



**CONFIRMED**

**MINUTES**

**Audit Committee Meeting**

**13 December 2022**

**4:30pm**

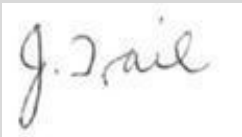
**Kambalda Recreation Centre, Barnes Drive,  
Kambalda**

**SHIRE OF COOLGARDIE**

**NOTICE OF AUDIT COMMITTEE MEETING**

Dear Elected Member

The next Audit Committee Meeting of the Shire of Coolgardie will be held on Tuesday 13 December 2022 commencing at 4:30pm.

A handwritten signature in black ink, appearing to read "J. Trail", is enclosed in a white rectangular box.

**JAMES TRAIL**  
**CHIEF EXECUTIVE OFFICER**



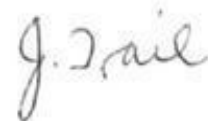
## AUDIT COMMITTEE MEETING

**13 December 2022**

Welcome to the Audit Committee Meeting of the Shire of Coolgardie.

The dates, times and locations of the Audit Committee Meetings for 2020 are listed hereunder.

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Venue</u>
Tuesday	January 2021	N/A	-
Tuesday	23 February 2021	6.00pm	Kambalda
Tuesday	23 March 2021	6.00pm	Coolgardie
Tuesday	27 April 2021	6.00pm	Kambalda
Tuesday	25 May 2021	6.00pm	Coolgardie
Tuesday	22 June 2021	6.00pm	Kambalda
Tuesday	27 July 2021	6.00pm	Coolgardie
Tuesday	24 August 2021	6.00pm	Kambalda
Tuesday	28 September 2021	6.00pm	Coolgardie
Tuesday	26 October 2021	6.00pm	Kambalda
Tuesday	23 November 2021	6.00pm	Coolgardie
Tuesday	21 December 2021	6.00pm	Kambalda



James Trail  
Chief Executive Officer

**DISCLAIMER**

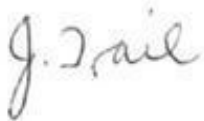
INFORMATION FOR PUBLIC ATTENDING COUNCIL MEETINGS

**PLEASE NOTE:**

**THE RECOMMENDATIONS CONTAINED IN THIS AGENDA ARE OFFICERS RECOMMENDATIONS ONLY AND SHOULD NOT BE ACTED UPON UNTIL COUNCIL HAS RESOLVED TO ADOPT THOSE RECOMMENDATIONS.**

**THE RESOLUTIONS OF COUNCIL SHOULD BE CONFIRMED BY PERUSING THE MINUTES OF THE COUNCIL MEETING AT WHICH THESE RECOMMENDATIONS WERE CONSIDERED.**

**MEMBERS OF THE PUBLIC SHOULD ALSO NOTE THAT THEY ACT AT THEIR OWN RISK IF THEY ENACT ANY RESOLUTION PRIOR TO RECEIVING OFFICIAL WRITTEN NOTIFICATION OF COUNCILS DECISION.**



James Trail  
**CHIEF EXECUTIVE OFFICER**

## COUNCIL MEETING INFORMATION NOTES

1. Your Council generally handles all business at Ordinary or Special Council Meetings.
2. From time to time Council may form a Committee to examine subjects and then report to Council.
3. Generally all meetings are open to the public; however, from time to time Council will be required to deal with personal, legal and other sensitive matters. On those occasions Council will generally close that part of the meeting to the public. Every endeavour will be made to do this as the last item of business of the meeting.
4. Public Question Time. It is a requirement of the Local Government Act 1995 to allow at least fifteen (15) minutes for public question time following the opening and announcements at the beginning of the meeting. Should there be a series of questions the period can be extended at the discretion of the Chairman.

***Written notice of each question should be given to the Chief Executive Officer prior to 12:30pm on the day of the meeting. A summary of each question and response is included in the Minutes.***

***When a question is not able to be answered at the Council Meeting a written answer will be provided after the necessary research has been carried out. Council staff will endeavour to provide the answers prior to the next meeting of Council.***

5. **Councillors** may from time to time have a financial interest in a matter before Council. Councillors must declare an interest and the extent of the interest in the matter on the Agenda. However, the Councillor can request the meeting to declare the matter **trivial, insignificant or in common with a significant number of electors or ratepayers**. The Councillor must leave the meeting whilst the matter is discussed and cannot vote unless those present agree as above.

**Members of staff**, who have delegated authority from Council to act on certain matters, may from time to time have a financial interest in a matter on the Agenda. The member of staff must declare that interest and generally the Chairman of the meeting will advise the Officer if he/she is to leave the meeting.

6. Agendas including an Information Bulletin are delivered to Councillors within the requirements of the Local Government Act 1995, i.e. seventy-two (72) hours prior to the advertised commencement of the meeting. Whilst late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

**Should an elector wish to have a matter placed on the Agenda the relevant information should be forwarded to the Chief Executive Officer in time to allow the matter to be fully researched by staff. An Agenda item including a recommendation will then be submitted to Council for consideration.**

**The Agenda closes the Monday week prior to the Council Meeting (i.e. ten (10) days prior to the meeting).**

The Information Bulletin produced as part of the Agenda includes items of interest and information, which does not require a decision of Council.

7. Agendas for Ordinary Meetings are available in the Coolgardie and Kambalda Offices/Libraries seventy-two (72) hours prior to the meeting and the public are invited to secure a copy.
8. Agenda items submitted to Council will include a recommendation for Council consideration. Electors should not interpret and/or act on the recommendations until after they have been considered by Council. Please note the Disclaimer in the Agenda (page 3).
9. Public Question Time – Statutory Provisions – Local Government Act 1995

Time is to be allocated for questions to be raised by members of the public and responded to at:

- (a) Every ordinary meeting of a council; and
- (b) Such other meetings of councils or committees as may be prescribed

Procedures and the minimum time to be allocated for the asking of and responding to questions raised by members of the public at council or committee meetings are to be in accordance with regulations.

9A. Question Time for the Public at Certain Meetings – s5.24 (1) (b)

**Local Government (Administration) Regulations 1996**

Reg 5 For the purpose of section 5.24(1)(b), the meetings at which time is to be allocated for questions to be raised by members of the public and responded to are:

- (a) every special meeting of a council; and
- (b) every meeting of a committee to which the local government has delegated a power or duty.

Minimum Question Time for the Public – s5.24 (2)

- Reg 6 (1) The minimum time to be allocated for the asking of and responding to questions raised by members of the public at ordinary meetings of councils and meetings referred to in regulation 5 is fifteen (15) minutes.
- (2) Once all the questions raised by members of the public have been asked and responded to at a meeting referred to in sub regulation (1), nothing in these regulations prevents the unused part of the minimum question time period from being used for other matters.

Procedures for Question Time for the Public – s5.24 (2)

**Local Government (Administration) Regulations 1996**

- Reg 7 (1) Procedures for the asking of and responding to questions raised by members of the public at a meeting referred to in regulation 6 (1) are to be determined:
- (a) by the person presiding at the meeting; or
  - (b) in the case where the majority of members of the council or committee present at the meeting disagree with the person presiding, by the majority of members, having regard to the requirements of sub regulations (2) and (3).
- (2) The time allocated to the asking and responding to questions raised by members of the public at a meeting referred to in regulation 6(1) is to precede the discussion of any matter that requires a decision to be made by the council or the committee, as the case may be.
- (3) Each member of the public who wishes to ask a question at a meeting referred to in regulation 6(1) is to be given an equal and fair opportunity to ask the question and receive a response.
- (4) Nothing in sub regulation (3) requires:
- (a) A council to answer a question that does not relate to a matter affecting the local government;
  - (b) A council at a special meeting to answer a question that does not relate to the purpose of the meeting; or
  - (c) A committee to answer a question that does not relate to a function of the committee.

**2. Public Inspection of Unconfirmed Minutes (Reg 13)**

A copy of the unconfirmed Minutes of Ordinary and Special Meetings will be available for public inspection in the Coolgardie and Kambalda Offices/Libraries within ten (10) working days after the Meeting.

**NOTE:****10.3 Unopposed Business**

- (1) Upon a motion being moved and seconded, the person presiding may ask the meeting if any member opposes it.
- (2) If no member signifies opposition to the motion the person presiding may declare the motion in sub clause (1) carried without debate and without taking a vote on it,
- (3) A motion carried under sub clause (2) is to be recorded in the minutes as a unanimous decision of the Council or committee.
- (4) If a member signifies opposition to a motion the motion is to be dealt with according to this Part.
- (5) This clause does not apply to any motion or decision to revoke or change a decision which has been made at a Council or committee meeting.

**Order Of Business**

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**MINUTES OF SHIRE OF COOLGARDIE  
AUDIT COMMITTEE MEETING  
HELD AT THE KAMBALDA RECREATION CENTRE, BARNES DRIVE, KAMBALDA  
ON TUESDAY, 13 DECEMBER 2022 AT 4:30PM**

**1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**

Shire President, Malcolm Cullen, opened the meeting at 4:35pm and welcomed his fellow Councillors and staff, and thanked them for their attendance.

**2 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**

**PRESENT:**

Cr Malcolm Cullen (President), Cr Tracey Rathbone (Deputy President), Cr Rose Mitchell, Cr Kathie Lindup, Cr Tammee Keast

**IN ATTENDANCE:**

James Trail (Chief Executive Officer), Robert Hicks (Deputy Chief Executive Officer), Sherryl Botting (Cr), Rebecca Horan (Coordinator Major Projects, HR & Governance), John Ravlic (Commercial Services Consultant), Barry Donkin (Project Manager), Corina Morgan (Senior Finance Officer), Kasey Turner (Administration Officer)

**APOLOGIES**

Nil

**LEAVE OF ABSENCE**

Nil

**3 DECLARATIONS OF INTEREST**

**3.1 Declarations of Financial Interests – Local Government Act Section 5.60A**

Chief Executive Officer, James Trail, declared a Financial Interest in Item 5.2.2 Credit Card Listing from August 2022 to October 2022.

**3.2 Declarations of Proximity Interests – Local Government Act Section 5.60B**

**3.3 Declarations of Impartiality Interests – Shire of Coolgardie Code of Conduct for Council Members, Committee Members and Candidate for Election, Code of Conduct for Employees**



**4 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

**4.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 20 SEPTEMBER 2022**

**Date:** 6 December 2022

**Author:** Bree Crawley, Community Development Team Leader

**ATTACHMENTS**

Nil

**VOTING REQUIREMENT**

Simple majority

**OFFICER RECOMMENDATION**

That the Minutes of the Audit Committee Meeting held on 20 September 2022 be confirmed as a true and accurate record.

**AUDIT COMMITTEE RESOLUTION #273/2022**

**Moved:** Cr Rose Mitchell

**Seconded:** Cr Tracey Rathbone

That the Minutes of the Audit Committee Meeting held on 20 September 2022 be confirmed as a true and accurate record.

**In Favour:** Crs Malcolm Cullen, Tracey Rathbone, Rose Mitchell, Kathie Lindup and Tammee Keast

**Against:** Nil

**CARRIED 5/0**

## 5 REPORTS OF OFFICERS

### 5.1 Executive Services

#### 5.1.1 ANNUAL REPORT 2021-2022

<b>Location:</b>	<b>Nil</b>
<b>Applicant:</b>	<b>Nil</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Date:</b>	<b>6 December 2021</b>
<b>Author:</b>	<b>James Trail, Chief Executive Officer</b>

#### SUMMARY

Audit Committee to recommend to Council to adopt the Draft Annual Report for the year ended 30 June 2022 and set the date of the Annual Meeting of Electors

#### BACKGROUND

The annual Meeting of Electors is to consider the Annual Report for the year ended 30 June 2022. If Council were like minded the meeting could be held in Coolgardie on Tuesday 31 January 2023.

#### COMMENT

The Annual Report for the year ended 30 June 2022 is presented to Council for adoption. The report will be available to the public at the Administration Office and the Library, Barnes Drive Kambalda, and the Library in the Recreation Centre, Sylvester Street Coolgardie.

The Annual Financial Report is included in the Annual Report and it is noted the following matter to be reported in accordance with Reg 10(3) of the Local Government (Audit) Regulations 1996:

The primary tool set by the Department of Local Government and Communities for the measurement of the performance of each local government were the financial ratios. These were presented for many years. There is now no longer a requirement for OAG to report against the financial ratio's.

The Shire ended the financial year with Cash and Cash Equivalents of \$1.9 million up from \$1.3 million the year before. Capital expenditure this year amounted to \$7,366,528 on infrastructure assets and \$3,609,416 on property, plant and equipment. This is up \$6,343,984 from the previous year. A massive increase in investment in Shire Infrastructure.

Highlights for this year include :

- Upgrades and renewal on Coolgardie North Road, Jaurdi Hills Road, Cave Hill Road and Carins Road \$1,201,322
- Provision of primary health and medical services through St John, \$416,000..
- Coolgardie Cultural and Community Hub(Post Office precinct) commencement,\$1,125,940
- Project works at Coolgardie Landfill. Excavation ,roadworks, weighbridge preparation,\$3,594,875
- Renewal and Upgarde of Kambalda Aerodrome \$1,875,950

The Shire economy, like the WA economy is emerging from COVID-19 related restrictions and faces a raft of new challenges in the form of supply chain disruptions, labour shortages and rising costs, punctuated by the 7.6% increase in the Perth Consumer Price Index (CPI) over the year to March 2022. Furthermore, the Shire has undergone a Gross Rental Revaluation the last one occurring 6 years ago. The revaluation has resulted in gross rental valuations in Kambalda decreasing on average by 10.5% and in Coolgardie on average by 8%. For

the Shire to continue to strive to deliver improved and efficient services to the community with costs increasing as a minimum in excess of 7% and a decrease in gross rental values resulting in a decrease in rate revenue is impossible without generating other sources of revenue.

The Shire estimates the impact of the 7.6% increase in Perth CPI, increases in insurance, contractors, employee and operational costs to be in excess of \$1.3 million on the Shire annual operating and capital expenditure budget. In order to provide services to the community at the same level as it has done in 2021/2022 simply on rates revenue alone, given an estimated increase of in excess of \$1.3 million, would require a rate increase of in excess of 100% on residential, commercial, generally industry and light industry rate payers. Clearly this is not an action the Council could ever consider.

In order to maintain or increase the level of services to the community, in an environment of escalation costs and decrease in valuation of the majority of residential, commercial, generally industry and light industry properties in the Shire, Council has displayed exceptional leadership in planning for and progressing new revenue generating opportunities. In doing so it was in a unique position to be able to advertise only a 5% increase in the rate in the \$ for residential, commercial, generally industry and light industry rate payers in the Shire generating an estimated revenue increase of only \$81,000. The estimated increase of \$8.5 million in fees and charges associated with workers accommodation, waste facilities and the Kambalda Airport has enabled the Shire to not only improve the level of services to the community but increase the level of expenditure on renewing and maintaining roads, footpaths, drainage, buildings, and community infrastructure. Furthermore, it has enabled the Council to consider only a 3% increase in the rate in the \$ for residential, commercial, generally industry and light industry rate payers in the Shire generating an estimated revenue increase of \$48,600.

The Shire has worked extremely hard over the past three years to create strong collaborative relationships with the Mining Sector, connected businesses and industry and the State Government. Consequently, the strength of these partnerships has enabled the Shire to progress revenue generating opportunities to ensure that the residential, commercial, generally industry and light industry rate payers are not burdened with massive rate increases now and into the future.

The most significant impact on the estimated surplus for 2021/2022 and the draft budget for 2022/23 has been the timing of construction of several major infrastructure projects including the Coolgardie Class III Waste Facility, Kambalda Aerodrome Refurbishment and the construction of the Kambalda Workers Accommodation Facility.

In the short term this has also placed pressure on cashflow. It is anticipated that with the completion of the three above mentioned projects there is expected to be significant revenue generated in the 2022/23 financial year that will have a significant positive impact on cashflow, revenue and reserves in long term.

The 2022/2023 Annual Draft Budget highlights operating revenue of \$26,895,575 compared to \$13,821,180 in 2021/2022 and operating expenditure of \$24,079,858 compared to \$16,728,630 in 2021/2022. Consequently, for the 2022/2023 year the budget operating surplus is \$2,815,717 compared to an operating deficit in 2021/2022 of \$2,907,450. This extraordinary turn around estimated at \$5,723,167 is a direct result of the progression of new revenue generating opportunities. Furthermore, for the first time, the Shire will end up with an estimated positive operating surplus ratio.

The 2022/2023 Annual Draft Budget also highlights an estimated \$7,296,251 net cash provided by operating activities. The significance of this cannot be underestimated. Very few local governments in WA would have a ratio of 74% of rates revenue contributing to the renewal of road, building, footpath, drainage and community infrastructure

## CONSULTATION

Auditor – RSM

Auditor General

Shire Staff

Shire Contractor

### **STATUTORY ENVIRONMENT**

Section 5.54 Local Government Act 1995 as amended.  
Local Government (Financial Management) Regulations 1996

### **POLICY IMPLICATIONS**

N/A

### **FINANCIAL IMPLICATIONS**

N/A

### **STRATEGIC IMPLICATIONS**

#### **Accountable and effective leaders**

High quality corporate governance, accountability and compliance

### **ATTACHMENTS**

1. Draft Annual Report 2021-2022

### **VOTING REQUIREMENT**

Simple majority

### **OFFICER RECOMMENDATION**

That Audit Committee,

1. Recommend to Council to adopt the Draft Annual Report for the year ended 30 June 2022 in accordance with Section 5.54 of the Local Government Act 1995,
2. Recommend to Council to set the date for the Annual meeting of Electors to be Tuesday 31 January 2023 at 6.30pm at the Coolgardie Recreation Centre.

### **AUDIT COMMITTEE RESOLUTION #274/2022**

**Moved:** Cr Tracey Rathbone

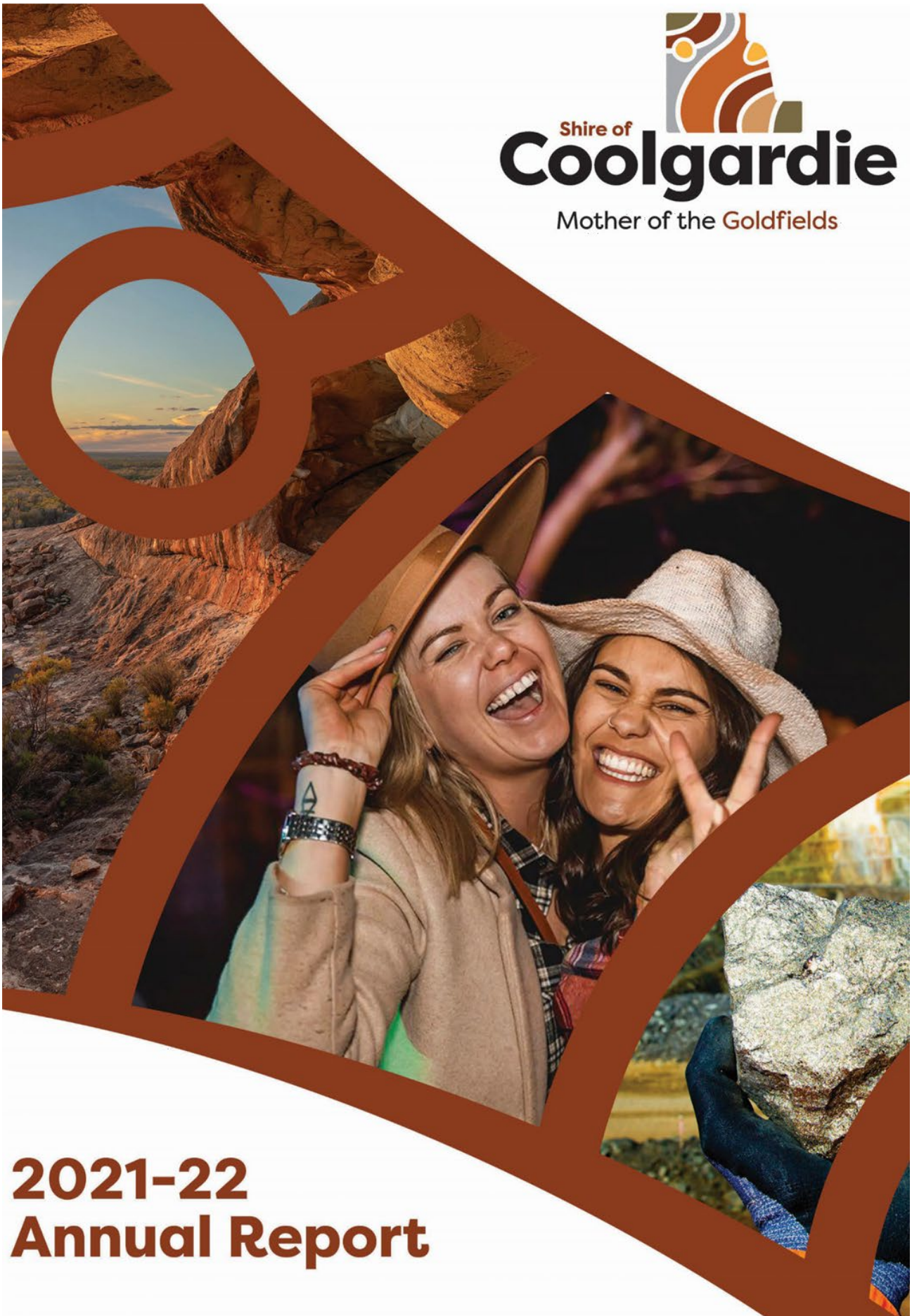
**Seconded:** Cr Kathie Lindup

**That Council defer Item 5.1.1 to the next Audit Committee Meeting until further information is provided from the OAG.**

**In Favour:** Crs Malcolm Cullen, Tracey Rathbone, Rose Mitchell, Kathie Lindup and Tammee Keast

**Against:** Nil

**CARRIED 5/0**



# 2021-22 Annual Report

## **SHIRE OF COOLGARDIE - PROFILE**

The Shire of Coolgardie, known as the 'Mother of the Goldfields', encompasses an area of 30,400 km<sup>2</sup> and includes the towns of Coolgardie, Kambalda, Widgiemooltha and the Aboriginal community of Kurrawang.

Celebrated for the gold, nickel and lithium discoveries in Coolgardie and Kambalda, the Shire continues to thrive with a multitude of mining and processing companies operating in the area. These companies are at the forefront of mining innovation and offer fantastic career opportunities.

The Shire is the largest producer of minerals in the region by value with mining operations supporting globally significant regional exports.

Over 3,600 people live in the Shire and enjoy a relaxed lifestyle, quality recreational facilities and a stunning natural environment.

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## **SHIRE PRESIDENT'S REPORT**

On behalf of the Council, I am pleased to present the Shire of Coolgardie Annual Report for the 2021/22 year.

The Shire's Annual Audit was completed successfully for the 2021/22 financial year and Council will continue to implement any recommended changes raised by the Auditors that will improve the Shire's level of Governance, compliance and financial position of our organisation.

The Shire ended the financial year with Cash and Cash Equivalents of \$1.9 million up from \$1.3 million the year before. Capital expenditure this year amounted to \$7,366,528 on infrastructure assets and \$3,609,416 on property, plant and equipment. This is up \$6,343,984 from the previous year. A massive increase in investment in Shire Infrastructure.

Highlights for this year include :

- Upgrades and renewal on Coolgardie North Road, Jaurdi Hills Road, Cave Hill Road and Carins Road - \$1,201,322.
- Provision of primary health and medical services through St John - \$416,000.
- Coolgardie Cultural and Community Hub (Post Office precinct) commencement - \$1,125,940.
- Project works at Coolgardie Landfill including excavation, roadworks, weighbridge preparation - \$3,594,875
- Renewal and Upgrade of Kambalda Aerodrome - \$1,875,950

Parallel with the above projects, our staff continued to work hard providing services, programmes and community events into both our towns. These included our recreation Centres, swimming pools community resource centres and playgrounds.

Our road construction and town crews have worked on local gravel road maintenance throughout the year, while our town crews have maintained our streets, parks and gardens to a high standard.

Also, special mention to the Shire's Finance and Administration Staff, we may not see them in action, however behind the scenes, I know the workload they bear and it is a credit to them all they are able to perform their duties at the level they achieve.

I would also make mention of Community Volunteer organisations such as St John Sub Centre and Community Transport and Kambalda Fire and Rescue volunteers who continue their dedicated services to keep our community safe throughout the year with significant volunteer hours and effort invested into both towns.

The Shire adopted the 2022/2023 Budget with operating revenue of \$26,895,575 compared to \$13,821,180 in 2021/2022 and operating expenditure of \$24,079,858 compared to \$16,728,630 in 2021/2022. Consequently, for the 2022/2023 year the budget operating surplus is \$2,815,717 compared to an operating deficit in 2021/2022 of \$2,907,450. This extraordinary turn around estimated at \$5,723,167 is a direct result of the progression of new revenue generating opportunities. Furthermore, for the first time, the Shire will end up with an estimated positive operating surplus ratio.

The 2022/2023 Annual Draft Budget also highlights an estimated \$7,296,251 net cash provided by operating activities. The significance of this cannot be underestimated. Very few local governments in WA would have a ratio of 74% of rates revenue contributing to the renewal of road, building, footpath, drainage and community infrastructure.



Traditionally local governments allocate financial resources into infrastructure facilities for the betterment of community services and facilities. This has been the case in prior financial years with the refurbishment of the Kambalda Aquatic Facility and the Coolgardie Community & Cultural Hub. While both projects provide valuable services to the community, they also require a significant initial and ongoing investment from the Shire and have limited scope to generate fees and charges from their operating activities. Council has made a conscious decision in recent years to make significant investment in infrastructure that has the capacity to generate fees and charges from mining, commercial and other industrial activities.

The Shire's priority projects for 2022/23 include:

- Coolgardie North Road
- Carins Road Renewal.
- Completion of Kambalda Workers Accommodation Village
- ESG Framework and Strategy
- Socio Economic Strategy
- Coolgardie Landfill Expansion.
- Coolgardie Post Office Fire Damage
- Gnarlbine Road Renewal
- Tindals/Ladyloch Intersection
- Completion of Driver Reviver and Ablution Facility at the Coolgardie Truck Assembly Park.
- Completion of Coolgardie Cultural and Community Precinct.

The Shire will continue to maintain the level of services into our communities, while working on developing shovel ready projects for when suitable funding becomes available to continue to improve our assets for the future.

I believe the Shire of Coolgardie is very well positioned with the increased activity in mining and resources sector, the emerging electric vehicle and battery markets, our regional waste and recycling facility and by developing strong partnerships with both Federal ,State Governments and the Mining Industry, the Shire can build a stronger and more resilient community for the Future.

I would like to sincerely thank my fellow Councillors, our CEO, all our Staff and Consultants, as well as the many dedicated service providers for their efforts and commitment to our Shire for what has been once again a very challenging year for the Shire.



Malcolm Cullen  
Shire President

## CEO'S REPORT

The Shire of Coolgardie had a Total Operating Revenue of \$16.54m (including operating and capital grants) for the 2021/22 financial year.

Net Cash from operating activities at year ended 30 June 2022 was \$3,395,770 – see Note 18 of the Annual Financial Report. This was a significant increase of \$2,394,046 from the year ended 30 June 2021. The movement reported at 30 June 2022 was largely the result of timing relating to cash flows tied to payments for major projects.

The Shire ended the financial year with Cash and Cash Equivalents of \$1.9 million up from \$1.3 million the year before. Capital expenditure this year amounted to \$7,366,528 on infrastructure assets and \$3,609,416 on property, plant and equipment. This is up \$6,343,984 from the previous year. A massive increase in investment in Shire Infrastructure

The most significant impact on the surplus for 2021/2022 and the draft budget for 2022/23 has been the timing of construction of several major infrastructure projects including the Coolgardie Class III Waste Facility, Kambalda Aerodrome Refurbishment and the construction of the Kambalda Workers Accommodation Facility.

In the short term this has also placed pressure on cashflow. It is anticipated that with the completion of the three above mentioned projects there is expected to be significant revenue generated in the 2022/23 financial year that will have a significant positive impact on cashflow, revenue and reserves in long term.

I would like to acknowledge the commitment from all Shire staff and thank them for their continued support during a period of great change and uncertainty over the past four months. They embraced the need for the Shire to review the way we do does business and consequently a number of changes had to be made and implemented.

A special thank you also to the Council who continue to govern the Shire with the community's interest always at the forefront of their decision making.



James Trail  
Chief Executive Officer

**PRESIDENT AND COUNCILLORS**

Each Shire of Coolgardie elected member represents the whole of the municipality.

Cr Sherryl Botting	Term ends 2025	Mobile: 0438 133 217
Cr Tammee Keast	Term ends 2023	Mobile: 0467 980 847
Cr Rose Mitchell	Term ends 2025	Mobile: 0438 662 404
Deputy President Cr Tracey Rathbone	Term ends 2023	Mobile: 0459 999 296
Shire President Cr Malcolm Cullen	Term ends 2025	Mobile: 0417 266 191
Cr Kathie Lindup	Term ends 2023	Mobile: 0402 819 468

## MANAGEMENT TEAM



### **James Trail**

Chief Executive Officer

Responsible for:

- Financial Oversight
- Governance and Compliance
- Regulatory services



### **Robert Hicks**

Director of Operations

Responsible for:

- Technical Services
- Financial Services
- Ranger Services
- Recreation, Museum and Visitor Centre's
- Community Resource Centre's and libraries
- Cashless Debit Card
- Community Events and Activities
- Disability Access and Inclusion
- Occupational Health and Safety
- Human Resources
- Occupational Health and Safety



### **Rod Franklin**

Commercial Manager

Responsible for:

- Waste and Sewerage Facilities
- Building Infrastructure Maintenance
- Airport Facilities



# Community Events 21/22



*Australia Day Communtiy Breakfast*



*Australia Day Awards*



*Australia Day*



*Blessing of the Roads*



*Coolgardie Rodeo*



*Clean Up Australia Day*



*Business Sundowner*

# Community Events 21/22



Hit FM 15.09.2021



Mothers Group  
Halloween Session



Go for 2 & 5



R U Okay Day



Seniors Christmas



Spring Fun Run



Warden Finnerties Sundowner

# Key Facts

The Shire of Coolgardie, known as the 'Mother of the Goldfields', includes the towns of Coolgardie, Kambalda, Widgiemooltha and the Aboriginal community of Kurrawang.

Area  
**30,400 km<sup>2</sup>**

Population  
**3,638**

Median Age  
**38 years**  
*(Source ABC 2021 Census report)*

Length of Roads  
**1,279 km of roads**

Area of Parks and Ovals  
**14ha**

Towns  
**Coolgardie**  
**Kambalda**  
**Widgiemooltha**  
**Kurrawang**

Number of Dwellings  
**1,610** *(residential houses)*

Number of Electors  
**1,819**

Number of Council Employees  
**54** *(FTE)*

Number of Elected Members  
**Shire President and five (5) Councillors**





# Strategic Community Plan 2018-2028



THE SHIRE OF COOLGARDIE'S COMMUNITY VISION

## A connected, progressive and welcoming community

The Community Strategic Plan was endorsed by Council In 2018 and reflects the aspirations and goals of the community and guides the services, activities, and infrastructure investment delivered by the Shire of Coolgardie.

*Aspiration*

### ACCOUNTABLE AND EFFECTIVE LEADERS

Goals -

- Engagement and consultation
- Transparent, accountable and effective governance
- Advocate for the community

*Aspiration*

### AN INCLUSIVE, SAFE AND VIBRANT COMMUNITY

Goals -

- Build a sense of place and belonging
- A safe and healthy Community
- Celebrate our culturally diverse community

*Aspiration*

### A THRIVING LOCAL ECONOMY

Goals -

- Build economic capacity
- Facilitate local business development and retention
- Provide support for traineeship development

*Aspiration*

### EFFECTIVE MANAGEMENT OF INFRASTRUCTURE, HERITAGE AND ENVIRONMENT

Goals -

- Value local culture and heritage
- Sustainable management of resources
- Enhance our build environment



## **INTRODUCTION**

The Annual Report 2021/22 provides the community with an overview of the highlights from the year and details the progress being made against the Shire of Coolgardie's Strategic Community Plan 2018 – 2028.

### **WHERE TO FIND THIS REPORT**

Hard copies of the report can be obtained at the Kambalda Community Recreation Facility and Coolgardie Community Recreation Centre or on-line at [www.coolgardie.wa.gov.au](http://www.coolgardie.wa.gov.au) or by emailing [mail@coolgardie.wa.gov.au](mailto:mail@coolgardie.wa.gov.au).

## **SETTING OUR DIRECTION**

### **INTEGRATED PLANNING**

The Shire of Coolgardie's Community Strategic Plan underpins all future planning and development and current undertakings for the next 10 years and is designed to ensure that all Shire operations are directed toward achieving the identified outcomes.

### **THE COMMUNITY STRATEGIC PLAN**

Community Strategic Plan outlines the community's long-term vision, goals and strategies to 2028. In 2010, the Department of Local Government and Communities introduced the Integrated Planning and Reporting Framework and Guidelines for all Western Australian local governments. The framework integrates community priorities, as articulated in the Community Strategic Plan, with other local government plans, information, and resourcing capabilities.

