



AGENDA

Audit, Risk and Improvement Committee Meeting

28 April 2026

1:00 PM

Council Chambers, Bayley Street, Coolgardie

DISCLAIMER

Members of the public are advised that Council agendas, recommendations, minutes and resolutions are subject to confirmation by Council and therefore, prior to relying on them, one should refer to the subsequent meeting of Council with respect to their accuracy.

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Applicants and other interested parties should refrain from taking any action until such time as written advice is received confirming Council's decisions with respect to any particular issue

ACKNOWLEDGEMENT OF COUNTRY

The Shire of Coolgardie acknowledges the Traditional Owners of the land on which we meet and acknowledges their continuing cultural connection to the Land, Waters and Community. We pay our respect to Elders past and present.

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- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**
- 2 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**
- 3 DECLARATIONS OF INTEREST**
 - 3.1 Declarations of Financial Interests – Local Government Act Section 5.60A**
 - 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 Candidates for Election, Code of Conduct for Employees**
- 4 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 4.1 MINUTES OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING HELD ON 9 DECEMBER 2025**

Date: 28 April 2026

Author: Kasey Turner, Executive Assistant

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the Minutes of the Audit, Risk and Improvement Committee Meeting held on 9 December 2025 be confirmed as a true and accurate record.

5 REPORTS OF OFFICERS

5.1 Executive Services

5.1.1 WORKPLACE HEALTH AND SAFETY REPORT

Location: N/A

Applicant: N/A

Disclosure of Interest: N/A

Date: 22 April 2024

Author: Leanne Parola, Executive Manager Community Development and Regulatory Services

SUMMARY

Council is asked to note the HSE Collective Hazard Review Report and support the recommended actions for the Chief Executive Officer.

BACKGROUND

The Shire engaged Delivering Outcomes to carry out a hazard discovery inspection across a range of the Shire's workplaces in 2024. The Delivering Outcomes hazard report listed issues observed during those inspections and proposed control measures aligned to the hierarchy of control.

COMMENT

The Shire's current work health and safety consultant, HSE Collective, has reviewed the original the Delivering Outcomes report, clarified which items represent WHS hazards versus maintenance or administrative matters, and established a consolidated Hazard Register to support prioritisation, ownership and closure tracking.

At the time of this review, a number of items from the 2024 hazard discovery report remained open. Contributing factors included the overall volume and mixed classification of items, which reduced prioritisation clarity, alongside resourcing pressures and the absence of a formalised cross-functional process for routine management review and action closure.

The HSE Collective review provides a clearer governance framework by separating hazards from maintenance and training items, confirming risk ratings using a consistent methodology, and allocating ownership and status for each actionable item within a consolidated register, excluding items classified as 'No Action Required'.

The Shire remains responsible for implementing and maintaining controls so far as is reasonably practicable. Progress against high-risk hazards and overall register status should be subject to structured management review and periodic governance reporting to support officer due diligence and Council oversight.

At the time of reporting, all identified items have either been completed or are in progress, with no items remaining in a not started state.

CONSULTATION

- HSE Collective
- All Management and Executive Staff

STATUTORY ENVIRONMENT

Work health and safety in Western Australia is governed by the Work Health and Safety Act 2020 (WA) and the Work Health and Safety (General) Regulations 2022 (WA). Under the legislation, the Shire (as a Person Conducting a Business or Undertaking – PCBU) must, so far as is reasonably practicable, ensure the health and safety of workers and others who may be affected by the Shire's work.

POLICY IMPLICATIONS

Policy 2.06 Risk Management applies.

FINANCIAL IMPLICATIONS

There are financial implications in addressing the hazards identified in the Delivering Outcomes report. These have been accommodated within existing operational budgets and will continue to be so.

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. HSE Collective Hazard Review Report April 2026
2. Delivering Outcomes Hazard Report 2024

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the HSE Collective Hazard Report be noted and the recommended actions within for the Chief Executive Officer to implement be supported.



