOTE 4
RECEIVABLES

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	1,429,155	56,989	27,408	707,806	2,221,358
Percentage	64%	3%	1%	32%	
Balance per Trial Balance					
Sundry debtors					2,221,358
Total Receivables General Outstanding					2,221,358

Amounts shown above include GST (where applicable)

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



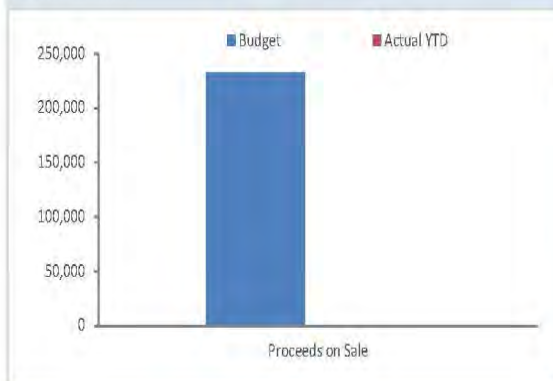
Debtors Due
\$2,221,358
Over 30 Days
36%
Over 90 Days
32%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For The Period Ending 31st October 2020

OPERATING ACTIVITIES
NOTE 5
DISPOSAL OF ASSETS

Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Program 4 Governance									
41229B	Toyota Hilux 4x4	9,000	17,000	8,000					
Program 5 Law, Order & Public Safety									
P51112E	Toyota Hilux	22,300	25,000	2,700					
Program 10 Community Amenities									
121212A	GEWS Vehicle	13,000	15,000	2,000					
Program 11 Culture and Recreation									
111576D	CRS Vehicle	22,300	25,000	2,700					
Program 12 Transport									
2704C	Fuso Canter	32,300	27,000		(5,300)				
2727C	Fuso Canter	38,000	27,000		(11,000)				
2751A	Backhoe	9,200	25,000	15,800					
2807E	Holden Colorado	14,200	9,000		(5,200)				
2810E	Holden Colorado	14,200	9,000		(5,200)				
2812C	Toyota Hilux	24,600	27,000	2,400					
2825A	Toyota 79 Series	35,800	27,000		(8,800)				
Program 13 Economic Services									
Program 14 Other Works and Services									
		234,900	233,000	25,600	(35,500)	0	0	0	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$233,000	\$0	0%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For The Period Ending 31st October 2020

FINANCING ACTIVITIES
NOTE 6
BORROWINGS

Information on Borrowings Particulars	Opening Bal 2020/2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing									
Staff Housing	193,958			46,199	93,900	147,759	100,058	6,275	11,100
Staff Housing	929,661			64,599	131,300	865,062	798,361	30,167	58,200
								-	7,200
Community Amenities									
Sewerage Plant	1,354,944			0	125,200	1,354,944	1,229,744	-	59,500
Sewerage Plant	823,455			0	92,400	823,455	731,055	-	10,000
Sewerage Plant	0	0	4,700,000	0	271,600	0	4,428,400	-	24,400
								-	6,400
								-	92,700
								-	17,900
Transport									
Newman Airport Precinct	495,142			0	495,100	495,142	42	-	13,300
							0	-	8,700
	3,797,160	0	4,700,000	110,798	1,209,500	3,686,362	7,287,660	36,442	310,600
Self supporting loans							0		
	0	0	0	0	0	0	0	0	0
Total	3,797,160	0	4,700,000	110,798	1,209,500	3,686,362	7,287,660	36,442	310,600

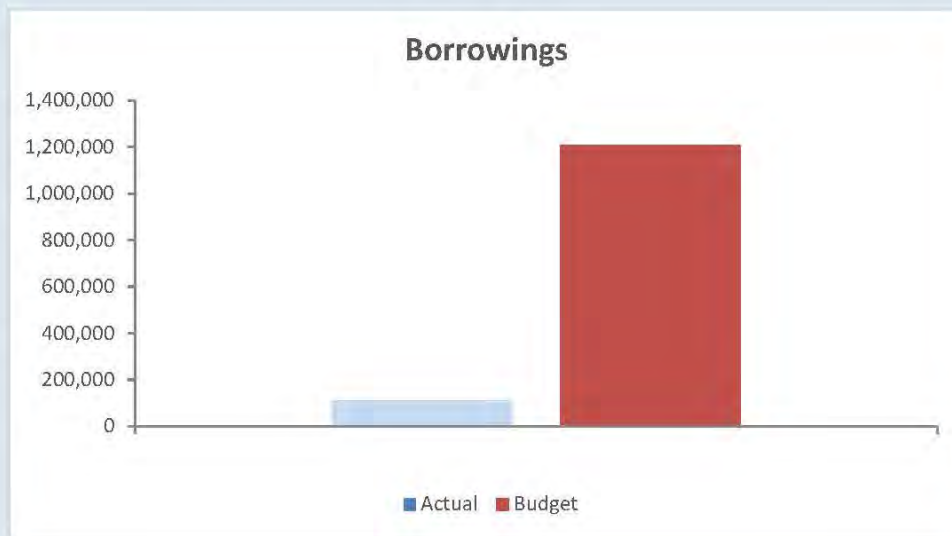
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



note:
Interest
Accrual -
As per
Auditors
Request

Principal Repayments	\$110,798
Interest Earned	\$3,942
Interest Expense	\$36,442
Reserves Bal	\$51.33 M
Loans Due	\$3.69 M

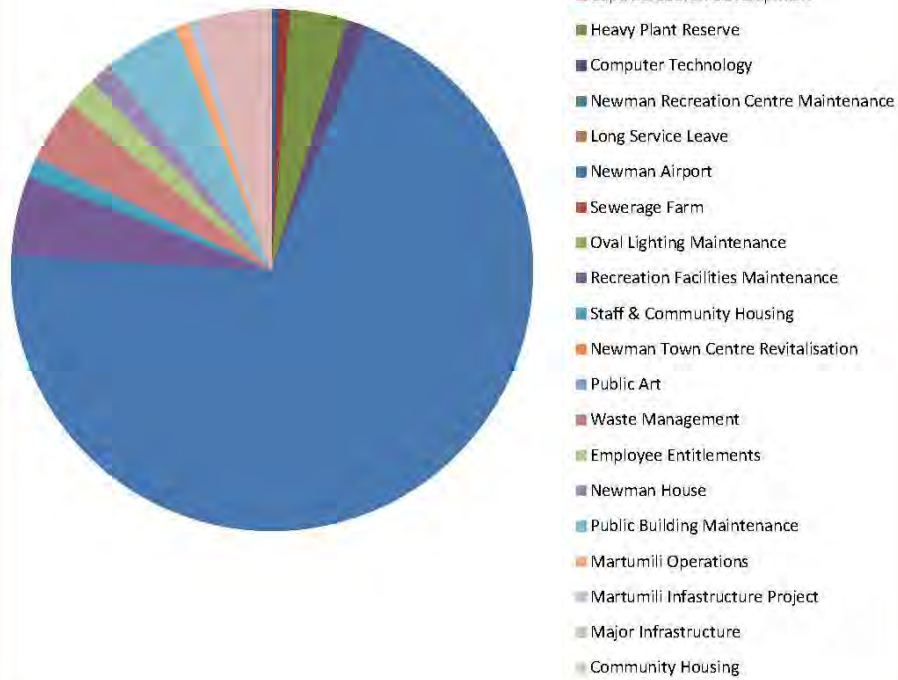
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For The Period Ending 31st October 2020

Cash Backed Reserve

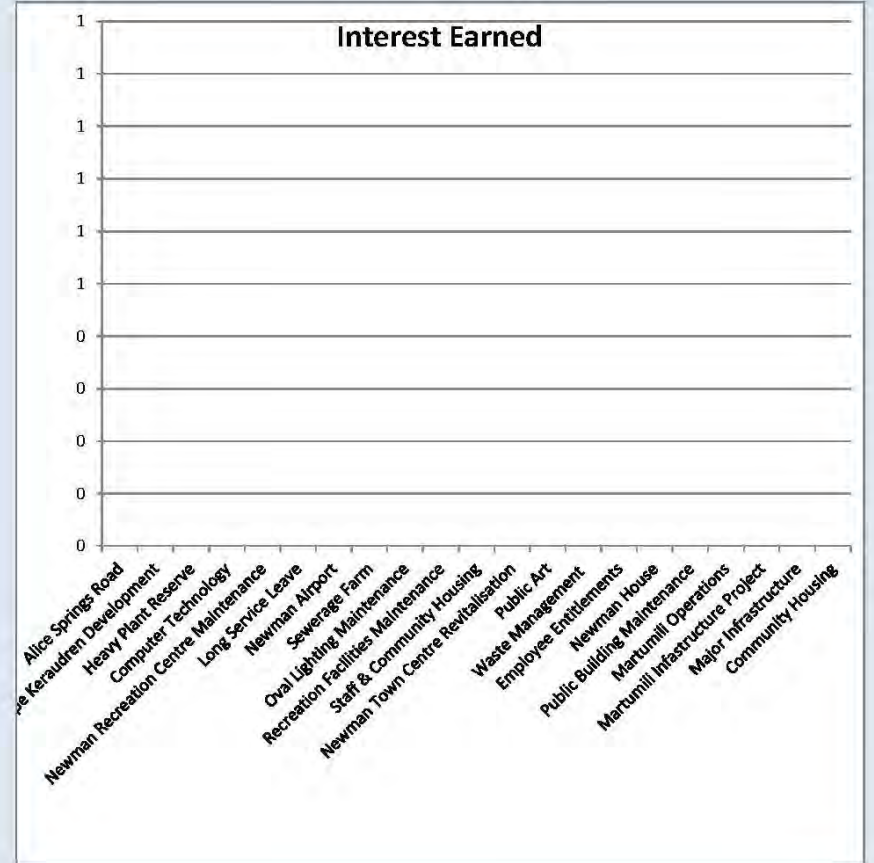
Reserve Name	Opening Balance - 01.07.2020	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Alice Springs Road	215,871	5,300	0	0	0	0	0	221,171	215,871
Cape Keraudren Development	363,798	8,900	0	0	0	(180,000)	0	192,698	363,798
Heavy Plant Reserve	1,837,817	60,800	0	0	0	(850,000)	0	1,048,617	1,837,817
Computer Technology	668,455	13,400	0	0	0	(100,000)	0	581,855	668,455
Newman Recreation Centre Maintenance	0	0	0	0	0	(127,535)	0	(127,535)	0
Long Service Leave	0	0	0	0	0	(464,411)	0	(464,411)	0
Newman Airport	35,879,532	674,900	0	2,080,100	0	(435,700)	0	38,198,832	35,879,532
Sewerage Farm	0	0	0	0	0	(115,770)	0	(115,770)	0
Oval Lighting Maintenance	0	0	0	0	0	(13,201)	0	(13,201)	0
Recreation Facilities Maintenance	2,537,321	58,000	0	342,178	0	(2,011,442)	0	926,057	2,537,321
Staff & Community Housing	557,666	29,300	0	1,180,964	0	(1,156,681)	0	611,249	557,666
Newman Town Centre Revitalisation	0	0	0	0	0	(337,000)	0	(337,000)	0
Public Art	124,801	2,400	0	0	0	0	0	127,201	124,801
Waste Management	1,959,403	31,700	0	2,791,176	0	(663,964)	0	4,118,315	1,959,403
Employee Entitlements	968,504	23,800	0	959,185	0	(494,774)	0	1,456,715	968,504
Newman House	730,710	16,700	0	0	0	0	0	747,410	730,710
Public Building Maintenance	2,390,433	63,300	0	0	0	(200,000)	0	2,253,733	2,390,433
Martumili Operations	441,756	13,500	0	0	0	(267,000)	0	188,256	441,756
Martumili Infrastructure Project	309,934	3,900	0	50,000	0	0	0	363,834	309,934
Major Infrastructure	2,344,018	0	0	0	0	0	0	2,344,018	2,344,018
Community Housing	0	0	0	0	0	(24,283)	0	(24,283)	0
	51,330,020	1,005,900	0	7,403,603	0	(7,441,760)	0	52,297,762	51,330,020