The Local Government's Integrated Planning and Reporting Standard directs that all local governments undertake a Desktop Review of their Community Strategic Plans biannually and a complete review including community engagement activities every four years.

Since the development of the plan in 2018, much has changed but the focus established through community engagement have remained stable. Two major changes have been the focus of ESG (environment, social, governance) as a standard of which organisations are held to account, and the realisation by Council that the resource sector provides approx. 83% of the Shire's income. These factors, being a crucial part of the municipal community, along with the biennial community survey (2021) results, will form part of the Shire's major review at the start of the 22/23 financial year.

The Shire of Coolgardie's Measures of Success for 2018 to 2028 are;

### **ACCOUNTABLE AND EFFECTIVE LEADERS**

- Biennial Community Satisfaction Survey
- Delivery of an efficiency dividend
- Adherence to compliance calendar and statutory requirements
- Current ratio meets required standard
- Operating surplus ratio meets required standard
- Number of partnerships established

**AN INCLUSIVE, SAFE AND VIBRANT COMMUNITY**

- Biennial Community Satisfaction Survey
- Community Chest Fund

**A THRIVING LOCAL ECONOMY**

- Value of Gross Domestic Product
- Value of Mining and Industry Rates
- Biennial Community Satisfaction Survey
- Number of businesses in Shire
- Number of education and industry partnerships supporting trainees and youth

**EFFECTIVE MANAGEMENT OF INFRASTRUCTURE, HERITAGE AND ENVIRONMENT**

- Biennial Community Satisfaction Survey
- Cultural and historical activities delivered
- Visitors to the Shire
- Number of re-use water initiatives
- Compliance with license conditions
- Asset renewal funding ratio meets required standard
- Asset sustainability ratio meets required standard
- Asset consumption ratio meets required standard
- Number of planning approvals
- Adherence to local planning scheme and strategy

## **ACCOUNTABLE AND EFFECTIVE LEADERS**

### **THE CORPORATE BUSINESS PLAN**

The purpose of the Plan is to demonstrate the operational capacity of the Shire to achieve its aspiration outcomes and objectives over the medium-term. The Plan is reviewed annually and reported against quarterly.

The Shire undertook a comprehensive review in 2020/21 of the Corporate Plan which was adopted by Council during the year.

### **COMMUNITY ASSISTANCE FUND**

The Shire of Coolgardie's Community Assistance Fund (CAF), is aimed at not-for-profit community groups/organisations or outstanding individuals' seeking small amounts of funding for specific events and projects that align with the Shire's Aspirations.

The Shire of Coolgardie's Strategic Aspirations are aiming for:

- an inclusive, safe and vibrant community
- a thriving local economy
- effective management of infrastructure, heritage and environment

A provision of \$20,000 was adopted for applications that benefited the community and to help not for profits to achieve their goals.

In the 21/22 financial year, successful applications included the Kambalda Tee Ball Association, Kambalda Cultural and Arts Group, House of Hope Rescue, Coolgardie Primary School P&C, Coolgardie Junior Volunteer Fire and Rescue, CAPS Coolgardie, Judumul Aboriginal Corporation and the Kambalda Junior Football Club.

Significant in-kind contributions were also provided through the provision of the community bus to enable local groups to travel to participate in several events throughout Western Australia to represent the community.

Funding was also provided to community events such as the Seniors Christmas Lunch, Coolgardie Day, the Kambalda Christmas Tree, Australia Day, and other smaller community events.

### **POLICIES, PROCESSES AND PROCEDURES**

All staff undertake regular professional development appropriate to their roles. The Shire has adopted a zero tolerance to drugs and alcohol with regular random drug and alcohol testing. Over the past four years, the Shire has also introduced a centralised records management system which ensures that all incoming correspondence is registered and responded to.

### **CODE OF CONDUCT**

Councillors, Committee and Working Group Members and Employees Section 5.103 of the Local Government Act 1995 requires every Local Government to prepare and adopt a Code of Conduct (the Code) to be observed by all Council members, committee members and employees. The Code provides Council Members, Committee and Working Group Members and Employees with consistent guidelines for an acceptable standard of professional conduct. The Code addresses in a concise manner the broader issue of ethical responsibility and encourages greater transparency and accountability.

The Code of conduct and related policies were reviewed extensively during 2021/2022.

## OFFICIAL CONDUCT

### REPORT ON FREEDOM OF INFORMATION

In accordance with the requirements of section 96 of the *Freedom of Information Act 1992* (FOI), the Shire of Coolgardie is required to publish an annual Freedom of Information Statement. This statement advises that, as of 30 June 2022, the Shire received two FOI applications.

### REPORT ON OFFICIAL CONDUCT – COMPLAINTS REGISTER

Pursuant to *Section 4.121 of the Local Government Act 1995*, a complaints register has been maintained. As of 30 June 2022, there were no complaints registered.

### RECORD KEEPING PLAN REPORT ON THE STATE RECORDS ACT 2000

In accordance with the provisions of the *State Records Act 2000*, the Shire of Coolgardie has a Record Keeping Plan in place.

The Record Keeping Plan provides a description of current record keeping practices and focuses on the following six principles:

- Proper and Adequate Records
- Policies and Procedures
- Language Control
- Preservation
- Retention and Disposal
- Compliance

### DISABILITY ACCESS AND INCLUSION PLAN

The Shire maintains a commitment to its regulatory responsibilities as dictated by the State and Federal government and is committed to enhancing disability access and inclusion of its residents through a range of strategies and actions.

### PAYMENT TO EMPLOYEES

Set out in bands of \$10,000 is the number of employees of the Shire entitled to an annual salary of \$100,000 or more. The following information is at 30 June 2022.

### REPORT ON EMPLOYEES RENUMERATION

<i>Salary Range (up to 30 June)</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>
<i>\$10,000 - \$110,000</i>	51	48	47	45	41	45
<i>\$110,000 - \$140,000</i>	0	2	3	3	3	1
<i>\$140,000 and above</i>	3	3	1	1	1	3

**Report on Employee Numbers**

<b>Salary Range (up to 30 June)</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
The number of full-time equivalent employees at balance date	54	53	51	49	45	49

**AN INCLUSIVE, SAFE AND VIBRANT COMMUNITY****COMMUNITY RESOURCE CENTRE'S**

The Coolgardie and Kambalda Community Resource Centre's (CRC's) are funded through the Shire of Coolgardie and the Department of Primary Industries and Regional Development. The CRCs provide a wide array of information and community-based services, workshops and activities to residents, businesses, and visitors.

Government information is provided through self-service computer access to all residents and visitors. Assistance is also available to community members, including not-for-profit groups through the Association Support program for scanning, copying, meeting rooms, access to computers and free Wi-Fi.

**2021/2022 HIGHLIGHTS****KAMBALDA**

- The **"Australia's Biggest Morning Tea"** was hosted on a weekend this year and the attendees not only enjoyed a delicious morning tea but also joined in with the fun games, activities and silent auction. The fundraising total for the day was \$1445.75 making this the highest total raised yet.
- The **"Welcome to Town Morning Tea"** events for the new residents were hosted and supported by representatives of the community as well as local sporting and community groups to welcome newcomers to town. The Shire of Coolgardie Welcome packs with a local information directory, What's On calendar, local school and playgroup information, membership forms, enrolment forms and merchandise were also given out to new residents.
- **Being Connected** - The weekly "Ready Set Go Digital" Be Connected classes and 1:1 support for residents aged 50+ to get digitally connected has been well attended. The Shire was successful in a "Be Connected Grant" and 5 Samsung Tablets were purchases for participant use. Participants also can bring along their own devices for use. Specialized workshops delivered during the year have included: National Esmart Week, Scam Awareness Week with Consumer Protection, Get online Week, Understanding your Digital assets and Wills with Paralegal Team from Mara Pirni. Get online with QR Codes and Kahoot Online Quizz, Safer Internet Day – Playing fair online.
- Our local businesses enjoyed a new initiative this year with the **"Business networking and educational sundowners"** being held at the different local business locations. Attendees enjoyed catering from a local business with guest speakers and the opportunity to network with the other businesses in Kambalda.
- 2021/2022 Saw a range of activities and workshops delivered to the community that were focused on health, exercise, and mental health wellbeing. Service Providers assisted with the delivery of International Men's Health Week held at the Kambalda Men's Shed – offering free basic health



checks, Seniors "Have a Go Day", Spring Fun Run / Walk – Kambalda East to West, International Youth Day, Women's Health Day run in conjunction with Goldfields Women's Health Care Centre, Mental Health starts with Children workshop, Tiny Tots First Aid, The Blue Tree campaign and R U OK Day which was run in conjunction with the Goldfields Service providers .

- The Fortnightly counselling appointments have additionally been on offer to the community with Goldfields Women's Health Care Centre, Hope Community Services and Centrecare at the Kambalda Community Recreation Facility.
- Arts, Crafts and educational workshops have been held with Sustainable Kitchen and Garden Workshop delivered by a local garden guru, "Awesome Arts" Lantern making workshop by travelling artists, Quirky Quilters display, Ranger information evening, Science Week, Teddy Bear's Picnic, and a Youth Silent Disco.
- The "Clean-up Australia Day" was run in conjunction with Kambalda Playgroup, Kambalda Volunteer Fire and Rescue Service, St John WA – Kambalda and the community. The BP Dam (also known as Newton Dam) was the agreed area of clean up as this is a popular site for our community and visitors to relax and enjoy the scenery. The collected rubbish was sorted into recycling and refuse bags and the day finished with an enjoyable onsite BBQ that was cooked by the Kambalda Volunteer Fire and Rescue Service.
- The bi-monthly PINGO continues to be ever popular with both monthly named or themed events for Halloween, Valentine's Day and Christmas attracting a crowd each Friday night.

#### **COOLGARDIE – COMMUNITY RECREATION CENTRE (CCRC)**

There was wide range of activities delivered to our Coolgardie community that focused on connection, collaboration, and creativity for all ages. Despite the staff challenges of staffing changes and shortages, and closures due to the Covid-19 Pandemic through 21 to 22, we worked hard to give the community confidence to engage and try and get back to normality. During this time, our programs focused on health and mental health related programs and workshops following the stresses experienced by our community.

- Through 2021/2022 we continued the partnership with our regular providers the Centrecare Group (Seniors, Finance and Youth), Anglicare, HOPE and YMCA.
- During Health week we connected with Goldfields Women's Health and Men's Health Services. Cancer Australia (Hidden Sugars), Goldfields Chiropractic (Spinal Awareness).
- Supported R U OK? Day by providing lunch at the Community Recreation Facility.
- March of 2022 the 3C's (Coffee, Cake, and Conversation) was initiated to engage our Seniors after COVID-19 lock down (we now have anywhere from 13–19 regularly attending). During these morning teas, we invite St John's Ambulance every couple of months to conduct mini health checks. Coolgardie Fire Brigade spoke on fire safety talks and the local police talk on general safety.
- Australia's Biggest Morning Tea fundraising event was held for the first time by Coolgardie Community Rec Centre. 40 people attended and a total of \$3000.00 in donations was collected for the Cancer Council.
- Barefoot Bands continued to deliver community engagement activities at the Coolgardie Railway Station.
- The local Coolgardie Police deliver a regular Tuesday play basketball activity for our school age students.

- Our PINGO event moved to a half yearly event due to COVID and still proves to be very popular.
- MEDAC held their annual Coolgardie Community and Employment Expo on the 11 May 2022. This was a free community event designed to provide a platform for local community members to access employers, community services and community groups.
- Toddler Playtime is a regularly run event which engages toddlers through play, crafts and teaching them to share. This also gives parent an opportunity to catch-up for a chat or meet other parents.
- Be Connected Classes commences for those that wanted to learn about information technology (IT).
- ANZAC Day was hosted by the Shire of Coolgardie at the CCRC. Over 100 people attended the Service, and approximately 80 of those attendees enjoyed a Gun Fire breakfast at the Coolgardie Community Recreation Centre.
- Shire school holiday program provides a variety of activities over the school holiday period for school students including trips to Kalgoorlie with YMCA.
- During the month of May 2022, the film cast and crew of Kid Snow the film show cased Coolgardie whilst accommodated at the CCRC for a period of 2 weeks.

### LIBRARIES

The Shire libraries in Coolgardie and Kambalda offer a range of resources for all ages and abilities in the community. This includes inter-library loans, working with other libraries across the state providing requested books to library patrons at no cost.

**STORY TIME** is offered to preschool aged children in the community monthly with themed events and acknowledging national days throughout the year. The "Better Beginnings" Free program is offered to parents of newborns to primary school children in both communities with early literacy packs available from the Library.

**CHILDREN'S BOOK WEEK** - Local author Sara Whincup and illustrator Elvis Moody inspired our community with their newly published book "Where Wild Emu's Roam". It was a day of art, music, and movement activities, for the community members and schools.

**JOB SEEKERS** are provided support through Work Link for the preparation of resumes and job applications and are also offered free access to the library public computers for job seeking and resume work as well as printing / scanning services. Libraries provide a professional area for jobseekers to attend interviews.

### COMMUNITY EVENTS

Large community events were re-introduced within the Shire of Coolgardie with the easing of the pandemic restrictions.

The annual Seniors Christmas was held in both Kambalda and Coolgardie in 2021, with 130 attendees in total. This included seniors from Kambalda, Coolgardie, Widgiemooltha and visiting bordering neighbours, Shire of Dundas. Volunteers from service providers and the Local emergency services assist staff at the event, with many of the regions local businesses supporting this event with many donations contributed. This successful event provides a free Christmas luncheon, entertainment, prizes and encourages social interactions with our senior community.

Extended Australia Day celebrations were hosted in both Coolgardie and Kambalda thanks to a National Australia Day Council grant. A collaborative approach was taken to host the Free community breakfast with fun family activities throughout the day. Citizenship ceremonies were held in both towns as well as

the Australia Day Awards in the categories of Community Group or Event, Youth Award, Corporate Citizen Award and Citizen Award.

Financial and in kind support from the Shire was also give to community groups hosting major community events such as the Kambalda Christmas Tree and Outback Rodeo.

### **RECREATION FACILITIES**

The Kambalda Community Recreation Centre and Coolgardie Community Recreation Facility continue to hold a variety of sport and recreation activities for all community members. These local, socially inclusive activities promote physical activity for all abilities and ensures that everyone has an interest in the local community hub.

### **2021/2022 HIGHLIGHTS**

#### **KAMBALDA**

- Group Fitness classes have been condensed into day sessions only; a new instructor joined our team to provide different style class techniques, skills and improving motivation.
- Memberships have been revamped to include 3 types to purchase Gym, Fitness and Aquatic.
- Online forms have been updated to improve community access to complete, with payment over the phone or in person.
- Sports Development Officers presented our after-school sports programs in a variety of sports, with the Shire offering two free sports programs per term for children to be active and participate.
- Shire SDO's joined in more collaboration with State Regional SDO's to bring sport specific skill programs to our Shire. i.e., AUSKICK, Cricket -BLAST, Soccer and Basketball.
- SDO" s presented sports-based programs with Kambalda East Primary School during lunchtime and PE lessons as the school had no designated PE teacher.
- SDO was key to our first ever interschool carnival with Coolgardie PS and Kambalda East PS participating in a sports skill combined program.
- Kambalda U14 Basketball Team entered the Kalgoorlie-Boulder Basketball Assn competition and ended up 3<sup>rd</sup> on the ladder. Finals were cancelled due to COVID.

#### **COOLGARDIE**

Sports Development staff engaged with local Primary Schools to engage with children to activate and stimulate programs within their school environment and encourage participation at our Recreation facilities.

- Early morning fitness classes presented at Coolgardie PS, targeting primary school aged children with breakfast provided after program.
- SDO" s presented sports-based programs with Coolgardie Primary School during lunchtime and PE lessons as the school had no designated PE teacher.
- SDO was key to our first ever interschool carnival with Coolgardie PS and Kambalda East PS participating in a sports skill combined program.
- Afterschool sports programs offered in conjunction with Centre Care planned for the whole year.

### **SPORT DEVELOPMENT AND YOUTH**

Kambalda and Coolgardie Sports Development officers and the Sports Recreation trainee resigned in January 2021, the Shire engaged another SDO who worked across both townsites for the remainder of the period.



With a management change in the organisation the areas were split to a manager overseeing Leisure (Gym & Aquatic facilities and programs) and Recreation (Sports Recreation programs, facilities infrastructure, and Sport Club Development)

The improvement has been to collaborate and improve structure of the Leisure & Recreation programs to align with the Shire of Coolgardie Strategic and Operational plans. The Shire are recruiting qualified staff to enable programs to be across both town sites and activate facilities through programs and events that measure value in participation and trends.

Holiday Programs continue to be an exciting sports programs for different age groups and varied abilities, has enticed numbers back to the facility.

Kambalda Junior Gym program grew with over 30 Youth attending, therefore it had to broken into two separate age-based time slots to provide adequate supervision and allow the one on one with participant and PT.

Kambalda Gym has experienced an increased attendance, due to the renovation with installation of brand-new Technogym equipment and upgrading the gym facilities with cleaning dispensers, improving the plan layout of the facilities with designated cardio, weights, and stretching areas.

## **AQUATIC FACILITIES**

### **KAMBALDA AQUATIC FACILITY**

Aquatics Pool Operators attended the Annual LIWA conference held in Perth, as a Health Department requirement; to maintain current accreditations and provide the current information from Industry Providers and Leaders.

Staff members that are qualified Aquatic Trainers presented Heartbeat courses with community members across both town sites and bronze medallion courses.

Kambalda District HS used this opportunity to complete a bronze course as part of their school curriculum to enable students and teachers to receive this qualification. The Shire was able to employ 2 students as aquatic staff from this course.

We are still seeing a lot of patrons from our neighbouring Shire's that are using our facilities regularly.

GO FOR 2 & 5 Promotion was held to encourage families to eat healthier and be active. On the day patrons had fun on the aquatic inflatables and joining in with the fruit & veg based activities.

### **COOLGARDIE POOL**

Royal Life Saving WA Swim 4 Fruit program, 18 children travelled to a combined Swim 4 Fruit met in Lenora. This is a reoccurring event that the Shire participates where children were able to show case their skills learnt through the program to be displayed with other peers in a fun filled carnival.

The Shire conducts this program in conjunction with Royal Life Savings WA at both Aquatic Facilities.

Vacswim was held in January, a welcome back for this valuable program with Coolgardie school aged children benefiting with swimming, lessons through the school Holidays.

**TOURISM AND HERITAGE**

- Throughout the year the Shire have hosted live music events for the community at the Warden Finnerty's Residence.
- Makers Markets have been held every second month bringing over 1000 community members and visitors together.
- Hosted Anthony Grzelka for another successful ghost tour.
- Held the first Mother's Day High Tea in the gardens at Warden Finnerty's Residence.
- Road access to the Varischetti rescue site at historic Bonnie Vale townsite has been upgraded to provide better accessibility.
- Installation of augmented reality artwork and information panels throughout Coolgardie.
- The Museum Pop-up space has seen five different displays throughout the year.
- Five museum displays have received an update or had a complete replacement.
- The Coolgardie Visitor Centre became a Transwa accredited booking agent.
- Coolgardie was entered into the GWN7 Tourism Town Awards, winning third place in its category.
- New tri-fold handouts were created to promote self-guided tours in Coolgardie.
- Familiarisations were held with the staff from three Goldfields visitor centres to increase awareness of Coolgardie attractions and encourage cross promotion through these centres.
- The annual photography competition was held again.
- The museum proved very popular with 17 chartered coach tour, including three school groups, being hosted by staff.

**CASHLESS DEBIT CARD**

In August 2021 Council approved the Shire entering a contract with the Commonwealth Government to deliver services to Cashless Debit Card recipients within the Shire via a Support Hub. A Support Hub Coordinator was appointed January 2022 and worked closely with other participating regional local governments under the guidance of the City of Kalgoorlie-Boulder's regional coordinator.

As at 30 June 2022 35 Cashless Debit Card participants had been supported within the Shire.

As a result of the May 2022 Federal election, the new Government reconfirmed its pre-election commitment to abolish the Cashless Debit Card program in the new financial year. This includes the Support Hub and Local Partnership arrangements.

## **THRIVING LOCAL ECONOMY**

### **ECONOMIC DEVELOPMENT – LOOKING TO THE FUTURE**

The Shire is on a growth trajectory that sets it apart within the Local Government sector. The Councils strategy is to take advantage of a buoyant mining industry that is expected to reap significant social and economic dividends for the Shire and communities.

Providing the revenue streams that allow the Shire to perform its multiplicity of roles can only occur through a deliberate approach to economic development. The Shire has developed a firm foundation and will continue to focus on a range of initiatives.

### **WORKERS ACCOMMODATION VILLAGES**

The mining industry's growth is being hampered by the lack of suitable workers accommodation within the region. To alleviate this strain on the mining industry, the Shire of Coolgardie is currently building a worker accommodation village with 200-rooms, located in Kambalda West. This investment of over \$20 million demonstrates the Shire's commitment to working collaboratively with the mining industry. It is anticipated that any profits made from the accommodation village will be deposited into a future fund. It is anticipated the future fund would be established for community programs, events, activities, and infrastructure into the future.

The Shire is also working with the mining sector for additional workers accommodation in Coolgardie. It is anticipated that the current demand is in excess of 600 additional rooms. The new accommodation will provide rooms for employees working on local mine sites to meet the growing needs of the mining industry.

The proceeds from the Shire's investment in the worker accommodation villages will be used directly to benefit the community to fund initiatives such as:

- Medical services
- Allocation of funds into a Community Foundation for the purpose of community grants
- Funding Community Recreation Centres
- Community programmes and events
- Other infrastructure upgrades deemed necessary or important

### **RESIDENTIAL LAND DEVELOPMENT**

The Shire of Coolgardie is investigating options for the subdivision of the Coolgardie Horse Blocks, a 110-hectare block of land that is located west of Coolgardie. The subdivision will see the creation of large residential land parcels for semi-rural operations.

The project will respond to the lack of residential land parcels for these purposes within and outside the district, whilst maintaining the amenities and facilities of the area.

Furthermore the Shire is investigating options for the development of 40 or more residential lots in the heart of the Coolgardie Town Centre. It is anticipated affordable housing will be developed.

### COOLGARDIE WASTE FACILITY

The Coolgardie Waste Facility has been identified as a strategic waste management asset for the Goldfields-Esperance region. The Shire has developed a 30,000 tonne per annum Class III Waste Management Facility at the current Coolgardie Waste Site. This redevelopment, in conjunction with Tellus Holding's Sandy Ridge facility offering commercial Class IV and V services will render the Shire of Coolgardie the only LGA in the region facilitating Class I through V waste management solutions. Shire funded works are well advanced and nearly complete. This includes a 40 metre, 160 tonne weighbridge as well as the completion of the first cell with a capacity of 90,000 tonnes.

The Shire's investment in this key project of \$3.8 million and further shows the Shire's commitment to providing essential services for key stakeholders, such as the mining industry.

### COOLGARDIE COMMUNITY AND CULTURAL HUB

The historical value of the Post Office Complex is well-known throughout Western Australia. Built in 1894, when Coolgardie was the third largest town in WA (after Perth and Fremantle), the building housed government services for 25,000 residents.

The Coolgardie Community and Cultural Hub project will revitalise the internal areas of the Post Office Complex to create Aboriginal Training facilities, a Cultural and Community Hub, a micro-business shared office area and a variety of museum and visitor spaces.

This important upgrade project has seen an investment of over \$2.1 million.

### INDUSTRIAL LAND RELEASE

The Shire is proactively pursuing opportunities within the Coolgardie townsite to release land to strengthen its financial position. With the rapid growth in mineral production and exploration activities in the Shire, the organisation is increasingly approached by ancillary businesses to the mining industry for the provision of land that is suitably located and zoned for industrial purposes.

The Shire is currently working to release industrial land to accommodate for industry development.

### REDEVELOPMENT OF THE KAMBALDA AERODROME

To further enable growth in the region, the Shire has invested significant funds to upgrade its Kambalda Aerodrome operations. In 2022 the Shire invested \$2.1 million in expanding the runway apron to accommodate larger aircraft. Building upon this improvement, the Shire now has plans to re-seal the entire runway. A fully sealed runway would enable mining companies to fly in workers on larger jet aircraft with a capacity of 120 passengers per flight, day or night and in less favourable weather conditions.

### GRANT/SPONSORSHIP FUNDING SECURED – 2021/22

Organisation	Funding	Project	Amount
Gold Fields St Ives Foundation	Sponsorship	Meals on Wheels - Kambalda	\$40,020.75
Goldfields St Ives	Sponsorship	Women's Counselling	Carried over from 20/21.
Australia Day Council of WA	Grant	Australia Day	\$22,000
Northern Star	Sponsorship	Meals on Wheels - Coolgardie	\$20,000 approx. in kind
WAPHA	Grant	Suicide Prevention	\$110,000

Department of Communities	Grant	Go For 2 & 5 Childrens event	\$990.00
Department of Communities	Grant	Thank A Volunteer	\$1000.00
Department of Infrastructure, Transport, Regional Development and Communication	Grant	Coolgardie Waste Facility Cell and Leachate Pond	\$728,002
GEDC – Election promise	Grant	Nature Playground - Kambalda	\$85,000

## MEDIA AND COMMUNICATIONS

This financial year, the Shire of Coolgardie kept the momentum of its branding and communications overhaul undertaken in the 2020/21 period along with new communications initiatives in an endeavour to keep the community informed of local events.

### 2021/22 HIGHLIGHTS

- The website experienced a significant increase in website users, up 129% from the previous financial year. Meaning that users are finding the relevant information they need and the increase in traffic demonstrates the site has great useability. Website traffic growth is a key metric for tracking the brand awareness of the Shire. An increase as significant as the traffic growth seen year on year indicates that the Shire is leveraging its website as a marketing tool on the relevant touchpoints for users, who are taking the opportunity and time to access the site, and increases the Shire's brand awareness and positive public perception.
- Facebook page comments increased by 139 compared to the last financial year along with an increased of 221 pages likes by users. This indicates that the page is getting higher levels of engagement.
- Launched a refreshed community e-Newsletter template in January to improve the design and user experience for our readers.
- Launched the Customer Service Portal and supporting communications campaign in October 2021. The new portal enables community members to digitally submit service requests via the website. This change in community service was communicated via the website, email notifications, letterbox drop and social media.
- Implementation of a new monthly 'What's On' events calendar in October 2021 to better promote the initiatives running at the Community Resource & Recreation Centre.
- Project updates, media releases and community updates on major Shire projects including the Workers Accommodation Village and Class III Waste Facility. This facilitates a level of transparency between the Shire and the community on projects and initiatives that affects them, helping us to foster a stronger relationship with our residents.

Facebook	2018/19	2019/20	2020/21	2021/22
Followers	375	1,594	2400	2,351
Posts	64	650	396	323
Shire President Videos	Nil	14	6	1

Website	2018/19	2020/21	2020/21	2021/22
Website Users	14,493	21,670	29,870	62,768

## PARTNERSHIPS

### GOLDFIELDS WOMEN'S HEALTH CARE CENTRE

The Goldfields Women's Health Care Centre (GWHCC) is a Not-for-profit organisation that is self-funded to service women residing in the Goldfields. GWHCC has operated in the region for over 30 years servicing women through a range of counselling services and clinics on a number of different issues women face in regional WA.

The partnership with GWHCC continued strongly in the 21/22 financial year with continued fortnightly counselling sessions in Kambalda for women (and men) over the age of 16. Large community workshops were also hosted, concentrating on women's health and general mental health of residents and staff.

### KAMBALDA WEST DISTRICT HIGH SCHOOL

The purpose and aim of this partnership is to support Shire of Coolgardie students residing in Kambalda in accessing Year 11 and 12 at the Kambalda West District High School. The partnership also enhances the development of VET and general studies work placement opportunities, supported by Central Regional TAFE (CRT) courses or general studies.

The Shire continues to support Kambalda West District High School in their Year 11 and 12 programs in the 21/22 year. The Shire hosted work placement students as a part of the VET pathway and General studies to assist students in their transition from school to work. The Shire also initiated relationships between local businesses and the school to provide students with an opportunity to relate their school studies with a workplace. Through the 21/22 year, many students went on to apprenticeships or employment, with the first group of Year 12 students expecting to graduate at the end of the 2022 school year.

### KALGOORLIE-BOULDER VOLUNTEER CENTRE

The Shire of Coolgardie continues the partnership with the Kalgoorlie Boulder Volunteer Centre to help promote and encourage volunteering roles and volunteers within the Shire. The Shire acknowledges the importance of volunteers within the community and its beneficial value for the individual.

## COMMUNITY DEVELOPMENT PROGRAMS

### MEALS ON WHEELS

The Meals on Wheels service in Kambalda commenced on 28 April 2020 when COVID-19 restrictions were put in place for people over the ages of 70+ to not leave their homes. This successful program is unique and independently funded with no financial support from the Commonwealth. It remains free to clients who are 70+ years of age who require this meal.

The delivery consists of twice weekly meals being collected from 2 mining camps and delivered to 55 clients within the Shire. A collaborative approach has made this program sustainable with stakeholders assisting the Shire financially for the cost of meals. The delivery process is a collaboration of volunteers through the community, St John and MEEDAC assisting Shire staff in the safe delivery of these meals.

Town	Meals delivered 2021/2022
Kambalda	2763
Coolgardie	2400

This service also provides a wellness check on our vulnerable population and has resulted in numerous lifesaving situations where an ambulance has been called to assist.

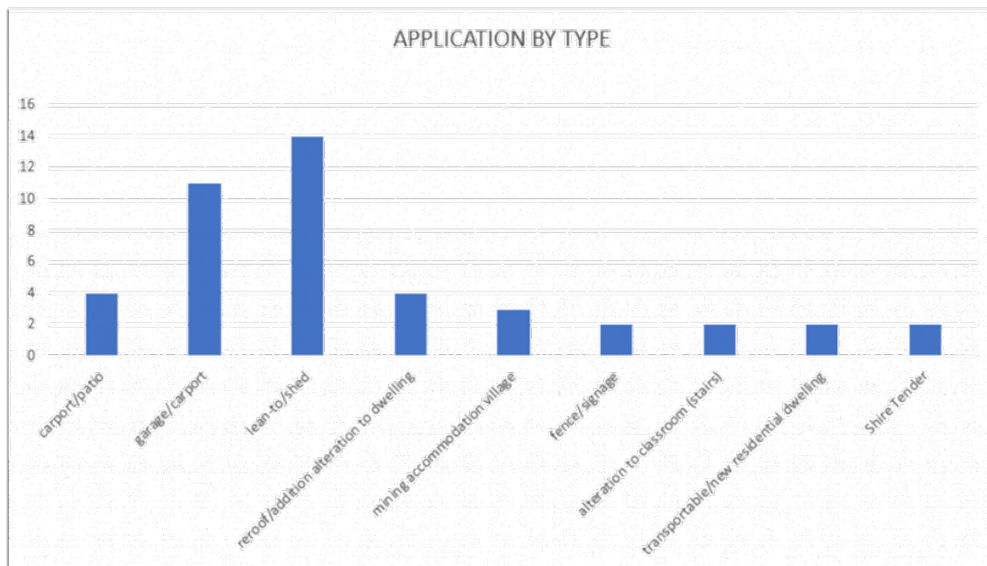
Whilst other programs have ceased, the Shire of Coolgardie's remains strong and has got the attention of the media, Meals on Wheels WA and Australia, and recently been nominated for awards.

## **EFFECTIVE MANAGEMENT OF INFRASTRUCTURE, HERITAGE AND ENVIRONMENT**

### **REGULATORY SERVICES**

#### **BUILDING**

A total of 44 building permits were issued by the Shire of Coolgardie from 01/07/21 to 30/06/22 and the total value of these approvals issued was \$19,277,852.53. Significant projects within the Shire involve mining accommodation villages and Shire Tender 07/20 (Coolgardie Post Office Complex).





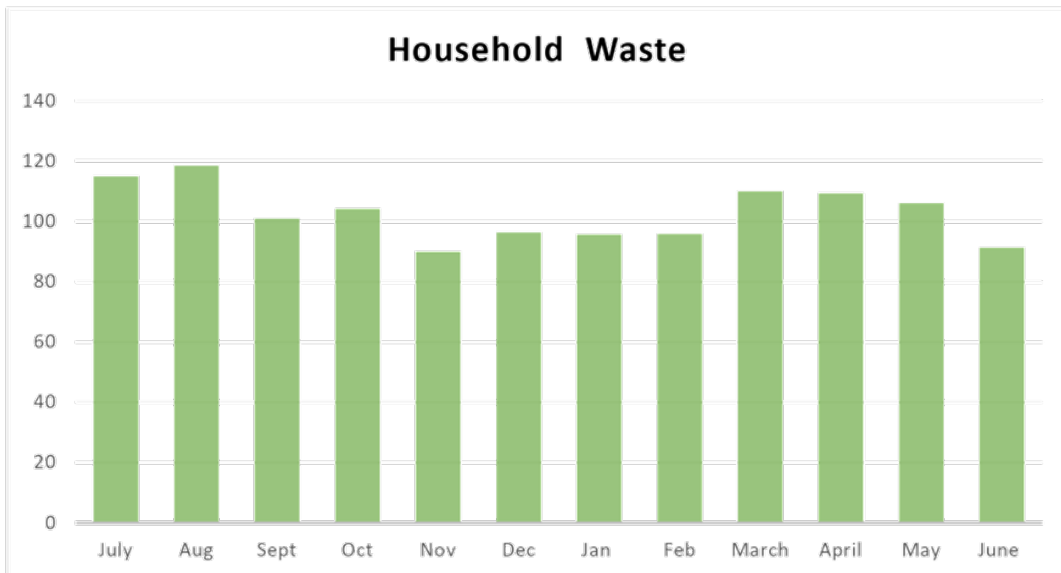
**ENVIRONMENTAL HEALTH**

The Shire of Coolgardie continues to engage the services of a contract Environmental Health professional (EHO) during 2021/22. This ensured that the focus was solely on the needs of the Shire, and the level of service and expertise has been invaluable to the Shire and community alike. Services provided by the EHO include routine & follow up inspections of health-based (food) premises, COVID advice and recommendations, effluent disposal system approvals, and asbestos & mosquito issues.