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Hazard Review and Hazard Register Report

Shire of Coolgardie (Western Australia)

Date: April 2026

About HSE Collective

HSE Collective provides practical work health and safety support to organisations with a focus on helping leaders and front-line Managers build systems that work in real workplaces.

Professional certifications and qualifications are represented in the footer badges and in addition include formal certifications and qualifications in Work Health and Safety, Training and Assessment, Project Management Practices as well as Leadership and Management.

The advisor engaged for this work has over 20 years' experience in transformational business management and operations, leadership, change and communication management, process development, project delivery (including waterfall, agile and Six Sigma methodologies) and WHS systems and leadership. Experience includes stakeholder engagement at all levels, business planning, WHS risk frameworks, coaching, training, compliance support and safety system implementation.

HSE Collective provides practical, fit-for-purpose safety solutions designed to strengthen internal safety capability and support sustainable improvement within the organisations we work with. Our approach focuses on building the skills, confidence, and systems needed so that safety can be effectively managed by the organisation's own workforce.

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This report is provided for internal governance and safety improvement purposes only. Unauthorised distribution is not permitted.

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1. Introduction and Scope

Delivering Outcomes (DO Safety) completed a hazard discovery inspection across a range of the Shire of Coolgardie's workplaces. The original Delivering Outcomes hazard report lists issues observed during those inspections and proposes control measures aligned to the hierarchy of control.

During implementation it became clear that the original DO hazard report included a mix of true WHS hazards, maintenance defects, and inspection/administrative items. This limited the Shire's ability to prioritise effectively and track closure through a consistent governance process.

This report summarises the work completed to review those original findings, clarify what items are considered genuine work health and safety hazards versus maintenance matters, and document the current progress in closing items out in consultation with relevant Managers.

This review was completed by HSE Collective who were engaged by the Shire to review and classify the original Delivering Outcomes findings, separate genuine WHS hazards from maintenance/inspection items, and establish a practical register with assigned management ownership.

For the purposes of governance reporting, all totals, risk profiles and status reporting within this document exclude items classified as 'No Action Required' in the Hazard Register. These items are retained in the register for record-keeping only and are not included in actionable risk reporting.

In scope

- Review of the original DO Hazard Report (PDF).
- Classification of each item as a WHS hazard or a maintenance/inspection item.
- Development of a consolidated Hazard Register (Excel) by business area. The Hazard Register is the primary source of truth for all data referenced in this report.
- Engagement with Managers to confirm practical controls and to support closure of actions.

Out of scope

- Detailed onsite hazard audit.
- Detailed engineering design, procurement, or project delivery of physical upgrades.
- Formal legal advice on WHS obligations (this report provides general guidance only).





2. Executive Summary

This review was completed by an independent safety advisor engaged by the Shire to review the findings of the Delivering Outcomes (DO Safety) hazard discovery report (2024), clarify which items represent WHS hazards versus maintenance or administrative matters, and establish a consolidated Hazard Register to support prioritisation, ownership and closure tracking.

At the time of this review, a number of items from the 2024 hazard discovery report remained open. Contributing factors included the overall volume and mixed classification of items, which reduced prioritisation clarity, alongside resourcing pressures and the absence of a formalised cross-functional process for routine management review and action closure.

This review provides a clearer governance framework by separating hazards from maintenance and training items, confirming risk ratings using a consistent methodology, and allocating ownership and status for each actionable item within a consolidated register, excluding items classified as 'No Action Required'.

The Shire remains responsible for implementing and maintaining controls so far as is reasonably practicable. Progress against high-risk hazards and overall register status should be subject to structured management review and periodic governance reporting to support officer due diligence and Council oversight.

At the time of reporting, all identified items have either been completed or are in progress, with no items remaining in a not started state.

3. Understanding Risk Ratings (High, Medium and Low)

Risk ratings are based on:

- **How serious the harm could be**, and
- **How likely it is to happen** (This review applies a consistent approach to likelihood when confirming risk ratings)

This review applies a consistent approach to both consequence and likelihood to support clearer prioritisation and governance reporting.