KEY INFORMATION

Reserve Balances



Interest Earned



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

GRANTS & CONTRIBUTIONS

For The Period Ending 31st October 2020

NOTE 8

Non Operating Grants & Contributions For The Development Of Assets

Grant Source	Purpose	2020/2021	2020/2021	2020/2021	Variance (Under)/Over
		Estimated	Budget	Actual	
		\$	\$	\$	
State Grants					
FESA	NBFB Shed Grant	0.00	77,300.00	0.00	na
WA Grants Commission	Aboriginal Access Roads	166,675.00	666,700.00	172,502.75	-3.50
Main Roads WA	Aboriginal Access Roads	83,325.00	333,300.00	183,333.20	-120.02
Main Roads WA	Regional Road Group	260,850.00	1,043,400.00	416,957.00	-59.85
WA Grants Commission	Untied Road Grants	155,300.00	621,200.00	0.00	100.00
Main Roads WA	Direct Grants	110,325.00	441,300.00	501,853.00	-354.89
State Government	Discovery Drive Sign Project	0.00	0.00	0.00	na
		\$ 776,475.00	\$ 3,183,200.00	\$ 1,274,645.95	-64.16
Federal Grants					
Federal Dep't Of Transport	Roads To Recovery	289,925.00	1,159,700.00	0.00	100.00
Federal Dep't Of Transport	Roads to Recovery - Additional	212,500.00	850,000.00	475,000.00	-123.53
Federal Dep't Of Transport	Local Roads & Community Infrast.	299,125.00	1,196,500.00	0.00	100.00
		\$ 801,550.00	\$ 3,206,200.00	\$ 475,000.00	40.74
Contributions					
BHP	Collective Impact - Community Safety	500,000.00	500,000.00	0.00	100.00
BHP	Sewerage Pant Upgrade Funding	0.00	150,000.00	0.00	na
Private Mine Contributions	Woodie Woodie Road	50,000.00	200,000.00	100,000.00	-100.00
BHP	Landscaping Project	0.00	100,000.00	0.00	na
BHP	Newman Caravan Park Grant	0.00	500,000.00	0.00	na
		\$ 550,000.00	\$ 1,450,000.00	\$ 100,000.00	81.82
Non-Operating grants, subsidies and contributions Total		\$ 2,128,025.00	\$ 7,839,400.00	\$ 1,849,645.95	13.08

Grants & Contributions Toward Operating Expenditure

Grant Source	Purpose	2020/2021	2020/2021	2020/2021	Variance
		Estimated Actual	Budget	Actual	(Under)/Over
		\$	\$	\$	
State Grants					
WA Grants Commission	General Purpose Grants	-300,000.00	2,000,000.00	292,792.25	197.60
CRSFF	Recreation Plan	0.00	25,000.00	0.00	na
FESA	FESA Grant - SES	4,000.00	4,000.00	4,000.00	0.00
FESA	FESA Grant - Nullagine VBFB	5,000.00	20,000.00	1,111.62	77.77
Dept of Health	Mosquito Control	0.00	18,000.00	8,238.40	na
State Grants	Youth	1,000.00	3,000.00	0.00	100.00
DSR	Club Development	1,668.00	5,000.00	0.00	100.00
Art Enterprise Activities (NACIS)	Martumilli Arts Project	145,000.00	290,000.00	138,863.64	4.23
Dept Environmen. & Heritage	Martumilli Arts Project	35,000.00	70,000.00	35,000.00	0.00
Tourism WA	Fusion Festival	15,000.00	15,000.00	0.00	na
State Grants	Events	12,497.00	34,800.00	1,000.00	na
Lotterywest	Fusion Festival	6,668.00	20,000.00	0.00	100.00
WA Grants Commission	Untied Road Grants	225,000.00	900,000.00	205,988.75	8.45
PDC	Regional Economic Dev (RED) Grant	0.00	35,000.00	0.00	na
State Dep't of Transport	RPT Bus Service Subsidy	39,832.00	119,500.00	29,932.50	24.85
		\$ 190,665.00	\$ 3,559,300.00	716,927.16	24.85
Contributions					
Water Corporation	Newman Sewerage Farm	143,500.00	143,500.00	142,778.21	0.50
BHP	Newman Retreated Water Plan	0.00	100,000.00	0.00	na
BHP	Events Partnership - Newman	0.00	193,000.00	0.00	na
BHP	Martumili - Community Support	0.00	530,000.00	0.00	na
BHP	Regional Service Hub Planning	0.00	500,000.00	0.00	na
BHP	Newman Caravan Park Planning	0.00	500,000.00	0.00	na
		\$ 143,500.00	\$ 1,966,500.00	\$ 142,778.21	0.50
Operating grants, subsidies and contributions Total		\$ 334,165.00	\$ 5,525,800.00	\$ 859,705.37	24.85

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For The Period Ending 31st October 2020

NOTE 9
TRUST FUND

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Oct 2020
	\$	\$	\$	\$
Public Open Space	231,500	0	0	231,500
Cash in Lieu of Parking	526,724	0	0	526,724
	758,224	0	0	758,224



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For The Period Ending 31st October 2020

NOTE 10
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus	\$	\$	\$	\$ 0
	Permanent Changes						
	Unbudgeted Expenditure - FBT Policy Reform Strategy	202021/56	Operating Expenses			34,000	34,000
				0	0	34,000	

KEY INFORMATION

9.2.2 CREDITORS FOR PAYMENT

File No: FIN10-2
Attachments: Appendix 1 – Cheque Payments
Appendix 2 – Directs Payments
Appendix 3 – EFT Payments
Responsible Officer: Mrs Lisa Davis
Acting Executive Manager Corporate Services
Author: Mr Kaiser Uddin
Expenditure Finance Officer
Proposed Meeting Date: 11 December 2020
Location/Address: N/A
Name of Applicant: N/A
Author Disclosure of Interest: Nil

REPORT PURPOSE

Council endorsement of payment to creditors.

BACKGROUND

As per the attachment list, outlines payments made to creditors since the Council meeting on the 20th Of November 2020.

COMMENTS/OPTIONS/DISCUSSIONS

FUND	VOUCHER	AMOUNT
EFT Payments	EFT55787-EFT56051	1970402.59
Credit Card	TBA	TBA
	Total	\$1,970,402.59
Cheque Payments	25092-25102	5360.74
Superannuation	DD14297.1-DD14298.28	127310.12
BP Fuel		0
	Total	\$132670.86
	GRAND TOTAL	\$2103073.45

Please note the computer system allows for only a limited field for the description of goods/services purchased, therefore the description shown on the attached Schedule of Accounts may not show the entire description entered for the goods/services purchased.

CANCELLED AND UNUSED CHEQUES:

UNUSED CHEQUES

CANCELLED CHEQUES & EFTS

EFT55827, EFT55832, EFT55851, EFT55897, EFT55911, EFT55921, EFT55987 and EFT56046

STATUTORY IMPLICATIONS/REQUIREMENTS

Local Government (Financial Management) Regulations 1996
Part 2 – General financial management
Reg 11

- (1) *A local government is to develop procedures for the authorisation of, and the payment of, accounts to ensure that there is effective security for, and properly authorised use of –*
- (a) *cheques, credit cards, computer encryption devices and passwords, purchasing cards and any other devices or methods by which goods, services, money or other benefits may be obtained; and*
 - (b) *petty cash systems.*

Local Government (Financial Management) Regulations 1996
Part 2 – General financial management
Reg 12

- (1) *A payment may only be made from the municipal fund or the trust fund –*
- (a) *if the local government has delegated to the CEO the exercise of its power to make payments from those funds – by the CEO; or*
 - (b) *otherwise, if the payment is authorised in advance by a resolution of the council.*
- (2) *The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.*

POLICY IMPLICATIONS

STRATEGIC COMMUNITY PLAN

Nil

RISK MANAGEMENT CONSIDERATIONS

Medium Legislative

FINANCIAL IMPLICATIONS

Total expenses of **\$2103073.45**

VOTING REQUIREMENTS

Simple.