**WASTE SERVICES**

Household waste collection is an essential service for Shire residents. To ensure ongoing effective delivery of this service the Shire has also implemented monthly contract/performance management meetings with its service provider, Cleanaway. This process enables the Shire to be across the service delivery and deal with any shortcomings as they arise. The Shire continues to explore ways in which the household collection can be improved.

As per the Shire’s waste report to DWER, 1,232.96 tonnes of household waste were collected and deposited to landfill. The Shire conducts an annual verge collection, which collected some 130 tonnes of bulk and general waste. A new household waste collection was added to the Kurrawang community.



**COOLGARDIE WASTEWATER TREATMENT PLANT**

The Shire continues to take steps to upgrade the sewerage system. While no new sewerage connections were undertaken there has been an increase in connection enquires along with development approvals. An Asset Management Plan and a Customer Charter were developed for a water license application. About 1.33 million litres (13,312m3) of treated wastewater was used for irrigation of Shire’s parks and gardens. With the increase in recycled water, the Shire can explore the use of water for dust suppression, which can benefit the community.





#### **KAMBALDA REFUSE SITE TRANSFER STATION**

The Kambalda landfill site is compliant, and all required reports continue to be submitted to DWER. The Shire has engaged JBS&G Strategen to assist EMRC with technical oversight of the Remediation Action Plan. The containment cell screening, treatment and construction will commence in the next financial year.

There are only limited recycling opportunities offered within the Shire due to its isolated location and distance from markets, impacting the costs and viability. Recycling initiatives are the subject of ongoing investigation.

#### **COOLGARDIE LANDFILL**

The Shire engaged Talis Consultant and GHD to design and construct its Coolgardie Class III cell with the leachate pond. The Coolgardie Waste Facility has been operating as a registered landfill under the Environmental Protection Act. The Shire will be lodging a Class III license application with DWER in the coming financial year. This will allow the Shire to expand its waste operations to receive a range of materials to cater for mining companies in the region who usually transport their Class III waste to Perth. Class III waste is the contaminated waste produced from mining activities.

Machinery and labour needs have also been considered in meeting the evolving waste management demands. The most pressing challenge was the waste acceptance and volume assessment. Installation of the weighbridge has improved the Shire's ability to accurately quantify the waste received. This has improved the accuracy of annual waste data and enabled the Shire to plan and manage its service delivery.

#### **PLANNING**

The Shire of Coolgardie's statutory planning service provides a wide range of planning advice in the area of land zoning, residential standards and heritage requirements..

**2021/22 HIGHLIGHTS**

- Statutory Development
  - This year the Shire has experience a significant number of major development applications - 21 planning applications, including new Kambalda Village and the ESS Village.
  - The Shire experiences an increase in planning development enquiries.
  - Preparation of the public mapping module and customer access information.
  - The Shire has been updating the development compliance framework and operational policy to standards the approach in dealing with unauthorised development.
  - Mining tenement enquiries and clearing permit notifications
  - Briefing Paper investigations and analysis and drafting.
  - Compliance and site clean up
  - Liquor licence applications.
  - Advocacy Paper for Mungari Industrial Estate - Pure Batteries
  - Prepared and managed changes to the Kurrawang Layout Plan
  - The Shire prepared Scheme Amendments in accordance with the legislative process, including finalised Amend 4 & 5.

Land changes. The Shire has been identify reserve purpose alignment and coordinating actions under the Land Administration Act in the arear of:-

- Proposed road dedication
- Reserve purpose changes to accommodate strategic townsite growth and service activities.
- Crown land lease changes
- Preparation of various agreements and licences

**ROAD WORKS**

The annual road construction program for 2021/2022 resulted in expenditure of \$1,378,935.00

**BLACKSPOT PROGRAM**

The Federal Government's Department of Infrastructure, Transport, Cities and Regional Development's Black Spot funding targets road locations with high levels of risk of vehicle crashes. By funding measures such as traffic signals and roundabouts at dangerous locations, the program reduces the risk of crashes. In 2021/22, there were no Blackspot projects undertaken within the Shire.

**ROADS TO RECOVERY PROGRAM**

The Federal Government's Roads to Recovery Program supports the maintenance of local road infrastructure assets, which improves safety, economic and social outcomes. Two projects were included as part of the program. Tip Road was improved to 8 metres wide, 2 coat seal, new signage and new RAV rating to RAV 7.3. Cave Hill 1km Bypass and new intersection to the Widgiemooltha Townsite involved clearing works and new drainage structures. The total spent on these projects in 2021/22, was approximately \$459,987.

**REGIONAL ROAD GROUP PROGRAM**

The Shire of Coolgardie's President is a member of the Regional Road Group (RRG) which is responsible for making recommendations to a State Advisory Committee (SAC) regarding annual local government roads programs in the region.

The Group is comprised of elected representatives from each Local Government, who serve a vital and valuable role in ensuring that road funding decisions maximise community benefits and improve the road system across the region.

Total expenditure under the RRG program in 2021/22, was \$1,678,209.83, This represents an average spend of \$1,155,420 over the past 3 years.

Significant road projects within the Shire during 2021/22, include:

Coolgardie North Road – works involved maintenance grading, water binding and roller consolidation.

Jaurdi Hills Road (Coolgardie) The project involved maintenance grading, watering and rolling.

Coolgardie Tip Road – This project was to align with the upgrade of the Coolgardie Waste Facility, and included shoulder and formation widening, re-seal and design and installation of signage.

Carins Road – This project involved 2.2km section of road, new profile works to improve steep incline impeding heavy haulage (major cut and fill) and installation of new drainage structures (box culverts and concrete pipe culverts).

Cave Hill Road – Works involved the construction of a new bypass and intersection. 1km in length to bypass the townsite of Widgiemooltha, major earthworks (excess of 30,000 tonnes) of sub base material procured and constructed, 600 tonne of gravel base course constructed and formed for road surface, installation concrete pipe culverts and new signage and roadside delineators.

Expenditure during 2021/22, in Operations included;

Drainage \$56,462

Footpaths \$52,879

Parks & Verges \$1,285,161

## **THE FINANCIAL YEAR IN SUMMARY**

### **OPERATING POSITION**

The year ended 30 June 2022 saw the Shire's operating result in a net operating deficit of \$1,257,027 – see Note 27(b) of the Annual Financial Report. The operating position is a result of an increase in current liabilities associated with the significant capital projects nearing completion at the end of the financial year.

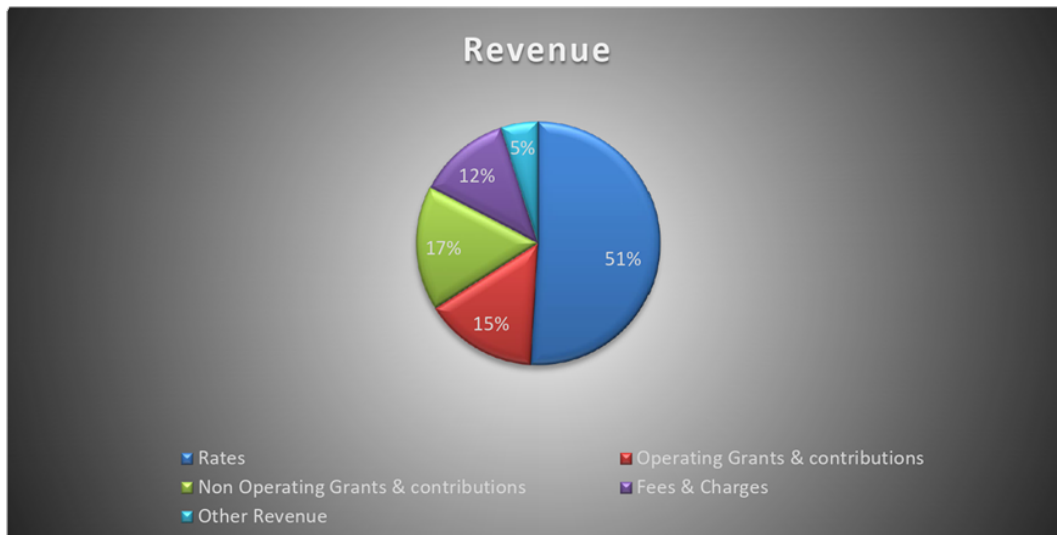
Net Cash from operating activities at year ended 30 June 2022 was \$3,395,770 – see Note 18 of the Annual Financial Report. This was a significant increase of \$2,394,046 from the year ended 30 June 2021. The movement reported at 30 June 2022 was largely the result of timing relating to cash flows tied to payments for major projects.

### **REVENUE**

The Shire of Coolgardie had a Total Operating Revenue of \$16.54m (including operating and capital grants) for the 2021/22 financial year.

A total of 17% of the Shire's revenue for 2021/22 was Non-Operating Grants which helped to fund several key capital projects. Operating Grants and Contributions account for 15% of revenue, while Rates (51%) and Fees & Charges (12%) are also significant contributing factors to the total revenue figure.

The remaining 5% of Other Revenue comes from several various sources including interest received, profit on sale of assets and miscellaneous contributions and reimbursements received during the financial year.



The revenue generated by the Shire is spent providing infrastructure and services for the community. The Shire provides many services including maintaining and improving roads, parks and gardens, leisure services and other community projects.

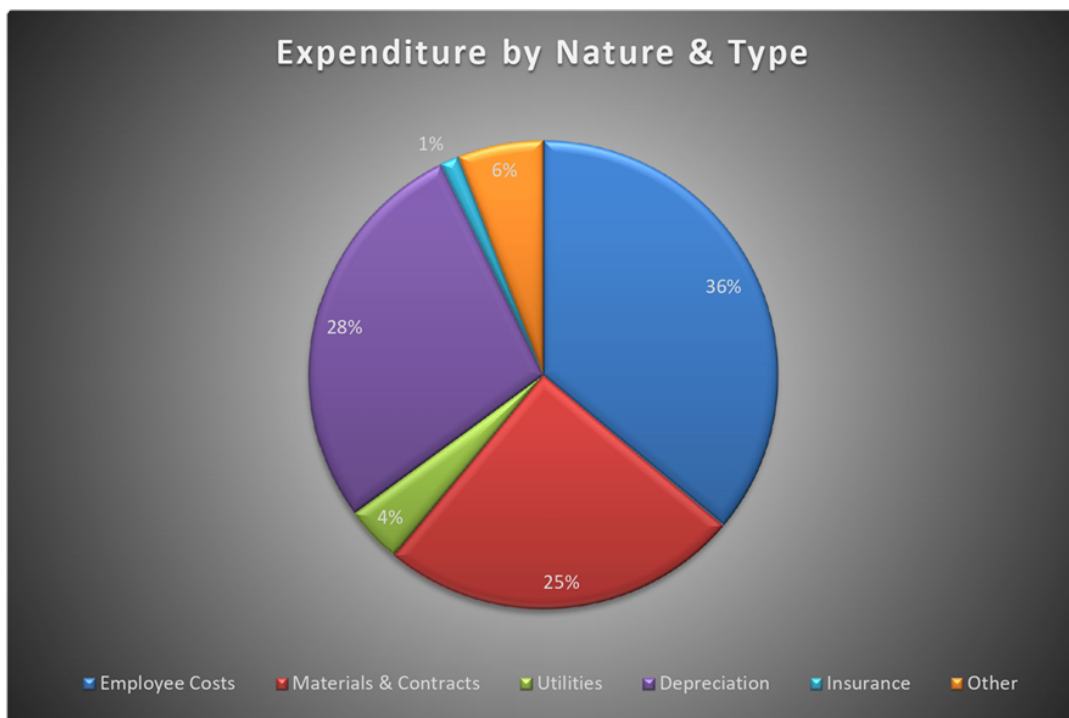
A significant amount of the Shire's resources (50%) is spent on maintaining road infrastructure and the provision of recreation services.

**EXPENDITURE**

When comparing the breakdown of these costs by nature and type, a significant 28% of all operating expenditure is attributed to depreciation charges.

Depreciation is a non-cash item and is the result of the Shire having in excess of \$194m worth of assets, of which 77% is attributed to the Shire's Road network and other related infrastructure whilst a further 20% relates to Property, Plant & Equipment.

Other significant expenditure includes Employee Costs (36%), Materials & Contracts (25%), with Utilities (4%), Insurance (1%) and Other Expenditure (6%) making up the balance.



**CAPITAL WORKS PROJECTS**

In addition to the normal operating activities, some significant capital works projects were undertaken during the 2021/22 financial year to the value of \$10.98m. Some of this year’s capital works highlights include;

<b>Transport</b>	
Carins Road	\$505,203
Coolgardie North Road	\$232,998
Cave Hill Road	\$205,652
Jaurdi Hills Road	\$158,621
Plant Replacement Program	\$223,232
<b>Land &amp; Buildings</b>	
Kambalda Workers Accommodation Facility	\$1,875,516
Coolgardie Cultural & Community Hub	\$1,100,964
Coolgardie Storm Repairs (Insurance)	\$175,258
<b>Recreation &amp; Culture</b>	
Coolgardie Pool Refurbishment	\$95,314
Kambalda East Nature Playground	\$79,566
<b>Community Amenities</b>	
Coolgardie Class III Facility	\$3,632,456
Kambalda Aerodrome	\$1,858,393
Coolgardie Truck Bay	\$176,540
Goldfields Records Facility	\$150,000

**RESERVE FUNDS**

As of 30 June 2022, the balance in the Reserve Accounts was \$237,872 as listed below;

<b>RESERVE</b>	<b>BALANCE</b>
Plant Reserve	\$70,950
Sewerage Reserve	\$55,103
Aged Accommodation Reserve	\$30,005
Infrastructure Reserve	\$81,814
<b>TOTAL</b>	<b>\$237,872</b>

Council utilised its cash reserves to help fund some significant capital projects in the past 24 months and will look to build up these reserves in coming years to help with meeting future requirements as identified in the Shire's key strategic plans.

**LOAN LIABILITY**

As of 30 June 2022, the outstanding principal on all loans was \$7,725,777.

New borrowings have been utilised to pay for the construction of the Coolgardie Class III Facility, Kambalda Aerodrome Facility and the Kambalda Workers Accommodation Facility. It is expected that revenue generated from the infrastructure constructed will enable the Shire to pay off these borrowings within 5 years.

**ANNUAL AUDIT**

The annual audit was successfully completed for the 2021/22 financial year and a copy of the report is included within this Annual Report.

Council will continue to implement any recommended changes raised by the auditors that will improve the Shire's level of governance and compliance and help to improve the financial position of the organisation.

**5.1.2 FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2022**

**Location:** N/A  
**Applicant:** N/A  
**Disclosure of Interest:** Nil  
**Date:** 6 December 2021  
**Author:** James Trail, Chief Executive Officer

**SUMMARY**

That the Audit Committee;

- 1. Recommend Council receive the Chief Executive Officer response to the Audit Report for the period ending 30<sup>th</sup> June 2022.**
- 2. Receive the Management Action Report as attached and recommend the Report be received by Council.**
- 3. Recommend Council receive the Audit Management Report.**
- 4. Recommend Council adopts the Annual Financial Report and OAG Audit Report for the year ended 30 June 2022.**
- 5. Recommend to Council that the action report be forwarded to the Minister in accordance with s 7.12A (4) of the Local Government Act 1995.**

**BACKGROUND**

Pursuant to Section 7.9 of the *Local Government Act 1995* ("LGA"), an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, prepare a report thereon and forward a copy of that report to:

- (a) Mayor or President; and
- (b) The Chief Executive Officer; and
- (c) The Minister.

Furthermore, in accordance with Regulation 10(4) of the *Local Government (Audit) Regulations 1996* ("*Audit Regulations*"), where it is considered appropriate to do so, the Auditor may prepare a Management Report to accompany the Auditor's Report, which is also to be forwarded to the persons specified in Section 7.9 of the LGA.

On finalisation of the Shire's 2022 final audit, the Office of the Auditor General will forward the Annual Financials Statements along with the Audit Report and the Audit Findings.

The Audit Committee is required to examine the reports of the auditor after receiving a report from the Chief Executive Officer ("CEO") on the matters reported and:

- Determine if any matters raised require action to be taken by the local government; and
- Ensure that appropriate action is taken in respect of those matters.

The Audit Committee is also required to review a report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and present the report to Council for adoption. A copy of the report is to be forwarded to the Minister prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time.

The Audit Committee is requested to consider and recommend adoption of the annual financial report to Council.

**COMMENT**

Following is the CEO's report to the Audit Committee on matters arising from the audit management report.

**NOTE**

**To be provided to audit committee prior to the meeting if available. If not an additional audit committee meeting will need to be convened once OAG Final Reports received**

**CONSULTATION**

RSM

Office Auditor General

External Contractor

**STATUTORY ENVIRONMENT****Local Government Act 1995****6.4. Financial report**

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.
- (2) The financial report is to —
  - (a) be prepared and presented in the manner and form prescribed; and
  - (b) contain the prescribed information.
- (3) By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —
  - (a) the accounts of the local government, balanced up to the last day of the preceding financial year; and
  - (b) the annual financial report of the local government for the preceding financial year.

**7.9. 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; and
  - (b) the CEO of the local government; and
  - (c) the Minister.
- (2) Without limiting the generality of subsection (1), where the auditor considers that —
  - (a) there is any error or deficiency in an account or financial report submitted for audit; or
  - (b) any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or



- (c) there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government,

details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.

- (3) The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —
  - (a) prepare a report thereon; and
  - (b) forward a copy of that report to the Minister,and that direction has effect according to its terms.
- (4) If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government.

#### **7.12A. Duties of local government with respect to audits**

- (1) A local government is to do everything in its power to —
  - (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and
  - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government must —
  - (aa) examine an audit report received by the local government; and
  - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
  - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must —
  - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
  - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

#### **5.54. Acceptance of annual reports**

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.

*\* Absolute majority required.*

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

#### **Local Government (Audit) Regulations 1996**

**10. Report by auditor**

- (1) An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.
- (2) The report is to give the auditor's opinion on —
  - (a) the financial position of the local government; and
  - (b) the results of the operations of the local government.
- (3) The report is to include —
  - (a) any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position or the financial management practices of the local government; and
  - (b) any matters indicating non-compliance with Part 6 of the Act, the *Local Government (Financial Management) Regulations 1996* or applicable financial controls in any other written law; and
  - (c) details of whether information and explanations were obtained by the auditor; and
  - (d) a report on the conduct of the audit; and
  - (e) the opinion of the auditor as to whether or not the following financial ratios included in the annual financial report are supported by verifiable information and reasonable assumptions —
    - (i) the asset consumption ratio; and
    - (ii) the asset renewal funding ratio.

(4A) In subregulation (3)(e) —

**asset consumption ratio** has the meaning given in the *Local Government (Financial Management) Regulations 1996* regulation 50(2);

**asset renewal funding ratio** has the meaning given in the *Local Government (Financial Management) Regulations 1996* regulation 50(2).

- (4) Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.

**Local Government (Financial Management) Regulations 1996****17A. Assets, valuation of for financial reports etc.**

- (1) In this regulation —

**carrying amount**, in relation to an asset, means the carrying amount of the asset determined in accordance with the AAS;

**fair value**, in relation to an asset, means the fair value of the asset measured in accordance with the AAS.
- (2) Subject to sub regulation (3), the value of an asset shown in a local government's financial reports must be the fair value of the asset.
- (3) A local government must show in each financial report —
  - (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government —
    - (i) that are plant and equipment; and
    - (ii) that are —
      - (I) land and buildings; or
      - (II) infrastructure;and
  - (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.
- (4) A local government must revalue an asset of the local government —
- (a) whenever the local government is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount; and
  - (b) in any event, within a period of at least 3 years but no more than 5 years after the day on which the asset was last valued or revalued.
- (5) An asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5 000.

*[Regulation 17A inserted by Gazette 20 Apr 2012 p. 1699-700; amended by Gazette 21 Jun 2013 p. 2451; 26 Jun 2018 p. 2388.]*

#### **17B. CEO to take steps to protect excluded portable and attractive assets**

A CEO must take all reasonable steps to prevent the theft or loss of —

- (a) a non-consumable asset that is susceptible to theft or loss due to its portable nature and attractiveness for personal use or resale; and
- (b) an asset referred to in regulation 17A(5).

*[Regulation 17B inserted by Gazette 26 Jun 2018 p. 2388.]*

#### **POLICY IMPLICATIONS**

Investment of Surplus Funds 02

Risk Management 21

#### **FINANCIAL IMPLICATIONS**

Nil

#### **STRATEGIC IMPLICATIONS**

##### **Accountable and effective leaders**

High quality corporate governance, accountability and compliance

**ATTACHMENTS**

1. 2021/2022 Annual Financial Statements - Draft

**VOTING REQUIREMENT**

Absolute Majority

**OFFICER RECOMMENDATION**

That the Audit Committee;

1. Recommend Council receive the Chief Executive Officer response to the Audit Report for the period ending 30<sup>th</sup> June 2022.
2. Receive the Management Action Report as attached and recommend the Report be received by Council.
3. Recommend Council receive the Audit Management Report.
4. Recommend Council adopts the Annual Financial Report and OAG Audit Report for the year ended 30 June 2022
5. Recommend to Council that the Action Report be forwarded to the Minister in accordance with s 7.12A (4) of the Local Government Act 1995.

**AUDIT COMMITTEE RESOLUTION #275/2022**

**Moved:** Cr Tracey Rathbone

**Seconded:** Cr Tammee Keast

**That Council defer Item 5.1.2 to the next Audit Committee Meeting until further information has been provided from the OAG.**

**In Favour:** Crs Malcolm Cullen, Tracey Rathbone, Rose Mitchell, Kathie Lindup and Tammee Keast

**Against:** Nil

**CARRIED BY ABSOLUTE MAJORITY 5/0**

**SHIRE OF COOLGARDIE**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**COMMUNITY VISION**

A connected, progressive & welcoming community

Principal place of business:  
Irish Mulga Drive, Kambala WA 6442

**SHIRE OF COOLGARDIE  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

The attached financial report of the Shire of Coolgardie for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Coolgardie at 30 June 2022 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 \_\_\_\_\_ 2022

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James Trail  
Chief Executive Officer



HIRE OF COOLGARDIE  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Revenue</b>				
fees	26(a),2(a)	8,428,892	8,773,693	8,120,468
operating grants, subsidies and contributions	2(a)	2,486,138	1,773,424	1,972,255
fees and charges	25(c),2(a)	2,042,123	1,979,223	1,487,908
interest earnings	2(a)	42,905	83,250	85,431
other revenue	2(a)	772,268	611,327	886,697
		13,772,326	13,220,917	12,552,759
<b>Expenses</b>				
employee costs		(6,222,272)	(5,659,357)	(5,573,938)
materials and contracts		(4,299,911)	(3,907,911)	(4,337,685)
utility charges		(680,489)	(600,310)	(670,604)
depreciation	10(a)	(4,794,347)	(4,682,361)	(4,601,235)
finance costs	2(b)	(117,580)	(129,375)	(101,692)
insurance		(220,735)	(282,135)	(336,519)
other expenditure	2(b)	(896,622)	(818,126)	(1,086,457)
		(17,231,956)	(16,079,575)	(16,708,130)
		(3,459,630)	(2,858,658)	(4,155,371)
on operating grants, subsidies and contributions	2(a)	2,749,661	8,256,462	2,261,209
profit on asset disposals	10(c)	9,750	1,500	5,455
loss on asset disposals	10(c)	(12,974)	(6,000)	(100,603)
fair value adjustments to financial assets at fair value rough profit or loss		4,996	0	3,233
		2,751,433	8,251,962	2,169,294
<b>Net loss for the period</b>	25(b)	<b>(708,197)</b>	<b>5,393,304</b>	<b>(1,986,077)</b>
<b>Other comprehensive loss for the period</b>	17	<b>(2,737,942)</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive loss for the period</b>		<b>(3,446,139)</b>	<b>5,393,304</b>	<b>(1,986,077)</b>

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

**HIRE OF COOLGARDIE  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2022**

	NOTE	2022 \$	2021 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	1,904,874	1,336,214
Trade and other receivables	5	1,957,946	1,888,777
Inventories	6	11,033	9,171
Other assets	7	25,206	0
<b>TOTAL CURRENT ASSETS</b>		<b>3,899,059</b>	<b>3,234,162</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	139,238	153,087
Other financial assets	4	97,255	92,259
Property, plant and equipment	8	39,439,425	32,154,594
Infrastructure	9	149,977,213	153,912,458
Right-of-use assets	11(a)	1,360,518	398,717
<b>TOTAL NON-CURRENT ASSETS</b>		<b>191,013,649</b>	<b>186,711,115</b>
<b>TOTAL ASSETS</b>		<b>194,912,708</b>	<b>189,945,277</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	4,150,456	1,897,743
Other liabilities	13	791,498	555,057
Lease liabilities	11(b)	263,357	92,363
Borrowings	14	1,349,605	300,036
Employee related provisions	15	357,353	363,871
<b>TOTAL CURRENT LIABILITIES</b>		<b>6,912,269</b>	<b>3,209,070</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	11(b)	1,179,390	360,643
Borrowings	14	6,376,172	2,309,777
Employee related provisions	15	84,149	73,053
Other provisions	16	1,808,612	1,994,479
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>9,448,323</b>	<b>4,737,952</b>
<b>TOTAL LIABILITIES</b>		<b>16,360,592</b>	<b>7,947,022</b>
<b>NET ASSETS</b>		<b>178,552,116</b>	<b>181,998,255</b>
<b>EQUITY</b>			
Retained surplus		60,801,667	60,682,234
Reserve accounts	29	237,872	1,065,502
Evaluation surplus	17	117,512,577	120,250,519
<b>TOTAL EQUITY</b>		<b>178,552,116</b>	<b>181,998,255</b>

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

HIRE OF COOLGARDIE  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		61,929,590	1,804,223	120,250,519	183,984,332
Comprehensive income for the period					
Net loss for the period		(1,986,077)	0	0	(1,986,077)
Total comprehensive loss for the period		(1,986,077)	0	0	(1,986,077)
Transfers from reserves	29	973,352	(973,352)	0	
Transfers to reserves	29	(234,631)	234,631	0	
Balance as at 30 June 2021		60,682,234	1,065,502	120,250,519	181,998,255
Comprehensive income for the period					
Net loss for the period		(708,197)	0	0	(708,197)
Other comprehensive income for the period	17	0	0	(2,737,942)	(2,737,942)
Total comprehensive loss for the period		(708,197)	0	(2,737,942)	(3,446,139)
Transfers from reserves	29	877,446	(877,446)	0	
Transfers to reserves	29	(49,816)	49,816	0	
Balance as at 30 June 2022		60,801,667	237,872	117,512,577	178,552,116

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

**HIRE OF COOLGARDIE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>ASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Salaries		8,468,575	9,073,693	8,492,400
Operating grants, subsidies and contributions		2,561,675	2,273,424	1,567,590
Fees and charges		1,967,540	1,979,223	1,528,793
Interest received		42,905	83,250	85,431
Goods and services tax received		789,343	0	967,677
Other revenue		772,268	611,327	886,697
		14,602,306	14,020,917	13,528,588
<b>Payments</b>				
Employee costs		(6,180,746)	(5,659,357)	(5,438,734)
Materials and contracts		(2,142,181)	(3,907,911)	(3,895,181)
Utility charges		(680,489)	(600,310)	(670,604)
Finance costs		(117,580)	(150,572)	(101,692)
Insurance paid		(220,735)	(282,135)	(336,519)
Goods and services tax paid		(968,183)	0	(997,677)
Other expenditure		(896,622)	(818,126)	(1,086,457)
		(11,206,536)	(11,418,411)	(12,526,864)
<b>Net cash provided by operating activities</b>	18(b)	3,395,770	2,602,506	1,001,724
<b>ASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	8(a)	(3,609,416)	(12,817,770)	(968,424)
Payments for construction of infrastructure	9(a)	(7,366,528)	(12,382,603)	(3,663,536)
Non-operating grants, subsidies and contributions		3,096,866	7,601,405	2,688,651
Proceeds from sale of property, plant & equipment	10(c)	62,026	4,500	160,836
<b>Net cash provided by (used in) investing activities</b>		(7,817,052)	(17,594,468)	(1,782,473)
<b>ASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	28(a)	(384,036)	(416,743)	(292,694)
Payments for principal portion of lease liabilities	28(c)	(126,022)	(122,529)	(144,785)
Proceeds from new borrowings	28(a)	5,500,000	15,200,000	0
<b>Net cash provided by financing activities</b>		4,989,942	14,660,728	(437,479)
<b>Net increase (decrease) in cash held</b>		568,660	(331,234)	(1,218,228)
Cash and cash equivalents at beginning of year		1,336,214	1,293,889	2,554,442
<b>Cash and cash equivalents at the end of the year</b>	18(a)	1,904,874	962,655	1,336,214

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

HIRE OF COOLGARDIE  
STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>NET CURRENT ASSETS - At start of financial year - surplus/(deficit)</b>	27(b)	(262,943)	(352,872)	761,641
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities (excluding general rate)</b>				
Operating grants, subsidies and contributions		2,486,138	1,773,424	1,972,251
Fees and charges		2,042,123	1,979,223	1,487,901
Interest earnings		42,905	83,250	85,431
Other revenue		772,268	611,327	886,691
Profit on asset disposals	10(c)	9,750	1,500	5,451
Fair value adjustments to financial assets at fair value through profit or loss		4,996	0	3,231
		5,358,180	4,448,724	4,440,971
<b>Expenditure from operating activities</b>				
Employee costs		(6,222,272)	(5,659,357)	(5,573,938)
Materials and contracts		(4,299,911)	(3,907,911)	(4,337,685)
Utility charges		(680,489)	(600,310)	(670,604)
Depreciation		(4,794,347)	(4,682,361)	(4,601,235)
Finance costs		(117,580)	(129,375)	(101,692)
Insurance		(220,735)	(282,135)	(336,519)
Other expenditure		(896,622)	(818,126)	(1,086,457)
Loss on asset disposals	10(c)	(12,974)	(6,000)	(100,603)
		(17,244,930)	(16,085,575)	(16,808,733)
Non-cash amounts excluded from operating activities	27(a)	4,810,459	4,665,664	5,131,371
<b>Amount attributable to operating activities</b>		(7,076,291)	(6,971,187)	(7,236,382)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		2,749,661	8,256,462	2,261,201
Proceeds from disposal of assets	10(c)	62,026	4,500	160,831
Purchase of property, plant and equipment	8(a)	(3,609,416)	(12,817,770)	(968,424)
Purchase and construction of infrastructure	9(a)	(7,366,528)	(12,382,603)	(3,663,536)
		(8,164,257)	(16,939,411)	(2,209,915)
<b>Amount attributable to investing activities</b>		(8,164,257)	(16,939,411)	(2,209,915)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	28(a)	(384,036)	(416,743)	(292,694)
Proceeds from borrowings	28(a)	5,500,000	15,200,000	15,200,000
Payments for principal portion of lease liabilities	28(c)	(126,022)	(122,529)	(144,785)
Transfers to reserves (restricted assets)	29	(49,816)	(48,397)	(234,631)
Transfers from reserves (restricted assets)	29	877,446	877,446	973,351
<b>Amount attributable to financing activities</b>		5,817,572	15,489,777	301,241
<b>Surplus/(deficit) before imposition of general rates</b>		(9,685,919)	(8,773,693)	(8,383,411)
<b>Total amount raised from general rates</b>	26(a)	8,428,892	8,773,693	8,120,461
<b>Surplus/(deficit) after imposition of general rates</b>	27(b)	(1,257,027)	0	(262,943)

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

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

**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.

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

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

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

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

**Judgements and estimates**

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting

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

2. REVENUE AND EXPENSES

i) Revenue

Contracts with customers

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	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Operating grants, subsidies and contributions with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms with transfer of funds based on agreed milestones and reporting	Contract obligation if project not completed	Output method based on project milestones and/or completion date matched to performance obligations
Non operating grants, subsidies and contributions with customers	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	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Fees and charges - licenses, registrations and approvals	Building, planning, development and animal control	Single point in time	Full payment prior to issue	None	On payment of the license, registration or approval
Fees and charges - waste management collection	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges - waste management entry fees	Waste collection at disposal sites	Single point in time	Payment in advance on entry, or on normal trade terms if credit is provided	None	On entry to facility
Fees and charges - airport landing fees	Landing fees at Kambalda aerodrome	Single point in time	Payment in advance on entry, or on normal trade terms if credit is provided	None	On entry to facility
Fees and charges - sale of stock	Kiosk and visitor centre	Single point in time	Payment in advance, or on normal trade terms if credit is provided	Refunds provided for faulty goods	Output method based on good sold
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Output method Over 12 months matched to access right
Other Revenue - private works	Contracted private works	Single point in time	Payment in advance, or on normal trade terms if credit is provided	None	Output method based on works completed

Consideration from contracts with customers is included in the transaction price.