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High risk:

Could cause serious injury or death and is **likely** to occur (or credible without strong controls). Requires urgent action.

Medium risk:

Could cause injury or illness and is **possible** to occur. Needs action planned and completed in a reasonable timeframe.

Low risk:

Could cause minor harm and is **unlikely** to occur. Can be scheduled and managed through normal work programs.

The table below shows that the register is primarily made up of medium-risk items, with a smaller number of high-risk hazards that have largely been addressed and are actively managed.

It is noted that in this review some items have been rated as high risk due to their importance to emergency preparedness, despite a medium to low likelihood. Further information on this can be found on the next paragraph (Council Snapshot).

Table 1: Summary of items by risk level and progress status

Risk level	Allocated as True hazards	Allocated as Maintenance / inspection items / Training	Total	Notes
High	17	0	17	Priority action
Medium	51	19	70	Plan and implement controls in a reasonable timeframe.
Low	5	15	20	Schedule and track to closure.
Total	51	62	Total actionable items: 113	Excludes 'No Action Required'

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Progress status	Allocated as True hazards	Notes
Completed	86	Closed as per Manager of the area.
In progress	27	Actions underway.
Not started	0	No Items outstanding without action
Total	113	Total items: 113

Council Snapshot (at a glance)

Total actionable items in register: 113

High risk items: 17 total

- **Completed: 13**
- **Outstanding: 4 (In Progress)**

No high-risk items remain uncommenced.

High-risk items are being managed as a priority through interim controls where required, with oversight through management review and planned reporting.

Of the four outstanding high-risk items, two are currently in progress and relate to non-illuminated exit lights at the Recreation Centre and Kambalda Office. These works are being scheduled through Building Maintenance and the relevant contractor. These items are reflected in the Hazard Register and form part of the 17 high-risk items identified.

The remaining outstanding high-risk item relates to evacuation arrangements at the Visitor Centre. This matter remains in progress and is subject to external dependency, with interim controls implemented where reasonably practicable.

True hazards vs maintenance/training:

- **Hazards: 51**

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- **Maintenance or training items:** 62

Excludes items classified as 'No Action Required'.

Next 30-60 days focus includes:

- **Progress and close all remaining high-risk items as a priority**, with interim controls maintained where required.
- Maintain monthly **Safety Working Group** meetings with Managers to oversee closure of all remaining register items, strengthen inspection consistency and manager capability, routinely review the inspection and compliance register as part of ongoing governance and oversight and provide training where necessary.

Key themes

The hazard review identified a consistent set of themes across Shire workplaces. While the specific issues vary by site, the same core risk areas appear repeatedly and require a coordinated approach to control and close out.

The most common themes include:

- **Emergency preparedness** – including exit lighting, evacuation routes, access to emergency equipment, and emergency signage.
- **Electrical safety** – including test and tag programs, damaged leads, wiring management, and electrical switchboard integrity.
- **Slips, trips and falls** – including uneven surfaces, damaged flooring, subsidence, loose edges, and cable trip hazards.
- **Chemical safety** – including chemical storage, bunding, ventilation, signage, and access to current Safety Data Sheets (SDS).
- **Biological hazards** – including mould, wastewater exposure, and hygiene controls.
- **Asset condition and structural integrity** – including spalling concrete, ceiling damage, loose fixtures, and degraded gates or barriers.





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These themes are derived from analysis of actionable items within the Hazard Register (excluding 'No Action Required' entries).

These items are being actively managed through the register, with interim controls implemented where reasonably practicable pending any longer-term resolution needs.

Of the items recorded in the register, the majority are medium risk and can be planned and managed through a structured action program. High risk hazards are fewer in number but required priority attention and oversight. The overall themes highlight the need for consistent inspections, clear ownership by Managers, and ongoing support to strengthen safety capability across all operational areas.