OFFICER RECOMMENDATION & COUNCIL RESOLUTION: 202021/101

MOVED: Cr Geraldine Parsons

SECONDED: Cr Holly Pleming

THAT Council endorse the payments:

FUND	VOUCHER	AMOUNT
EFT Payments	EFT55787-EFT56051	1970402.59
Credit Card	TBA	TBA
	Total	\$1,970,402.59
Cheque Payments	25092-25102	5360.74
Superannuation	DD14297.1-DD14298.28	127310.12
BP Fuel		0
	Total	\$132670.86
	 GRAND TOTAL	 <u>\$2103073.45</u>

CARRIED UNANIMOUSLY

To be actioned by Mr Kaiser Uddin, Expenditure Finance Officer

Appendix 1 Cheque Payments

SHIRE OF EAST PILBARA
Cheque Payments

Chq/EFT	Date	Name	Description	Amount
25092	05/11/2020	BOOKABURNA MINERALS PTY LTD	Rate refund	-829.79
25093	05/11/2020	Carawine Resources Limited	Rate refund	-588.27
25094	05/11/2020	Julie Coffin	Rate refund	-600.00
25095	05/11/2020	Pandell Pty Ltd	Rate refund	-196.65
25096	05/11/2020	SOEP - CASH	Footy Tipping money for distribution to winners	-400.00
25097	12/11/2020	BEATONS CREEK GOLD PTY LTD	Rates refund	-391.32
25098	12/11/2020	NEWMAN HEALTH SERVICES	Rates refund	-1011.11
25099	12/11/2020	Paul William Fawkes	Rates refund	-527.20
25100	12/11/2020	SoEP - Container Deposit Scheme - Float	float Recoup	-336.40
25101	19/11/2020	ANTIPA RESOURCES PTY LTD	Rates refund	-430.00
25102	19/11/2020	SOEP - CASH	Footy Tipping money distridution to winners	-50.00
TOTAL				-\$5,360.74

Appendix 2
Directs Payments

SHIRE OF EAST PILBARA

Direct Debit Payments

Chq/EFT	Date	Name	Description	Amount
Fuel Payments Total				0.00
DD14297.1	01/11/2020	LGIA Super	Superannuation contributions	-257.91
DD14297.2	01/11/2020	EDWARDS J E AND A J SUPERANNUATION FUND	Superannuation contributions	-1077.24
DD14297.3	01/11/2020	LUCRF SUPER	Superannuation contributions	-256.16
DD14297.4	01/11/2020	UNISUPER	Payroll deductions	-570.06
DD14297.5	01/11/2020	Care Super	Superannuation contributions	-316.56
DD14297.6	01/11/2020	The Trustee for PRIME SUPER	Superannuation contributions	-80.42
DD14297.7	01/11/2020	AUSTRALIAN ETHICAL SUPER	Superannuation contributions	-281.96
DD14297.8	01/11/2020	ESSENTIAL SUPER	Superannuation contributions	-274.36
DD14297.9	01/11/2020	REST SUPERANNUATION	Superannuation contributions	-951.21
DD14298.1	15/11/2020	LGIA Super	Superannuation contributions	-257.91
DD14298.2	15/11/2020	EDWARDS J E AND A J SUPERANNUATION FUND	Superannuation contributions	-1077.24
DD14298.3	15/11/2020	LUCRF SUPER	Superannuation contributions	-256.16
DD14298.4	15/11/2020	UNISUPER	Payroll deductions	-570.06
DD14298.5	15/11/2020	Care Super	Superannuation contributions	-348.72
DD14298.6	15/11/2020	The Trustee for PRIME SUPER	Superannuation contributions	-19.30
DD14298.7	15/11/2020	AUSTRALIAN ETHICAL SUPER	Superannuation contributions	-281.96
DD14298.8	15/11/2020	ESSENTIAL SUPER	Superannuation contributions	-274.36
DD14298.9	15/11/2020	MLC MASTERKEY SUPER FUNDAMENTALS	Superannuation contributions	-44.25
DD14316.1	15/11/2020	AUSTRALIAN SUPER	Superannuation contributions	617.00
DD14317.1	15/11/2020	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	Superannuation contributions	-454.34
DD14317.2	19/11/2020	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	Payroll deductions	-156.67
DD14318.1	15/11/2020	AUSTRALIAN SUPER	Superannuation contributions	-62.96
DD14297.10	01/11/2020	ING DIRECT	Payroll deductions	-493.42
DD14297.11	01/11/2020	HESTA SUPER FUND	Superannuation contributions	-511.24
DD14297.12	01/11/2020	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	Payroll deductions	-39228.76
DD14297.13	01/11/2020	IOOF Investments Services Ltd	Superannuation contributions	-250.68

DD14297.14	01/11/2020	ING Superannuation Fund	Superannuation contributions	-457.68
DD14297.15	01/11/2020	Shane Donation Super Fund	Superannuation contributions	-250.43
DD14297.16	01/11/2020	Freedom of Choice	Payroll deductions	-513.43
DD14297.17	01/11/2020	Statewide Superannuation Trust	Superannuation contributions	-284.11
DD14297.18	01/11/2020	NORTH PERSONAL SUPER FUND	Superannuation contributions	-68.85
DD14297.19	01/11/2020	SUNSUPER	Superannuation contributions	-563.16
DD14297.20	01/11/2020	Hostplus	Superannuation contributions	-3598.31
DD14297.21	01/11/2020	AUSTRALIAN SUPER	Superannuation contributions	-3208.63
DD14297.22	01/11/2020	COLONIAL FIRST STATE	Superannuation contributions	-282.37
DD14297.23	01/11/2020	AMP	Superannuation contributions	-631.92
DD14297.24	01/11/2020	BT SUPER FOR LIFE	Superannuation contributions	-684.02
DD14298.10	15/11/2020	REST SUPERANNUATION	Superannuation contributions	-926.01
DD14298.11	15/11/2020	ING DIRECT	Payroll deductions	-479.65
DD14298.12	15/11/2020	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	Payroll deductions	-54130.69
DD14298.13	15/11/2020	Future Super Fund	Superannuation contributions	-99.81
DD14298.14	15/11/2020	HESTA SUPER FUND	Superannuation contributions	-462.94
DD14298.15	15/11/2020	IOOF Investments Services Ltd	Superannuation contributions	-250.68
DD14298.16	15/11/2020	ING Superannuation Fund	Superannuation contributions	-457.66
DD14298.17	15/11/2020	ANZ SMART CHOICE SUPER	Superannuation contributions	-94.44
DD14298.18	15/11/2020	Shane Donation Super Fund	Superannuation contributions	-226.05
DD14298.19	15/11/2020	Freedom of Choice	Payroll deductions	-513.43
DD14298.20	15/11/2020	Statewide Superannuation Trust	Superannuation contributions	-433.64
DD14298.21	15/11/2020	QSuper	Payroll deductions	-1221.95
DD14298.22	15/11/2020	NORTH PERSONAL SUPER FUND	Superannuation contributions	-100.81
DD14298.23	15/11/2020	SUNSUPER	Superannuation contributions	-563.16
DD14298.24	15/11/2020	Hostplus	Payroll deductions	-3542.36
DD14298.25	15/11/2020	AUSTRALIAN SUPER	Superannuation contributions	-3928.71
DD14298.26	15/11/2020	COLONIAL FIRST STATE	Superannuation contributions	-282.37
DD14298.27	15/11/2020	AMP	Superannuation contributions	-631.93
DD14298.28	15/11/2020	BT SUPER FOR LIFE	Superannuation contributions	-684.01

**Appendix 3
EFT Payments**

SHIRE OF EAST PILBARA

EFT Payments

Chq/EFT	Date	Name	Description	Amount
EFT55787	05/11/2020	BUGAI WHYOULTER	Artist Payment Ref # 7238	-37500.00
EFT55788	05/11/2020	JAKAYU BILJABU	Artist Payment Ref # 7258	-300.00
EFT55789	05/11/2020	Annabel Petersen	Artist Payment Ref # 7237	-147.40
EFT55790	05/11/2020	BILLY ATKINS	Artist Payment Ref # 7256	-200.00
EFT55791	05/11/2020	BUGAI WHYOULTER	Artist Payment Ref # 7255	-1000.00
EFT55792	05/11/2020	CORBAN CLAUSE WILLIAMS	Artist Payment Ref # 7242	-1000.00
EFT55793	05/11/2020	Derrick Butt	Artist Payment Ref # 7243	-300.00
EFT55794	05/11/2020	JASON TINKER	Artist Payment Ref # 7249	-300.00
EFT55795	05/11/2020	JUDITH ANYA SAMSON	Artist Payment Ref # 7240	-500.00
EFT55796	05/11/2020	KUMPAYA GIRGIRBA	Artist Payment Ref # 7257	-300.00
EFT55797	05/11/2020	MARIANNE BURTON	Artist Payment Ref # 7241	-1000.00
EFT55798	05/11/2020	Mary Larry	Artist Payment Ref # 7239	-99.20
EFT55799	05/11/2020	Muuki Taylor	Artist Payment Ref # 7251	-500.00
EFT55800	05/11/2020	NGAMARU BIDU	Artist Payment Ref # 7254	-887.50
EFT55801	05/11/2020	NOLA TAYLOR	Artist Payment Ref # 7248	-1000.00
EFT55802	05/11/2020	Nuria Shirley Jadai	Artist Payment Ref # 7244	-430.00
EFT55803	05/11/2020	PAULINE WILLIAMS	Artist Payment Ref # 7246	-393.00
EFT55804	05/11/2020	ROMA GIBSON	Artist Payment Ref # 7247	-246.40
EFT55805	05/11/2020	ANALYTICAL REFERENCE LABORATORY (WA)	Testing of asbestos in sample	-60.50
EFT55806	05/11/2020	Australian Local Government Job Directory	LG Job Directory advertisement	-247.50
EFT55807	05/11/2020	BEN LEWIS	Payout of Lotto Syndicates	-872.56
EFT55808	05/11/2020	BRIGHTSTONE PRODUCTIONS (Tracker Development)	Assistance with Recruitment	-858.00
EFT55809	05/11/2020	BRUCE ROCK ENGINEERING	Mechanical Repairs	-4884.00
EFT55810	05/11/2020	Blackwoods	Payment of Multiple Invoices	-943.51
EFT55811	05/11/2020	Bruce Gilbert	Payout of Lotto Syndicates	-325.01
EFT55812	05/11/2020	CARLY DAY	Staff Reimbursement	-171.18
EFT55813	05/11/2020	CJD EQUIPMENT	Supply 2 x UHF TX3500S Radios as per quote No 0050267528	-804.17
EFT55814	05/11/2020	COATES HIRE	CDS Portaroo and Temporary A/C units as per quote# 1152375	-948.39
EFT55815	05/11/2020	COLS EXCAVATOR HIRE	August 2020 monthly PO - Parks and Gardens	-4950.00