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

2. REVENUE AND EXPENSES (Continued)

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature or types of goods or services is provided in the table below:

For the year ended 30 June 2022

Nature or type	Contracts with	Capital	Statutory	Other	Total
	customers	grant/contributions	Requirements		
	\$	\$	\$	\$	\$
Rates	0	0	8,428,892	0	8,428,892
Operating grants, subsidies and contributions	0	2,383,123	0	103,015	2,486,138
Fees and charges	1,738,201	0	150,299	153,623	2,042,123
Interest earnings	0	0	42,839	66	42,905
Other revenue	29,608	0	324,964	417,696	772,268
Non-operating grants, subsidies and contributions	0	2,749,661	0	0	2,749,661
<b>Total</b>	<b>1,767,809</b>	<b>5,132,784</b>	<b>8,946,994</b>	<b>674,400</b>	<b>16,521,987</b>

For the year ended 30 June 2021

Nature or type	Contracts with	Capital	Statutory	Other	Total
	customers	grant/contributions	Requirements		
	\$	\$	\$	\$	\$
Rates	8,120,468	0	0	0	8,120,468
Operating grants, subsidies and contributions	1,910,784	0	0	61,471	1,972,255
Fees and charges	1,314,305	0	69,438	104,165	1,487,908
Interest earnings	0	0	75,666	9,765	85,431
Other revenue	29,108	0	394,559	463,030	886,697
Non-operating grants, subsidies and contributions	0	2,261,209	0	0	2,261,209
<b>Total</b>	<b>11,374,665</b>	<b>2,261,209</b>	<b>539,663</b>	<b>638,431</b>	<b>14,813,968</b>

Note	2022	2022	2021
	Actual	Budget	Actual
<b>Interest earnings</b>			
Interest on reserve funds	66	1,500	9,765
Rates instalment and penalty interest (refer Note 26(c))	42,839	78,000	75,666
Other interest earnings	0	3,750	0
	<b>42,905</b>	<b>83,250</b>	<b>85,431</b>
<b>Expenses</b>			
<b>Auditors remuneration</b>			
- Audit of the Annual Financial Report	60,700	60,700	60,700
- Other services	1,500	40,000	3,300
	<b>62,200</b>	<b>100,700</b>	<b>64,000</b>
<b>Finance costs</b>			
Borrowings	28(a) 93,489	115,831	88,391
Lease liabilities	28(c) 24,091	13,544	13,301
	<b>117,580</b>	<b>129,375</b>	<b>101,692</b>
<b>Other expenditure</b>			
Sundry expenses	896,622	818,126	1,086,457
	<b>896,622</b>	<b>818,126</b>	<b>1,086,457</b>

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

**3. CASH AND CASH EQUIVALENTS**

	Note	2022 \$	2021 \$
Cash at bank and on hand		1,452,810	270,712
Term deposits		452,064	1,065,502
<b>Total cash and cash equivalents</b>	18(a)	<b>1,904,874</b>	<b>1,336,214</b>
Held as			
- Unrestricted cash and cash equivalents		1,667,002	270,712
- Restricted cash and cash equivalents	18(a)	237,872	1,065,502
		<b>1,904,874</b>	<b>1,336,214</b>

**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.

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

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

**Restricted financial assets**

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to 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 and for which no liability has been recognised.

Details of restrictions on financial assets can be found at Note 18.

**4. OTHER FINANCIAL ASSETS**

	2022 \$	2021 \$
<b>Non-current assets</b>		
Financial assets at fair value through profit and loss	97,255	92,259
	<b>97,255</b>	<b>92,259</b>
<b>Financial assets at fair value through profit and loss</b>		
Units in Local Government House Trust	97,255	92,259
	<b>97,255</b>	<b>92,259</b>

**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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates.

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

**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 22.

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

**5. TRADE AND OTHER RECEIVABLES**

	Note	2022	2021
		\$	\$
<b>Current</b>			
Rates receivable		1,187,654	1,185,607
Trade and other receivables		436,491	688,216
GST receivable		313,281	134,441
Allowance for credit losses of trade and other receivables	22(b)	(4,351)	(115,273)
Allowance for credit losses of rates receivables	22(b)	(81,982)	(45,643)
Receivable from joint operation		100,000	30,000
Pensioner Rebates		6,853	11,429
		<u>1,957,946</u>	<u>1,888,777</u>
<b>Non-current</b>			
Pensioner's rates and ESL deferred		139,238	153,087
		<u>139,238</u>	<u>153,087</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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

**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 22.

**Classification and subsequent measurement**

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

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to value is considered immaterial.

**6. INVENTORIES**

	2022	2021
	\$	\$
<b>Current</b>		
Visitor centre stock	11,033	9,171
	<u>11,033</u>	<u>9,171</u>

The following movements in inventories occurred during the year:

<b>Balance at beginning of year</b>	9,171	9,171
Additions to inventory	1,862	0
<b>Balance at end of year</b>	<u>11,033</u>	<u>9,171</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**General**

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

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

**Land held for resale**

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

**Land held for resale (Continued)**

Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

**SHIRE OF COOLGARDIE  
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FOR THE YEAR ENDED 30 JUNE 2022**

**7. OTHER ASSETS**

**Other assets - current**

Prepayments

	2022	2021
	\$	\$
	25,206	0
	<u>25,206</u>	<u>0</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.



SHIRE OF COOLGARDIE  
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5. PROPERTY, PLANT AND EQUIPMENT

a) Movements in Balances

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

Note	Land	Buildings - non-specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2020</b>	1,107,600	1,123,500	28,500,336	30,731,436	345,358	1,487,687	32,564,481
Additions	0	0	732,527	732,527	30,152	205,745	968,424
Disposals	(35,000)	(220,984)	0	(255,984)	0	0	(255,984)
Depreciation	0	(20,516)	(779,457)	(799,973)	(89,988)	(232,366)	(1,122,327)
<b>Balance at 30 June 2021</b>	1,072,600	882,000	28,453,406	30,408,006	285,522	1,461,066	32,154,594
<b>Comprises:</b>							
Gross balance amount at 30 June 2021	1,072,600	960,000	31,462,615	33,495,215	811,716	2,300,683	36,607,614
Accumulated depreciation at 30 June 2021	0	(78,000)	(3,009,209)	(3,087,209)	(526,194)	(839,617)	(4,453,020)
<b>Balance at 30 June 2021</b>	1,072,600	882,000	28,453,406	30,408,006	285,522	1,461,066	32,154,594
Additions	0	18,169	3,333,904	3,352,073	34,111	223,232	3,609,416
Disposals	0	0	(65,250)	(65,250)	0	0	(65,250)
Revaluation increments / (decrements) transferred to revaluation surplus	1,020,400	419,361	3,384,245	4,824,006	0	0	4,824,006
Depreciation	0	(19,530)	(784,248)	(803,778)	(50,560)	(229,003)	(1,083,341)
<b>Balance at 30 June 2022</b>	2,093,000	1,300,000	34,322,057	37,715,057	269,073	1,455,295	39,439,425
<b>Comprises:</b>							
Gross balance amount at 30 June 2022	2,093,000	1,397,530	38,108,263	41,598,793	845,827	2,502,015	44,946,635
Accumulated depreciation at 30 June 2022	0	(97,530)	(3,786,206)	(3,883,736)	(576,754)	(1,046,720)	(5,507,210)
<b>Balance at 30 June 2022</b>	2,093,000	1,300,000	34,322,057	37,715,057	269,073	1,455,295	39,439,425



SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2022	Price per hectare, with reference to current zoning of land. Market values were used unless there were some restrictions or other factors associated with the land.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2022	Observable open market values of similar assets adjusted for condition and comparability at the highest and best use
Buildings - specialised	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2022	Construction costs based on recent contract prices current condition, residual values and remaining useful life assessments

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.

**(ii) Cost**

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 was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

Note	Infrastructure - roads \$	Infrastructure - footpaths \$	Infrastructure - drainage \$	Infrastructure - parks & ovals \$	Infrastructure - sewerage \$	Infrastructure - other \$	Infrastructure - landfill asset \$	Total Infrastructure \$
Balance at 1 July 2020	129,043,801	2,789,999	1,199,812	4,655,419	3,641,651	11,013,519	0	152,344,201
Additions	2,321,240	12,638	58,552	215,708	7,539	1,047,859	0	3,663,536
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	1,213,222	1,213,222
Depreciation	10(a) (2,642,986)	(85,711)	(33,680)	(201,328)	(37,986)	(259,176)	(47,634)	(3,308,501)
Transfers	0	0	0	0	0	(352,230)	352,230	0
Balance at 30 June 2021	128,722,055	2,716,926	1,224,684	4,669,799	3,611,204	11,449,972	1,517,818	153,912,458
<b>Comprises:</b>								
Gross balance at 30 June 2021	136,544,310	2,969,406	1,321,550	5,267,354	3,725,039	11,965,448	1,880,098	163,673,205
Accumulated depreciation at 30 June 2021	(7,822,255)	(252,480)	(96,866)	(597,555)	(113,835)	(515,476)	(362,280)	(9,760,747)
Balance at 30 June 2021	128,722,055	2,716,926	1,224,684	4,669,799	3,611,204	11,449,972	1,517,818	153,912,458
Additions	1,378,935	14,224	9,700	91,216	0	5,872,453	0	7,366,528
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	(1,708,041)	(555,625)	(5,484,149)	0	(7,747,815)
Depreciation	10(a) (2,680,951)	(86,015)	(34,977)	(206,259)	(38,677)	(269,818)	(237,261)	(3,553,958)
Balance at 30 June 2022	127,420,039	2,645,135	1,199,407	2,846,715	3,016,902	11,568,458	1,280,557	149,977,213
<b>Comprises:</b>								
Gross balance at 30 June 2022	137,923,245	2,983,630	1,331,250	3,650,529	3,169,415	12,353,751	1,880,098	163,291,918
Accumulated depreciation at 30 June 2022	(10,503,206)	(338,495)	(131,843)	(803,814)	(152,513)	(785,293)	(599,541)	(13,314,705)
Balance at 30 June 2022	127,420,039	2,645,135	1,199,407	2,846,715	3,016,902	11,568,458	1,280,557	149,977,213

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - parks & ovals	2	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - sewerage	2	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - other	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - landfill asset	2	Cost approach using depreciated replacement cost	Management Valuation	June 2021	Construction costs and current condition, residual values and remaining useful life assessments

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF COOLGARDIE  
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10. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	202 Actu: \$
Buildings - non-specialised	8(a)	19,530	0	20,51
Buildings - specialised	8(a)	784,248	812,541	779,45
Furniture and equipment	8(a)	50,560	87,837	89,98
Plant and equipment	8(a)	229,003	272,256	232,36
Infrastructure - roads	9(a)	2,680,951	2,687,823	2,642,98
Infrastructure - footpaths	9(a)	86,015	86,078	85,71
Infrastructure - drainage	9(a)	34,977	35,243	33,68
Infrastructure - parks & ovals	9(a)	206,259	205,992	201,32
Infrastructure - sewerage	9(a)	38,677	37,925	37,98
Infrastructure - other	9(a)	269,818	225,743	259,17
Infrastructure - landfill asset	9(a)	237,261	47,634	47,63
Right-of-use assets - plant and equipment	11(a)	157,048	183,289	170,40
		4,794,347	4,682,361	4,601,23

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	30-50 years
Buildings - specialised	3-50 years
Furniture and equipment	3-40 years
Plant and equipment	5-20 years
Infrastructure - Roads	20-150 years
Infrastructure - Footpaths	30-60 years
Infrastructure - Drainage	75 years
Infrastructure - Parks & Ovals	5-50 years
Infrastructure - Sewerage	10-100 years
Infrastructure - Landfill	6.5 years
Infrastructure - Other Infrastructure	2-50 years
Infrastructure - Kerbing	50 years
Right of use (plant and equipment)	3-7 Years

(b) Fully Depreciated Assets in Use

	2022 \$	202 \$
The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.		
Buildings - specialised	0	3,13
Furniture and equipment	266,983	
Plant and equipment	221,839	
Infrastructure - parks & ovals	0	108,10
Infrastructure - sewerage	0	17,90
Infrastructure - other	0	18,37
	488,822	147,50

SHIRE OF COOLGARDIE  
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1. FIXED ASSETS (Continued)

c) Disposals of assets

	2022		2022		2022		2022		2021		2021	
	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	0	0	0	0	0	0	0	35,000	0	0	(35,000)
Buildings - non-specialised	0	0	0	0	0	0	0	0	220,984	160,836	5,455	(65,603)
Buildings - specialised	65,250	52,276	0	(12,974)	0	0	0	0	0	0	0	0
Plant and equipment	0	9,750	9,750	0	9,000	4,500	1,500	(6,000)	0	0	0	0
	65,250	62,026	9,750	(12,974)	9,000	4,500	1,500	(6,000)	255,984	160,836	5,455	(100,603)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
<b>Plant and Equipment</b>				
<b>Transport</b>				
Mitsubishi Triton	0	9,750	9,750	0
	0	9,750	9,750	0
<b>Land and Buildings</b>				
<b>Other Property and Services</b>				
Goldfields Records Facility	65,250	52,276	0	(12,974)
	65,250	52,276	0	(12,974)
	65,250	62,026	9,750	(12,974)



**SHIRE OF COOLGARDIE**  
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**FOR THE YEAR ENDED 30 JUNE 2022**

**0. FIXED ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

**Initial recognition and measurement for assets held at cost**

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

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

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

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

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 scheduled revaluation dates 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 revaluation 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 carrying amount for each asset class 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.

**Revaluation (continued)**

For property, plant and equipment and infrastructure, 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. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

**Depreciation**

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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 on revaluation**

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. 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
- (ii) 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 ready 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 in the Statement of Comprehensive Income and in Note 10(a).

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## 11. LEASES

### (a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - plant and equipment \$	Right-of-use assets Total \$
Balance at 1 July 2020		536,764	536,764
Additions		32,360	32,360
Depreciation		(170,407)	(170,407)
Balance at 30 June 2021		398,717	398,717
Additions		1,110,001	1,110,001
Revaluation (loss) / reversals transferred to profit or loss		8,848	8,848
Depreciation	10(a)	(157,048)	(157,048)
Balance at 30 June 2022		1,360,518	1,360,518

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

		2022 Actual \$	2021 Actual \$
Depreciation on right-of-use assets	10(a)	(157,048)	(170,407)
Interest expense on lease liabilities	28(c)	(24,091)	(13,301)
<b>Total amount recognised in the statement of comprehensive income</b>		<b>(181,139)</b>	<b>(183,708)</b>
Total cash outflow from leases		(150,113)	(158,086)

### (b) Lease Liabilities

Current		263,357	92,364
Non-current		1,179,390	360,644
	28(c)	1,442,747	453,008

#### Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

#### SIGNIFICANT ACCOUNTING POLICIES

##### Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

Details of individual lease liabilities required by regulations are provided at Note 28(c).

##### Right-of-use assets - valuation measurement

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 10 under revaluation for details on the significant accounting policies applying to vested improvements.

##### Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.



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**11. LEASES (Continued)**

**(c) Lessor - Property, Plant and Equipment Subject to Lease**

	<b>2022</b> <b>Actual</b> \$	<b>2021</b> <b>Actual</b> \$
The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.		
Less than 1 year	73,997	34,624
1 to 2 years	59,145	13,408
2 to 3 years	42,999	0
3 to 4 years	24,305	0
4 to 5 years	6,168	0
	<b>206,614</b>	<b>48,032</b>

The Shire leases houses to staff and aged persons with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff houses are not considered investment property as they are leased for use in the supply of services to the community. The aged persons housing are considered a joint operation and are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

**SIGNIFICANT ACCOUNTING POLICIES**

**The Shire as Lessor**

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 to allocate the consideration under the contract to each component.

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**12. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
 Prepaid rates  
 ATO liabilities  
 Bonds and deposits held  
 Accrued interest on borrowings  
 Accrued salaries and wages  
 Accrued expenses

	2022	2021
	\$	\$
	2,619,316	1,254,655
	239,829	211,948
	213,453	176,505
	127,097	116,384
	23,740	21,197
	11,825	0
	915,196	117,054
	<b>4,150,456</b>	<b>1,897,743</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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.

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**Prepaid rates**

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

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

**3. OTHER LIABILITIES**

**Current**

Contract liabilities  
Capital grant/contributions liabilities  
Unspent Grants

**Reconciliation of changes in contract liabilities**

Opening balance  
Additions  
Revenue from contracts with customers included as a contract liability at the start of the period

The Shire expects to satisfy the performance obligations from contracts with customers unsatisfied at the end of the reporting period to be satisfied within the next 12 months.

**Reconciliation of changes in capital grant/contribution liabilities**

Opening balance  
Additions  
Revenue from capital grant/contributions held as a liability at the start of the period

	2022	2021
	\$	\$
Contract liabilities	0	110,764
Capital grant/contributions liabilities	791,498	444,000
Unspent Grants	0	293
	791,498	555,057
Opening balance	110,764	4,894
Additions	0	105,870
Revenue from contracts with customers included as a contract liability at the start of the period	(110,764)	0
	0	110,764
Opening balance	444,000	0
Additions	791,498	444,000
Revenue from capital grant/contributions held as a liability at the start of the period	(444,000)	0
	791,498	444,000

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

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

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**Capital grant/contribution liabilities**

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

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

4. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Debentures		1,349,605	6,376,172	7,725,777	300,036	2,309,777	2,609,813
<b>Total secured borrowings</b>	28(a)	1,349,605	6,376,172	7,725,777	300,036	2,309,777	2,609,813

**Secured liabilities and assets pledged as security**

Western Australian Treasury Corporation loans and bank loans are secured by a floating charge over the rates of the Shire of Coolgardie.

The Shire of Coolgardie has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

**Risk**

Information regarding exposure to risk can be found at Note 22. Details of individual borrowings required by regulation are provided at Note 28(a).

**SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**5. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

**Current provisions**

**Employee benefit provisions**

Annual Leave

Long Service Leave

**Non-current provisions**

Long Service Leave

	2022	2021
	\$	\$
Annual Leave	244,509	251,341
Long Service Leave	112,844	112,530
	357,353	363,871
Long Service Leave	84,149	73,053
	84,149	73,053
	441,502	436,924

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

**Amounts are expected to be settled on the following basis:**

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2022	2021
	\$	\$
Less than 12 months after the reporting date	209,690	264,108
More than 12 months from reporting date	231,812	172,816
	441,502	436,924

Expected reimbursements of employee related provisions from other WA local governments included within other receivables

5	0	0
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**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF COOLGARDIE**  
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**16. OTHER PROVISIONS**

	Note	Provision for remediation costs	Total
		\$	\$
<b>Opening balance at 1 July 2021</b>			
Non-current provisions		1,994,479	1,994,479
		1,994,479	1,994,479
<b>Balance at 30 June 2022</b>		1,808,612	1,808,612
<b>Comprises</b>			
Non-current		1,808,612	1,808,612
		1,808,612	1,808,612

**Provision for remediation costs**

Under the licence for the operation of the Kambalda Landfill Facility, the Shire has a legal obligation to fund the costs of remediation of the affected areas.

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 continuing to fund the costs of remediation of the affected areas.

The provision for future remediation costs is the best estimate of the present value of the expected future cash outflows.

Future remediation costs are reviewed annually and any changes in the estimate are reflected in the financial statements.

**Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of a past event, the settlement of which is probable and that outflow can be reliably measured.

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

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17. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	0	1,020,400	0	1,020,400	0	0	0	0
Revaluation surplus - Buildings - non-specialised	0	419,361	0	419,361	0	0	0	0
Revaluation surplus - Buildings - specialised	15,257,193	3,384,245	0	18,641,438	15,257,193	0	0	15,257,193
Revaluation surplus - Furniture and equipment	344,808	0	0	344,808	344,808	0	0	344,808
Revaluation surplus - Infrastructure - roads	96,296,313	0	0	96,296,313	96,296,313	0	0	96,296,313
Revaluation surplus - Infrastructure - footpaths	1,529,985	0	0	1,529,985	1,529,985	0	0	1,529,985
Revaluation surplus - Infrastructure - drainage	522,500	0	0	522,500	522,500	0	0	522,500
Revaluation surplus - Infrastructure - parks & ovals	2,912,938	0	(1,708,041)	1,204,897	2,912,938	0	0	2,912,938
Revaluation surplus - Infrastructure - sewerage	2,607,447	0	(555,625)	2,051,822	2,607,447	0	0	2,607,447
Revaluation surplus - Infrastructure - other	0	0	(5,484,149)	(5,484,149)	0	0	0	0
Revaluation surplus - Infrastructure - landfill asset	779,335	185,867	0	965,202	779,335	1,213,222	(1,213,222)	779,335
	120,250,519	5,009,873	(7,747,815)	117,512,577	120,250,519	1,213,222	(1,213,222)	120,250,519

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 provi



SHIRE OF COOLGARDIE  
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## 8. NOTES TO THE STATEMENT OF CASH FLOWS

### (a) 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:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	1,904,874	962,655	1,336,214
<b>Restrictions</b>				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	3	237,872	236,454	1,065,502
		<u>237,872</u>	<u>236,454</u>	<u>1,065,502</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	29	237,872	236,454	1,065,502
<b>Total restricted financial assets</b>		<u>237,872</u>	<u>236,454</u>	<u>1,065,502</u>

### (b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result		(708,197)	5,393,304	(1,986,077)
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(4,996)	0	(3,233)
Depreciation/amortisation		4,794,347	4,682,361	4,601,235
(Profit)/loss on sale of asset		3,224	4,500	95,148
Adjustments to right of use assets		(3,086)	0	0
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		(55,320)	800,000	(177,866)
(Increase)/decrease in other assets		(25,206)	0	0
(Increase)/decrease in inventories		(1,862)	0	6,179
Increase/(decrease) in trade and other payables		2,252,713	(21,197)	553,507
Increase/(decrease) in employee related provisions		4,578	0	67,877
Increase/(decrease) in other provisions		0	(100,000)	(16,558)
Increase/(decrease) in other liabilities		236,441	(555,057)	550,163
Non-operating grants, subsidies and contributions		(3,096,866)	(7,601,405)	(2,688,651)
Net cash provided by/(used in) operating activities		<u>3,395,770</u>	<u>2,602,506</u>	<u>1,001,724</u>

### (c) Undrawn Borrowing Facilities

#### Credit Standby Arrangements

Bank overdraft limit		500,000		500,000
Bank overdraft at balance date		0		0
Credit card limit		55,000		55,000
Credit card balance at balance date		(12,517)		(23,136)
<b>Total amount of credit unused</b>		<u>542,483</u>		<u>531,864</u>

#### Loan facilities

Loan facilities - current		1,349,605		300,036
Loan facilities - non-current		6,376,172		2,309,777
<b>Total facilities in use at balance date</b>		<u>7,725,777</u>		<u>2,609,813</u>

Unused loan facilities at balance date		0		0
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**SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**19. CONTINGENT LIABILITIES**

Under the licence for the operation of the Kambalda Landfill Facility, the Shire has a legal obligation to restore the site. The immobilisation would be done by a technique involving crushing the stockpiled material which requires a soil blending equipment to do so. The Shire is currently unable to estimate the cost of hire of the soil blending equipment with sufficient reliability.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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10. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Cr Malcolm Cullen</b>				
President's annual allowance		34,844	34,957	32,800
Meeting attendance fees		24,190	25,342	25,090
ICT expenses		3,500	3,500	3,500
Travel and accommodation expenses		134	1,500	(
		62,668	65,299	61,390
<b>Cr Tracey Rathbone</b>				
Deputy President's annual allowance		8,739	8,739	8,200
Meeting attendance fees		16,367	16,367	16,200
ICT expenses		3,500	3,500	3,500
		28,606	28,606	27,900
<b>Cr Sherryl Botting</b>				
Meeting attendance fees		16,367	16,367	16,200
ICT expenses		3,500	3,500	3,500
		19,867	19,867	19,700
<b>Cr Kathie Lindup</b>				
Meeting attendance fees		16,367	16,367	16,200
ICT expenses		3,500	3,500	3,500
		19,867	19,867	19,700
<b>Cr Tamme Keast</b>				
Meeting attendance fees		16,367	16,367	16,200
ICT expenses		3,500	3,500	3,500
		19,867	19,867	19,700
<b>Cr Rose Mitchell</b>				
Meeting attendance fees		12,275	16,367	(
ICT expenses		2,625	3,500	(
		14,900	19,867	(
<b>Cr John Williams</b>				
Meeting attendance fees		5,456	16,367	(
ICT expenses		1,167	3,500	(
		6,623	19,867	(
<b>Cr Darryl Holbrook</b>				
Meeting attendance fees		2,046	0	(
ICT expenses		438	0	(
		2,484	0	(
<b>Cr Norm Karafilis</b>				
Meeting attendance fees		0	0	5,400
ICT expenses		0	0	1,160
		0	0	6,560
<b>Cr Marion Winter</b>				
Meeting attendance fees		0	0	9,450
ICT expenses		0	0	2,040
		0	0	11,490
		174,882	193,240	166,470
Fees, expenses and allowances to be paid or reimbursed to elected council members.		2022 Actual \$	2022 Budget \$	2021 Actual \$
President's annual allowance		34,844	34,957	32,800
Deputy President's annual allowance		8,739	8,739	8,200
Meeting attendance fees		109,435	123,544	104,760
ICT expenses		21,730	24,500	20,700
Travel and accommodation expenses		134	1,500	(
	20(b)	174,882	193,240	166,470

**SHIRE OF COOLGARDIE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**10. RELATED PARTY TRANSACTIONS (Continued)**

**(b) Key Management Personnel (KMP) Compensation**

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

	2022 Actual	2021 Actual
	\$	\$
Short-term employee benefits	881,605	894,200
Post-employment benefits	132,234	74,049
Employee - other long-term benefits	17,289	13,385
Employee - termination benefits	0	10,385
	1,031,128	992,019

*Short-term employee benefits*

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

*Post-employment benefits*

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

*Other long-term benefits*

These amounts represent annual leave and long service leave entitlements accruing during the year.

*Termination benefits*

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

**(c) Transactions with related parties**

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2022 Actual	2021 Actual
	\$	\$
Purchase of goods and services	48,737	95,962

**(d) Related Parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel.

*ii. Other Related Parties*

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

*iii. Entities subject to significant influence by the Shire*

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

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

**1. JOINT ARRANGEMENTS**

**a) Goldfields Voluntary Regional Organisation of Councils**

In June 2012 the Shire of Coolgardie became part of a joint venture arrangement with nine other Councils, being the Shire's of Dundas, Esperance, Laverton, Leonora, Menzies, Ngaanyatjaraku, Ravensthorpe, Wiluna and the City of Kalgoorlie-Boulder (collectively called the Goldfields Voluntary Regional Organisation of Councils - GVROC) for the provision of a regional records facility. The facility is located in Kalgoorlie and the Shire holds 1/10th share of the joint operation.

**b) Department of Housing**

The Shire has a joint arrangement with the Department of Housing to provide aged housing in Kambalda. The Shire's share of the joint arrangement is 50% and the Shire is required to set aside the equivalent of 1% of the current replacement cost of the properties from the annual rental income for the long term maintenance needs of the properties.

**SIGNIFICANT ACCOUNTING POLICIES**

**Joint operations**

A joint operation is a joint arrangement where the Shire has joint control with another party to the joint arrangement. All parties to joint arrangements have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

**SHIRE OF COOLGARDIE**  
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**2. 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.

<b>Risk</b>	<b>Exposure arising from</b>	<b>Measurement</b>	<b>Management</b>
<b>Market risk - interest rates</b>	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
<b>Credit risk</b>	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
<b>Liquidity risk</b>	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, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	<b>Weighted Average Interest Rate</b> %	<b>Carrying Amounts</b> \$	<b>Fixed Interest Rate</b> \$	<b>Variable Interest Rate</b> \$	<b>Non Interest Bearing</b> \$
<b>2022</b>					
Cash and cash equivalents	0.01%	1,904,874	452,064	1,451,598	1,212
<b>2021</b>					
Cash and cash equivalents	0.01%	1,336,214	1,065,502	269,500	1,212

**Sensitivity**

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

	<b>2022</b>	<b>2021</b>
Impact of a 1% movement in interest rates on profit and loss and equity*	\$ 14,516	\$ 2,695

\* 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 28(a).



**SHIRE OF COOLGARDIE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**2. 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. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

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

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

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 2021 or 1 July 2022 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.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
<b>30 June 2022</b>						
Rates receivable						
Expected credit loss	0.33%	5.72%	16.07%	4.64%		
Gross carrying amount	834	197,553	257,609	631,067	1,087,063	
Loss allowance	3	11,300	41,398	29,281	81,982	5
<b>30 June 2021</b>						
Rates receivable						
Expected credit loss	0.14%	3.44%	6.76%	1.83%		
Gross carrying amount	3,831	518,467	260,915	555,481	1,338,694	
Loss allowance	5	17,835	17,638	10,165	45,643	5

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 1 year past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	90+ Days Specific Loss Allowance	Total	Note
<b>30 June 2022</b>							
Trade and other receivables							
Expected credit loss	0.00%	1.00%	1.00%	1.00%	100.00%		
Gross carrying amount	246,654	138,943	1,024	149,870	0	536,491	
Loss allowance	715	1,445	10	2,181	0	4,351	5
<b>30 June 2021</b>							
Trade and other receivables							
Expected credit loss	1.00%	3.00%	4.00%	5.00%	100.00%		
Gross carrying amount	333,022	1,313	220	286,161	97,500	718,216	
Loss allowance	3,463	44	8	14,258	97,500	115,273	5



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

2. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$	\$
Opening loss allowance as at 1 July	45,643	0	115,273	0	0	0
Unused amount reversed	36,339	45,643	(110,922)	115,273	0	0
Closing loss allowance at 30 June	81,982	45,643	4,351	115,273	0	0

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

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

22. 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 18(c).

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
	\$	\$	\$	\$	\$
<b>2022</b>					
Trade and other payables	4,150,456	0	0	4,150,456	4,150,456
Borrowings	1,560,085	5,875,381	900,442	8,335,908	7,725,777
Lease liabilities	337,354	1,312,008	0	1,649,362	1,442,747
	6,047,895	7,187,389	900,442	14,135,726	13,318,980
<b>2021</b>					
Trade and other payables	1,897,743	0	0	1,897,743	1,897,743
Borrowings	363,364	1,360,706	1,217,431	2,941,501	2,609,813
Lease liabilities	158,086	366,786	118,516	643,388	453,006
	2,419,193	1,727,492	1,335,947	5,482,632	4,960,562

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

**23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

There were no significant events to report post 30 June 2022 that had a significant effect on the financial report.

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

**1. 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 estimate for the relevant item of disclosure.

**f) Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**g) Fair value of assets and liabilities**

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**h) Interest earnings**

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

**i) Fair value hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

**j) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's cash generating non-specialise 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 end of the reporting period.

**k) Initial application of accounting standards**

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

**New accounting standards for application in future years**

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

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

**5. FUNCTION AND ACTIVITY**

**a) Service objectives and descriptions**

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

<b>PROGRAM NAME AND OBJECTIVES</b>	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.</p>	Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
<p><b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p><b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer community.</p>	Fire prevention, animal control and safety.
<p><b>HEALTH</b> To provide services to help ensure a safer community.</p>	Food quality, pest control and meat inspections.
<p><b>EDUCATION AND WELFARE</b> To meet the needs of the community in these areas.</p>	Includes education programs, youth based activities and resources centres. Care of families and the aged & disabled activities and resources centres.
<p><b>HOUSING</b> Provide housing services required by the community and for staff.</p>	Maintenance of staff, aged and rental housing.
<p><b>COMMUNITY AMENITIES</b> Provide services required by the community.</p>	Rubbish collection services, landfill maintenance, effluent disposal, town site storm water drainage control and maintenance, administration of the Town Planning Scheme and maintenance of cemeteries.
<p><b>RECREATION AND CULTURE</b> To establish and manage efficiently, infrastructure and resources which will help the social well being of the community.</p>	Maintenance of halls, the aquatic centres, recreation centres and various reserves, operation of library, support of arts and community festivals. Also matters relating to heritage.
<p><b>TRANSPORT</b> To provide effective and efficient transport services to the community.</p>	Construction and maintenance of streets, road and footpaths, cleaning and lighting of streets, roads and footpaths, traffic signs and depot maintenance.
<p><b>ECONOMIC SERVICES</b> To help promote the Shire and improve its economic wellbeing.</p>	The regulation and provision of tourism, area promotion, building control, noxious weeds.
<p><b>OTHER PROPERTY AND SERVICES</b> To provide effective and efficient administration, works operations and plant and fleet services.</p>	Private works operations, plant repairs and operational costs and administration overheads.