4. Hazard vs Maintenance – Key Classification

During the review it was identified that some items in the original DO report were genuine hazards that require controls, while other items were primarily maintenance, inspection, or housekeeping matters. Both types of items are important, but they must be managed differently. Classification applied in this report reflects the categorisation used in the Hazard Register.

4.1 What is a hazard?

A hazard is anything that has the potential to cause harm to a worker, contractor, volunteer, or member of the public. In practical terms, a hazard is the source of a risk (for example: an exposed edge where a person could fall, a blocked emergency exit, a chemical stored without bunding, or wiring that could create an electrical fire).

4.2 What is a maintenance or inspection item?

A maintenance or inspection item is a task that keeps an asset in good working order or verifies it is safe. Examples include routine test and tag of portable electrical equipment, replacing faded signage, servicing emergency showers, or general repairs that are not linked to a specific immediate hazard.

Maintenance items can still become hazards if they are not completed or checked regularly, or if an asset defect creates a foreseeable risk to people. For example, a 'missing' smoke detector is not simply a maintenance issue – it is an emergency and fire risk.

In the original DO report all items were classified as Hazards. This approach is not uncommon in hazard discovery reports, however it reduces the Shire's ability to prioritise corrective actions and maintain accurate governance reporting.

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This review and report include items that are hazards and those that have been re-classified as maintenance or training always with a view to any high-risk items being actioned as a priority.

4.3 Why this distinction matters

In organisations where WHS systems are still being embedded, there is a tendency to treat every issue as the same. This can create confusion, delays, and frustration for managers and staff. A clear distinction supports better decision-making for the Shire, better safety management, better budgeting, and stronger accountability.

Items classified as ‘No Action Required’ are retained for record purposes but excluded from governance reporting and risk analysis.

5. WHS Duties and Expectations (Western Australia)

Work health and safety in Western Australia is governed by the Work Health and Safety Act 2020 (WA) and the Work Health and Safety (General) Regulations 2022 (WA). Under the legislation, the Shire (as a Person Conducting a Business or Undertaking – PCBU) must, so far as is reasonably practicable, ensure the health and safety of workers and others who may be affected by the Shire’s work.

Managers and Supervisors have a key role because they control day-to-day work. Officers of the organisation have due diligence duties to ensure appropriate resources and systems are in place to manage WHS risks.

Table 2: Expected safety roles (simple overview)

Role	Key expectations	What good looks like
Council and CEO	Set expectations, approve resources, and ensure safety is governed and monitored.	Regular WHS reporting, visible leadership, and timely decisions on high-risk controls.
Front line Managers / Supervisors	Identify hazards, stop unsafe work, implement controls, and close actions.	Routine inspections, workers consulted, hazards tracked and closed.





Workers and contractors	Follow procedures, use controls, report hazards, and participate in consultation.	Issues raised early, safe work methods followed, no normalisation of risk.
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6. Safety Maturity and Regulatory Influence

The Shire operates in a mix of workplaces. Some areas are highly regulated (such as the Aerodrome and Pool). These areas typically have clearer compliance requirements, external audits, and defined standards. This tends to support better safety outcomes.

Other areas have fewer external checks but still involve high risk work (for example: Works Depot activities, waste facilities, wastewater treatment, and ranger operations). These areas require stronger internal safety leadership from managers to ensure hazards are identified and controlled before incidents occur.

7. Current Position by Business Area (Hazard Register Spreadsheet)

All data presented below is drawn directly from the Hazard Register and excludes 'No Action Required' items. Detailed actions and evidence of completion are maintained in the consolidated Hazard Register, which serves as the primary controlled register for governance reporting purposes.

The following sections provide a high-level summary of each business area based on the consolidated Hazard Register. Detailed item-by-item actions remain in the register and are managed by the relevant Manager.

Note: the total amounts below include both hazards and those that have been reclassified as maintenance items.