EFT55816	05/11/2020	CUSTOMER FIRST CONTRACTING PTY LTD	Payment of Multiple Invoices	-21213.73
EFT55817	05/11/2020	Candice Murphy	Payout of Lotto Syndicates	-22.50
EFT55818	05/11/2020	Corporate Travel Management Group Pty Ltd	Payment of Multiple Invoices	-1944.33
EFT55819	05/11/2020	Creations by Amber Rose	Large Wreath - Bloody Slow Cup 24 October 2020	-100.00
EFT55820	05/11/2020	DAVID EVRETT	Payout of Lotto Syndicates	-712.29
EFT55821	05/11/2020	DEANS AUTOGLASS	Windscreen Replacement	-1259.50
EFT55822	05/11/2020	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	Emergency service Levy	-12813.66
EFT55823	05/11/2020	DESIGNA AUSTRALIA PTY LTD	Supply and deliver CN Designa Tickets 6.35mm mag stripe per 1000 as per Quote # 3981 to Newman Airport	-1914.00
EFT55824	05/11/2020	Dawn Ronchi	Payout of Lotto Syndicates	-106.80
EFT55825	05/11/2020	Dunnings	Supply and delivery of 8,000 litres of diesel fuel to the Newman Shire Depot	-6782.91
EFT55826	05/11/2020	EAST PILBARA VETERINARY SERVICE	Sentinel Chicken Program	-2835.30
EFT55828	05/11/2020	Eva Rodrigo	Payout of Lotto Syndicates	-47.29
EFT55829	05/11/2020	Finmec - t/a Earthmoving Maintenance Solutions (EMS)	Mchanical Repairs	-3591.52
EFT55830	05/11/2020	GALVINS PLUMBING SUPPLIES	Payment of Multiple Invoices	-2220.27
EFT55831	05/11/2020	GARY EDWARDS PLUMBING & GAS	Payment of Multiple Invoices	-616.00
EFT55833	05/11/2020	GYMCARE	Running Belt 95T Elevation Series	-4253.45
EFT55834	05/11/2020	Gail Sharrett	Reimbursement - Charged for Newman membership not a rural membership	-285.00
EFT55835	05/11/2020	HARRIS TECHNOLOGY	Supply and deliver Printer Consumables as per Quote # 248529	-4760.00
EFT55836	05/11/2020	HART SPORT	As per quote 10078714 Basketball backboard, ring and metal net	-568.90
EFT55837	05/11/2020	HERSEY JR & A	Payment of Multiple Invoices	-1289.88
EFT55838	05/11/2020	Incite Security Pty Ltd	Security panel and repair reset System.	-330.00
EFT55839	05/11/2020	JEANETTE BESSELL	Payout of Lotto Syndicates	-570.05
EFT55840	05/11/2020	JOANNA EADES	Payout of Lotto Syndicates	-325.01
EFT55841	05/11/2020	KMART AUSTRALIA LTD	White mugs, t-shirts and water guns for October school holidays as arranged over the phone with Maria at South Hedland Kmart.	-366.25
EFT55842	05/11/2020	KOMATSU AUSTRALIA PTY LTD	Mechanical Repairs	-1913.75
EFT55843	05/11/2020	LEIGH DAVID MULHOLLAND	Payout for Lotto Syndicate	-562.42
EFT55844	05/11/2020	LISA DAVIS	Payout of Lotto Syndicates	-106.80
EFT55845	05/11/2020	Lisa Hall (Bliss Yoga Mumma)	October Yoga Classes	-425.00

EFT55846	05/11/2020	MARBLE BAR TRAVELLERS REST	Accomodation	-282.20
EFT55847	05/11/2020	MARKETFORCE	Payment of Multiple Invoices	-9902.72
EFT55848	05/11/2020	MEGAN ANNE LESLIE	Payout of Lotto Syndicates	-455.48
EFT55849	05/11/2020	MEMORY MANDAZA	Payout of Lotto Syndicates	-416.59
EFT55850	05/11/2020	Marisa Leanne Wolfenden	Payout of Lotto Syndicates	-106.80
EFT55852	05/11/2020	NEWMAN CLEANING RESOURCES P/L	Payment of Multiple Invoices	-2005.30
EFT55853	05/11/2020	NEWMAN HOME HARDWARE & ICE PLUS	Payment of Multiple Invoices	-355.06
EFT55854	05/11/2020	PILBARA ELECTRICAL	Payment of Multiple Invoices	-2424.00
EFT55855	05/11/2020	Newman Teeball Association	Sustainable Litter Collection Program - Newman Teeball Association 14 September 2020 - 4 October 2020	-1500.00
EFT55856	05/11/2020	OFFICE LINE	Newman Admin Office Furniture as per quote	-3726.80
EFT55857	05/11/2020	OFFICEWORKS BUSINESS DIRECT	Payment of Multiple Invoices	-1795.37
EFT55858	05/11/2020	Oz Airports Pty Ltd	Airport Management Fees	-24096.60
EFT55859	05/11/2020	PACIFIC BIOLOGICS	10xA AUM WG 500G VECTOLEX - NULLAGINE AND MARBLE BAR - MOSQUITO CONTROL PROGRAM	-536.80
EFT55860	05/11/2020	PERMEATE PARTNERS PTY LTD	Please undertake operational and defect support over 24 months as per your proposal	-7258.90
EFT55861	05/11/2020	PILBARA MOTOR GROUP	Mechanical Repairs	-996.13
EFT55862	05/11/2020	Paul Howrie	Payout of Lotto Syndicates	-46.47
EFT55863	05/11/2020	Phoebe Jones	Yoga Classes October	-1700.00
EFT55864	05/11/2020	RGR ROAD HAULAGE (NEWMAN)	Freight charges	-506.00
EFT55865	05/11/2020	ROSHER E & M J PTY LTD	Supply and deliver various parts for Kubota as per Quote 1115607	-720.52
EFT55866	05/11/2020	ROYAL LIFE SAVING SOCIETY AUSTRALIA	Staff Training Fees	-1821.00
EFT55867	05/11/2020	Rebecca Naisbitt	Reimbursement Fuel and Repair	-60.48
EFT55868	05/11/2020	Robin Austen	Payout of Lotto Syndicates	-232.17
EFT55869	05/11/2020	SB Machinery Subway	Catering	-300.00
EFT55870	05/11/2020	SCHAER, OLIVER	Payout of Lotto Syndicates	-674.88
EFT55871	05/11/2020	SONIC HEALTHPLUS PTY LTD	medical expenses	-2495.90
EFT55872	05/11/2020	SUE GROSSE	Payout for Lotto Syndicate	-872.56
EFT55873	05/11/2020	Shanna Stroud	Payout of Lotto Syndicates	-46.47
EFT55874	05/11/2020	Sian Appleton	Payout for Lotto Syndicate	-106.80
EFT55875	05/11/2020	Susanne Millar	Payout of Lotto Syndicates	-157.51
EFT55876	05/11/2020	TECHBRAIN	IT Equipment	-3001.8
EFT55877	05/11/2020	THE ORS GROUP	Payment of Multiple Invoices	-1828.75

EFT55878	05/11/2020 TOLL EXPRESS	Freight charges	-124.73
EFT55879	05/11/2020 TYREPOWER NEWMAN	Mechanical Repairs	-11983.14
EFT55880	05/11/2020 Teresa Southwell	Payout of Lotto Syndicates	-87.12
EFT55881	05/11/2020 WIDEGlide CONSTRUCTIONS	Payment of Multiple Invoices	-60656.48
EFT55882	05/11/2020 WURTH AUSTRALIA PTY LTD	Goods as per quote	-1446.41
EFT55883	05/11/2020 Woolworths (WA) Ltd	Groceries for volunteer Pascale- Week 2	-262.14
EFT55884	06/11/2020 BHP BILLITON IRON ORE PTY LTD	Power Consumption charges 08/08/20-13/10/20	-491.87
EFT55885	06/11/2020 Marsh Pty Ltd	Lisa Unger Registration Incident Investigation MasterClass LGIS August 2020	-973.50
EFT55886	06/11/2020 TELSTRA	Data Charges - September 2020 0428 655 040	-4304.24
EFT55887	11/11/2020 3 MONKEYS AUDIOVISUAL	Supply TOA 250 Watt 4 Channel Digital Power Amplifier 250 watt per channel 100V Line and Labour (1 day) for 1 x Technician to install new amplifier and perform full test on PA system at Newman Airport	-4927.00
EFT55888	11/11/2020 AHRENS GROUP PTY LTD	Supply and Installation of air conditioning unit in the Irrigation Pump Shed at Capricorn Oval.	-5452.01
EFT55889	11/11/2020 ALLIED PICKFORDS (SIRVA PTY LTD)	Relocation Hay-Hendry Baldivis to Newman	-1210.00
EFT55890	11/11/2020 ALYKA PTY LTD	Digital Support Alyka for 2020/21 financial year	-385.00
EFT55891	11/11/2020 AMY MUKHERJEE	Reimbursement for travel to Perth for Martumili Trip - Ignatius Taylor	-198.46
EFT55892	11/11/2020 ANALYTICAL REFERENCE LABORATORY (WA)	October 2020 Monthly PO ARL Depot Main Account	-1705.55
EFT55893	11/11/2020 Allan Giles	Power Consumption 08/08/20-12/10/20	-155.35
EFT55894	11/11/2020 Aquatic Services WA Pty Ltd	Supply and Install of two (2) Rgent 125/26 Dinbloc Motor Pump, fitted with: - API Seal Flush - Stainless Steel Shaft Molybond Protective coating	-25482.60
EFT55895	11/11/2020 Australian Taxation Office (PAYG)	PAYG - PPE 01.11.20	-103456.60
EFT55896	11/11/2020 BAI Communications	Self Help RCP Radio 01/07/20 - 30/06/21	-284.77
EFT55898	11/11/2020 BEN LEWIS	Data Allowance - 14/05/20 to 14/10/20	-250.00
EFT55899	11/11/2020 BHP BILLITON IRON ORE PTY LTD	Power Consumption 15/08/20 - 14/10/20	-12850.74
EFT55900	11/11/2020 BROOKS HIRE SERVICES PTY LTD	Water cart hire for the months of July, August and September 2020	-11341.09
EFT55901	11/11/2020 Blackwoods	Matting Notrax Rubber Mats and Nabber Nifty Litter Picker per quote 10086982100	-1430.72
EFT55902	11/11/2020 Blue Diamond Machinery Pty Ltd	Medium mobile Evaporative Air Conditioner up to 200m2 Slim Desi CDS Freight excluded - organised through RGR.	-3000.01