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

**5. FUNCTION AND ACTIVITY (Continued)**

**(b) Income and expenses**

	2022 Actual	2022 Budget	2022 Actual
	\$	\$	\$
<b>Income excluding grants, subsidies and contributions</b>			
Governance	9,279	0	3,24
General purpose funding	8,779,990	8,888,543	8,630,60
Law, order, public safety	465	17,800	12,59
Health	5,483	5,001	7,07
Education and welfare	3,181	5,100	6,11
Housing	124,915	108,750	130,06
Community amenities	1,447,648	1,456,116	1,064,01
Recreation and culture	242,863	181,320	497,86
Transport	129,721	101,500	74,20
Economic services	463,944	678,936	77,79
Other property and services	93,445	5,927	85,61
	11,300,934	11,448,993	10,589,19
<b>Grants, subsidies and contributions</b>			
Governance	23,636	3,200	22,35
General purpose funding	761,163	373,665	550,07
Law, order, public safety	13,522	12,900	26,52
Health	1,818	0	25,00
Education and welfare	346,858	285,489	252,02
Community amenities	3,500	4,500,000	15,80
Recreation and culture	3,615	41,900	1,92
Transport	2,699,217	2,911,007	2,867,63
Economic services	1,375,809	1,881,451	467,12
Other property and services	6,661	20,274	5,00
	5,235,799	10,029,886	4,233,46
<b>Total Income</b>	<b>16,536,733</b>	<b>21,478,879</b>	<b>14,822,65</b>
<b>Expenses</b>			
Governance	(2,080,796)	(1,945,487)	(2,229,412)
General purpose funding	(619,616)	(429,814)	(718,152)
Law, order, public safety	(543,518)	(435,456)	(448,623)
Health	(517,572)	(506,415)	(855,712)
Education and welfare	(396,310)	(463,631)	(273,506)
Housing	(229,812)	(200,710)	(303,481)
Community amenities	(2,783,291)	(2,200,228)	(2,516,712)
Recreation and culture	(4,052,128)	(3,840,673)	(3,591,711)
Transport	(4,662,363)	(4,634,312)	(4,483,352)
Economic services	(1,295,086)	(1,393,079)	(1,339,505)
Other property and services	(64,438)	(35,770)	(48,567)
<b>Total expenses</b>	<b>(17,244,930)</b>	<b>(16,085,575)</b>	<b>(16,808,733)</b>
<b>Net result for the period</b>	<b>(708,197)</b>	<b>5,393,304</b>	<b>(1,986,077)</b>

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

**5. FUNCTION AND ACTIVITY (Continued)**

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
<b>(c) Fees and Charges</b>			
Governance	160	0	
General purpose funding	31,414	31,600	30,14
Law, order, public safety	465	17,800	12,59
Health	5,200	5,001	7,07
Education and welfare	2,898	5,100	6,09
Housing	120,948	108,750	119,33
Community amenities	1,447,649	1,456,115	1,064,01
Recreation and culture	215,396	181,320	148,23
Transport	119,971	100,000	29,93
Economic services	97,977	73,537	70,49
Other property and services	45	0	
	<b>2,042,123</b>	<b>1,979,223</b>	<b>1,487,90</b>
<b>(d) Total Assets</b>			
Governance	214,700	93,044	
General purpose funding	2,918,765	1,574,418	
Law, order, public safety	109,954	81,934	
Health	214,385	189,606	
Education and welfare	50,000	61,200	
Housing	4,707,739	2,200,005	
Community amenities	11,861,226	7,521,574	
Recreation and culture	30,857,122	33,519,887	
Transport	133,675,223	135,699,145	
Economic services	8,486,335	6,269,669	
Other property and services	1,631,392	1,521,573	
Unallocated	185,867	1,213,222	
	<b>194,912,708</b>	<b>189,945,277</b>	



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

26. RATING INFORMATION

(a) General Rates

RATE TYPE		2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2020/21	
Rate Description	Basis of valuation	Rate in \$	Number of Properties	Actual Rateable Value *	Actual Rate Revenue	Actual Interim Rates	Actual Back Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Back Rate	Budget Total Revenue	Actual Total Revenue
Residential	Gross rental valuation	0.077556	1,046	12,482,548	972,326	421	0	972,747	968,096	150,000	0	1,118,096	884,339
Commercial	Gross rental valuation	0.077556	39	2,403,111	186,376	0	0	186,376	186,376	0	0	186,376	170,251
Light Industry	Gross rental valuation	0.077556	46	525,789	40,778	0	0	40,778	40,778	0	0	40,778	37,250
Transient Workforce	Gross rental valuation	0.152009	3	1,251,500	190,239	0	0	190,239	190,239	126,000	0	316,239	173,780
Mining	Unimproved valuation	0.112610	29	8,863,063	998,070	(56,677)	(48,890)	892,503	998,070	0	0	998,070	983,020
Rural/Pastoral	Unimproved valuation	0.221286	1,187	24,437,196	5,407,609	55,872	(2,188)	5,461,293	5,407,609	0	0	5,407,609	5,221,506
<b>Sub-Total</b>			2,350	49,963,207	7,795,398	(384)	(51,078)	7,743,936	7,791,168	276,000	0	8,067,168	7,470,146
<b>Minimum payment</b>													
Residential	Gross rental valuation	721	586	3,871,330	422,506	0	0	422,506	422,506	0	0	422,506	464,448
Commercial	Gross rental valuation	721	33	117,029	23,793	0	0	23,793	23,793	0	0	23,793	0
Light Industry	Gross rental valuation	721	43	213,673	31,003	0	0	31,003	31,003	0	0	31,003	0
Transient Workforce	Gross rental valuation	1,413	0	0	0	0	0	0	0	0	0	0	0
Mining	Unimproved valuation	697	14	593,140	9,758	0	0	9,758	9,758	0	0	9,758	9,576
Rural/Pastoral	Unimproved valuation	445	537	13,500	238,965	0	0	238,965	238,965	0	0	238,965	242,098
<b>Sub-Total</b>			1,213	4,808,672	726,025	0	0	726,025	726,025	0	0	726,025	716,122
			3,563	54,771,879	8,521,423	(384)	(51,078)	8,469,961	8,517,193	276,000	0	8,793,193	8,186,268
Rates Write Offs								(15,033)				0	(45,262)
Concessions								(26,036)				(19,500)	(20,538)
<b>Total amount raised from general rates</b>								8,428,892				8,773,693	8,120,468
								<b>8,428,892</b>				8,773,693	8,120,468

\* Rateable value is based on the value of properties at the time the rate is raised.

(b) Total Rates

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

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

5. RATING INFORMATION (Continued)

5) Discounts, Incentives, Concessions, & Write-offs

Rates Write Offs

Rate or Fee Discount Granted	Type	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$	Circumstances in which Discount is Granted
Rates	Rate	100.00%	Various	15,033	0	45,262	
				15,033	0	45,262	

Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Waiver/Concession	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$
Community Groups	Rate	Concession	100.00%	Various	0	2,500	0
Rural pursuit properties	Rate	Concession	50.00%	Various	21,802	12,000	16,442
Bona Fide Prospectors	Rate	Concession	20.00%	Various	4,234	5,000	4,096
					26,036	19,500	20,538
Total discounts/concessions (Note 26)					41,069	19,500	65,800

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Community Groups	Community groups who lease or own their own premise	Support community groups	Support community groups by reducing the financial cost
Bona Fide Prospectors	Property being used for rural pursuits	Support rural pursuits	Support rural pursuits by reducing the financial cost

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

6. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
<b>Option One</b>				
Single full payment	20/08/2021	N/A	N/A	5.00%
<b>Option Two</b>				
First instalment	20/08/2021	N/A	3.00%	5.00%
Second instalment	22/10/2021	10	3.00%	5.00%
Third instalment	23/12/2021	10	3.00%	5.00%
Fourth instalment	25/02/2021	10	3.00%	5.00%
		<b>2022 Actual</b>	<b>2022 Budget</b>	<b>2021 Actual</b>
		\$	\$	\$
Interest on unpaid rates		25,688	60,000	58,191
Interest on instalment plan		17,151	18,000	17,475
Charges on instalment plan		31,360	30,400	30,144
		<b>74,199</b>	<b>108,400</b>	<b>105,810</b>

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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## 7. RATE SETTING STATEMENT INFORMATION

		2021/22 Budget	2020/21 Budget
	2021/22 (30 June 2022 Carried Forward)	(30 June 2022 Carried Forward)	(30 June 2021 Carried Forward)
Note	\$	\$	\$
<b>a) Non-cash amounts excluded from operating activities</b>			
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> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	10(c)	(9,750)	(5,455)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(4,996)	(3,233)
Add: Loss on disposal of assets	10(c)	12,974	100,600
Add: Depreciation	10(a)	4,794,347	4,601,230
Non-cash movements in current assets and liabilities:			
Accrued interest on borrowings		2,543	(2,567)
Employee benefit provisions		(6,518)	71,790
Right of use assets		(3,086)	( )
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates		13,849	(52,672)
Employee benefit provisions		11,096	(11,772)
Other provisions		0	433,440
<b>Non-cash amounts excluded from operating activities</b>			
		4,810,459	5,131,370
<b>b) Surplus/(deficit) after imposition of general rates</b>			
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.			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	29	(237,872)	(1,065,502)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14	1,349,605	300,030
- Accrued interest borrowings		23,740	21,190
- Current portion of lease liabilities	11(b)	263,357	92,360
- Employee benefit provisions		357,353	363,870
<b>Total adjustments to net current assets</b>			
		1,756,183	(288,035)
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets		3,899,059	3,234,160
Less: Total current liabilities		(6,912,269)	(3,209,070)
Less: Total adjustments to net current assets		1,756,183	(288,035)
<b>Net current assets used in the Rate Setting Statement</b>			
		(1,257,027)	(262,945)

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

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget				
		Principal at		Principal	Principal at 30		Principal		Principal at		Principal at	
		1 July 2020	New Loans During 2020-21	Repayments During 2020-21	June 2021	New Loans During 2021-22	Repayments During 2021-22	30 June 2022	1 July 2021	New Loans During 2021-22	Repayments During 2021-22	30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Kambalda Workers Accommodation		0	0	0	0	2,000,000	0	2,000,000	0	9,000,000	0	9,000,000
Coolgardie Class 3 Waste Facility		0	0	0	0	3,500,000	(84,000)	3,416,000	0	2,500,000	(116,707)	2,383,293
Tyre Shredder		0	0	0	0	0	0	0	0	1,000,000	0	1,000,000
Recycling Facility		0	0	0	0	0	0	0	0	2,200,000	0	2,200,000
Coolgardie Aquatic Facilities		168,621	0	(39,480)	129,141	0	(41,212)	87,929	129,141	0	(41,212)	87,929
Kambalda Aquatic Facilities		1,732,511	0	(176,264)	1,556,247	0	(180,119)	1,376,128	1,556,247	0	(180,119)	1,376,128
Kambalda Aquatic Facilities		602,113	0	(56,939)	545,174	0	(57,642)	487,532	545,174	0	(57,642)	487,532
Coolgardie Post Office		399,262	0	(20,011)	379,251	0	(21,063)	358,188	379,251	500,000	(21,063)	858,188
<b>Total</b>		<b>2,902,507</b>	<b>0</b>	<b>(292,694)</b>	<b>2,609,813</b>	<b>5,500,000</b>	<b>(384,036)</b>	<b>7,725,777</b>	<b>2,609,813</b>	<b>15,200,000</b>	<b>(416,743)</b>	<b>17,393,070</b>

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
						\$	\$	\$
Kambalda Workers Accommodation		Housing	000CFB8GK	ANZ	1.72%	(5,034)	0	0
Coolgardie Class 3 Waste Facility		Community amenities	0+00F9PQZI	ANZ	1.97%	(9,469)	(34,963)	0
Coolgardie Aquatic Facilities		Recreation and culture	112	WATC	4.34%	(5,332)	(5,995)	(7,330)
Kambalda Aquatic Facilities		Recreation and culture	114	WATC	2.17%	(43,946)	(42,735)	(47,122)
Kambalda Aquatic Facilities		Recreation and culture	116	WATC	1.23%	(8,013)	(10,106)	(11,058)
Coolgardie Post Office		Economic services	113	WATC	5.19%	(21,695)	(22,032)	(22,881)
<b>Total</b>						<b>(93,489)</b>	<b>(115,831)</b>	<b>(88,391)</b>
<b>Total Interest Repayments</b>	2(b)					<b>(93,489)</b>	<b>(115,831)</b>	<b>(88,391)</b>

SHIRE OF COOLGARDIE  
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28. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2021/22

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges \$	Actual Balance Unspent \$
					2022 Actual	2022 Budget	2022 Actual	2022 Budget		
					\$	\$	\$	\$		
Kambalda Workers Accommodation	ANZ	Variable	5	0.00%	2,000,000	9,000,000	(2,000,000)	(9,000,000)	1,040,162	0
Coolgardie Class 3 Waste Facility	ANZ	Variable	5	0.00%	3,500,000	2,500,000	(3,500,000)	(2,500,000)	187,467	0
Tyre Shredder	N/A	N/A	N/A	N/A	0	1,000,000	0	(1,000,000)	115,574	0
Recycling Facility	N/A	N/A	N/A	N/A	0	2,200,000	0	(2,200,000)	254,262	0
Land Development	N/A	N/A	N/A	N/A	0	500,000	0	(500,000)	57,877	0
					5,500,000	15,200,000	(5,500,000)	(15,200,000)	1,655,342	0

\* WA Treasury Corporation

(c) Lease Liabilities

Purpose	Note	Actual						Budget									
		Principal		Principal		Principal		Principal		Principal							
		Principal at 1 July 2020	New Leases During 2020-21	Repayments During 2020-21	Principal at 30 June 2021	New Leases During 2021-22	Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Leases During 2021-22	Repayments During 2021-22	Principal at 30 June 2022					
Kambalda Gym Equipment		8,903	0	(8,903)	0	0	0	0	0	0	0	0	0	0	0	0	0
Kambalda Gym Equipment		0	0	0	0	123,245	(5,542)	117,703	0	150,222	(30,165)	120,057	0	150,222	(30,165)	120,057	0
P351 Hino 700 Series		178,371	0	(22,443)	155,928	6,171	(23,013)	139,086	155,928	0	(23,013)	132,915	155,928	0	(23,013)	132,915	0
P355 Hino 500 Series		144,828	0	(14,954)	129,874	0	(15,334)	114,540	129,874	0	(15,334)	114,540	129,874	0	(15,334)	114,540	0
P358 Hino 500 Series		141,716	0	(17,361)	124,355	0	(17,803)	106,552	124,355	0	(17,803)	106,552	124,355	0	(17,803)	106,552	0
P382 Caterpillar 962M Wheel Loader		0	0	0	0	372,119	(10,643)	361,476	0	0	0	0	0	0	0	0	0
P382 Caterpillar 826K Compactor		0	0	0	0	610,942	(17,473)	593,469	0	0	0	0	0	0	0	0	0
IT Hardware		91,613	0	(68,422)	23,191	0	(23,191)	0	23,191	0	(23,191)	0	23,191	0	(23,191)	0	0
BenQ Whiteboards		0	32,360	(12,702)	19,658	3,286	(13,023)	9,921	19,658	0	(13,023)	6,635	19,658	0	(13,023)	6,635	0
<b>Total Lease Liabilities</b>	11(b)	565,431	32,360	(144,785)	453,006	1,115,763	(126,022)	1,442,747	453,006	150,222	(122,529)	480,699	453,006	150,222	(122,529)	480,699	0

Lease Interest Repayments

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending	Budget for year ending	Actual for year ending	Lease Term
						30 June 2022	30 June 2022	2021	
Kambalda Gym Equipment		Recreation and culture	333864-06	De Lage Landen	2.54%	\$ 0	\$ 0	\$ (66)	5 yrs
Kambalda Gym Equipment		Recreation and culture	1234-001	De Lage Landen	5.41%	(3,428)	(3,418)	0	5 yrs
P351 Hino 700 Series		Transport	6320171	Kooya	2.54%	(3,653)	(3,653)	(4,223)	7 yrs
P355 Hino 500 Series		Transport	6344997	Kooya	2.54%	(3,086)	(3,086)	(3,466)	7 yrs
P358 Hino 500 Series		Transport	6374551	Kooya	2.54%	(2,968)	(2,919)	(3,361)	7 yrs
P382 Caterpillar 962M Wheel Loader		Transport	COO01052022-YG	Vestone	6.86%	(3,970)	0	0	5 yrs
P382 Caterpillar 826K Compactor		Transport	COO01052022-YG	Vestone	6.86%	(6,518)	0	0	5 yrs
IT Hardware		Other property and services	45325-003	All Leasing	2.54%	(123)	(123)	(1,520)	3 yrs
BenQ Whiteboards		Other property and services	2073290	BENQ	2.54%	(345)	(345)	(665)	3 yrs
<b>Total Interest Repayments</b>	2(b)					(24,091)	(13,544)	(13,301)	



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8. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Land & Buildings	199,449	0	(199,449)	0	199,449	0	(199,449)	0	166,512	161,186	(128,249)	199,449
(b) Plant & Equipment	215,668	9,782	(154,500)	70,950	215,668	4,500	(154,500)	65,668	253,226	532	(38,090)	215,668
(c) Sewerage	115,086	40,017	(100,000)	55,103	115,086	40,000	(100,000)	55,086	174,719	40,367	(100,000)	115,086
(d) Landfill	84,798	0	(84,798)	0	84,798	0	(84,798)	0	201,709	424	(117,335)	84,798
(e) Recreation	0	0	0	0	0	0	0	0	25,400	53	(25,453)	0
(f) Environmental	276,162	0	(276,162)	0	276,162	0	(276,162)	0	292,105	615	(16,558)	276,162
(g) IT & Communications	0	0	0	0	0	0	0	0	10,727	23	(10,750)	0
(h) Road	62,537	0	(62,537)	0	62,537	0	(62,537)	0	219,134	461	(157,058)	62,537
(i) Aerodrome	0	0	0	0	0	0	0	0	19,817	42	(19,859)	0
(j) Infrastructure Renewal	81,802	12	0	81,814	81,803	3,897	0	85,700	440,874	928	(360,000)	81,802
(k) Aged Accommodation	30,000	5	0	30,005	30,000	0	0	30,000	0	30,000	0	30,000
	1,065,502	49,816	(877,446)	237,872	1,065,503	48,397	(877,446)	236,454	1,804,223	234,631	(973,352)	1,065,505

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

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Land & Buildings	Ongoing	To finance purchase or capital improvements to Council buildings and facilitate subdivisions and developments
(b) Plant & Equipment	Ongoing	To be used for the purchase of major and minor plant and equipment
(c) Sewerage	Ongoing	To repair, replace or extend the Coolgardie Sewerage Infrastructure
(d) Landfill	Ongoing	To reinstate landfill sites at the end of their current purpose or to fund improvements at landfill sites
(e) Recreation	Ongoing	To fund capital and maintenance requirements to improve Community and Recreational Facilities
(f) Environmental	Ongoing	Funding of infrastructure and building improvements to meet environmental challenges and to promote efficient use of power & water
(g) IT & Communications	Ongoing	To fund capital and maintenance of Computer and communications hardware and software
(h) Road	Ongoing	For the construction and maintenance of aerodrome facilities
(i) Aerodrome	Ongoing	For the construction and maintenance of Roads and for which contributions have been received for Heavy Haulage Campaigns
(j) Infrastructure Renewal	Ongoing	To meet the needs of renewal funding for future Capital renewal infrastructure generally
(k) Aged Accommodation	Ongoing	To meet the needs of renewal funding for aged accommodation



### 5.1.3 RISK MANAGEMENT

**Location:** All areas

**Applicant:** Nil

**Disclosure of Interest:** Nil

**Date:** 8 December 2022

**Author:** Rebecca Horan, Co-Ordinator of Major Projects, Human Resources & Governance

#### SUMMARY

That the Audit committee receive the risk area summary report as attached and recommend that the report be received by Council.

#### BACKGROUND

Shire staff have been working together to collate all Shire of Coolgardie (SoC) risks into a risk register. In order to assist this process, the SoC has purchased an Enterprise Risk Management software – PULSE.

Management staff have been trained to use the system and all risks have been entered into PULSE. Staff will be able to report to the Audit committee quarterly or as requested.

#### COMMENT

All risks have been entered into the PULSE system and those risk owners are to action them accordingly.

#### CONSULTATION

Management Staff

#### STATUTORY ENVIRONMENT

Local Government (Audit) Regulation 17

#### POLICY IMPLICATIONS

Policy Number 2.12 Occupational Safety and Health

Policy 2.6 Risk Management

#### FINANCIAL IMPLICATIONS

Nil

#### STRATEGIC IMPLICATIONS

##### Accountable and effective leaders

High quality corporate governance, accountability and compliance

#### ATTACHMENTS

1. Risk Area Summary Report

**VOTING REQUIREMENT**

Simple majority

**AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION**

That Audit Committee RECEIVE the Risk Area Summary report as attached and RECOMMEND the report be received by Council.

**AUDIT COMMITTEE RESOLUTION #276/2022**

**Moved: Cr Tracey Rathbone**

**Seconded: Cr Tammee Keast**

**That Council defer Item 5.1.3 to the 24 January 2023 Audit Committee Meeting to ensure that there is given time to complete the review of the reports thoroughly.**

**In Favour: Crs Malcolm Cullen, Tracey Rathbone, Rose Mitchell, Kathie Lindup and Tammee Keast**

**Against: Nil**

**CARRIED 5/0**



## Risk Area Summary Report



### RISK AREA: Executive Services

#### Risk: Bush Fire Management Plan - Kambalda Airport

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
1	Fire-break clearing requirements and Authority of local government under the Act.	Bush Fire Management Plan - Kambalda Airport		Robert Hicks
Control		Control Owner	Status	
Bushfire Act 1954 local government give notice to owners to prevent outbreak or spread of bush fire: Plough, scarify, burn or clear on the land fire-breaks in such manner, as local government may determine and to maintain the firebreak clear of inflammable matter. Failure to comply is an offense Requires occupiers of land to extinguish bush fire occurring on own land and to take all measures at their own expense to extinguish the fire.		Robert Hicks	Complete	

#### Risk: Kambalda Pool Project - Funding provider requirements

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
2	Funding provider requirements not met for Kambalda Pool Project	Kambalda Pool Project - Funding provider requirements	Financial	James Trail
Control		Control Owner	Status	
Project Manager to plan and ensure funding acqutitial are in built into project stage at all levels. Pool is completed, and SoC has no financial risk for the project.		James Trail	Complete	



**Risk: Kambalda Pool Project -Shire Management lack of Skill Set**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
3	Shire Management lack the skill set to Project Manage the Kambalda Pool renovation. Major issue not meet timeframe, scope of works, quality finish and costs	Kambalda Pool Project - Shire Management lack of Skill Set	Financial	James Trail
Control		Control Owner	Status	
Shire needed to engage a suitable independent Project Manager. Shire CEO acquired WALGA approved Project Manager from Core Business Australia, Bruce Lorimar, Mark Weller appointed PM.		James Trail	Complete	

**Risk: Shire Governance - Delegation of Authority**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
4	Lack of understanding by staff as to their accountabilities. Staff also have not been adequately informed of their responsibilities resulting in potential breaches to legislative requirements. The Shire's DOA register does not accurately reflect the powers that have been delegated to CEO/staff as required by various legislative requirements ie Health Act, Bush Fire Act, OHS etc. This gap was raised in Audit Regulation Review conducted in July 2018.	Shire Governance - Delegation of Authority	Operational	Rebecca Horan
Control		Control Owner	Status	
Review and update of the DOA Register has been completed. Review Council Policies to ensure they align with updated DOA Register has been completed. Staff have received training around their responsibilities. Staff have been recording their use of delegation and register is up to date.		Rebecca Horan	Complete	



**Risk: Shire Community - Strategic Plan**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
5	The Local Government's Integrated Planning and Reporting Standard directs that all local governments undertake a Desktop Review of their Community Strategic Plans biannually and a complete review including community engagement activities every four years. As the Shire of Coolgardie's community trends and priorities evolve, stakeholders revise and update the Plan.	Shire Community - Strategic Plan	Strategic	Robert Hicks
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
The Shire has continuous monitoring mechanisms to be informed of its performance to deliver to the Community Strategic Plan			Robert Hicks	Accept and Monitor

**Risk: Shire Governance, Legislative Compliance**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
6	The Shire having adequate people, systems and procedures to assist with the Shire's regulatory obligations across the various legislative requirements to ensure it is not in breach	Shire Governance, Legislative Compliance	Strategic	Rebecca Horan
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
The Shire to implement following compliance framework 1. Risk Management Policy containing commitment of Shire to comply with legislative obligations and requirements 2. There is an automated system in place to flag upcoming legislative obligations / requirements to action owners to ensure deadlines are not missed 3. The Shire is aware of its legislative responsibilities through a formal and systematic process outlining key compliance due dates.			Rebecca Horan	Accept and Monitor



**Risk: Shire Elections**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
7	The Shire to ensure that has the expertise to manage the upcoming elections to ensure that it is conducted in accordance to the WA Electoral Commission.	Shire Elections	Strategic	Rebecca Horan
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
1. A timeline of key activities and deliverable's has been developed to ensure that action owners have been assigned and there are clear instructions as to required tasks. 2. Roles and responsibilities re: administration of the October elections are established and assigned to individuals to ensure accountability. 3. Review to list other mitigating controls.			Rebecca Horan	Accept and Monitor

**Risk: Bush Fires Emergency Plan**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
8	The Shire legally responsible under the Bush Fires Act to protect the area within its jurisdiction in the event of a bush fire. Since December 2018 have had 3 major bush fires (considered higher than average) First incident identified a clear lack of roles and responsibilities between DFES and Shire with respect to communication plans and how to work together to manage crisis. Ongoing risks relate to lack of funding available to the Shire to have sufficient resources.	Bush Fires Emergency Plan	Strategic	Robert Hicks
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
Agreed new process and established a command and communication protocol between DFES and the Shire. The new process is formally documented and shared with key stakeholders. To ensure ongoing communication and alignment of Fire Emergency Plan with DFES and relevant stakeholders, the Shire is part of the XYZ Working Group. Funding for resources will be requested in the 2019-20 Budget. DFES Comms lines work well and Emergency Management Framework currently under development with 50% completed.			Robert Hicks	Complete





**Risk: Kambalda Swimming Pool - Funding Project**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
9	Service Delivery Interruption - Swimming Pool Closure Background: Pool closed for a year, awaiting funding to build new one; total cost approx. \$3.2M. Project cannot commence until sufficient funding is available. Current pool has been closed due as it is not fit for use due to the poor condition it is in and the risks it poses to the community.	Kambalda Swimming Pool - Funding Project	Strategic	James Trail
Control			Control Owner	Status
Outline Plan if funding not available. On Monday 10, June the Hon. Mick Murray, Minister for Seniors and Ageing; Volunteering; Sport and Recreation announced funding of \$700,000.			James Trail	Complete

**Risk: Policy 1.08 Complaints Management (Moore ref no 6.2.4)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
91	The policy requires an annual record of complaints, services data, trends etc to be reported to Council within two months of the end of financial year. We did not observe this report being prepared and considered as defined within the policy.	Policy 1.08 Complaints Management (Moore ref no 6.2.4)	Operational	Rebecca Horan
Control			Control Owner	Status
Propose to remove this from the policy. Can be completed as part of the policy manual review.			Rebecca Horan	Not Started



**Risk: Policy 1.09 CEO Performance Review (Moore ref no 6.2.5)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
92	Elected members seeking appointment to the relevant committee undertaking CEO performance reviews are required to undertake specific training within six months of their appointment to the committee. Evidence of this training having occurred as required by the policy is not evident from the Elected Member Training Report published on the official local government website.	Policy 1.09 CEO Performance Review (Moore ref no 6.2.5)	Operational	Rebecca Horan
Control			Control Owner	Status
Need to decide whether to keep the provision in the Policy, in which mandatory training must be provided, or to delete the mandatory provision? Issue to be addressed during current review of Council Policy Manual.			Rebecca Horan	Not Started

**Risk: Internal Control Policy (Moore ref no 6.2.6)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
93	Currently, no policy on internal controls has been adopted by Council.	Internal Control Policy (Moore ref no 6.2.6)	Operational	Rebecca Horan
Control			Control Owner	Status
There is no legislative requirement to have an internal control policy. Steve Tweedie can create one if one is wanted.			Rebecca Horan	Accept and Monitor



**Risk: Legislative Compliance Policy (Moore 6.2.7)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
94	Currently, no policy on internal legislative compliance has been adopted by Council.	Legislative Compliance Policy (Moore 6.2.7)	Operational	Rebecca Horan
Control			Control Owner	Status
There is currently no legislative requirement to do so. Notwithstanding this, the SoC will consider the development and adoption of a governance framework which will address such an issue.			Rebecca Horan	Not Started

**Risk: Employee Appointment Procedures (Moore ref no 7.3.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
133	Through our limited testing, we noted instances where not all employees had position descriptions for their assigned roles. Where position descriptions were in place, employees were not required to sign the document acknowledging their commitment to the duties and responsibilities assigned to the role.	Employee Appointment Procedures (Moore ref no 7.3.1)	Operational	Rebecca Horan
Control			Control Owner	Status
Noted. This is ongoing and needs to be considered in the context of workforce challenges.			Rebecca Horan	Accept and Monitor



**Risk: Employee Identity and Credentials (Moore ref no 7.3.2)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
135	Practices and procedures for verifying employee identity, right to work in Australia, verification of employment history and qualifications are not consistently applied or documented.	Employee Identity and Credentials (Moore ref no 7.3.2)	Operational	Rebecca Horan
Control			Control Owner	Status
Noted. Process will be reviewed by June 2023.			Rebecca Horan	Not Started

**Risk: Personnel Records (Moore ref no 7.3.3)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
137	Personnel records are securely locked in a cabinet. The key for the cabinet containing these records is kept in an unlocked drawer in the administration office, of which many staff are aware of the location.	Personnel Records (Moore ref no 7.3.3)	Operational	Rebecca Horan
Control			Control Owner	Status
Key security and access to the cabinet has been reviewed.			Rebecca Horan	Complete

**Risk: Payroll Processing, Exception Reporting, Authorisation and Employee Masterfile Setup (Moore ref no 7.3.4)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
139	Through our limited testing, we noted breakdowns in systems and controls relating to payroll processing, authorisation and the setup of employee details.	Payroll Processing, Exception Reporting,	Operational	Rebecca Horan



Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
	<p>We noted the following matters in particular:</p> <ul style="list-style-type: none"> <li>• Where regulated award increases are required, employees are not notified of the change to their agreed remuneration entitlements, and increases to be applied are advised by employees without the requisite independence or authority to advise changes;</li> <li>• A novated lease arrangement has been entered into which may not align with employee contract provisions;</li> <li>• The officers responsible for processing and reviewing payroll are tasked with review and capture of employee entitlements, allowances, deductions, etc. Reliance is placed on these officers to remember individual details and identify any errors when reviewing payroll reports for authorisation for payment.</li> <li>• Instances where allowances had not been paid in accordance with contract provisions; and</li> <li>• Pay rates and superannuation contributions did not always agree to employment contracts and other authorised correspondence on employee files.</li> </ul>	<p>Authorisation and Employee Masterfile Setup (Moore ref no 7.3.4)</p>		
Control			Control Owner	Status
<p>Noted. Process will be reviewed by December 2022.</p>			<p>Rebecca Horan</p>	<p>Not Started</p>



**Risk: Payroll reconciliations (Moore ref no 7.3.5)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
141	We noted the most recent reconciliation for payroll did not balance, and no reconciliations for payroll have occurred since January 2022.	Payroll reconciliations (Moore ref no 7.3.5)	Operational	Corina Morgan
Control			Control Owner	Status
Payroll reconciliation reports have been a n issue since the implementation of Definitiv. Shire currently working with IT Vision to resolve the matter.			Corina Morgan	Accept and Monitor

**Risk: Employee Termination Procedures (Moore ref no 7.3.6)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
143	No formal process or procedure is currently in place to ensure the appropriate actions on termination of employees. Departmental managers have the responsibility of ensuring Shire assets are recovered, however there is no formal policy, procedure or practice in place to ensure security and IT permissions are restricted, or for Shire property (phones, vehicles, keys) to be returned prior to the employee finishing with the Shire. We noted several terminated employees recorded on active IT licence lists.	Employee Termination Procedures (Moore ref no 7.3.6)	Operational	Rebecca Horan
Control			Control Owner	Status
There is currently an exit interview process in place.			Rebecca Horan	Complete



**Risk: Staff Training (Moore ref no 7.3.7)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
145	Planned and required staff training needs for employees are currently identified and recorded in a central training matrix for some operational areas/departments. Further value from this initiative can be added through refining the current matrix toward a more formal required staff training structure, applied throughout the organisation.	Staff Training (Moore ref no 7.3.7)	Operational	Rebecca Horan
Control			Control Owner	Status
Noted. Training matrix will be considered.			Rebecca Horan	Not Started

**Risk: Contractor Insurance (Moore ref no 7.4.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
147	Contractors' insurances are not always assessed prior to award of contracts in all cases. Reliance is placed on contract managers to ensure copies of insurances are provided.	Contractor Insurance (Moore ref no 7.4.1)	Financial	Rebecca Horan
Control			Control Owner	Status
Agreed. Will review process.			Rebecca Horan	Not Started





**Risk: Council and Committee Minutes (Moore ref no 8.1.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
149	Our testing noted an elected member making a declaration in relation to an item considered by Council. The elected member who made the declaration did not do so until after the matter had been considered by Council, with the elected member also participating in the vote on the matter being considered.	Council and Committee Minutes (Moore ref no 8.1.1)	Operational	Rebecca Horan
Control			Control Owner	Status
Training has been provided to all Council Members on a regular basis, reminding them of the statutory requirements to disclose interests.			Rebecca Horan	Complete
The Shire has engaged Hammond Woodhouse to deliver training to Council and executive employees in October 2022 which will reinforce such matters.				