Coolgardie Office

Hazards	4
Maintenance Items	10
Total Actionable Items	14





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Risk Profile	Total	High	Medium	Low
Status	14	1 - Completed	8	5

Completed	In Progress	Not Started
8	6	0

Kambalda Office

Hazards	4
Maintenance Items	5
Total Actionable Items	9

Risk Profile	Total	High	Medium	Low
Status	9	1 - In Progress	6	2

High In Progress Item = Exit Lights not illuminated, in progress to be rectified.

Completed	In Progress	Not Started
7	2	0

Examples of hazards identified include non-functioning exit lights, evacuation obstructions, and congested workspaces that increase trip risk.

Aerodrome

Hazards	7
Maintenance Items	5
Total Actionable Items	12

Risk Profile	Total	High	Medium	Low
Status	12	3 - All Completed	7	2

Completed	In Progress	Not Started
12	0	0

Examples of hazards identified include emergency equipment visibility and suitability, chemical storage of fuels and drums, and flooring trip hazards in passenger areas.





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Road Train Assembly Area

Hazards	1
Maintenance Items	3
Total Actionable Items	4

Risk Profile	Total	High	Medium	Low
Status	4	1 - Completed	3	0

Completed	In Progress	Not Started
4	0	0

Examples of hazards identified include degraded line marking, height differentials creating trip hazards, potholes, and dangerous goods parking risks.

Works Depot – Coolgardie

Hazards	1
Maintenance Items	9
Total Actionable Items	10

Risk Profile	Total	High	Medium	Low
Status	10	2 – All Completed	7	1

Completed	In Progress	Not Started
10	0	0

Examples of hazards identified include worker personal security risks, chemical exposure (including glyphosate), missing smoke detectors, and plant fire extinguisher provision.

Pool

Hazards	6
Maintenance Items	5
Total Actionable Items	11

Risk Profile	Total	High	Medium	Low
Status	11	1 – All Completed	5	5

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Completed	In Progress	Not Started
10	1	0

Examples of hazards identified include chemical storage and SDS currency, confined space contractor controls, and access control to plant areas.

Ranger

Hazards	4
Maintenance Items	2
Total Actionable Items	6

Risk Profile	Total	High	Medium	Low
Status	6	0	6	0

Completed	In Progress	Not Started
6	0	0

Examples of hazards identified include dog handling manual handling risks, biological exposures, poor lighting in pounds, and fatigue due to travel requirements.

Wastewater Treatment Plant

Hazards	3
Maintenance Items	3
Total Actionable Items	6

Risk Profile	Total	High	Medium	Low
Status	6	2 – All Completed,	4	0

Completed	In Progress	Not Started
5	1	0

Examples of hazards identified include traffic management around the dam, fuel storage in sunlight, lack of bunding at refueling points, and emergency shower access and inspection.





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Waste Facilities

Hazards	7
Maintenance Items	4
Total Actionable Items	11

Risk Profile	Total	High	Medium	Low
Status	11	2 - All Completed	6	3

Completed	In Progress	Not Started
8	3	0

Examples of hazards identified include weighbridge vehicle impact risk (Minor), wiring in footwell, chemical bunding needs, and battery storage.

Recreation Centres (Combined)

Hazards	11
Maintenance Items	7
Total Actionable Items	18

Risk Profile	Total	High	Medium	Low
Status	18	3 - 2x Completed, 1x In Progress	13	2

High In Progress Item = Exit Lights not illuminated, in progress to be rectified.

Completed	In Progress	Not Started
12	6	0

Examples of hazards identified include evacuation door restrictions, exit light failures, ceiling water ingress with mold, and trip hazards from flooring and subsidence.

Visitor Centre

Hazards	3
Maintenance Items	3
Total Actionable Items	6





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Risk Profile	Total	High	Medium	Low
Status	6	1 - In Progress	5	0

High In Progress Item =Evacuation door configuration does not align with contemporary standards, historic building, not owned by Shire. These items are being actively managed through the register, with interim controls implemented where reasonably practicable pending long-term resolution. All six actionable items are recorded in the Hazard Register, with no items remaining uncommenced.