EFT55903	11/11/2020 Brent Stein	Power Subsidy - 10/08/20 to 12/10/20	-710.18
EFT55904	11/11/2020 Bruce Gilbert	Power Subsidy - 09/08/20 to 10/10/20	-181.01
EFT55905	11/11/2020 CCS Australasia Group	Supply and deliver 12xDowsil (2xboxes) 890-SL silicone joint sealant 857ml cartridges.	-519.20
EFT55906	11/11/2020 CLEANAWAY PTY LTD (acct 53651165)	Newman SES - Commercial Refuse Collection November 2019 - January 2020	-2957.25
EFT55907	11/11/2020 CLEANAWAY PTY LTD (acct 53651265)	Newman Town Litter Collection, PO # 33943	-57535.72
EFT55908	11/11/2020 CONRAD SHORT	Power Subsidy - 08/08/20 to 07/10/20	-441.86
EFT55909	11/11/2020 CUSTOMER FIRST CONTRACTING PTY LTD	35 Mullgunbah Ave Supply and Install New 3Kw	-31745.48
EFT55910	11/11/2020 Candice Murphy	Power Subsidy - 19/08/20 to 10/10/20	-146.09
EFT55912	11/11/2020 Corporate Travel Management Group Pty Ltd	Accommodation - Susanne Millar	-715.61
EFT55913	11/11/2020 DAVID EVRETT	Power Consumption 08/08/20-12/10/20	-403.19
EFT55914	11/11/2020 DEAN HATWELL	Councillor's Sitting Fees - 2nd Qtr Early Payment due to councillor resignation (For the month of October)	-2188.41
EFT55915	11/11/2020 David Kular	Payout for Lotto Syndicate #1, #2 & #3	-632.43
EFT55916	11/11/2020 David Olney	Reimbursement for fuel as SOEP card had expired and company unable to take PO	-433.53
EFT55917	11/11/2020 EM ELECTRICAL MOVEMENT	Installation of Telstra connection at Newman Airport Shire Office	-1237.69
EFT55918	11/11/2020 ENVIRONMENTAL INDUSTRIES	High pressure cleaning at the Square for the month of October 2020.	-3778.11
EFT55919	11/11/2020 GALJO PTY LTD T/A EAST PILBARA TYRE SERVICE	Supply & Fit Two Tyres To 145 EPS Fuso Canter Truck	-836.00
EFT55920	11/11/2020 GHD PTY LTD	RFT 01-2020/21 Contract to engage GHD Pty Ltd to undertake Consultancy, preliminary design and supervision for the Newman Waste Water Treatment Plant Upgrade	-90049.91
EFT55922	11/11/2020 HAYS SPECIALIST RECRUITMENT	Extension of wages for Kimberly Parks in relation to contracted work. \$79.22 per hour	-430.21
EFT55923	11/11/2020 Hopgood Ganim Lawyers	Legal advice on Ministers powers to amend reserve land for Newman Industrial Area	-4580.40
EFT55924	11/11/2020 Ixom Operations Pty Ltd	Service Fee - August 2020	-1268.19

SHIRE OF EAST PILBARA
ORDINARY COUNCIL MEETING MINUTES

11 DECEMBER 2020

EFT55925	11/11/2020 JGC Group Pty Ltd	Service: The development and delivery of a customised club development workshop under the title of 'Securing your club's future – recovery and bouncing back' – scheduled for the 12th August 2020 Fixed fee as agreed: \$1400.00 Perth return airfare (1/7th contribution) \$100.00 Car hire (1/7th contribution) \$286.00 Meal allowance (1/7th contribution) \$100.00 Road travel (1/7th contribution) \$100.00 Accommodation – Newman – 12/08/2020 \$240.00	-2448.60
EFT55926	11/11/2020 Jarod Mellor	Power Subsidy - 16/09/20 to 08/10/20	-234.39
EFT55927	11/11/2020 KLEENHEAT GAS	45KG VAP CYL- Cylinder Charge Fee	-85.80
EFT55928	11/11/2020 Kunawarritji Aboriginal Corporation	Diesel for all 3 vehicles	-2061.60
EFT55929	11/11/2020 LEIGH DAVID MULHOLLAND	Power Consumption 07/08/20-08/10/20	-541.08
EFT55930	11/11/2020 LGIS Liability Scheme	LGIS Property _ To be broken down to individual GL's	-480167.00
EFT55931	11/11/2020 LISA DAVIS	Power Subsidy - 10/08/20 to 12/10/20	-711.91
EFT55932	11/11/2020 LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Sam Hawkins Weaving Tapestry Workshop LG Professionals 15.10.2020	-385.00
EFT55933	11/11/2020 Lang Tree Eric Coppin	Travel Allowance to attend OCM 23/10/2020	-973.96
EFT55934	11/11/2020 Lindon Mellor	Data Allowance - October & November	-337.65
EFT55935	11/11/2020 Lisa George	Power Subsidy - 12/08/20 to 09/10/20	-479.04
EFT55936	11/11/2020 MARKETFORCE	SEEK advertisement - 202 Human Resources Officer - TEMP	-209.31
EFT55937	11/11/2020 Manning Pavement Services Pty Ltd t/a Karratha Asphalt	Profiling and Asphalt works at Iron Ore Parade and Iron Ore Pde/Calcott St Roundabout which includes reduced area of 143m2	-253828.41
EFT55938	11/11/2020 Melissa Warren	Power Consumption 11/08/20-16/09/20- and 17/09/20- 13/10/20	-396.48
EFT55939	11/11/2020 Michael Zion	Power Subsidy - 09/08/20 to 10/10/20	-61.02
EFT55940	11/11/2020 NEWMAN CLEANING RESOURCES P/L	T4 Marilanna - Short term accommodatin Unit to be cleaned, has been transferred from 11 Forrest Wideglide moving furniture beginning of next week, so sometime at the end of next week if possible Unit to be cleaned and set up for guests	-198.00

EFT55941	11/11/2020 NEWMAN HOME HARDWARE & ICE PLUS	Assorted Hardware supplies - Dianne Crisp, Jake Flood and Mel Warren permission to purchase	-787.91
EFT55942	11/11/2020 PILBARA ELECTRICAL	BIRKO / 1017020INT - commercial 20L URN CONCEALED	-398.00
EFT55943	11/11/2020 NULLAGINE HOTEL GENERAL STORE	Supply Accommodation and Meals for one person from Finmec for two nights - 28th & 29th of October	-560.00
EFT55944	11/11/2020 Newman Visitors Centre	Accommodation for Paul and Diane Miller Check in 20/10/2020 check out 21/10/2020	-175.00
EFT55945	11/11/2020 Oz Airports Pty Ltd	Supply staff for management of Airport operations as emergency backfill - WE 04/10/20	-41849.10
EFT55946	11/11/2020 PILBARA MAINTENANCE & GARDEN SERVICES	Tree Removal at Galop Park Nullagine	-6847.50
EFT55947	11/11/2020 PILBARA MOTOR GROUP	Provide and replace front headlight on Safety 2 REGO 122EPS	-19.86
EFT55948	11/11/2020 PIRTEK NEWMAN	Air fittings for compressor	-34.96
EFT55949	11/11/2020 Paul Howrie	Power Subsidy - 19/08/20 to 10/10/20	-95.36
EFT55950	11/11/2020 Pitipan Sutiwan	Power Subsidy - 07/08/20 to 08/10/20	-307.54
EFT55951	11/11/2020 RENTOKIL INITIAL GROUP	July 2020	-13711.53
EFT55952	11/11/2020 ROBERT WEIR	Power Subsidy - 10/08/20 to 13/10/20	-554.24
EFT55953	11/11/2020 Raees Rasool	Power Subsidy - 13/08/20 to 13/10/20	-157.56
EFT55954	11/11/2020 Robin Austen	Data Allowance - 08/08/20 to 07/09/20 and 08/10/20 to 07/11/20	-200.00
EFT55955	11/11/2020 SABAH DUBAKH	Power Subsidy - 10/08/20 to 12/10/20	-425.14
EFT55956	11/11/2020 SONIC HEALTHPLUS PTY LTD	Payment for NW 242783 - David Mulholland ONLY	-78.90
EFT55957	11/11/2020 STEPHEN AGETT	Power Subsidy - 14/07/20 to 13/10/20	-606.44
EFT55958	11/11/2020 Sian Appleton	Power Subsidy - 17/06/20 to 10/08/20 and 08/08/20 to 16/09/20	-561.40
EFT55959	11/11/2020 Stacey Smith	Travel allowance to attend OCM 23/10/2020	-405.79
EFT55960	11/11/2020 Steven Tweedie	Governance, Integrity & Ethics Training 12-16 October 2020	-9661.61
EFT55961	11/11/2020 Stewart Dallas	Consultant Services - Domestic greywater reuse in Newman	-4400.00
EFT55962	11/11/2020 TECHBRAIN	IT Managed Service - RFT 14 - 17/18 Extended under new legislation	-1944.80
EFT55963	11/11/2020 TOLL EXPRESS	Connote 8586111554 Aquacorp to Auswater system Newman	-773.55
EFT55964	11/11/2020 Tom Wheeler	Fuel Reimbursement as there were no BP's	-441.04
EFT55965	11/11/2020 UNIFORMS AT WORK PTY LTD	Uniforms@Work Samples Women's as per quote 2055	-2227.50