**Risk: Council and Committee Minutes (Moore ref no 8.1.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
151	Inspection of confirmed Council minutes highlighted several instances where minutes of committee meetings were confirmed as a true and accurate record by Council. Minutes of committees should not be confirmed by Council, but rather by the relevant committee to which the minutes relate.	Council and Committee Minutes (Moore ref no 8.1.1)	Operational	Robert Hicks
Control			Control Owner	Status
Employees with responsibilities for Council and Committee meetings have been reminded that only the Council, or Committee can confirm its own minutes.			Robert Hicks	Complete



**Risk: Council and Committee Minutes (Moore ref no 8.1.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
153	Certain agenda papers and minutes of committee meetings were not available for inspection on the official local government website as required by legislation.	Council and Committee Minutes (Moore ref no 8.1.1)	Operational	Robert Hicks
Control			Control Owner	Status
Noted. Will be corrected.			Robert Hicks	Accept and Monitor

**Risk: Council and Committee Minutes (Moore ref no 8.1.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
155	The minutes of the special meeting of Council held 1 February 2022 recorded an adjournment. During this adjournment and prior to the meeting being reconvened, three resolutions occurred and are recorded in the minutes. Although the resolutions relate to the adjournment, departure of an elected member and reconvening of the meeting (which did not necessarily require a decision of Council), it is important decisions are only considered and made whilst the meeting is open and in session.	Council and Committee Minutes (Moore ref no 8.1.1)	Operational	Robert Hicks
Control			Control Owner	Status
Noted.			Robert Hicks	Accept and Monitor



**Risk: Council and Committee Minutes (Moore ref no 8.1.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
157	A number of Council decisions recorded in minutes reviewed included both absolute majority and simple majority decisions within the same resolution. There is potential risk in this practice given the variables involved and different requirements for simple majority and absolute majority decisions of Council.	Council and Committee Minutes (Moore ref no 8.1.1)	Operational	Robert Hicks
Control			Control Owner	Status
All employees with responsibility for preparing agenda/minutes have been reminded that care needs to be taken to ensure that recommendations and resolutions show whether a simple majority or an absolute majority is required. Some difficulties were experienced with InfoCouncil software in preparing agendas, where multiple recommendations were made, some requiring simple majority and others an absolute majority. As a rule, the approach taken in recent times has been for recommendations and resolutions to state - "That Council, by Simple/Absolute Majority resolve..."			Robert Hicks	Complete

**Risk: Annual Electors' Meetings (Moore ref no 8.1.2)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
159	The minutes of the annual meeting of electors' held in January 2022 were confirmed by Council as a true and correct record at the Council meeting held in February 2022. Minutes of this meeting should only be received by Council, as well as considering any motions carried at electors meetings.	Annual Electors' Meetings (Moore ref no 8.1.2)	Operational	Robert Hicks
Control			Control Owner	Status
Noted. Employees with responsibilities for Council, Committee and Elector meetings have been reminded that only the Council, Committee or Elector meeting can confirm its own minutes.			Robert Hicks	Complete



**Risk: Monthly Statement of Financial Activity (Moore ref no 8.1.3)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
161	The explanation of material variances were not properly completed in the documents supporting some statements of financial activity as required by regulation 34(2)(b) of the Local Government (Financial Management) Regulations 1996. This includes: <ul style="list-style-type: none"> <li>• Some explanations state 'refer to budget amendments', however the budget amendments note did not provide sufficient detail to support why the variances had occurred and in some instances did not record any budget amendments to support the variances having occurred;</li> <li>• Explanations refer to account/program level title or description and do not necessarily explain why variances have occurred.</li> </ul>	Monthly Statement of Financial Activity (Moore ref no 8.1.3)	Financial	Robert Hicks
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
Noted. Detailed variance analysis to be completed in separate note for every month.			Robert Hicks	Complete

**Risk: Monthly Statement of Financial Activity (Moore ref no 8.1.3)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
164	New loan proceeds were recorded in the Shire's bank account in April 2022, however this transaction was not reflected in the corresponding monthly statement of financial activity.	Monthly Statement of Financial Activity (Moore ref no 8.1.3)	Financial	Robert Hicks
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
Noted. Issue was the result of bank reconciliation not being completed for the month and matter is being resolved.			Robert Hicks	Accept and Monitor



**Risk: Monthly Statement of Financial Activity (Moore ref no 8.1.3)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
166	Council resolution #83/2022 in April 2022 approved a budget amendment to increase expenditure at account C12901. This amendment was not noted in subsequent monthly statement of financial activity reports presented to Council for adoption.	Monthly Statement of Financial Activity (Moore ref no 8.1.3)	Financial	Robert Hicks
Control			Control Owner	Status
Noted. One off budget amendments to be implemented with 30 days of being endorsed by Council.			Robert Hicks	Accept and Monitor

**Risk: List of Payments (Moore ref no 8.1.4)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
168	Council resolutions to consider the payments made under delegated authority did not always accurately reflect the payments made since the last meeting. This included: <ul style="list-style-type: none"> <li>• cheque payments not being included in the total consideration (list of accounts paid December 2021, January 2022, April 2022 and June 2022)</li> <li>• incorrect payment references (cheques and/or EFT) included in recommendation and resolution (list of accounts paid November 2021,</li> <li>• direct debit payments not being included in the total consideration (list of accounts paid December 2021, January 2022, February 2022, March 2022 and June 2022)</li> <li>• some payments made were omitted from the list of accounts paid from the municipal fund presented for Council consideration (list of accounts paid December 2021, February 2022 &amp; April 2022); and</li> <li>• incorrect payment total, cheque numbers and EFT references included in recommendation and resolution (list of accounts paid May 2022).</li> </ul>	List of Payments (Moore ref no 8.1.4)	Financial	Corina Morgan





Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
	<b>Control</b>		<b>Control Owner</b>	<b>Status</b>
	Noted. More care needs to be taken to ensure monthly payments endorsed by Council are a true and correct record payments made for that month.		Corina Morgan	Accept and Monitor

**Risk: Internal Audit (Moore ref no 8.5.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
191	Internal auditors have been appointed on a three year internal audit program. We note the Audit and Risk Committee do not have any powers or delegations (excepting powers conferred by legislation) and internal auditors report directly to the CEO.	Internal Audit (Moore ref no 8.5.1)	Operational	James Trail
	<b>Control</b>		<b>Control Owner</b>	<b>Status</b>
	Council took the view several years ago that the Audit Committee would not have any delegated authority - prior it had authority to meet with the Auditor annually. Accordingly, the delegation was revoked, also because: <ul style="list-style-type: none"> <li>• A Committee with delegated authority must have Public Question Time - Council believed this was unnecessary because in most cases, all, or most of the Committee meeting would be closed to the public.</li> <li>• A committee with delegated authority must be generally open to the public - Council believed this was unnecessary because in most cases, all, or most of the Committee meeting would be closed to the public in any event. It is noted that many Councils have revoked any delegated authority to the Audit Committee, some due to the reasons outlined above, and others with an independent member of the Audit Committee because that person felt constrained in a public/media environment.</li> </ul>		James Trail	Complete



**Risk: Audit Regulation 17 Review (Moore ref no 8.6.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
193	A review was last undertaken and finalised in October 2018, with the next review being undertaken in June 2022 which is outside of the time period as required by regulation 17 of Local Government (Audit) Regulations 1996.	Audit Regulation 17 Review (Moore ref no 8.6.1)	Operational	James Trail
Control			Control Owner	Status
Noted.			James Trail	Complete





## RISK AREA: Operations

### Risk: Harassment when Working Alone

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
24	There is a current risk when working alone of getting harassed by patrons with no procedure on what to do in case of an emergency.	Harassment when Working Alone	OSH	Kathy Brooking
Control			Control Owner	Status
Lucy to discuss further with Nic in regards to whether we need a separate procedure in the OHS Manual.			Kathy Brooking	Not Started

### Risk: Bad Reception at the Depots

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
25	Currently there is bad reception at the Depots which impacts effectiveness of work and phone reception for communications.	Bad Reception at the Depots		John Ravlic

No associated controls.



**Risk: Internal Audit for Waste and Works Departments**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
26	Safety Audit to be conducted onsite with Employee's working through each task with the OHS Advisor and OHS Rep (Lucy)	Internal Audit for Waste and Works Departments	OSH	Kathy Brooking
Control			Control Owner	Status
Internal Department Safety Audits undertaken every 12 months.			Kathy Brooking	Not Started

**Risk: All Employee's not having adequate Position Descriptions (PDs)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
27	Some employee's are not undertaking tasks relevant to their position and Managers are consistently finding it difficult to Manage some staff members.	All Employee's not having adequate Position Descriptions (PDs)	Operational	Kasey Turner
Control			Control Owner	Status
Up to Date PD's are to be put in place. 360 degree Performance Reviews across the organisation. JSA's relating to tasks all updated and signed off on			Kasey Turner	Accept and Monitor



**Risk: Altus Training for Managers**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
28	In order to create accurate risk data, managers will need training in Hazard, Risk and Incidents and action items from Altus.	Altus Training for Managers	Operational	Kasey Turner
Control			Control Owner	Status
Nic and Lucy are currently monitoring Altus			Kasey Turner	Accept and Monitor

**Risk: Chemical Sheds Training for Works and Waste Crew**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
29	Works and Waste Crew require training update on Chemical Storage and responsibilities and Safety Reps to Ensure that all chemical sheds and storage areas are checked and are compliant and have all required documentation (SDS's) to include Manual Handling and Hazard Identifications.	Chemical Sheds Training for Works and Waste Crew	OSH	Kathy Brooking
Control			Control Owner	Status
Current Chemical Register Process in MyOSH. Current Chemical Useage Register in areas. Up to Date SDS's Checking Training is organised for early 2021.			Kathy Brooking	Complete



**Risk: Updated and Signed of SOP's for Works Crew and Waste Crew**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
30	There are currently very few updated, Current and Signed Safe Work Procedures and JSA's for specific tasks undertaken by the Works and Waste Employee's. A review is needed and new JSA's written by OHS Advisor with Managers from Works and Waste Services and signed off by relevant workers that undertake those specific tasks.	Updated and Signed of SOP's for Works Crew and Waste Crew	OSH	Kathy Brooking
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
Updated and Signed SOP's protect the organisation in the event that a hazard report has not been done by an employee for a task and an incident occurs. It also assists Managers and HR to manage staff.			Kathy Brooking	Complete

**Risk: Records Room - Fire Risk**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
31	Fire Risk for all records - Access, limited to authorised officers - Room itself requires fire proofing.	Records Room - Fire Risk	Operational	Kathy Brooking
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
Fire extinguisher to the left of the printer. Smoke detectors are fitted in the room on the ceiling. LGIS to undertake fire evacuation system and processes - undertaken November 2020 (check records)			Kathy Brooking	Accept and Monitor





**Risk: Staff Cross Training**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
32	- multi skilling staff to cover staff vacancies - upskilling of staff to ensure minimal disruption to continuity of business services	Staff Cross Training	Operational	Rebecca Horan
Control			Control Owner	Status
A number of staff have the skills and knowledge to cover a range of positions within the organisation, this is mainly within their own departments but can be crossed over if essential. Work place procedures helps assist with this. Staff have been participating in a number of training and information sessions to upskill. These include first aid, excel, leadership courses, procurement webinars etc			Rebecca Horan	Accept and Monitor

**Risk: IT Reliability**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
33	- Servers going down - Hacks	IT Reliability	Operational	Rebecca Horan
Control			Control Owner	Status
Running dark web monitoring for account compromises. Running Trend Worry Free security on all clients servers for protection. Recommend increase password security by advancing password policy to + complexity min 12 characters. Backup retention of 30 days with Disaster recovery replicas created daily also with 7 day retention.			Rebecca Horan	Accept and Monitor



**Risk: Safe Working Conditions**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
34	<ul style="list-style-type: none"> <li>- Do we provide safe working conditions</li> <li>- Do we conduct regular safety checks</li> <li>- Do we provide training</li> <li>- Do we ensure the use of appropriate use of clothing and safety equipment (PPE)</li> </ul>	Safe Working Conditions	OSH	Kathy Brooking
Control			Control Owner	Status
Current OHS System in place. Implement Take 5 hazard control on all tasks for works crew. Staff undergo OHS training and assess current PPE. OHS internal audit			Kathy Brooking	Complete

**Risk: Property - Terminating Employees**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
35	<ul style="list-style-type: none"> <li>- Do we retrieve organisation information and equipment that a dismissed employee used</li> <li>- Do we ensure all access codes and passwords are deactivated</li> <li>- Do we conduct an exit interview</li> </ul>	Property - Terminating Employees	Operational	Rebecca Horan
Control			Control Owner	Status
We currently have an exit interview template in place which covers areas such as:- * Returning of keys, credit cards, fuel cards, swipe cards etc * Removal of the access from the drive and Synergy * Opportunity for the employee to provide feedback on their employment at the Shire.			Rebecca Horan	Complete



**Risk: Personnel Files**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
36	Ensure access to personnel files is only by authorised officers Compliant release of personnel information	Personnel Files	Operational	Rebecca Horan
Control			Control Owner	Status
All current folders are in a lockable cupboard and require permission from the manager of Executive Services. Spreadsheet was used when HR role was not in office.			Rebecca Horan	Complete

**Risk: Performance Review Records**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
37	Ensure written records of performance and non performance are retained for employees for supporting evidence.	Performance Review Records	Operational	Rebecca Horan
Control			Control Owner	Status
Management team are reminded on a regular basis of the importance of performance management and the need for keeping notes/records on any discussions had with their staff. Keeping of notes/records ensures a smooth process if we need to discipline which may lead to termination.			Rebecca Horan	Accept and Monitor





**Risk: Complete Screenings on Potential Employee Candidates**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
38	Ensure process is followed whereby all screenings are undertaken prior to a new employee being offered a contract	Complete Screenings on Potential Employee Candidates	Operational	Rebecca Horan
Control			Control Owner	Status
Management team are reminded on a regular basis of the importance of performance management and the need for keeping notes/records on any discussions had with their staff. Keeping of notes/records ensures a smooth process if we need to discipline which may lead to termination.			Rebecca Horan	Complete

**Risk: Rangers - snake season**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
39	Warmer weather means snakes coming out of hibernation, increased snake activity risk of snake bites	Rangers - snake season	OSH	Robert Hicks
Control			Control Owner	Status
Check that one ranger trained in snake handling, list of local residents trained to catch snakes. Check PPE of both Rangers wear long pants and boots when out on jobs or patrol. Communication to public and staff on Snake Season to be Coordinated by Director of Operations as per Oct 2020 to be careful as snake season approaches. Communication to be attached to this Risk.			Robert Hicks	Accept and Monitor



**Risk: Staff not adhering to Shire values**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
40	There is a risk that staff do not adhere to expected Shire values - This would have a negative impact on the Shire's public image - This could also lead to other staff feeling disillusioned with their position with the Shire and possibly a increase in Staff turnover	Staff not adhering to Shire values	Operational	Rebecca Horan
Control			Control Owner	Status
- Letter of offer on commencement of role with the Shire outlines expectations of new employee aligning with Shire values. - Policy manual includes statements pertaining to Shire Values			Rebecca Horan	Complete

**Risk: Training - Machinery and plant usage**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
41	Inadequate training may result in damage to plant equipment, serious injury/impairment to worker or others.	Training - Machinery and plant usage	OSH	Rebecca Horan
Control			Control Owner	Status
Adherence to SOC policies OHS practices Supervision of employees by Leading Hand/Supervisor Uniqco Standard Operating Procedures (SOP)			Rebecca Horan	Accept and Monitor



**Risk: Footpaths**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
42	Broken footpaths create risk of trips/falls they negatively impact (visually) on streetscape.	Footpaths	Operational	Robert Hicks
Control			Control Owner	Status
Implementation of SOC footpath program Budget allocated Public complaints 06March2020 - Manager Tech Services to review footpath program and report to DO			Robert Hicks	Accept and Monitor

**Risk: Staff training / skills / knowledge**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
43	Ensuring staff have the required skills and knowledge to perform their duties safely and to a consistent standard.	Staff training / skills / knowledge	Operational	Rebecca Horan
Control			Control Owner	Status
- Initial employment interview - Annual Performance reviews - Daily observations of staff abilities			Rebecca Horan	Complete



**Risk: Money Handling**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
44	Potential to be robbed, end of day not balancing, eftpos doesnt balance	Money Handling	Operational	Rebecca Horan
Control			Control Owner	Status
Till is kept low behind the counter, is also key locked. All cash balancing is completed behind closed office doors away from reception.			Rebecca Horan	Complete

**Risk: Disgruntled/Difficult customer**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
45	Aggressive, loud unhappy customers	Disgruntled/Difficult customer	Operational	Rebecca Horan
Control			Control Owner	Status
Ensuring adequate Staffing, Staff Training on difficult customers, ensuring more than 1 staff member at front counter at anytime, adequate training on all customer enquiries ( ranger, rates,building,health ). - Staff have completed dealing with difficult customer training.			Rebecca Horan	Complete

**Risk: Capturing accurate visitor statistics**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
46	Capturing of accurate visitor statistics. This will give us the ability to gauge whether there are increases in visitor numbers. Capturing accurate information on	Capturing accurate visitor statistics	Operational	



Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
	visitor postcodes and age demographic will allow us a more targeted approach to promoting the Shire as a tourism destination.			
Control			Control Owner	Status
<ul style="list-style-type: none"> <li>- Statistics are captured manually for paid entry fees and walk in visitors.</li> <li>- Optional visitor survey to capture postcodes / age demographics kept on counter</li> <li>- Currently have door counter, but results are inaccurate.</li> </ul>				Accept and Monitor

**Risk: Community Events**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
47	Enviromental Weather, Food preparation , All ability access, Manual Handling, Adequate staffing	Community Events	OSH	Kathy Brooking
Control			Control Owner	Status
Enable Adequate Staffing available, Providing alternate options for event, providing protection from the enviroment sunscreen, ensuring adequate water for attendees, making sure venue is suitable for all abilities provide training for food handling regulations			Kathy Brooking	Complete



**Risk: Function room set up & pack up**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
48	Manual Handling of equipment ie tables, chairs etc	Function room set up & pack up	OSH	Kathy Brooking
Control			Control Owner	Status
Ensuring all equipment is moved safely using equipment provided			Kathy Brooking	Complete

**Risk: Leased Agreements**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
49	Understanding of the Individual agreements, ensuring that each lease is correctly followed, having a understanding of the facility security and lease management	Leased Agreements	Operational	Robert Hicks
Control			Control Owner	Status
Each leasee to have a induction on building security and procedures.			Kasey Turner	Complete



**Risk: Plant & Fleet Purchasing and Usage**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
50	Purchase of incorrect plant/fleet, Incorrect use of plant/fleet, Damage to plant/fleet: Will effect budget, project timelines ultimately may cause risk of injury to operator/others.	Plant & Fleet Purchasing and Usage	Operational	John Ravlic
Control		Control Owner	Status	
Uniqco (fleet) management (eg input into recommended purchases, use of pre-start forms etc) Regular servicing/maintenance performed by SOC mechanic other service providers 06March2020 Better management control required. Manager Tech Service to review and report to DO		John Ravlic	Accept and Monitor	

**Risk: Drugs & Alcohol**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
51	Excessive use of DA (inside outside of working hours) may result in damage to plant equipment, serious injury / impairment to worker and/or others and/or loss of life.	Drugs & Alcohol	Operational	Rebecca Horan
Control		Control Owner	Status	
Random DA testing Monitoring by Supervisor/Leading Hand. This has been addressed in OHS Manual.		Rebecca Horan	Complete	





**Risk: Building Maintenance**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
52	Broken air conditioner, building not regularly cleaned, solar panels not working, grease traps not emptied, pest control not regular, plumbing issues	Building Maintenance	Operational	Kathy Brooking
Control		Control Owner	Status	
Organise a maintenance schedule for air conditioner, solar panels, grease traps, pest control, grease traps plumbing will be inspected on a annual basis. Pool operators will be trained in this area as part of their induction.		Kathy Brooking	Complete	

**Risk: School Holiday Program**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
53	To ensure enough staffing and that staff have the required certificates ( First Aid, Working with Children etc) to monitor children for dangers ie consuming materials - paint, glue etc	School Holiday Program	OSH	Rebecca Horan
Control		Control Owner	Status	
To ensure adequate staff on duty and that all staff have the required qualifications and certificates ( Working with children check and First Aid Certificates)		Rebecca Horan	Complete	

**Risk: Rangers - Dog Handling - Aggressive/Dangerous Dogs**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
54	Rangers are at times required to handle dogs that are aggressive or declared dangerous. Dogs of an aggressive background need to be handled with	Rangers - Dog Handling - Aggressive/Dangerous Dogs	OSH	Kathy Brooking



Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
	caution as to not cause harm to the Ranger or anybody else within the vicinity.			
Control			Control Owner	Status
Rangers are equipped with appropriate PPE (gloves, dog catcher poles, muzzles) that is of a high standard and kept in good condition. Rangers are trained and experienced in dealing with aggressive/dangerous dogs			Kathy Brooking	Complete

**Risk: Swimmig Pool - Underage Children**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
55	Code of practice requires children under the age of 11 to be accompanied by a person over the age of 16 Children under the age of 5 must have a person over the age of 16 within arm's reach at all times while in the water.	Swimmig Pool - Underage Children	Operational	Kathy Brooking

No associated controls.

**Risk: Swimming Pool Free entry**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
56	Council Resolution was to give free entry to all patrons for the 2019/20 season.	Swimming Pool Free entry	Operational	Kathy Brooking
Control			Control Owner	Status
Pool Manager to supply adequate staff for pool supervision.			Kathy Brooking	Complete



**Risk: Coolgardie Park - redback spider bite**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
57	Coolgardie park Parks and Gardens staff locating water reticulation station boxes, underneath many red back spiders and eggs	Coolgardie Park - redback spider bite	OSH	Robert Hicks
Control			Control Owner	Status
All staff to use gloves when opening retic boxes.			Robert Hicks	Complete

**Risk: Pool Chemicals - Safe handling procedures**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
58	Establishing and maintaining a sound chemical safety policy not only saves human lives and protects the environment but also avoids fines and penalties. Any activity involving chemicals must be done in a manner that complies with predetermined and approved procedures that ensure the protection of staff, the environment and the community.	Pool Chemicals - Safe handling procedures	OSH	Kathy Brooking
Control			Control Owner	Status
Staff trained in use of chemicals Chemical storage on bunding with separation of hazardous substances MSD folder current and staff have an understanding of all chemicals in workplace			Kathy Brooking	Accept and Monitor



**Risk: Coolgardie Sewage - No signage**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
59	No signage is on any fence or gate indicating - sewage facility hazard	Coolgardie Sewage - No signage		Robert Hicks
Control			Control Owner	Status
reported to appropriate Staff, fenced locked.			Robert Hicks	Complete





**Risk: Rangers - Animal attempting escape**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
60	Bites, scratches and wounds associated with animal handling and en-venomation Is follow-up care provided to exposed employees	Rangers - Animal attempting escape	OSH	Kathy Brooking
Control			Control Owner	Status
Ranger requests assistance from bystanders/public or contact Police Employees given appropriate tests and counseling if required.			Kathy Brooking	Complete

**Risk: Rangers - Safe work methods for handling of animals**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
61	Inductions with communication procedures, systems and technology relevant to the organization are to be compliant with animal welfare legislative regulations and the code of practice	Rangers - Safe work methods for handling of animals	Operational	Kathy Brooking
Control			Control Owner	Status
All procedures are reviewed, updated to reflect the Rangers work responsibilities. Specific problem solving, oral, communication, literacy and interpersonal skills are followed in sequence, as per polices and procedures and information is recorded accurately and legible.			Kathy Brooking	Complete



**Risk: Rangers - Exposure to Infectious Diseases**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
62	Rangers potential to come into contact with animal faeces, cleaning, removal of waste and spillage.	Rangers - Exposure to Infectious Diseases	OSH	Kathy Brooking
Control		Control Owner	Status	
Pool operator will ask age upon entry Children under 5 will be given "watch around water" wristband which will be placed on the child prior to the pool entry		Kathy Brooking	Complete	
Wearing of PPE and maintain highest standard of hygiene and infection control at all times, OHS Manual Policies and Procedures for Exposure to Infectious Disease		Kathy Brooking	Complete	

**Risk: Rangers - No Step on ute**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
63	Height from ground to lift oneself into ute and then place feet onto ground, weight of person not distributed correctly- possible fall.	Rangers - No Step on ute	OSH	Kathy Brooking
Control		Control Owner	Status	
passenger/driver needs to hold onto door frame, or driving wheel to keep balance and soften land on exit.		Kathy Brooking	Complete	



**Risk: Rangers - cages broken**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
64	Cage for containing animals is broken and requires repairs, possible contact injuries to ranger and animal cage not bolted down held by a belt	Rangers - cages broken	OSH	Kathy Brooking
Control			Control Owner	Status
reported broken, minimal use.			Kathy Brooking	Complete

**Risk: Rangers- ramp not suitable**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
65	Current ramp obstructs the closing of the door when trying to place animal into cage damage to ramp structure likely having to push aside no ramp usage ranger having to lift up and push animal into cage	Rangers- ramp not suitable	OSH	Kathy Brooking
Control			Control Owner	Status
required to quickly place animal into cage then push ramp away to close cage door or bystander holds animal by long pole to enable ranger to partially close door.			Kathy Brooking	Complete





**Risk: Rangers lifting and carrying animals**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
66	Rangers lifting and carrying dogs to place into cage on Ute tray.	Rangers lifting and carrying animals	OSH	Kathy Brooking
Control			Control Owner	Status
Request assistance by a member of public to open cage door or hold on to the long pole when placing dog into cage.			Kathy Brooking	Complete

**Risk: Kambalda Pool Project - Standard records AS cons not met**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
67	Due to large volume of correspondence, record keeping doesn't adhere to statutory requirements	Kambalda Pool Project - Standard records AS cons not met	Operational	Kathy Brooking
Control			Control Owner	Status
Project Manager to provide correct record keeping systems to Shire. Project Manager filing system to meet statutory record keeping requirements.			Kathy Brooking	Complete



**Risk: Kambalda Pool Project - Community Expectation not met**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
68	Kambalda community very vocal with regards to not knowing what was happening with Kambalda Pool, residents attended council meeting abused councillors, CEO and staff	Kambalda Pool Project - Community Expectation not met	Operational	Robert Hicks
Control			Control Owner	Status
Community briefs issued at start of project, progress stages with pictures provided to community every month, facebook and website			Robert Hicks	Complete

**Risk: Kambalda Pool Project - Project Documentation Standards**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
69	Instruct Project Manager to ensure AS cons/manuals are received as per standards and part of handover	Kambalda Pool Project - Project Documentation Standards	Operational	Kathy Brooking
Control			Control Owner	Status
Project documentation placed in records in synergy, hard copy filed in tender folders. Completed as per project completion requirements.			Kathy Brooking	Complete



**Risk: Octo Obstacle Inflatable - Choking**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
70	Patron chokes due to food, fluid in mouth while on inflatable.	Octo Obstacle Inflatable - Choking	OSH	Kathy Brooking
Control			Control Owner	Status
No Food, drinks or chewing gum to be allowed while patron is on the inflatable Rules of play signage displayed Life Guard patron review at swim assessment			Kathy Brooking	Complete

**Risk: Octo Obstacle Inflatable - Injury 3rd party**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
71	Patrons wearing on their person, sun glasses, keys, belt buckles, jewellery and other sharp objects that may damage inflatable	Octo Obstacle Inflatable - Injury 3rd party	Operational	Kathy Brooking
Control			Control Owner	Status
Lifeguards request patrons to remove prior to entering Signage placed at entry point on land prior to pool entry Life Guards inspection at swim assessment prior to usage. Staff Inducted in Hazard control.			Kathy Brooking	Complete



**Risk: Octo Obstacle Inflatable - Incorrect positioning**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
72	Injury through incorrect positioning in Pool, too close to side of pool, or placed in shallow end of pool	Octo Obstacle Inflatable - Incorrect positioning	OSH	Kathy Brooking
Control			Control Owner	Status
Prior to patron usage, ensure all anchorage points are fixed, ropes are even and Inflatable is set in pool as per checklist			Kathy Brooking	Complete

**Risk: Octo Obstacle Inflatable- trip and slip**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
73	Tripping over anchor points, spare equipment, electrical cables	Octo Obstacle Inflatable- trip and slip	OSH	Kathy Brooking
Control			Control Owner	Status
Pack away excess equipment Place signage up to control area Cover electrical Cables			Kathy Brooking	Complete



**Risk: Octo Obstacle Inflatable - Injury lack of supervision**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
74	The inflatable must be supervised at all times by x2 Lifeguards	Octo Obstacle Inflatable - Injury lack of supervision	OSH	Kathy Brooking
Control		Control Owner	Status	
Inflatable Octo Obstacle Operations manual procedure Never leave the inflatable on the water unattended		Kathy Brooking	Complete	
Life guards to be inducted and assessed in set up, operation and pack down of equipment Supervisor to confirm competency of staff during training and shadow shift				

**Risk: Octo Obstacle Inflatable - Damage due to installation**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
75	Octo Obstacle, wet entry 0.9m slide Aflex product 2456, Warranty November 2018 Review on product condition and wear and tear	Octo Obstacle Inflatable - Damage due to installation	Operational	Kathy Brooking
Control		Control Owner	Status	
Inflatable Operations manual Life Guard Induction.		Kathy Brooking	Complete	



**Risk: Shire Governance - Banking facilities leave town**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
76	Current banking arrangements with ANZ exposes Shire: - increased safety concerns for staff responsible for making deposits into Kalgoorlie branch - increased exposure to loss due to introduction of Armaguard as the transport agent for ANZ for cash pick-ups - cash staying on Shire premises for longer periods - lack of clarity over roles responsibilities between Shire ANZ if service issues with Armaguard arise - transfer of money from CLG to KAM	Shire Governance - Banking facilities leave town	Financial	Robert Hicks
Control		Control Owner	Status	
1. Ensure the arrangements for use of Armaguard for the 'cash' pick-ups are documented and agreed in writing with ANZ. The steps for the Shire to take when something goes wrong should be agreed by both parties and communicated to Armaguard 2. All pick-ups by Armaguard should be checked for deposit into the relevant accounts the following day Any missing deposits should be escalated to Management immediately		Robert Hicks	Complete	

**Risk: Policy 1.02 Audit Committee – Terms of Reference (Moore Ref no 6.2.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
78	The policy states one of the responsibilities of the audit committee is for the process of selecting and appointing an Auditor. Current legislation requires the Office of the Auditor General to be appointed as the Shire's auditor. Policy to describe the functions and membership of the Audit Committee. Review of the draft annual financial report, as well recommending the adoption of the financial report to Council, is included as a responsibility of the audit committee.	Policy 1.02 Audit Committee - Terms of Reference (Moore Ref no 6.2.1)	Operational	Robert Hicks



Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
	We did not observe this process occurring through our inspection of the minutes and onsite testing.			
Control			Control Owner	Status
Issue addressed in draft ToR for Audit Ctee going to Sept Audit Ctee for consideration then OCM for approval. ToR not in same terms as quoted. Fixed when Audit Ctee and OCM adopt new ToR.			Rebecca Horan	Complete

**Risk: Policy 1.04 Investment of Surplus Funds (Moore ref no 6.2.2)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
79	The policy requires a monthly report be presented to Council to detail the investment portfolio in terms of performance, percentage exposure of total portfolio and maturity date. We did not note a report to support the Monthly Statement of Financial Activity, as required by the policy, being presented to Council each month.	Policy 1.04 Investment of Surplus Funds (Moore ref no 6.2.2)	Financial	Rebecca Horan
Control			Control Owner	Status
Policy 1.04 needs to be reviewed and simplified. Suggested recommendations being; 1. Maximum % to invested in any one institution to only apply for cumulative investments in excess of \$1m 2. 35% liquidity requirement to be removed 3. Requirement to be included in monthly report to be removed and replaced with (4) 4. All investments to be shown separately in the Cash & Cash Equivalents note of the Financial Report presented to Council each month			Rebecca Horan	Progressing