Completed	In Progress	Not Started
2	4	0

Examples of hazards identified include locked evacuation routes, electrical switchboard integrity, asbestos management, and manual handling risks.

8. Recommended Action to Strengthen WHS Governance and Capability

It is recommended that Council note the findings of this review and endorse the CEO to lead implementation of the following actions to strengthen WHS governance, accountability and reporting:

- Register governance and closure** – All identified items have commenced, with no outstanding actions remaining in a not started state. Ensure all remaining items are assigned, prioritised, progressed and closed in accordance with risk and available resources, with verification of completion captured in the register. Reporting should focus on actionable items only, excluding those classified as ‘No Action Required’ in the Hazard Register.
- Safety Working Group** – Formalise a monthly Safety Working Group (Managers and Executives) to review high-risk hazards, track corrective actions, and review the inspection and compliance program (including scheduled maintenance) to support consistent oversight and capability uplift.
- Safety System control and transition** – Maintain a single controlled register for governance reporting until the MyOSH workflow is fully implemented, then transition hazard and incident reporting and closure to MyOSH to enable auditability, notifications and consistent reporting.
- Strengthening Manager WHS capability**– Provide targeted coaching and practical support to Managers focused on WHS duties, hazard identification, inspections, SOPs, and risk





assessments for higher-risk work, including prioritisation, consultation, communication and performance expectations.

5. **High-risk focus** – Continue prioritising high-risk hazards and emergency preparedness items (e.g., evacuation routes, exit lighting, fire equipment and first aid readiness), including interim controls where required while longer-term actions are finalised.
6. **Worker consultation and reporting** – Strengthen consultation and hazard reporting pathways through simple mechanisms, toolbox talks and consistent follow-up on hazards raised.
7. **Operational risk coverage** – Continue to meet regulatory obligations in higher-regulated areas (Aerodrome and Pool) while increasing focus on higher-risk operational areas with less prescriptive external oversight (Works, Waste, Wastewater and Ranger Services).
8. **Accountability and governance reporting** – Embed WHS into Manager accountability through measurable indicators (e.g., inspections completed, corrective actions closed on time, hazards addressed) and provide periodic **exception-based** reporting to the CEO and Council reporting should focus on high-risk items, overdue actions, emerging trends, and resource implications.

Implementation will be led by the CEO through Management, with responsibilities assigned to relevant Managers and progress monitored through structured governance reporting and assistance by a WHS consultant where appropriate as a subject matter expert.

9. Definitions and Abbreviations

Term	Meaning
ACM	Asbestos Containing Material.
AS	Australian Standard.
CASA	Civil Aviation Safety Authority.
CO2	Carbon Dioxide (fire extinguisher type).





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DCP	Dry Chemical Powder (fire extinguisher type).
DO	Delivering Outcomes / DO Safety (consultant).
PCBU	Person Conducting a Business or Undertaking (the Shire).
PPE	Personal Protective Equipment.
SDS	Safety Data Sheet.
WHS	Work Health and Safety.

Attachments – Source Documents

- DO Hazard Report PDF (DO Site Hazards Identified – SOC_V1).
- Compiled Hazard Register (Excel) – April 2026.





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Disclaimer

This report has been prepared by HSE Collective for the Shire of Coolgardie for the purpose of providing a high-level summary of the Delivering Outcomes hazard discovery findings, the subsequent hazard review, and the current status of actions recorded in the consolidated Hazard Register.

This report is based on information available at the time of preparation, including the Delivering Outcomes hazard report, site information provided by the Shire, and the compiled Hazard Register. It does not constitute a full audit of all workplaces, systems, or activities of the Shire.

The findings reflect the conditions observed and information provided at the time of review and may not reflect subsequent changes.

While reasonable care has been taken in preparing this report, HSE Collective makes no warranty, express or implied, as to the completeness, accuracy, or currency of the information contained within it. Conditions and risks may change over time and should be reassessed regularly.