**SHIRE OF EAST PILBARA
ORDINARY COUNCIL MEETING MINUTES**

11 DECEMBER 2020

EFT55966	11/11/2020 VISIMAX	quick capture pvc coated multi strand leads PN 40031	-242.60
EFT55967	11/11/2020 WA LOCAL GOVERNMENT ASSOC.	Southwell Teresa Accounts Receivable for LG WALGA Training 03.11.2020	-778.00
EFT55968	11/11/2020 WACOSS	Refund to duplicate payment of booking	-387.60
EFT55969	11/11/2020 WATER CORPORATION	Water Consumption Charges 01/09/20 – 31/10/20	-18620.18
EFT55970	11/11/2020 Wijittra Kaewrawang	Operator error - Overcharged when signing up for membership	-55.00
EFT55971	11/11/2020 Woolworths (WA) Ltd	Groceries for AGM	-855.77
EFT55972	11/11/2020 Youngs Earthmoving	Supply of Hired Road Construction Plant with Operators for Road Construction/Road Upgrade Project to Punmu Road 8120244. Rates as per tender submission RFT 8-2017/18 - Supply of Hired Road Construction Plant with Operators.	-254938.75
EFT55973	12/11/2020 Coca-Cola Amatil (acct 6745685)	Drink Stock for Newman Aquatic Centre	-2571.12
EFT55974	12/11/2020 HORIZON POWER	Power Consumption Charges 12.08.2020 - 09.10.2020 26 Station St, Marble Bar	-3615.52
EFT55975	12/11/2020 JAKAYU BILJABU	Artist Payment Ref # 7300 -Payment goes into Gladys ac	-600.00
EFT55976	12/11/2020 THELMA JUDSON	Artist Payment Ref # 7299- payment goes into Trevina ac	-300.00
EFT55977	12/11/2020 BILLY ATKINS	Artist Payment Ref # 7305	-200.00
EFT55978	12/11/2020 BUGAI WHYOULTER	Artist Payment Ref # 7304	-2512.00
EFT55979	12/11/2020 CAROL WILLIAMS	Artist Payment Ref # 7298	-132.00
EFT55980	12/11/2020 CORBAN CLAUSE WILLIAMS	Artist Payment Ref # 7267	-1000.00
EFT55981	12/11/2020 GLADYS BIDU	Artist Payment Ref # 7301	-399.82
EFT55982	12/11/2020 JASON TINKER	Artist Payment Ref # 7302	-400.00
EFT55983	12/11/2020 JUDITH ANYA SAMSON	Artist Payment Ref # 7265	-900.00
EFT55984	12/11/2020 KAREN ROGERS	Artist Payment Ref # 7266	-550.00
EFT55985	12/11/2020 KUMPAYA GIRGIRBA	Artist Payment Ref # 7306	-300.00
EFT55986	12/11/2020 LYNELLE GIBBS	Artist Payment Ref # 7275	-300.00
EFT55988	12/11/2020 RONELLE SIMPSON	Artist Payment Ref # 7269	-198.00
EFT55989	13/11/2020 Lorelle Bundabar	Artist Payment for Basket Ref # 7294	-219.60
EFT55990	13/11/2020 MARIANNE BURTON	Artist Payment Ref # 7303	-800.00
EFT55991	19/11/2020 BEVERLEY ROGERS	Artist Payment Ref # 7309	-259.00
EFT55992	19/11/2020 BILLY ATKINS	Artist Payment Ref # 7324	-200.00
EFT55993	19/11/2020 BUGAI WHYOULTER	Artist Payment Ref # 7323	-1000.00

EFT55994	19/11/2020 CORBAN CLAUSE WILLIAMS	Artist Payment Ref # 7319	-1100.00
EFT55995	19/11/2020 Derrick Butt	Artist Payment Ref # 7322	-400.00
EFT55996	19/11/2020 GLADYS BIDU	Artist Payment Ref # 7316	-300.00
EFT55997	19/11/2020 HELEN DALE SAMSON	Artist Payment Ref # 7334	-500.00
EFT55998	19/11/2020 JAKAYU BILJABU	Artist Payment Ref # 7326	-300.00
EFT55999	19/11/2020 JASON TINKER	Artist Payment Ref # 7331	-382.40
EFT56000	19/11/2020 JUDITH ANYA SAMSON	Artist Payment Ref # 7312	-1800.00
EFT56001	19/11/2020 KUMPAYA GIRGIRBA	Artist Payment Ref # 7325	-300.00
EFT56002	19/11/2020 LILY JATARR LONG	Artist Payment Ref # 7313	-450.80
EFT56003	19/11/2020 LORNA LINMURRA	Artist Payment Ref # 7318	-1685.97
EFT56004	19/11/2020 MARY ROWLANDS	Artist Payment Ref # 7332	-1100.00
EFT56005	19/11/2020 NOREENA KADIBIL	Artist Payment Ref # 7321	-639.00
EFT56006	19/11/2020 TAMISHA WILLIAMS	Artist Payment Ref # 7328	-170.00
EFT56007	19/11/2020 THELMA JUDSON	Artist Payment Ref # 7315	-500.00
EFT56008	19/11/2020 A & M MEDICAL SERVICES PTY LTD	First Aid Service - Defib and Oxygen	-592.09
EFT56009	19/11/2020 ALL-RID PEST MANAGEMENT	ANNUAL PEST INSPECTION/TREATMENT UNIT 1 BOHEMIA SPQ	-660.00
EFT56010	19/11/2020 AMIAD WATER SYSTEMS	Supply Two x 200 Micron Filters To Suit 8 Inch Inline Steel Filters	-1940.40
EFT56011	19/11/2020 CHAPMAN & BAILEY	Contract - Supply of High quality Art Materials Martumili - RFT 03-2017/18 Chapman and Bailey	-4175.45
EFT56012	19/11/2020 CHILD SUPPORT AGENCY	Payroll deductions	-1471.52
EFT56013	19/11/2020 CLEANAWAY PTY LTD (acct 53651165)	Newman Depot	-2840.52
EFT56014	19/11/2020 COLS EXCAVATOR HIRE	Emergency works Newman WWTP	-23965.81
EFT56015	19/11/2020 CUSTOMER FIRST CONTRACTING PTY LTD	19A Kurra - Conrad Short 0439942704 SAI new dishwasher, dispose of old unit	-4224.98
EFT56016	19/11/2020 Chloe Townsend	Electricity Reimbursement 01/08/20 - 12/10/20	-333.77
EFT56017	19/11/2020 Christopher John McNamara	Reimbursment for travel, parking and stationary	-621.35
EFT56018	19/11/2020 Cleanaway (Acct 53652829)	Newman WWTP - Liquid waste removal for the month of October.	-10660.00
EFT56019	19/11/2020 Darryl Wayne Ball	Power Subsidy - 12/08/20 to 09/10/20	-237.41
EFT56020	19/11/2020 Dean Jespersen	Robbers Dog on 31/10/2020 for Newman Neon Fun Night - PA Sound and Lighting Hire	-1100.00
EFT56021	19/11/2020 ENVIRONMENTAL INDUSTRIES	Newman Airport inc Park area near housing, and Car Park - Landscape Maintenance	-36555.64

EFT56022	19/11/2020 Emma Alinson	reimbursement Food and Transport expenses related to Training	-474.89
EFT56023	19/11/2020 Finmec - t/a Earthmoving Maintenance Solutions (EMS)	Service and repairs to Mitsubishi Fuso Canter Rubbish Truck 1EZ5786	-3394.18
EFT56024	19/11/2020 Fuji Xerox Australia Pty Ltd	Printing Charges October 2020, Serial # 607713	-3817.33
EFT56025	19/11/2020 Grace Removals Group	Jake Flood - Relocation of belongings from Peppermint Grove Beach WA to Newman WA Uplift date: 17/09/2020, delivery date: 23/09/2020	-4457.00
EFT56026	19/11/2020 Hopgood Ganim Lawyers	Associate	-3157.00
EFT56027	19/11/2020 KANYIRNINPA JUKURRPA	Refund of duplicate payment of Invoice # 85813	-65.00
EFT56028	19/11/2020 KMART AUSTRALIA LTD	Items as per Interim print - Sales number 7541 1103 035	-223.50
EFT56029	19/11/2020 LANDGATE (DOLA)	August 2020 - PO to cover expenses from Landgate	-53.40
EFT56030	19/11/2020 Mark Keogh (4x4 Training)	CPR Requalification Recreation Centre Staff, Vanessa Bowman, Callie Walker, Shyamalee Neelawathura, 1 additional member TBC, each \$99, Nov 5th 2020	-297.00
EFT56031	19/11/2020 NEWMAN CLEANING RESOURCES P/L	Newman Airport - Internal Seating Cleaning - Additional Sanitisation (per week)	-16797.00
EFT56032	19/11/2020 NEWMAN HOME HARDWARE & ICE PLUS	Purchase items for Event Kits for November 2020 (Metal hammers, cutter knife, screwdriver, scissors, gaffer tapes, and others).	-393.98
EFT56033	19/11/2020 NORTH WEST DISTRIBUTORS	Chips and Lollies for Kiosk (Newman)	-2686.22
EFT56034	19/11/2020 Newman Mainstreet Project T/A Red Desert Events	Equipment transfer and set up for Welcome To Newman on 31/10/2020 - 01/11/2020 (inclusive of GST).	-1090.91
EFT56035	19/11/2020 North Regional Tafe	Power Consumption Charges	-3262.24
EFT56036	19/11/2020 Oz Airports Pty Ltd	Supply staff for management of Airport operations as emergency backfill - WE 18/10/20	-20396.61
EFT56037	19/11/2020 PILBARA MOTOR GROUP	Service for field car 3- IECZ040	-385.00
EFT56038	19/11/2020 Paint Industries Pty Ltd	Supply and deliver 4xtubs of N61 black runway marking paint.	-562.32
EFT56039	19/11/2020 Punmu Aboriginal Corporation	Deisel for Community safety team november community visit.	-822.00
EFT56040	19/11/2020 Raees Rasool	Reimbursement Lunch and Carpark fees	-33.55
EFT56041	19/11/2020 Riklan Emergency Management Services	6 x Cylinder Air CF 6.8 Ltr 300 Bar RAV \$850 +GST each	-6292.00
EFT56042	19/11/2020 SHOP FOR SHOPS	Bags for gallery	-469.00

EFT56043	19/11/2020 SONIC HEALTHPLUS PTY LTD	Pre-employment medical - Telia Bilich MA1, AUD and an INSTANT	-379.50
EFT56044	19/11/2020 St John Ambulance Australia (Newman)	Newman Neon Fun Night: Request for Event Coverage Ambulance Standby for 2 Ambulance Officers - 2 hours (7pm - 9pm).	-424.00
EFT56045	19/11/2020 Sunraysia Tile Imports	Install Mobility hoist at Newman Aquatic Centre	-880.00
EFT56047	19/11/2020 VIVEK LOHAKARE - DJ	Dj Performance for Welcome To Newman on 31st October 2020 (value inclusive of GST).	-545.00
EFT56048	19/11/2020 WA LOCAL GOVERNMENT ASSOC.	WALGA Breakfast with Director Generals Registration Fee 29/10/2020	-100.00
EFT56049	19/11/2020 WATER CORPORATION	Water Consumption Charges 01/11/20 - 31/12/20	-13781.90
EFT56050	19/11/2020 WIDEGLIDE CONSTRUCTIONS	Boomerang oval fence replace 3 x 3m panels and brackets.	-5913.60
EFT56051	19/11/2020 Woolworths (WA) Ltd	BBQ supplies for Welcome to Newman	-777.42

9.3 EM INFRASTRUCTURE SERVICES

9.3.1 DELEGATED AUTHORITY TO AWARD TENDER 04, 2020-21 - NEWMAN HOUSING CAPITAL WORKS

Responsible Officer:	Mr Raees Rasool Executive Manager Infrastructure Services
Author:	Mr Lindon Mellor Manager Projects and Assets
Proposed Meeting Date:	11th December 2020
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

For Council to consider delegating authority to the Chief Executive Officer to award or reject Tender 04, 2020-21 - Newman Housing capital works.