**Risk: Policy 1.04 Investment of Surplus Funds (Moore ref no 6.2.2)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
84	The investment register required by the policy (and required to support control procedures required by regulation 19 of the Local Government (Financial Management) Regulations 1996 was not available for our review.	Policy 1.04 Investment of Surplus Funds (Moore ref no 6.2.2)	Financial	Corina Morgan
Control			Control Owner	Status
Investment register to be established and maintained.			Corina Morgan	Not Started

**Risk: Policy 1.04 Investment of Surplus Funds (Moore ref no 6.2.2)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
87	Evidence to support an annual investment report being prepared for Council consideration, reviewing the performance of investments as required by the policy, was not available for our review.	Policy 1.04 Investment of Surplus Funds (Moore ref no 6.2.2)	Financial	Corina Morgan
Control			Control Owner	Status
Annual Report to be established			Corina Morgan	Not Started





**Risk: Policy 1.05 Procurement (Moore ref no 6.2.3)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
89	The policy provides limited direction regarding contract variations and extensions awarded or against a written specification not awarded by tender. Extension of contracts and associated price changes are also not covered by the policy. For contracts awarded by tender, legislation provides minimum requirements.	Policy 1.05 Procurement (Moore ref no 6.2.3)	Financial	Rebecca Horan
Control		Control Owner	Status	
Will be reviewed as part of the policy manual review		Rebecca Horan	Not Started	

**Risk: Workforce Plan (Moore ref no 7.1.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
96	Evidence of review of the Workforce Plan 2013-2022 was not available for our review, and the plan is now out of date. Although there is no statutory obligation to adopt the plan, it is required by the DLGSC Integrated Planning and Reporting Advisory Standard (September 2016) to be in place, and to inform the Corporate Business Plan and annual budget.	Workforce Plan (Moore ref no 7.1.1)	Strategic	Rebecca Horan
Control		Control Owner	Status	
Ravim to be engaged to review the Workforce Plan.		Rebecca Horan	Not Started	



**Risk: Asset Management Plan (Moore ref no 7.1.2)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
97	The Asset Management Plan 2020-2040 was prepared in June 2020. The plan does not meet the standards set within the DLGSC Integrated Planning and Reporting Advisory Standard (September 2016), as required asset data could not be identified to calculate financial ratios.	Asset Management Plan (Moore ref no 7.1.2)	Strategic	Robert Hicks
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
Will be reviewed and updated by June 2023.				Not Started

**Risk: Corporate Business Plan (Moore ref no 7.1.3)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
99	The plan includes a section titled 'risk management' which refers to a superseded risk management standard. The Corporate Business Plan has not been reviewed annually as required by Local Government (Administration) Regulations 1996 19DA (4). A draft plan is being prepared and is yet to be considered by Council.	Corporate Business Plan (Moore ref no 7.1.3)	Strategic	Robert Hicks
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
Corporate Business Plan to be reviewed and presented to Council with 3 months of the Annual Budget being adopted.			Robert Hicks	Not Started



**Risk: Business Continuity & Disaster Recovery Plan (Moore ref no 7.1.4)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
100	A Disaster Recovery Plan was prepared in 2020 and most recently tested in 2022, primarily focussed on ICT systems. Although ICT systems are an important element to business recovery in the event of a major business disruption, it is only one element to be considered within business continuity planning.	Business Continuity & Disaster Recovery Plan (Moore ref no 7.1.4)	Strategic	Robert Hicks
Control			Control Owner	Status
LGIS to be engaged to undertake this task			Rebecca Horan	Not Started

**Risk: ICT Strategic Plan (Moore ref no 7.1.5)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
101	An ICT Plan highlighting and addressing ICT risks and how they are to be addressed was not available for inspection.	ICT Strategic Plan (Moore ref no 7.1.5)	Strategic	Rebecca Horan
Control			Control Owner	Status
Market Creation to be engaged to undertake this task by June 2023.			Rebecca Horan	Not Started



**Risk: Code of Conduct for Employees, Volunteers and Contractors (Moore ref no 7.1.6)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
102	The Code of Conduct for Employees, Volunteers and Contractors has not been published on the official local government website as required by legislation.	Code of Conduct for Employees, Volunteers and Contractors (Moore ref no 7.1.6)	Strategic	Rebecca Horan
Control			Control Owner	Status
Uploaded to Shire website <a href="https://www.coolgardie.wa.gov.au/documents/councilpolicies-and-plans">https://www.coolgardie.wa.gov.au/documents/councilpolicies-and-plans</a>			Rebecca Horan	Complete

**Risk: Risk Management Procedures (Moore ref no 7.2.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
103	Risk management activities currently undertaken are largely undocumented and are sometimes performed independently within individual departments. Some of these activities may not align with the Shire's Risk Management Policy and Framework, including periodic reporting to the Audit and Risk Committee.	Risk Management Procedures (Moore ref no 7.2.1)	Financial	Rebecca Horan
Control			Control Owner	Status
Pulse / LGIS engaged to develop and maintain procedures by June 2023.			Rebecca Horan	Progressing



**Risk: Operational Procedures (Moore ref no 7.2.2)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
104	Procedures are not formalised for some key operational functions throughout the Shire. Workflow process diagrams, checklists and documented procedures may assist to create a visual representation of a process, clearly identifying key points of control and responsibility to be evidenced and independently reviewed.	Operational Procedures (Moore ref no 7.2.2)	Financial	Rebecca Horan
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
Noted. This is a considerable body of work that is an ongoing process.			Rebecca Horan	Accept and Monitor

**Risk: Procedures at Shire Facilities (Moore ref no 7.2.3)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
105	Controls in relation to the use of some Shire facilities are considered inadequate. Documented procedures and controls are required to ensure appropriate controls and reconciliations are applied to minimise risks of misuse and breakdowns in key controls occurring.	Procedures at Shire Facilities (Moore ref no 7.2.3)	Financial	Robert Hicks
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
Control processes are being regularly considered and updated.			Robert Hicks	Accept and Monitor



**Risk: Record Keeping Practices (Moore ref no 7.2.4)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
106	Based on our enquiries with staff, no regular refresher training for the use of the records system is currently in place to support and direct staff to the appropriate procedures to save records in accordance with the Shire's record keeping plans and policies. This may increase risks associated with compliance with required record keeping controls.	Record Keeping Practices (Moore ref no 7.2.4)	Financial	Rebecca Horan
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
Refresher training will be considered by June 2023.			Rebecca Horan	Not Started

**Risk: Information Required to be Published on Local Government Website (Moore ref no 7.2.5)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
107	At the time of our review, we noted the following information (in addition to other matters noted throughout this report) has not been published on the Shire's official website as required by legislation: <ul style="list-style-type: none"> <li>• A map of the district showing district boundaries and ward boundaries;</li> <li>• Statement of objects and reasons for differential rates;</li> <li>• Name of each council member who lodged a primary return or annual return for the financial year beginning on or after 1 July 2020;</li> <li>• Position of each employee who lodged a primary or annual return for the financial year beginning on or after 1 July 2020; and</li> <li>• The type, amount or value of any fees, expenses or allowances paid to each elected member during the financial year beginning on or after 1 July 2020.</li> </ul>	Information Required to be Published on Local Government Website (Moore ref no 7.2.5)	Financial	Rebecca Horan
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>





Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
	Bec to action asap. Email has been sent to the Communication Officer with the information required to rectify the issues raised.		Rebecca Horan	Progressing

**Risk: Mid-Year Budget Review (Moore ref no 7.2.6)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
108	The Shire's 2021-22 budget review was presented to Council for adoption on 22 February 2022, with a budget review date noted within the officer's report of 8 February 2022, and accounts being examined for the period ending 31 December 2021. A recent interpretation by DLGSC considers the budget review date to be the period end date of accounts being examined (in this instance, 31 December 2021). To comply with regulations whereby the budget review is considered within 30 days of the review date, the review would have been required to be considered by 30 January 2022. We also noted the 2020-21 mid year budget review was not considered within timeframes required by legislation.	Mid-Year Budget Review (Moore ref no 7.2.6)	Financial	Robert Hicks
Control			Control Owner	Status
Review was endorsed by Council within 30 days of management & council review on both occasions in accordance with 33A(2). 33A. Review of budget (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year. (2A) The review of an annual budget for a financial year must — (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and (b) consider the local government's financial position as at the date of the review; and (c) review the outcomes for the end of that financial year that are forecast in the budget. (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.			Robert Hicks	Not Started



Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
	(3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review. *Absolute majority required. (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.			

**Risk: Annual Report (Moore ref no 7.2.7)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
110	The 2020-21 annual report adopted on 21 December 2021 but was not uploaded to the Shire's website until 7 January 2022. The report has omitted some information required by legislation, namely: <ul style="list-style-type: none"> <li>• Remuneration paid or provided to the CEO during the financial year;</li> <li>• Information on payment to employees entitled to an annual salary of \$130,000 or more is required to be reported by each band of \$10,000 over \$130,000;</li> <li>• Statement relating to the process to apply for information under the Freedom of Information Act 1992; and</li> <li>• National Competition Policy.</li> </ul>	Annual Report (Moore ref no 7.2.7)	Financial	Robert Hicks
Control			Control Owner	Status
Noted. 2020/21 was uploaded 16 days instead of 14 days Omissions will be rectified in 2021/22 annual report.			Rebecca Horan	Not Started



#### Risk: Rates (Moore ref no 7.2.8)

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
112	Evidence of routine reviews of rate exempt properties as defined by section 6.26(2)(g) of the Local Government Act 1995 was not available for our inspection.	Rates (Moore ref no 7.2.8)	Financial	Corina Morgan
Control			Control Owner	Status
Monthly reviews will be undertaken and independently reviewed.			Corina Morgan	Accept and Monitor

#### Risk: Rate notices and information accompanying rate notices (Moore ref no 7.2.9)

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
114	The 2021/22 rate notice and the 2021/22 information accompanying the rate notice did not contain a brief statement that rebates to pensioners and seniors under the Rates and Charges (Rebates and Deferments) Act 1992 are funded by the Government of Western Australia.	Rate notices and information accompanying rate notices (Moore ref no 7.2.9)	Financial	Amy Tregoweth
Control			Control Owner	Status
Noted and this information will be included in 2022/23 rate notices.			Amy Tregoweth	Accept and Monitor

#### Risk: Bank Reconciliations (Moore ref no 7.2.10)

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
116	Reconciliations for the bank were not always conducted in a timely manner from samples selected for our review. Staff representations detail this was being due to	Bank Reconciliations (Moore ref no 7.2.10)	Financial	Corina Morgan



Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
	<p>the unavailability of key staff to perform the task. Bank reconciliations are a key control and any untimely, non-reconciled bank accounts are considered a high risk to an organisation.</p> <p>We noted at the time of our review, bank reconciliations had been prepared up until April 2022, which included several long outstanding transactions remaining uncleared since at least July 2021.</p>			
Control		Control Owner	Status	
Agreed. Currently reviewing processes in order to streamline bank reconciliation process.		Corina Morgan	Accept and Monitor	

**Risk: Receipting Procedures (Moore ref no 7.2.11)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
118	Batch updates in the Shire's accounting software are not independently reviewed following update of the batch.	Receipting Procedures (Moore ref no 7.2.11)	Financial	Corina Morgan
Control		Control Owner	Status	
Noted. All batch updated to be independently reviewed.		Corina Morgan	Accept and Monitor	



**Risk: Accounts Payable (Moore ref no 7.2.12)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
119	We noted no documented review of the creditor impact statement occurs after the payments have been processed in the system to ensure the updated creditor batch agrees to the authorised batch.	Accounts Payable (Moore ref no 7.2.12)	Financial	Corina Morgan
Control			Control Owner	Status
Noted. All batches to be updated and independently reviewed.			Corina Morgan	Accept and Monitor

**Risk: Procurement (Moore ref no 7.2.13)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
120	Through limited testing of payments we noted the following: <ul style="list-style-type: none"> <li>• Instances where the requirements of the purchasing policy had not been adhered to; and</li> <li>• Authorisation for a reimbursement of a prepaid debit card. These types of cards incur a high risk of circumvention of procurement controls and should not be permitted.</li> </ul>	Procurement (Moore ref no 7.2.13)	Financial	Rebecca Horan
Control			Control Owner	Status
Noted. This, and other policies are currently being reviewed.			Corina Morgan	Accept and Monitor



**Risk: Credit Cards (Moore ref no 7.2.14)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
121	Through our testing we noted: <ul style="list-style-type: none"> <li>• a breakdown in internal controls relating to the independent review of credit card transactions;</li> <li>• a transaction where a credit card was used for a transaction which is not permitted under the policy and credit card user agreement; and</li> <li>• an international transaction, which was subsequently cancelled and refunded, however the refund amount was less than the original expense incurred.</li> </ul>	Credit Cards (Moore ref no 7.2.14)	Financial	Corina Morgan
Control			Control Owner	Status
All credit cards transactions to be independently reviewed each month. Credit card transactions to be independently reviewed each month for appropriateness with Shire's policy. This amounts relates to the international transaction charge which is not refunded when items are returned.			Corina Morgan	Accept and Monitor

**Risk: Accounts receivable (Moore ref no 7.2.15)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
122	Recovery processed to be documented and independently reviewed to ensure compliance with established policies and procedures.	Accounts receivable (Moore ref no 7.2.15)	Financial	Corina Morgan
Control			Control Owner	Status
Recovery processed to be documented and independently reviewed to ensure compliance with established policies and procedures.			Corina Morgan	Accept and Monitor



**Risk: Overhead & Administration Allocations (Moore ref no 7.2.16)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
124	No formal process is currently in place to determine the allocation of indirect costs. From staff representations, current allocation rates are based on historical estimates and reviewed during budget preparations each year. Our review noted limited monitoring throughout the year and unallocated indirect costs in May 2022, which were being reviewed. Limited periodic monitoring and review of indirect costs and subsequent corrective adjustments may financially impact budgeted works programs.	Overhead & Administration Allocations (Moore ref no 7.2.16)	Financial	Corina Morgan
Control			Control Owner	Status
Noted. Templates for the monthly review of PWOH, POC & Admin Allocations being implemented.			Corina Morgan	Not Started

**Risk: General Journal Entries (Moore ref no 7.2.17)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
126	There are limited documented internal control procedures for general journals. We noted review and evidence of review of journals after posting has not been consistently maintained.	General Journal Entries (Moore ref no 7.2.17)	Financial	Corina Morgan
Control			Control Owner	Status
All journals are signed and counter signed.			Corina Morgan	Complete







**Risk: Changes to Banking Details (Moore ref no 7.2.18)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
128	The current controls to restrict changes to bank details are considered inadequate. Formal procedures relating to changes to banking details for employees and creditors should be developed to ensure sufficient controls exist in both substantiating the change request and the changes performed within the Shire's ERP system.	Changes to Banking Details (Moore ref no 7.2.18)	Financial	Robert Hicks
Control			Control Owner	Status
Noted. Internal controls will be reviewed by June 2023.			Corina Morgan	Not Started

**Risk: Procedure Changes (Moore ref no 7.2.19)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
130	Process for amending or changing procedures are not formalised. This creates opportunities for unilateral unauthorised changes to procedures and a breakdown in key controls.	Procedure Changes (Moore ref no 7.2.19)	Financial	Robert Hicks
Control			Control Owner	Status
Noted. Process for amending and changing procedures will be considered by June 2023.			Robert Hicks	Not Started



**Risk: Cyber Security (Moore ref no 7.2.20)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
131	Staff representations noted cyber security training is not routinely undertaken by the Shire.	Cyber Security (Moore ref no 7.2.20)	Financial	Rebecca Horan
Control			Control Owner	Status
Noted. Will work with IT Consultants to identify suitable training. Staff are kept informed of cyber threats and understand what action(s) should be taken.			Rebecca Horan	Not Started

**Risk: Delegation Register (Moore ref no 8.2.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
170	A review/amendment history is not currently maintained within the delegations register.	Delegation Register (Moore ref no 8.2.1)	Strategic	Rebecca Horan
Control			Control Owner	Status
There is no requirement in the LGA or LG Admin Regs to include a review/amendment history "within the delegations register". It is noted that whilst some LGs do include such information in their RoD, others, such as the City of Perth do not do so. The SoC acknowledges the benefits in maintaining a review/amendment history of delegations and will do so from the 2022/2023 review.			Rebecca Horan	Complete



**Risk: Delegation Register (Moore ref no 8.2.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
172	Our testing noted delegations made in writing were not recorded in the register of delegations as required by legislation.	Delegation Register (Moore ref no 8.2.1)	Strategic	Rebecca Horan
Control			Control Owner	Status
All delegations in the RoD have provision to be signed by the President (as evidence of Council determining same) and all sub delegations have provision to be signed by the CEO (as evidence of the CEO determining same). Thus, all employees (and others) are provided with a copy of the instrument/s of delegation or sub delegation pertinent to their position.			Rebecca Horan	Not Started

**Risk: Financial Interest Register (Moore ref no 8.2.2)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
174	Our inspection of the financial interest register noted the following matters: <ul style="list-style-type: none"> <li>• Start dates for two relevant persons indicate primary returns have not been completed within three months of the documented start date as required by legislation;</li> <li>• Some returns contained blank fields / incomplete information;</li> <li>• Acknowledgements of a primary return for a relevant person was not recorded in the Financial Interest Register as required by legislation; and</li> <li>• Two primary returns were not available for our review.</li> </ul>	Financial Interest Register (Moore ref no 8.2.2)	Strategic	Rebecca Horan
Control			Control Owner	Status
Noted. A review will be undertaken by June 2023.			Rebecca Horan	Not Started



**Risk: Tender Register (Moore ref no 8.2.3)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
176	We noted the tender register has not been updated on each occasion where a tender is called. Several tenders recorded in the tender register do not include the value or a summary of the amount awarded for successful tenders. The values of the awarded tenders were also not recorded in the resolutions made by Council.	Tender Register (Moore ref no 8.2.3)	Strategic	Rebecca Horan
Control			Control Owner	Status
Noted. Will be reviewed November 2022			Rebecca Horan	Not Started

**Risk: Tender register (Moore ref no 8.2.3)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
179	We noted an invitation to tender was not advertised as required by legislation. This matter of non compliance was reported to DLGSC once the matter of non compliance was detected.	Tender register (Moore ref no 8.2.3)	Strategic	Rebecca Horan
Control			Control Owner	Status
Noted. Appropriate action was taken.			Rebecca Horan	Complete



**Risk: Notifiable Gifts Register (Moore ref no 8.2.4)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
181	The Code of Conduct for employees provides for the recording, storing and disclosure of information around gifts for employees other than the CEO, through a notifiable gifts register. A current register was not available for our inspection or published on the Shire's website as required by the Code of Conduct for Employees.	Notifiable Gifts Register (Moore ref no 8.2.4)	Strategic	Rebecca Horan
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
Noted. Corrective action will be taken.			Rebecca Horan	Not Started

**Risk: Register of Hazardous Materials (Moore ref no 8.2.5)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
183	A register of hazardous materials was not available for our inspection, to reflect properties under the control of the Shire which may contain hazardous materials such as asbestos, and if associated risks have been adequately treated.	Register of Hazardous Materials (Moore ref no 8.2.5)	OSH	Kathy Brooking
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
Safety data sheets are on Myosh. Asbestos Register is in place and will be reviewed.			Kathy Brooking	Not Started



**Risk: Risk Register (Moore ref no 8.2.6)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
185	A risk register to reflect identified risks, and if they have been adequately treated exists, however is not routinely maintained. Staff representations indicated a more formal electronic risk management system is being investigated for risk register maintenance, monitoring and reporting.	Risk Register (Moore ref no 8.2.6)	Strategic	Robert Hicks
Control			Control Owner	Status
Pulse Enterprise Risk Management software has been rolled out and is now LIVE from 30 November 2022.			Robert Hicks	Complete

**Risk: Official Complaints Register (Moore ref no 8.4.1)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
187	The official complaints register is published on the Shire's official local government website as required by section 5.121(3) of the Local Government Act 1995, but does not appear to be current and up to date with the last recorded entry made in November 2010.	Official Complaints Register (Moore ref no 8.4.1)	Operational	Rebecca Horan
Control			Control Owner	Status
Noted and will be reviewed. Steve Tweedie to provide advice on what an "official complaint" is.			Rebecca Horan	Not Started



**Risk: Community Complaints Procedures (Moore ref no 8.4.2)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
189	Community complaints appear to be reported through various mechanisms, including briefing / information sessions papers and work order reports, however a formal register is not routinely maintained. Staff representations indicated more formal performance management systems are being investigated to better monitor and review the status and resolution of complaints.	Community Complaints Procedures (Moore ref no 8.4.2)	Operational	Rebecca Horan
Control			Control Owner	Status
Community complaints are now managed via the Salesforce system that is available to the community.			Rebecca Horan	Complete







## RISK AREA: Project & Technical Services

### Risk: Chemical Shed Clean up at Works Depots

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
10	Chemical Sheds require a clean up - an audit is being completed and a report will be presented.	Chemical Shed Clean up at Works Depots	OSH	Kasey Turner
Control		Control Owner	Status	
Chemical Management Refresher Training has been completed. Audits are in progress Action items will be presented for review and consideration Chemical Sheds have been cleaned up and sorted out.		Kasey Turner	Complete	

### Risk: Waste & Sewerage - CWWTP failure of pumps & aerators

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
11	Shire has a duty of care and responsibility to protect (Coolgardie) Townsite in the event of machinery failure at the CWWTP.	Waste & Sewerage - CWWTP failure of pumps & aerators		Robert Hicks
Control		Control Owner	Status	
Waste Sewerage (CWWTP Failure of Pumps Aerators): The Shire has spare aerators and pumps for replacement on the event of damage to the operating unit. Also, the Shire's Contractor, EMYJOR, and one of the listed electrical Contractors on the Shire's books, PMH, are tasked with the responsibility to implement repairs.		Robert Hicks	Complete	



**Risk: Waste & Sewerage - Fire at Refuse Sites**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
12	Shire has a duty of care and responsibility to protect the town ( Shire assets) in the event of a fire.	Waste & Sewerage - Fire at Refuse Sites		Robert Hicks
Control		Control Owner	Status	
Waste Sewerage (Fire at Refuse Sites): The Shire ensures the covering of all waste disposed of at the landfill facility by the end of each day. Also, the Shire has an emergency ute equipped with firefighting equipment on a smaller scale, and there is the WA State's firefighting office in Coolgardie. The State's firefighting team can be called upon by the Shire staff on the event of any fire outbreak.		Robert Hicks	Complete	

**Risk: Raw Sewerage Spill**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
13	Raw sewerage spill - Wednesday 13/05/20 - 90,000 liters, 12A manhole.	Raw Sewerage Spill		Robert Hicks
Control		Control Owner	Status	
The issue was rectified by employing contractors to immediately fix problem - 12 truckloads of sewerage to ponds 20T sand to cover spill - Incident is linked. This Risk requires monitoring at the location annually. A Risk treatment has been allocated for Manager to assess and review site in March 2021 to ensure there is no further risk at this location. Raw Sewerage Spill: The Shire has a Contractor (EMYJOR) that responds to any eventual raw sewage spill resulting from pipe blockages. The Shire is familiar with the Section 72 report, which is a requirement by the State Pollution Response Team of the Department of Water and Environmental Regulation (DWER), on the event of such spill or overflow.		Robert Hicks	Accept and Monitor	



**Risk: Incomplete Asset Register**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
14	Asset Register - no recording of disposal or acquisition data of assets	Incomplete Asset Register	Financial	Robert Hicks
Control		Control Owner	Status	
Core Business /SOC Asset Management Plan in development (refer Oct2019 04Mar2020 workshops) + speaking with AssetFinda (agreement in place however not being utilised well) + Martin Whitely visiting Shire of Dardenup to look at AssetFinda in action and will report to DO.		Robert Hicks	Complete	

**Risk: Bush Fires**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
15	Shire has a duty of care and responsibility to protect the town in the event of a fire. This bush fire season has 1 major bush fire in Dec and 2 others within 7 weeks - Shire has responsibility for xxx (need to outline exact role and responsibility (ie Bush Fire Act) - Shire Policies xxx require the to do xxxx - CEO has delegated authority to incur expenditure to control and extinguish bush fires	Bush Fires		Robert Hicks

No associated controls.



**Risk: Budgeting for Roads Programme**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
16	Roadworks programme is difficult to budget, manage and keep within planned budgets due to the uncertainty in government funding. The identified risks and resulting impacts are: - incomplete road projects which may have potential to compromise road safety - increased future maintenance costs - increased overall costs - challenge in managing labour effectively and efficiently	Budgeting for Roads Programme	Strategic	Robert Hicks
Control			Control Owner	Status
Risk being managed with the following controls: - Detailed roads works programme is maintained and reviewed regularly - Roads audits are done to ensure roads are safe (based on haulage campaign) - Monthly reports showing current expenditure - Quarterly budget reviews 06March2020 New Manager Technical Service to take on responsibility with support from Roads consultant and reporting to DO weekly + Council briefing reporting. MTS will develop			Robert Hicks	Accept and Monitor

**Risk: Museum stairs**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
17	Loose edge on carpet under step tread. There is a risk that visitors or staff may trip on stairs and fall.	Museum stairs	OSH	Vanessa Browne
Control			Control Owner	Status
Sturdy hand rail provided. Katherine Fox has completed.				Complete



**Risk: Drainage**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
18	Drainage needs to be maintained/renewed to avoid flooding, improve streetscape aesthetic reduce impact on associated works such as footpaths road programmes.	Drainage	Operational	Robert Hicks
Control			Control Owner	Status
Implementation of drainage, footpath road program Budget allocation Complaints received from public 06March2020 Core Business engaged to provide a proposal to undertake a Coolgardie town site drainage study in order to scope proposed solutions. To be considered into the context of the total streetscape project.			Robert Hicks	Accept and Monitor

**Risk: Road Works (Construction & Maintenance)**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
19	Inadequate funding resulting in a) minimum works being achieved b) reduction in staff numbers c) inappropriate plant fleet purchases d) budget impact	Road Works (Construction & Maintenance)	Strategic	Robert Hicks
Control			Control Owner	Status
SOC roads programme, SOC budget SOC level of service (LOS) SOC business plan Public complaints 06March2020 - Acknowledged that Roads programme has made significant progress in recent times. Manager Tech Service to review and report to DO.			Robert Hicks	Accept and Monitor



Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
	I May 2020 - 2020/21 roads program priority focus will be Coolgardie North Road. Supply and delivery of gravel negotiations well advanced for possible Aug/Sept project start date.			

**Risk: Footpath**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
20	Ageing infrastructure (footpath) resulting intrip hazard at Tommy Talbot Park, Coolgardie.	Footpath	Operational	Robert Hicks
Control		Control Owner	Status	
SOC Footpath Programme. Photo taken 05/09/19 showing repairs have been made to footpath.		Robert Hicks	Complete	

**Risk: Sewage runoff - Coolgardie treatment plant**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
21	By the Coolgardie recreation centre there is a sewage treatment plant that backs onto a residential area. There is no retaining walls to stop possible sewage overflow from containment underground sumps	Sewage runoff - Coolgardie treatment plant		Robert Hicks
Control		Control Owner	Status	
overflow from tanks go through two small pipes into a below ground sewer pipework.		Robert Hicks	Accept and Monitor	



**Risk: Sewage Overflow Response**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
22	Ageing sewerage infrastructure, blockages, line breaks, pumping station power/electrical faults/failures, poor sewerage system design and vandalism. Sewerage infrastructure defects or incorrect onsite plumbing, may allow stormwater intrusion during heavy rainfall events to overwhelm sewerage system capacity. Blockages may be caused by tree roots infiltrating pipes, accumulation of fats, oil and grease, wet wipes, sanitary items, rags, toys etc. being flushed into the toilet system	Sewage Overflow Response		Robert Hicks
<b>Control</b>			<b>Control Owner</b>	<b>Status</b>
Sewage overflow response procedure Implemented 1. Premeditation:Shire and Health Department Notified and Health Risk Assessment completed. Provision of temporary accommodation for impacted occupants (if applicable) 2. Remediation:Cleaning and Drying,Disinfection 3. Post-remediation:Monitoring,Final decision - "Building is declared fit for habitation" Return of occupants to property (if applicable)			Robert Hicks	Complete

**Risk: Shire Roads - Renewal Program**

Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
23	Changes in funding make it difficult to efficiently and effectively manage the road projects. The identified risks and resulting impacts are: Incomplete road projects which may have potential to compromise road safety increased future maintenance costs increased overall costs challenges in managing labour effectively and efficiently	Shire Roads - Renewal Program	Strategic	Robert Hicks





Risk Id	Risk Details	Risk Description	Risk Category	Risk Owner
Control			Control Owner	Status
	1 May 2020 - 2020/21 budget focused on recovery with single purpose of stimulating local economic development through 1 adopting shovel ready projects, 2 progressing capital works, 3 assisting/supporting the community. Gravel supply negotiations are well advanced re: Coolgardie North Road. RRG funding likely to be brought forward early in the new financial year.		Robert Hicks	Accept and Monitor

## 5.2 Operation Services

### 5.2.1 WORKPLACE HEALTH AND SAFETY REPORT

Location:	Shire of Coolgardie
Applicant:	Nil
Disclosure of Interest:	Nil
Date:	6 December 2022
Author:	Kathy Brooking, Leisure & Recreation Development Manager

#### SUMMARY

That the Audit Committee receive the Workplace Health and Safety Report in terms of progress.

#### BACKGROUND

Shire staff have been working in consultation with Nichole Tynan from HSE Collective within the area of Workplace Health and Safety across the organisation.

#### COMMENT

Compliance to WHS Act and Regulations requires the Shire to maintain records and processes in accordance with the Act. Ensuring safety of staff, contractors and public is a primary responsibility and role of the Shire.

#### CONSULTATION

Shire staff

Contractors

HSE Collective

#### STATUTORY ENVIRONMENT

Nil

#### POLICY IMPLICATIONS

Nil

#### FINANCIAL IMPLICATIONS

Nil

#### STRATEGIC IMPLICATIONS

##### Accountable and effective leaders

High quality corporate governance, accountability and compliance

#### ATTACHMENTS

1. WHS Audit Committee Report December 2022

#### VOTING REQUIREMENT

Simple majority

**OFFICER RECOMMENDATION**

That the Audit Committee RECEIVE the updated Workplace Health and Safety Report.

**AUDIT COMMITTEE RESOLUTION #277/2022**

**Moved:** Cr Rose Mitchell

**Seconded:** Cr Tracey Rathbone

That the Audit Committee RECEIVE the updated Workplace Health and Safety Report.