This report provides general work health and safety guidance only. It does not constitute legal advice. The Shire should seek independent legal advice where required.

This report is not a determination of legal compliance or non-compliance and should not be relied upon as a compliance audit.

Implementation of recommendations and control measures remains the responsibility of the Shire of Coolgardie, including its officers, Managers, and workers, in accordance with their duties under the Work Health and Safety Act 2020 (WA) and Work Health and Safety (General) Regulations 2022 (WA).

To the maximum extent permitted by law, HSE Collective disclaims all liability for any loss, damage, cost, or expense arising directly or indirectly from reliance on, use of, or interpretation of this report.

Prepared by HSE Collective | April 2026 | v1.0

Shire of Coolgardie



WHS Legislation | Contractor Management | Change Management | Reviews/Audits | Risk Assessments | SOPs | Risk Management | Practical Safety Strategies | Hazard Management | ISO 45001:2018 support | UX Documentation Engineering | Workplace Assessments | Coaching | Training



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WHS Hazard Discovery

The following tables provide listing of issues discovered during DOPL's inspection programme covering the Shire of Coolgardie's building-based workplaces. DOPL has ensured correct hazard and risk identification as required under the Work Health and Safety (General) Regulations 2022 (WA) as well as the correct categorisation against the hierarchy of control.

This assists the Shire of Coolgardie Duty Holders with their own Due Diligence requirements through this process.

LEGEND:

RED – Identified Hazard and Description (*requires action to control*)

Orange – Temporary Control Measure

Green – Control Measure

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Coolgardie

Shire office

Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
FALL Exposed edge on northeast corner courtyard. Presents a fall risk to <ul style="list-style-type: none"> Workers Counsellors Members of the public cutting through 	<ul style="list-style-type: none"> Temporarily Install markers to visually identify fall hazard 	Administration
	<ul style="list-style-type: none"> Install/reinstate permanent edge protection in compliance with AS 1657 handrails/ guardrails. 	Engineering
	<ul style="list-style-type: none"> Recoat / reapply step indicator colour 	Administration
SLIP Water generated across pathway near staff entrance from condenser drain from split system.	<ul style="list-style-type: none"> Temporarily Provide porous matting across pathway to promote traction and still allow water passage 	Engineering
	<ul style="list-style-type: none"> Relocate drainage pipe over pathway to drain into soil 	Substitution
TRIP Cables running across trafficable areas in office Presents a trip hazard to workers.	<ul style="list-style-type: none"> Temporarily relocate Velcro cable protector from boardroom to main office. 	Engineering
	<ul style="list-style-type: none"> Relocate printer cable up through existing conduit through roof to avoid cable on floor 	Substitution
	<ul style="list-style-type: none"> Relocate cable in meeting room doorway over door frame 	Isolation
TRIP Boxes on floor in server room in front of main records compactus	<ul style="list-style-type: none"> Relocate boxes away from compactus access area. 	Substitution
	<ul style="list-style-type: none"> Install additional shelving if required to remove items from floor 	Engineering
ELECTRICAL All plug in 240volt appliances throughout office are not within inspection timeframe.	<ul style="list-style-type: none"> Carry out test & Tag to verify safety of all electrical appliances operated within Shire office by workers. 	Administration
	<ul style="list-style-type: none"> Defect and remove from service any items that fail inspection. 	Isolation
THERMAL Server room has no climate control in operation.	<ul style="list-style-type: none"> Temporarily leave door to server room open to allow heat to escape. 	Administration
	<ul style="list-style-type: none"> Install climate control and ensure operation 24 hours per day. 	Engineering
THERMAL	<ul style="list-style-type: none"> Remove carboard from back of printer to allow correct heat exhaust. 	Elimination