For Council to approve the Common Seal to be affixed under delegated authority to the Chief Executive Officer for the contract between the Shire of East Pilbara and the successful tender.

This is to assist in the efficient and timely delivery of the capital works program for the housing upgrades in Newman, within the 2020/21 financial year.

BACKGROUND

In 2019 the Shire of East Pilbara purchased twelve (12) residential properties from BHP (8 houses and 4 units in Newman). In the 2019/20 financial year eight (8) of these properties were upgraded to allow them to be used for staff housing. Upon detailed inspection, one (1) property was in very poor condition, with significant termite damage, making it not economically viable to retain and subsequently was demolished. The works required on the remaining three (3) properties were budgeted for in the 2020/21 financial year, due to the significant amount of works required to make them habitable.

The Administration is seeking tenders for upgrade works to the remaining three (3) properties through a request for tender process. In addition, we are also seeking pricing for some non-essential works, this being patio and fencing to two units located on Bondini Drive and internal painting to an airport house.

The Shire of East Pilbara will be advertising Tender 04, 2020-21 – Newman Housing Capital works on Saturday, 21st November 2020. The tender will be closing on the 14th December 2020, to meet the Councils minimum advertisement requirements, which is after the Council Meeting to be held on the 11th December 2020. The administration is seeking approval for the Chief Executive Officer to have delegated authority to award the contract and apply the common seal.

COMMENTS/OPTIONS/DISCUSSIONS

It is recommended that the Chief Executive Officer (or in the absence of the CEO, the Acting CEO) be delegated authority to award or reject the tender for Tender 04, 2020-21 - Newman Housing capital works.

Due to the time period between the 14th December and 29th January Council meetings, not awarding this tender until the January meeting will delay the delivery of this project by approximately 7 weeks and could severely impact the Administration's ability to deliver by the end of financial year. By allowing delegated authority, the contract can be established in December 2020, allowing the awarded contractor to order materials and arrange resources ready for works to begin as soon as possible. Alternatively if not awarded, the contract award will occur in February 2021 (after the 29th January Council meeting). Following which the contractor can begin the ordering of materials and resource planning.

Delegated authority is essential for the timely delivery of this project within the 2020/21 financial year and to ensure the Administration can provide adequate housing to staff. If the award of this tender is delayed, then this may impact the ability of the Shire to recruit due to lack of housing availability.

STATUTORY IMPLICATIONS/REQUIREMENTS

Part 3 – Functions of local governments (Division 3 – Executive functions of local governments) (Subdivision 6 – Various executive functions) 3.57. Tenders for providing goods or services (pg 70).

Part 5 - Administration (Division 4 – Local government employees) 5.42. Delegation of some powers and duties to CEO (pg 153)

- (1) A local government may delegate (absolute majority required) to the CEO the exercise of any of its powers or the discharge of any of its duties under-
 - (a) this act other than those referred to in section 5.43; or

- (2) A delegation under this section is to be in writing and may be general or otherwise provided in the instrument of delegation.

Part 5 - Administration (Division 4 – Local government employees) 5.43. Limits on delegations to CEO (pg 153)

A local government cannot delegate to a CEO any of the following powers or duties –
(b) accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph.

STATUTORY IMPLICATIONS/REQUIREMENTS

Part 3 – Functions of local governments (Division 3 – Executive functions of local governments) (Subdivision 6 – Various executive functions) 3.57. Tenders for providing goods or services (pg 70).

Part 5 - Administration (Division 4 – Local government employees) 5.42. Delegation of some powers and duties to CEO (pg 153)

- (1) A local government may delegate (absolute majority required) to the CEO the exercise of any of its powers or the discharge of any of its duties under-
(a) this act other than those referred to in section 5.43; or
(2) A delegation under this section is to be in writing and may be general or otherwise provided in the instrument of delegation.

Part 5 - Administration (Division 4 – Local government employees) 5.43. Limits on delegations to CEO (pg 153)

A local government cannot delegate to a CEO any of the following powers or duties –
(b) accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph.

POLICY IMPLICATIONS

4.5 EXECUTION OF DOCUMENTS

Minute No: Item 9.1.3

Date: 27th June 2013

Objective

To allow for the proper execution of documents.

Policy

All documents validly executed will have the common seal affixed and the Shire President and the Chief Executive Officer's attestations affixing the seal. Use of the common seal is to be recorded in the common seal register and must have the Council resolution number included and the date that the seal was applied.

Delegation From: Council

Delegation To: Chief Executive Officer

Council File Reference: ADM-14-9

Legislative Authority for Delegation: S5.42 Local Government Act 1995

Power/Duty/Authorisation Delegated:

Authority to prepare the necessary documentation to execute documents taking into account any specific or policy requirements of council where:

The Council has authorised entering into a formal contract or a formal contract is considered necessary by the Chief Executive Officer as part of the day to day operation of the Council or a formal contract is authorised under a delegated authority from the Council.

Authority for exercise of Power/Duty/Authorisation

Conditions attached to Delegation

Also refer to Council's Standing Orders Local Law

Date of Delegation _____

Delegator (Shire President) _____

STRATEGIC COMMUNITY PLAN

3: Built Environment

Connected and accessible communities.

B2 Plan for the future.

B2.2 Facilitate the release of land for diverse and inclusive housing options, industrial and commercial use

RISK MANAGEMENT CONSIDERATIONS

These works are essential to make sure the three (3) remaining BHP houses are upgraded to a liveable standard for staff housing. If the award of this tender is delayed, then the Shire may not be able to fill roles for new staff that require housing.

FINANCIAL IMPLICATIONS

The Budget for Capital works for 2020-21 is to the value of \$800,000 total budget for capital works and a budget of \$79,000 for Newman Airport.

VOTING REQUIREMENTS

Absolute.

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION: 202021/102

MOVED: Cr Anthony Middleton

SECONDED: Cr Karen Lockyer

That Council

- 1. Delegate authority to the Chief Executive Officer (or in the absence of the CEO the Acting CEO) under s.5.42(1) and (2) and s.5.43(b) of the Local Government Act to accept RFT04-2020-21 Newman Housing Capital Tender which is due to close on Friday, 14th December 2020.**
- 2. Approve the Common Seal to be affixed under delegated authority to Chief Executive Officer (or in the absence of the CEO the Acting CEO) for the contract between the Shire of East Pilbara and the successful tender.**

CARRIED UNANIMOUSLY

To be actioned by Mr Lindon Mellor, Manager Projects & Assets

**9.3.2 DELEGATED AUTHORITY TO AWARD TENDER RFT 09-2020/21 - KURRA
CARAVAN PARK - STAGE 1 CONSTRUCTION WORKS**

Responsible Officer:	Mr Raees Rasool Executive Manager Infrastructure Services
Author:	Mr Lindon Mellor Manager Projects and Assets
Proposed Meeting Date:	11th December 2020
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REPORT PURPOSE

For Council to consider delegating authority to the Chief Executive Officer to award or reject Tender RFT 09-2020/21 - Kurra Caravan Park - Stage 1 Construction Works.

For Council to approve the Common Seal to be affixed under delegated authority to the Chief Executive Officer for the contract between the Shire of East Pilbara and the successful tender.

This is to assist in the Administration in efficient and timely delivery of Stage 1 works to allow a temporary arrangement to be setup for the Newman Caravan Park, in time for tourist season.

BACKGROUND

Newman currently has no publically available Caravan Parks and there are currently very few facilities available for tourists for overnight or short stay accommodation. Furthermore, in August 2020 the Shire commissioned a community perception survey with several requests for further tourist accommodation.

On the closure of BHP's existing Kurra Caravan Park, the Shire took the opportunity to obtain some of the existing site infrastructure and accommodation (Dongas) that were due to be demolished and applied to the Department of Lands and Heritage (DLPH) for ownership of the southern half of the existing Kurra site. The intention was to create a publically accessible Caravan Park.

Due to length of time required for planning a Caravan Park and the current lack of short stay accommodation facilities, Council have requested a temporary campsite be created on the site for stays of less than 3 days duration. This temporary campsite will utilise the existing facilities where possible and provide basic amenity required to provide tourists with additional short stay accommodation facilities for camping within Newman, to cater for increases in seasonal tourism.

The Temporary works being conducted will include:

- Water provided to the existing ablutions and office space;
- Power provided to the existing ablutions. office space;

- Bin store;
- Waste facilities (including reconnection of the existing macerator and installation of a liquid waste dump point);
- An area within the current hardstand site with line marking for RV's, with power provided to approximately 50% of the sites ;
- A separate area (approximately 1000m²) within the site where the hardstand will be removed and the area rehabilitated to provide a grassed site for camping, with power to be provided to 50% of the sites.
- Basic signage; and
- Temporary washing machine facilities added to existing site office.

The Administration is seeking tenders for the aforementioned upgrade works through a request for tender process. The Shire of East Pilbara will be advertising RFT 09-2020/21 - Kurra Caravan Park - Stage 1 Construction Works on Wednesday, 9th of December 2020. The tender will be closing on the 31st December 2020, to meet the Council's minimum advertisement requirements. As this tender will not be returned before the Council Meeting to be held on the 11th December 2020, the administration is seeking approval for the Chief Executive Officer (or Acting CEO) to have delegated authority to award the contract and apply the common seal.

COMMENTS/OPTIONS/DISCUSSIONS

It is recommended that the Chief Executive Officer (or in the absence of the CEO, the Acting CEO) be delegated authority to award or reject the tender for RFT 09-2020/21 - Kurra Caravan Park - Stage 1 Construction Works.