**In Favour:** Crs Malcolm Cullen, Tracey Rathbone, Rose Mitchell, Kathie Lindup and Tammee Keast

**Against:** Nil

**CARRIED 5/0**

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Month	Actions Completed	Notes
December 2021- February 2022	<ul style="list-style-type: none"> <li>• WHS Administrator resignation December 2021</li> <li>• WHS portfolio was not maintained during the period of December 2021- February 2022</li> <li>• Staff review with changes to organisation, Manager (Kathy Brooking) assigned to oversee WHS late February 2022</li> <li>• Administration Coordinator (Tiffany Best) was allocated hours towards WHS late February 2022</li> <li>• WHS Safety Committee meetings last held in December 2021.</li> </ul>	
March 2022	<ul style="list-style-type: none"> <li>• Administration Coordinator tasked with data entry and updating information into MYOSH</li> <li>• Manager (Kathy Brooking) spent this month with transitioning to new work areas and handover to new Place Manager (Dani Fleet)</li> <li>• Safety reps’ resignation – advertised for new reps</li> <li>• SLAM Hazard Training with Waste Department including First Aid requirements.</li> <li>• Safety Share (snakes) and Hazard Guide example to assist in Waste Facility Toolbox Meetings on communicating key hazard areas.</li> <li>• Annual review of current WHS Procedures commenced in preparation for WHS new legislation.</li> <li>• MYOSH System review and liaison with WHS Administrator (Tiffany Best) with actions in regard to reporting and investigating Hazards, Incidents, Inspection, Toolbox Data Update.</li> <li>• Power Point Presentation created for Manager/Executive Meetings on impending WHS Update and legislation changes.</li> <li>• Officers Due Diligence Training Package created.</li> <li>• Officers Due Diligence Training with DCEO.</li> <li>• Creation of draft Management Report with MYOSH Dashboard and Key Data for Management Meetings – (Power point example forwarded to Shire WHS Administrator and WHS Manager for review)</li> <li>• Commenced MYOSH System training register update. (Required latest Org Chart update due to substantial resource changes)</li> <li>• Creation of Hazard, Incident Flowchart to further support this area of the business.</li> <li>• WHS representatives – advertise staff to take on roles</li> <li>• WHS Committee to commence once reps nominated</li> </ul>	

(Period March 2022- December 2022)

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April 2022	<ul style="list-style-type: none"> <li>• Legislation changes gap analysis conducted – Including key changes and actions. <b>(See example below)</b></li> <li>• Review of LGIS Audit documents in preparation for External Audit in coming months.</li> <li>• Assessment of current OHSMS as part of the yearly review including safety committee new requirements.</li> <li>• Safety reps – advertised with staff for new reps</li> </ul>	
May 2022	<ul style="list-style-type: none"> <li>• Commercial Site Induction completed for Waste Facility</li> <li>• WHS Legislation Spreadsheet created for reference to latest WHS Legislation (Act and Regulations) and requirements for WHS Team <b>(See Example below)</b></li> <li>• Administration Coordinator (Tiffany Best) was transferred in the organisation to another department</li> <li>• Safety reps – training with Central Tafe in Kalgoorlie</li> </ul>	
June/July 2022	<ul style="list-style-type: none"> <li>• Legislation framework and Spreadsheet finalisation</li> <li>• Continued review of WHS Documentation in preparation for independent LGIS Review</li> <li>• Legislation Action Items for Site Visit and key discussions with WHS Manager</li> <li>• Site Visit 21<sup>st</sup> July – Training for Safety Reps Training, Managers WHS Training Session and Safety Meeting. (6-month site visits proposed)</li> <li>• Safety rep resignation – advertised to staff</li> <li>• Safety reps – training through Central Tafe in Kalgoorlie</li> <li>• No Administration support – Manager working with conflicting work schedules, unable to maintain administration for WHS</li> </ul>	
<b>Month</b>	<b>Actions Completed</b>	<b>Notes</b>
August 2022	<ul style="list-style-type: none"> <li>• Working through actions lists and legislation plan to work through with WHS Manager prior to LGIS Assessment</li> <li>• Staff Induction reviews and contractor management added to WHS Action List as requirement to review</li> <li>• Risk Assessment report feedback from WHS Perspective and recommendations provided.</li> <li>• Safety reps – training through Central Tafe in Kalgoorlie</li> <li>• No Administration support – Manager working with conflicting schedules, unable to maintain administration for WHS</li> <li>• LGIS Audit assessment conducted with Manager reviewed all Shire work Sites</li> </ul>	

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September 2022	<ul style="list-style-type: none"> <li>• Contractor Management Review in line with Legislation and aligning to procurement processes, draft document created for review and feedback with relevant project stakeholders</li> <li>• New WHS Administrator Coordinator (Shannaelee Stablum) commenced with organisation mid-September 2022- focus to train in MYOSH program and Shire processes</li> <li>• Working with new WHS Administration to bring up to date with current systems and processes – Contractor Management on hold – Work regarding current MYOSH System takes precedence.</li> <li>• Safety rep resignation – advertised to staff</li> <li>• WHS Committee meetings resumed</li> </ul>	
October 2022	<ul style="list-style-type: none"> <li>• WHS Administration Coordinator -training in MYOSH program and Shire Processes</li> <li>• Reviewing of Plant Damage Incidents and MYOSH system update for Training and Competencies.</li> <li>• First Aid Procedure Review and legislation.</li> <li>• Chemicals Procedure (update on chemical legislation)</li> <li>• Staff member nominates as Safety rep – requires training</li> <li>• SLAM Hazard Training with new staff at Kambalda Parks and Gardens Crew</li> <li>• Updating employees in MYOSH</li> <li>• SLAM Book registrar updated</li> </ul>	
November 2022	<ul style="list-style-type: none"> <li>• WHS Administration Coordinator – focus on records updating and reviewing on processes to maintain appropriate records for compliance.</li> <li>• Compliance and inspection spreadsheet drafted and yearly governance WHS internal audit spreadsheet for WHS Manager review and implementation to ensure ongoing compliance</li> <li>• Completed First Aid Module update in MYOSH System</li> <li>• Updating employee module in MYOSH</li> <li>• SLAM Hazard Training with new staff at Kambalda Parks and Gardens Crew</li> <li>• SLAM Book registrar updated</li> <li>• LGIS Audit assessment received for implementation</li> </ul>	
December 2022	<ul style="list-style-type: none"> <li>• Creation of MYOSH Incident and Hazard Reporting Guides for Managers and Safety Representatives including update of Incident Reporting Form to align</li> <li>• Training Module – updated in MYOSH</li> </ul>	

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	<ul style="list-style-type: none"><li>• Updating employees in MYOSH</li><li>• Hazards module updated</li><li>• Workplace inspections updated</li><li>• SLAM Book registrar updated</li><li>• Recommencement of Contractor Management work and Staff Inductions</li></ul>	
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(Period March 2022- December 2022)



WORK HEALTH AND SAFETY – AUDIT Committee Report December 2022



**Next – 3-6 Month Plan**

	<ul style="list-style-type: none"> <li>• Administration Coordinator maintain all WHS records</li> <li>• MYOSH – maintain records for Inspections, Hazards, and Employees</li> <li>• WHS Committee meetings hold regularly with Management attending, agenda and minutes sent out in timely manner</li> <li>• Finalise Contractor Management and Staff Inductions (to include latest WHS requirements) - (High Risk Area)</li> <li>• Discussion and research around adding Contractor Management Module to MYOSH System for further efficiencies and compliance.</li> <li>• Support Key Shire WHS Administrator to undertake regular and ongoing work within MYOSH System to ensure compliance against compliance and internal audit spreadsheet and report (including WHS Dashboard) back to WHS Manager prior to monthly management meetings. <b>(See example of spreadsheet below)</b></li> <li>• WHS Risk Management Review with new system and ensuring critical controls are in place.</li> <li>• Management training on WHS regulation and compliance as well as being part of the WHS Culture.</li> <li>• WHS Initiatives rolled out and discussion around 'The ' Our People, Our Safety, Our Culture' Initiative – working with HR in 3 step delivery of training in Diversity and Inclusion, Bullying and Harassment and Resilience and Mental Health.</li> <li>• Undertake Full WHS Annual Implementation Review as per spreadsheet created. <b>(See example below)</b></li> <li>• Continue to update Shire on any legislation changes as they are rolled out by regulator.</li> <li>• Training in Notifiable Incidents (Managers)</li> </ul>	

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Example of WHS Duties, Inspection and Compliance Monthly Spreadsheet (note this is not the full view)

Deliverable	Shire WHS Duties, Inspection and Compliance (2022/23)											
	July	August	September	October	November	December	January	February	March	April	May	June
Internal WHS Audit Check - WHS Management Review								NT & KB				
SLAM Book Checks	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin
Current Workers Compensation Claims Check - Report to Executive Team on current claims and progress	KB	KB	KB	KB	KB	KB	KB	KB	KB	KB	KB	KB
Review WHS Business Plan						KB						
Grease Traps - KCRF (Annually)									KB			
Grease Traps - KCRF (Café) (6monthly)				KB					KB			
Grease Traps - Harry Steinhauser (Annually)									KB			
Sharps Containers (all facilities) Inspection	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin
Thermo Graphic Reports (2 yearly) All distribution boards in Shire												KB
Extractor Fans - (all three above) Annually									KB			
Fire Extinguishers 6 Month Check - Plant, Vehicles and Buildings, Fire Hydrants						KB - E Fire and Safety						KB - E Fire and Safety
Check content of emergency mgt with Emergency Executive Lead (Robert?)				KB					KB			
MSDS Update, Kambalda, Coolgardie		WHSAdmin		WHSAdmin		WHSAdmin		WHSAdmin		WHSAdmin		WHSAdmin
Defibrillator (initiate a manual self test) - Pool	Janae	Janae	Janae	Janae	Janae	Janae	Janae	Janae	Janae	Janae	Janae	Janae
Review MYOSH, Master Folder and Intranet to make sure most recent docs have been uploaded (monthly report, committee minutes, procedures, toolbox meetings, inspections etc.)	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin
Crisis and Emergency Management Docs Review			KB			KB			KB			KB
WHS Intranet Update (Check all information on intranet is up to date)	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin
Document Register review and update	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin	WHSAdmin
Review implementation of the visitor induction program			NT			NT			NT			NT
Review and update HSE Budget/spending						KB			KB			

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Example of Annual WHS Implementation Review (Note this is not the full view)

Annual Implementation Review							
Reference Information		WHS Policy WHS Master/Standards WHS Procedures					
Purpose of Form		The annual Implementation Review is delegated to the WHS Manager, and is undertaken in consultation with Management. It is a key WHS objective as a means of checking the level of implementability of key elements of the WHS Management System within the Shire. (ongoing schedule of Process Reviews) is a separate process and is the responsibility of the WHS Manager. The points for discussion identified below are not meant to be prescriptive, but rather a guide to draw attention to. The improvements identified in the Review will be shared with all Regions and discussed to support the development of the Regional WHS Action Plans.					
Responsibility for Completion		WHS Manager. An improvement(s) to be created in MYOOSH with actions identified/created within the improvement. Findings are to be reported to Leadership Team.					
OC / Location		Completed by:		Date:		01-Feb-23	
Intent	Discussion Points	Supporting Evidence	Identified Actions	Agreed Actions	Status	Person Responsible for Action	Due Date
1. Awareness of responsibilities	WHS Policy and other relevant communications are located in prominent locations within all offices.						
	Managers (Business and Project) are made known their specific obligations.						
	People are aware of WHS obligations and behaviour is managed accordingly - rewarding desired behaviour and discouraging undesired behaviour.						
	WHS Action Plan is consistent with Strategic Plan and approved by CEO?						
	Status of WHS Action Plan is reported at least quarterly to Management and Executive Teams.						
	Management and reporting of objectives and targets align with Shire initiatives.						

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Example of Legislation Spreadsheet (Note this is not the full view)

WHS ACT 2020 – Links Included for ease of reference

Work Health and Safety Act 2020			
Western Australia's Work Health and Safety Act 2020 - guide (dmirs.wa.gov.au)			
Section	Intent	Gap Identified?	Comments (by exception)
	<p><b>Duty holder</b> – refers to any person who owes a work health and safety duty under the WHS Act including a PCBU, designer, manufacturer, importer, supplier, installer of products or plant used at work (upstream duty holders), an officer and workers. More than one person can concurrently have the same duty in which case the duty is shared. Duties cannot be transferred.</p> <p><b>Health and safety committee (HSC)</b> – a group established under the WHS Act that facilitates cooperation between a PCBU and workers to provide a safe place of work. The committee must have at least 50 per cent of members who have not been nominated by the PCBU – that is, workers or health and safety representatives.</p> <p><b>Health and safety representative (HSR)</b> – a worker who has been elected by a work group under the WHS Act to represent them on health and safety issues.</p> <p><b>Officer</b> – an officer within the meaning of section 9 of the Corporations Act 2001 (Cth) other than each partner within a partnership. Broadly, an officer is a person who makes, or participates in making, decisions that affect the whole, or a substantial part, of the organisation's activities. This does not include a local government member acting in that capacity or a minister of a state, territory or the Commonwealth. An officer can also be an officer of the Crown or a public corporation if they are a person who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business or undertaking of the Crown or public corporation. Each partner within a partnership is not an officer but a PCBU in their own right.</p> <p><b>Person conducting a business or undertaking (PCBU)</b> – a person conducting a business or undertaking alone or with others, whether or not for profit or gain. A PCBU can be a sole trader (for example, a self-employed person), each partner within a partnership, company, unincorporated association, government department or public corporation (including a local or regional government). A local government member acting in that capacity is not a PCBU. A 'volunteer association' that does not employ anyone is not a PCBU. If it becomes an employer it also becomes a PCBU for purposes of the WHS Act. A 'strata company' responsible for any common areas used only for residential purposes is not a PCBU, unless it engages a worker as an employee.</p> <p><b>Plant</b> – includes any machinery, equipment, appliance, container, implement or tool, and any component or anything fitted or connected to these things.</p> <p><b>Structure</b> – anything that is constructed, whether fixed or moveable, temporary or permanent and includes buildings, masts, towers, framework, pipelines, transport infrastructure and underground works (shafts or tunnels). Includes any component or part of a structure.</p> <p><b>Substance</b> – any natural or artificial substance in the form of a solid, liquid, gas or vapour.</p> <p><b>Supply</b> – supply and re-supply of a thing provided by way of sale, exchange, loan, lease, hire or hire-purchase arrangement, whether as principal or agent.</p> <p><b>Volunteer</b> – a person who acts on a voluntary basis regardless of whether they receive out of pocket expenses.</p> <p><b>Volunteer association</b> – a group of volunteers working together for one or more community purposes – whether registered or not – that does not employ anyone to carry out work for the association.</p> <p><b>Worker</b> – any person who carries out work for a PCBU, including work as an employee, contractor, subcontractor, self-employed person, outworker, apprentice or trainee, work experience student, employee of a labour hire company placed with a 'host employer' and volunteers.</p> <p><b>Work group</b> – a group of workers represented by an HSR who in many cases share similar work conditions (for example, all the electricians in a factory, all people on night shift, all people who work in the loading bay of a retail storage facility).</p> <p><b>Workplace</b> – any place where a worker goes or is likely to be while work is carried out for a business or undertaking. This may include offices, factories, shops, construction sites, vehicles, ships, aircraft or other mobile structures on land or water such as offshore units and platforms (that are not already covered under the Commonwealth's offshore WHS laws).</p>	Gap	1. Shire may not current apply all terms used in new legislation. Namely: PCBU (employer) Structure (facility) Worker (employee) Supply (contractor) Work group (team) Workplace
18	<p><b>Definition of reasonably practicable</b></p> <p>A guiding principle of the WHS Act is that all people are provided the highest level of health and safety protection from hazards arising from work, so far as is reasonably practicable.</p> <p>The term 'reasonably practicable' means what could reasonably be done at a particular time to ensure health and safety measures are in place.</p> <p>In determining what is reasonably practicable, there is a requirement to weigh up all relevant matters including:</p> <ul style="list-style-type: none"> <li>• the likelihood of a hazard or risk occurring (the probability of a person being exposed to harm)</li> <li>• the degree of harm that might result if the hazard or risk occurred (the potential seriousness of injury or harm)</li> <li>• what the person concerned knows, or ought to reasonably know, about the hazard or risk and ways of eliminating or minimising it</li> <li>• the availability of suitable ways to eliminate or minimise the hazard or risk</li> <li>• the cost of eliminating or minimising the hazard or risk.</li> </ul> <p>Costs may only be considered after assessing the extent of the risk and the available ways of eliminating or minimising the risk.</p> <p>Cost will not ordinarily be the key factor in determining what it is reasonably practicable for a duty holder to do unless it can be shown to be 'grossly disproportionate' to the risk.</p>	No Gap	
13 - 17	<p><b>General Principles</b></p> <p>The WHS Act sets out work health and safety duties for PCBUs, officers, unincorporated associations, government departments and public corporations, workers and other people at a workplace.</p> <p>The WHS Act covers:</p> <ul style="list-style-type: none"> <li>• people who carry out work in any capacity for a person conducting a business or undertaking including employees, contractors, subcontractors, self-employed persons, outworkers, apprentices and trainees, work experience students and volunteers who carry out work.</li> </ul>	No Gap	

(Period March 2022- December 2022)



WORK HEALTH AND SAFETY – AUDIT Committee Report December 2022

WHS REGULATIONS 2022 - *Links Included for ease of reference.*

Work Health and Safety Regulations 2022		<a href="https://www.dmirs.wa.gov.au/sites/default/files/atoms/files/overview_general_regulations.pdf">https://www.dmirs.wa.gov.au/sites/default/files/atoms/files/overview_general_regulations.pdf</a>	
Section	Intent	Gap identified?	Comments (by exception)
<b>2</b>	<b>Representation and participation</b> Chapter 2 sets out rights and duties of persons conducting a business or undertaking, workers, and workers' representatives about the determination of work groups, the election, removal and training of health and safety representatives, and the procedure for resolution of health and safety issues. This Chapter prescribes matters for Part 5 of the Act – Consultation, representation and participation. Regulations in Part 3.1 – Managing risks to health and safety, Chapter 5 – Plant and structures, Part 7.2 – Lead and Chapter 8 – Asbestos include a role for health and safety representatives	No gap	
<b>3.1</b>	<b>Managing risks to health and safety</b> Part 3.1 applies to persons conducting a business or undertaking who have a duty under the Regulations to manage risks to health and safety. It requires duty holders to identify hazards, apply and maintain a hierarchy of risk control measures and, in specified circumstances, review those risk control measures. Duty holders under this Part may also have duties under section 17 of the Act to manage risks, and duties under Part 5 Division 2 of the Act to consult with workers about matters in this Part. Section 27 of the Act applies to officers in respect of this Part. There are additional Regulations about management of risk in: • Part 3.2 – General workplace management • Part 4.1 – Noise • Part 4.2 – Hazardous manual tasks • Part 4.3 – Confined spaces • Part 4.4 – Falls • Part 4.7 – Electrical safety and energised electrical work • Part 4.8 – Diving work • Chapter 5 – Plant and structures • Chapter 6 – Construction work • Part 7.1 – Hazardous chemicals • Part 7.2 – Lead • Chapter 8 – Asbestos Defined terms in Chapter 1 which are relevant to this Part include administrative control, control measure, duty holder, engineering control, and personal protective equipment	Gap	Review application of 'general workplace management'
<b>3.2</b>	<b>General workplace management</b> Part 3.2 imposes duties upon persons conducting a business or undertaking to ensure, so far as is reasonably practicable, that the environment at a workplace is without risks to health and safety. It requires provision of suitable and adequate information, training, and instruction to workers. It imposes duties regarding the general working environment and facilities for workers, first aid, emergency plans, remote or isolated work, tobacco products, airborne contaminants and hazardous atmospheres, storage of flammable or combustible substances and falling objects. It imposes duties regarding personal protective equipment upon persons conducting a business or undertaking who direct the carrying out of work at a workplace, workers and persons at a workplace. Duty holders under this Part may also have health and safety duties under sections 19, 20, 21, 28 or 29 of the Act. Persons conducting a business or undertaking may have duties under Part 5 Division 2 of the Act to consult with workers about matters in this Part. Section 27 of the Act applies to officers in respect of this Part. There are additional Regulations about emergency plans in: • Part 4.8 – Diving work, and • Part 7.1 – Hazardous chemicals There are additional Regulations about personal protective equipment in: • Part 4.1 – Noise • Part 4.3 – Confined spaces • Part 4.7 – Electrical safety and energised electrical work • Part 7.2 – Lead, and • Chapter 8 – Asbestos There are additional Regulations about workplace environmental conditions in: • Part 4.7 – Hazardous manual tasks	Gap	Review against Regulations required

(Period March 2022- December 2022)

Chief Executive Officer, James Trail, declared a Financial Interest in Item 5.2.2 and left the meeting at 5:23pm.

### **5.2.2 CREDIT CARD LISTING FROM AUGUST 2022 TO OCTOBER 2022**

**Location:** Nil

**Applicant:** Nil

**Disclosure of Interest:** CEO, James Trail has a financial interest in this item. In accordance with section 5.70(2) of the Local Government Act 1995, I declare a financial interest in the agenda item List of credit card payments. The interest is in relation to CEO credit card vouchers.

**Date:** 8 December 2022

**Author:** Corina Morgan, Senior Finance Officer

#### **SUMMARY**

For the Audit Committee to receive the list of credit card payments for August 2022 to October 2022 for the Chief Executive Officer.

#### **BACKGROUND**

The Local Government (Financial Management) Regulations 1996, Regulation 13(3)(b) requires that Council receive a list of credit cards paid in the month, and that this be recorded in the minutes. Council has delegated to the Chief Executive Officer that authority to make these payments from the Municipal and Trust Funds.

#### **COMMENT**

The schedule of payments made under delegated authority as summarised below and recommended to be received by the audit committee, has been checked and is supported by vouchers and invoices which have been duly certified as to the receipt of goods and provision of services, and verification of process and costings.

It is deemed prudent that all Chief Executive Officer credit card vouchers now be presented to the Audit Committee for consideration and recommendation to Council. This is particularly the case given the authorisation required for the Chief Executive Officer credit card.

#### **CONSULTATION**

Nil

#### **STATUTORY ENVIRONMENT**

Local Government (Financial Management) Regulations 1996, Regulation 13 – List of Accounts.

#### **POLICY IMPLICATIONS**

CS-PROCUREMENT POLICY. Policy CS-11 as amended, sets the guides with regards to the purchase of goods or services provided.

#### **FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS****Accountable and effective leaders**

Maintain integrated strategic and operational plans

**ATTACHMENTS****1. CEO Credit Card Listing - August to October 2022****VOTING REQUIREMENT**

Simple majority

**OFFICER RECOMMENDATION**

That the Audit Committee,

1. Accept listing (attached) of credit card invoices totalling \$19,565.45 paid from August 2022 to October 2022 by the Chief Executive Officer under delegated authority of Council.
2. Recommend the Council receive the listing of credit card invoices totalling \$19,565.45 paid from the period August 2022 to October 2022 by the Chief Executive Officer under delegated authority.
3. Recommend to Council the Shire President authorise the credit card vouchers totalling \$19,565.45 paid from August 2022 to October 2022 by the Chief Executive Officer under delegated authority.

**AUDIT COMMITTEE RESOLUTION #278/2022**

**Moved: Cr Tammee Keast**

**Seconded: Cr Tracey Rathbone**

**That the Audit Committee,**

1. **Accept listing (attached) of credit card invoices totalling \$19,565.45 paid from August 2022 to October 2022 by the Chief Executive Officer under delegated authority of Council.**
2. **Recommend the Council receive the listing of credit card invoices totalling \$19,565.45 paid from the period August 2022 to October 2022 by the Chief Executive Officer under delegated authority.**
3. **Recommend to Council the Shire President authorise the credit card vouchers totalling \$19,565.45 paid from August 2022 to October 2022 by the Chief Executive Officer under delegated authority.**

**In Favour: Crs Malcolm Cullen, Tracey Rathbone, Rose Mitchell, Kathie Lindup and Tammee Keast**

**Against: Nil**

**CARRIED 5/0**





Shire of Coolgardie  
Payments by Delegated Authority  
1 August 2022 to 31 October 2022  
Credit Cards

Date	Description	Amount
4/08/2022	Virgin Australia - Refund Flight Changes	(\$49.40)
4/08/2022	Virgin Australia - Refund Flight Changes	(\$96.78)
5/08/2022	Virgin Australia - Refund Flight Changes	(\$35.00)
5/08/2022	Monty/S Restaurant Kalgoorlie - Meeting	\$17.00
8/08/2022	Adobe Acropro Organisation Licence	\$546.85
11/08/2022	Independent Cabcharge, James Trail, Adelaide Airport - Circular Economy Meetings	\$30.92
11/08/2022	Xero Au Inv-23245134 GVROC Monthly Subscription	\$54.00
11/08/2022	Ezi*Gg Va Inflight food James Trail - Adelaide Circular Economy Meetings	\$19.50
12/08/2022	Private Hire Adelaide Darlinghurst Cabcharge, James Trail - Adelaide Airport - Circular Economy Meetings	\$23.90
12/08/2022	Yellow Cabcharge, James Trail - Adelaide Circular Economy Meetings	\$15.94
12/08/2022	Goodearth Hotel Accommodation, James Trail - Adelaide Circular Economy Meetings	\$163.50
12/08/2022	Ezi*Gg Va Inflight food James Trail - Adelaide Circular Economy Meetings	\$26.00
12/08/2022	Gm Cabs Pty Ltd Cabcharge, Perth Airport - Circular Economy Meetings	\$44.10
15/08/2022	Ingot Hotel Perth Bond Refund	(\$100.00)
15/08/2022	Ezi*Gg Va Inflight food James Trail - Adelaide Circular Economy Meetings	\$12.00
15/08/2022	Ezi*Gg Va Inflight food James Trail - Adelaide Circular Economy Meetings	\$19.50
15/08/2022	Spotto WA, Cabcharge, James Trail - Airport to Hotel Circular Economy Meetings	\$28.88
15/08/2022	Live Taxi Australia, Cabcharge, James Trail - Airport to Hotel Circular Economy Meetings	\$47.24
15/08/2022	Mantra Hindmarsh Adelaide, Accommodation James Trail, 9-10 Aug 22 - Circular Economy Meetings	\$255.88
15/08/2022	Ingot Hotel Perth, Accommodation James Trail, Return from Circular Economy Adelaide	\$302.89
19/08/2022	Ingot Hotel Perth, Accommodation James Trail - BHP Meeting	\$313.02
22/08/2022	Hotel Ibis Adelaide, Accommodation for James Trail, 18.08.2022 - BHP Meeting	\$40.00
22/08/2022	Ingot Hotel Perth Bond Refund	(\$100.00)
22/08/2022	Hotel Ibis Adelaide, Accommodation for James Trail, 18.08.2022 - BHP Meeting	\$187.04
22/08/2022	Independent Cabcharge, James Trail - Adelaide airport	\$27.12
26/08/2022	Fairfax Monthly Subscriptions	\$59.00
5/09/2022	Virgin Australia, Flights for James Trail, Kal-Per Return, 04-07 Sep 2022 - Energy & Mines Australia Summit	(\$58.00)
5/09/2022	Virgin Australia, Flights for James Trail, Kal-Per Return, 04-07 Sep 2022 - Energy & Mines Australia Summit	\$263.99
5/09/2022	Virgin Australia, Flights for James Trail, Kal-Per Return, 04-07 Sep 2022 - Energy & Mines Australia Summit	\$2.06
5/09/2022	Virgin Australia, Flights for James Trail, Kal-Per Return, 04-07 Sep 2022 - Energy & Mines Australia Summit	\$36.00
5/09/2022	Virgin Australia, Flight for James Trail, Cbr-Adl, 22 Nov 2022 - Energy & Mines Australia Summit	\$238.00
5/09/2022	Virgin Australia, Flight for James Trail, Cbr-Adl, 22 Nov 2022 - Energy & Mines Australia Summit	\$2.24
5/09/2022	Virgin Australia, Flight for James Trail, Adl-Syd, 21 Nov 2022 - Energy & Mines Australia Summit	\$219.00
5/09/2022	Virgin Australia, Flight for James Trail, Adl-Syd, 21 Nov 2022 - Energy & Mines Australia Summit	\$0.34
5/09/2022	Event And Conference Co - Energy & Mines Australia Summit Sponsorship	\$2,374.19
7/09/2022	Spotto Wa, Taxi Charges, James Trail, 07 Sep 2022 - - Energy & Mines Australia Summit	\$61.37
8/09/2022	Www.Crownperth.Com.Au Burswood, Deposit for dinner at the Atrium GVROC	\$220.00
8/09/2022	Ibis Sydney Airport Fd St Mascot - Deposit for accommodation in November	\$152.00
8/09/2022	Adobe Acropro Subscription for organisation	\$546.85
8/09/2022	Goodearth Hotel East Perth, Accommodation for James Trail, 04 Sep 2022 - Energy & Mines Australia Summit	\$149.00
9/09/2022	Westin Perth Fds Perth, Accommodation for James Trail, 05-07 Sep 2022 - Energy & Mines Australia Summit	\$604.94
9/09/2022	Bwc Belmont, Taxi Charge, James Trail - - Energy & Mines Australia Summit to airport	\$47.51
12/09/2022	Virgin Australia, Flights Per-Kal Return, 17-26 Sep 2022 - Meetings	\$119.99
12/09/2022	Virgin Australia, Flights Per-Kal Return, 02-07 Oct 2022 - Meetings	\$238.01
12/09/2022	Xero Au Inv-23755630 Monthly Subscription for GVROC	\$54.00
16/09/2022	Virgin Australia, James Trail - Flight Change	\$96.00
19/09/2022	Bwc Belmont, Taxi Fare, James Trail - Perth Meetings	\$40.90
19/09/2022	Virgin Australia, Flights for CEO, KAL-PER Return, 02-10 Oct - WALGA and Nickel Conference	\$9.81
19/09/2022	Virgin Australia, Flights for CEO, KAL-PER Return, 02-10 Oct - WALGA and Nickel Conference	\$1,044.00
19/09/2022	Trip Au - Cancelled bookings, refunded in Oct 2022	\$381.60
19/09/2022	Virgin Australia, Flights for CEO, KAL_PER Return, 01-07 Nov 2022 - Annual State Conference	\$7.59
19/09/2022	Virgin Australia, Flights for CEO, KAL_PER Return, 01-07 Nov 2022 - Annual State Conference	\$807.01



**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1 August 2022 to 31 October 2022**  
**Credit Cards**

Date	Description	Amount
19/09/2022	Cafe 31 Kambalda West, Mental Health Staff Session refreshments to staff	\$15.00
21/09/2022	Spotto Wa Taxi Charges, James Trail - Meetings	\$22.26
23/09/2022	Hyatt Regency Perth Ippi Perth, Refreshments for meetings with Stakeholders	\$55.00
23/09/2022	Hyatt Regency Perth Ippi Perth, Refreshments for meetings with Stakeholders	\$131.00
23/09/2022	Swan Taxis Pty Ltd, Taxi Charges, James Trail - Meetings in Perth	\$26.25
23/09/2022	Hyatt Regency Perth Ippi Perth, Refreshments for meetings with Stakeholders	\$10.00
23/09/2022	Gm Cabs Pty Ltd, Taxi Charges, James Trail - Meetings	\$26.25
23/09/2022	Spotto Wa, Taxi Charges, James Trail - Meetings	\$26.25
26/09/2022	Hotel Ibis Perth Fb Stand Perth - NA refunded	\$50.00
27/09/2022	Hotel Ibis Perth Fd Int Perth	(\$50.00)
26/09/2022	Hilton Hotels, Accommodation for James Trail - Keynote speaker at Goldfields Esperance Major Projects conference	\$1,893.23
27/09/2022	Qantas Airways Ltd - Refund, Flight Change	(\$587.66)
28/09/2022	Wanewsdti, Monthly Subscription to The West Australian and Sunday Times	\$84.00
28/09/2022	Fairfax Monthly Subscription	\$59.00
28/09/2022	Gcs Agoda International, Accommodation for CEO	\$340.00
4/10/2022	Virgin Australia, Refund	(\$29.00)
4/10/2022	Virgin Australia, Flight for CEO, CBR-MEL, MEL-ADL, 22 Nov 2022 - Meeting with minister (Cancelled, went to travel bank)	\$84.66
5/10/2022	Crown Towers Perth, Accommodation for James Trail, 2-5 Oct 2022 - WALGA Convention (Refunded)	\$844.11
5/10/2022	Gm Cabs, taxi Charge for CEO - Australian nickel Conference	\$41.84
6/10/2022	Microsoft 365 Yearly Membership	\$129.00
7/10/2022	Crown Promenade Perth, Accommodation for Shire President, 2-5 Oct 2022 - WALGA Convention	\$892.52
7/10/2022	Crown Towers Perth, Accommodation for CEO 2-5 Oct 2022 - WALGA Convention	\$945.08
10/10/2022	Pan Pacific Perth, Accommodation for CEO, 7-8 Oct 2022 - Australian Nickel Conference	\$303.75
10/10/2022	Pan Pacific Perth, Meals for CEO, 5-7 Oct - Australian Nickel Conference	\$143.78
10/10/2022	Adobe Acropro Subscription for whole organisation	\$546.85
10/10/2022	Trip Au, refunded from Sep 22	(\$254.40)
10/10/2022	Trip Au, refunded from Sep 22	(\$127.20)
10/10/2022	Crown Perth Atrium, GVROC Dinner	\$1,974.64
11/10/2022	Xero Au Inv-24271210, Monthly Subscription for GVROC	\$59.00
12/10/2022	Crown Perth, Refund	(\$851.28)
12/10/2022	Bayswatercarrentalwa, Hire Car for CEO, 22-24 Oct 2022 - Gidgegannup to meet J Mac Civil Workers Accommodation Lithco	\$529.00
12/10/2022	Goodearth Hotel, Accommodation for CEO - Meeting after Nickel Conference	\$278.00
13/10/2022	Bayswatercarrentalwa, Partial Refund of Car Hire for CEO	(\$295.00)
14/10/2022	Virgin Australia, Flights for CEO, Perth Meetings 24 Oct 2022	\$335.01
14/10/2022	Virgin Australia, Flights for CEO, Perth Meetings 24 Oct 2022	\$3.15
18/10/2022	Woolworths/Kambalda S/C B Kambalda West	\$31.90
24/10/2022	Virgin Australia Refund	(\$172.00)
24/10/2022	Qantas Airways, Flights for CEO, KAL-PER, 30 Oct 2022 - Waste Processing and Recycling Plant Visit	\$347.46
24/10/2022	Qantas Airways, Seat Selection for CEO, KAL-PER, 30 Oct 2022 - Waste Processing and Recycling Plant Visit	\$15.00
24/10/2022	Virgin Australia, Flights for CEO, PER_SYD Return, 30 Oct-01 Nov 2022 - Waste Processing and Recycling Plant Visit	\$1,573.00
24/10/2022	Virgin Australia, Flights for CEO, PER_SYD Return, 30 Oct-01 Nov 2022 - Waste Processing and Recycling Plant Visit	\$11.00
26/10/2022	Fairfax Subscriptions	\$59.00
31/10/2022	GM Cabs Pty Ltd Mascot, Taxi Charge for CEO - Perth Meetings	\$52.50
31/10/2022	Hotel Ibis, Accommodation for CEO, 30-31 Oct 2022 - Waste Processing and Recycling Plant Visit	\$482.00
		<b>\$19,565.45</b>

**6 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**

**6.1 Elected Members**

**6.2 Council Officers**

**7 CLOSURE OF MEETING**

**The Meeting closed at 5:26pm.**