Due to the time period between the 31st December and 29th January Council meeting, not awarding this tender until the January meeting will delay the delivery of this project by approximately 4 weeks and could impact the Administration's ability to deliver by the end of financial year. By allowing delegated authority, the contract can be established in early January 2021, allowing the awarded contractor to order materials and arrange resources ready for works to begin as soon as possible. Alternatively if not awarded delegated authority, the contract award will occur in February 2021 (after the 29th January Council meeting). Following which the contractor can begin the ordering of materials and resource planning.

Delegated authority is essential for the delivery of this project within the 2020/21 financial year and to ensure the Administration can provide temporary camping opportunities in Newman. If the award of this tender is delayed, then the Shire may not be able to complete the required works before tourist season.

STATUTORY IMPLICATIONS/REQUIREMENTS

Part 3 – Functions of local governments (Division 3 – Executive functions of local governments) (Subdivision 6 – Various executive functions) 3.57. Tenders for providing goods or services (pg 70).

Part 5 - Administration (Division 4 – Local government employees) 5.42. Delegation of some powers and duties to CEO (pg 153)

- (1) A local government may delegate (absolute majority required) to the CEO the exercise of any of its powers or the discharge of any of its duties under-
 - (a) this act other than those referred to in section 5.43; or

- (2) A delegation under this section is to be in writing and may be general or otherwise provided in the instrument of delegation.

Part 5 - Administration (Division 4 – Local government employees) 5.43. Limits on delegations to CEO (pg 153)

A local government cannot delegate to a CEO any of the following powers or duties –

- (b) accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph.

STATUTORY IMPLICATIONS/REQUIREMENTS

Part 3 – Functions of local governments (Division 3 – Executive functions of local governments) (Subdivision 6 – Various executive functions) 3.57. Tenders for providing goods or services (pg 70).

Part 5 - Administration (Division 4 – Local government employees) 5.42. Delegation of some powers and duties to CEO (pg 153)

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- (b) accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph.

POLICY IMPLICATIONS

4.5 EXECUTION OF DOCUMENTS

Minute No: Item 9.1.3

Date: 27th June 2013

Objective

To allow for the proper execution of documents.

Policy

All documents validly executed will have the common seal affixed and the Shire President and the Chief Executive Officer's attestations affixing the seal. Use of the common seal is to be recorded in the common seal register and must have the Council resolution number included and the date that the seal was applied.

Delegation From: Council

Delegation To: Chief Executive Officer

Council File Reference: ADM-14-9

Legislative Authority for Delegation: S5.42 Local Government Act 1995

Power/Duty/Authorisation Delegated:

Authority to prepare the necessary documentation to execute documents taking into account any specific or policy requirements of council where:

The Council has authorised entering into a formal contract or a formal contract is considered necessary by the Chief Executive Officer as part of the day to day operation of the Council or a formal contract is authorised under a delegated authority from the Council.

Authority for exercise of Power/Duty/Authorisation

Conditions attached to Delegation

Also refer to Council's Standing Orders Local Law

Date of Delegation _____

Delegator (Shire President) _____

STRATEGIC COMMUNITY PLAN

3: Built Environment

Connected and accessible communities.

B2 Plan for the future.

B2.2 Facilitate the release of land for diverse and inclusive housing options, industrial and commercial use

RISK MANAGEMENT CONSIDERATIONS

These works are essential to ensure that Newman has adequate temporary camping facilities before tourist season. If the award of this tender is delayed, then the Shire may not be able to deliver this project in time for tourist season and businesses in town may miss out on the economic benefits surrounding a higher level of tourism. It should be noted that as of the 24th of November 2020 (when this report was drafted) the Shire still does not have the management order necessary for the land. This has been a result of delays by the Department of Lands and Environmental Heritage and BHP.

FINANCIAL IMPLICATIONS

The 2020/21 capital works budget for the caravan park is \$500,000. This tender is estimated to cost around \$400,000 of the allocated budget.

VOTING REQUIREMENTS

Absolute.

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION: 202021/103

MOVED: Cr Anthony Middleton

SECONDED: Cr Geraldine Parsons

That Council

- 1. Delegate authority to the Chief Executive Officer (or in the absence of the CEO the Acting CEO) under s.5.42(1) and (2) and s.5.43(b) of the Local Government Act to accept RFT 09-2020/21 – Kurra Caravan Park – Stage 1 Construction Works which is due to close on Thursday 31st December 2020.**
- 2. Approve the Common Seal to be affixed under delegated authority to Chief Executive Officer (or in the absence of the CEO the Acting CEO) for the contract between the Shire of East Pilbara and the successful tender.**

CARRIED UNANIMOUSLY

To be actioned by Mr Lindon Mellor, Manager Projects & Assets

10 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

**11 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS
BEEN GIVEN**

**12 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A
DECISION OF COUNCIL**

MOVED: Cr Holly Fleming

SECONDED: Cr Karen Lockyer

THAT Item 12.1 be accepted as a late item.

CARRIED UNANIMOUSLY

MOVED: Cr Anita Grace

SECONDED: Cr Anthony Middleton

THAT the meeting go behind closed doors.

CARRIED UNANIMOUSLY

10:51am Mr Dean Hatwell left the Council Chambers.

12.1.1 RFT08-2020/21 - PUBLIC BUILDING UPGRADES 2020-21

Attachments: Appendix 1 – Recommendation Report
Responsible Officer: Mr Raees Rasool
Executive Manager Infrastructure Services
Author: Mr Lindon Mellor
Manager Projects & Assets
Proposed Meeting Date: 11 December 2020
Location/Address: N/A
Name of Applicant: N/A
Author Disclosure of Interest: Nil

REASONS FOR CONFIDENTIALITY

That in accordance with section 5.23(2) of the *Local Government Act 1995* the meeting is closed to members of the public with the following aspect(s) of the Act being applicable to this matter:

- (c) A contract entered into or which may be entered into by the Local Government and relates to matters to be discussed at the meeting.
- (e) A matter that if disclosed would reveal trade secrets, information of commercial value, information about the business, professional, commercial or financial affairs of a person.

OFFICER RECOMMENDATION & COUNCIL RESOLUTION: 202021/104

MOVED: Cr Geraldine Parsons

SECONDED: Cr Anthony Middleton

That Council

1. Do not award Tender *RFT08-2020/21* for the *Public Building Upgrades 2020-21* to any submitted tenderers.
2. Delegate authority to the Chief Executive Officer (or in the absence of the CEO the Acting CEO) under s.5.42(1) and (2) and s.5.43(b) of the *Local Government Act 1995* to negotiate the award of the outlined works, up to the total of the allocated budget of \$325,000.
3. Approve the Common Seal to be affixed under delegated authority to Chief Executive Officer for the contract between the Shire of East Pilbara and the successful negotiated contractor

CARRIED UNANIMOUSLY

To be actioned by Mr Lindon Mellor, Manager Projects & Assets

13 CONFIDENTIAL MATTERS BEHIND CLOSED DOORS

13.1 CHIEF EXECUTIVE OFFICER

13.1.1 COVID-19 DELEGATIONS TO CHIEF EXECUTIVE OFFICER

Responsible Officer: Mr Jeremy Edwards
Chief Executive Officer

Author: Mrs Kylie Bergmann
Acting Manager Governance

Proposed Meeting Date: 11 December 2020

REASONS FOR CONFIDENTIALITY

That in accordance with Section 5.23 (2) of the Local Government Act 1995 the meeting is closed to members of the public with the following aspect(s) of the Act being applicable to this matter:

(b) The personal affairs of any person.

OFFICER RECOMMENDATION & COUNCIL RESOLUTION 202021/105

MOVED: Cr Geraldine Parsons

SECONDED: Cr Anita Grace

That Council receive the report on delegated decisions made by the Chief Executive Officer, in relation to the COVID-19 Economic Relief Package, for the period 7th November 2020 – 26th November 2020.

CARRIED UNANIMOUSLY

To be actioned by Mrs Kylie Bergmann, Acting Manager Governance

13.1.2 CEO RECRUITMENT & SELECTION PANEL MINUTES

Responsible Officer: Mr Jeremy Edwards
Chief Executive Officer

Author: Mrs Kylie Bergmann
Acting Manager Governance

Proposed Meeting Date: 11 December 2020

11:00am Ms Lisa Clack, Mrs Lisa Davis, Mr Ben Lewis, Mr Raees Rasool and Ms Kristen Milne left the Chambers.

REASONS FOR CONFIDENTIALITY

That in accordance with Section 5.23 (2) of the Local Government Act 1995 the meeting is closed to members of the public with the following aspect(s) of the Act being applicable to this matter:

(b) The personal affairs of any person.

OFFICER RECOMMENDATION & COUNCIL RESOLUTION 202021/106

MOVED: Cr Geraldine Parsons

SECONDED: Cr Holly Fleming

That Council receive the Minutes from the CEO Recruitment & Selection Panel meeting held on 24 November 2020 as attached at Appendix 1.

CARRIED UNANIMOUSLY

To be actioned by Mrs Kylie Bergmann, Acting Manager Governance

**13.1.3 APPROVAL OF PREFERRED CANDIDATE FOR CEO ROLE AND SETTING
DATE FOR SPECIAL COUNCIL MEETING TO ENDORSE FINAL
CONTRACT**

Responsible Officer: Mr Jeremy Edwards
Chief Executive Officer

Author: Mrs Kylie Bergmann
Acting Manager Governance

Proposed Meeting Date: 11 December 2020

11:16am Cr Karen Lockyer left the Chambers
11:17am Cr Karen Lockyer returned to the Chambers
11:18am Cr Geraldine Parsons left the Chambers
11:19am Cr Geraldine Parsons returned to the Chambers

REASONS FOR CONFIDENTIALITY

That in accordance with Section 5.23 (2) of the Local Government Act 1995 the meeting is closed to members of the public with the following aspect(s) of the Act being applicable to this matter:

(b) The personal affairs of any person.

OFFICER RECOMMENDATION & COUNCIL RESOLUTION 202021/107

MOVED: Cr Geraldine Parsons

SECONDED: Cr Anita Grace

THAT Council approves the resolution as contained within the Confidential Minutes.

CARRIED UNANIMOUSLY

To be actioned by Mrs Kylie Bergmann, Acting Manager Governance

MOVED: Cr Anthony Middleton

SECONDED: Cr Geraldine Parsons

THAT the meeting be re-opened to the public.

CARRIED UNANIMOUSLY

14 DATE OF NEXT MEETING

23 December 2020 – Special Council Meeting

29 January 2021 – Ordinary Council Meeting

15 CLOSURE

11:31am.