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Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
Cardboard at rear of printer partially blocking heat vents.		
THERMAL Fire extinguishers located in same location.	<ul style="list-style-type: none"> Relocate 1 extinguisher to provide better coverage of the building. 	Substitution
THERMAL Fire evacuation plan on floor.	<ul style="list-style-type: none"> Reposition evacuation plan to eye level for reference of workers 	Administration
BIOLOGICAL Water ingress and pooling in ceiling in Southwest office, potential for mold spore growth.	<ul style="list-style-type: none"> Investigate leak status in ceiling. 	Administration
	<ul style="list-style-type: none"> If persistent, repair leak and prevent. 	Elimination
ENTRAPMENT Safe door can be closed without workers knowing code.	<ul style="list-style-type: none"> Obtain safe door code and display on exterior of door. 	Administration
	<ul style="list-style-type: none"> Fix/install permanent door chock to prevent door closing completely. 	Engineering
GRAVITATIONAL Ceiling elements in boardroom and verandas are loose.	<ul style="list-style-type: none"> Boardroom ceiling tiles to be removed, or repositioned to prevent falling Timber strips on veranda to be fixed. 	Elimination
CHEMICAL No Safety Data Sheets within chemical storage area.	<ul style="list-style-type: none"> Ensure SDS's are located near the chemicals to provide advice on: <ul style="list-style-type: none"> Storage Handling & PPE Use First aid if exposure occurs 	Administration
STRUCTURAL Concrete spalling undermining apron on southwest corner of building.	<ul style="list-style-type: none"> Obtain building inspection report from 2024 to determine if assessment of concrete issue was investigated. 	Administration
	<ul style="list-style-type: none"> Undertake structural assessment 	Administration

Road Train Assembly Area

Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
IMPACT Line marking has diminished on road surface area.	<ul style="list-style-type: none"> Recoat / reapply line marking to clearly identify truck approach and parking areas. 	Administration

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Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
<p>TRIP</p> <p>Height differential between concrete and gravel pedestrian areas.</p>	<ul style="list-style-type: none"> Buildup and match heights of gravel with concrete edges 	Elimination
<p>STRUCTURAL</p> <p>Potholes forming and degrading road surface on west side of hardstand.</p>	<ul style="list-style-type: none"> Repair potholes to prevent further degradation 	Engineering
<p>CHEMICAL & THERMAL</p> <p>No prohibition of dangerous goods being parked and possibly unattended on hardstand adjacent to residential area.</p>	<ul style="list-style-type: none"> Implement prohibition of dangerous goods of certain types to safeguard community 	Administration

Visitor centre

Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
<p>ERGONOMIC</p> <p>Desk setup causing poor postural behaviours for workers at desk.</p>	<ul style="list-style-type: none"> Relocate and address desk setup to promote healthier posture 	Administration
<p>ERGONOMIC</p> <p>Relocation of furniture may expose workers to manual handling risk due to size and weight.</p>	<ul style="list-style-type: none"> Risk assessment to be undertaken prior to relocation 	Administration
	<ul style="list-style-type: none"> Mechanical aids such as trolleys to be employed for moving heavy items 	Engineering
<p>EVACUATION</p> <p>Required door at west end designated as escape door but is locked and bolted.</p> <p>Single evacuation route identified for upper floor despite floor area and availability of second staircase to west of building.</p>	<ul style="list-style-type: none"> Door handles to be modified to meet D2.21 "Operation of latch" of the National Construction Code 	Engineering
	<ul style="list-style-type: none"> Alternative fire door to utilised Evacuation diagram to be modified to remove east door as exit door. 	Substitution
	<ul style="list-style-type: none"> Utilise second staircase for evacuation from upper floor 	Substitution

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Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
ELECTRICAL All plug in 240volt appliances throughout visitor centre are not within inspection timeframe.	<ul style="list-style-type: none"> Carry out test & Tag to verify safety of all electrical appliances operated within visitor centre by workers. 	Administration
	<ul style="list-style-type: none"> Defect and remove from service any items that fail inspection. 	Isolation
ELECTRICAL Wooden switchboard on upper level cannot be closed	<ul style="list-style-type: none"> Rectify cover to be closable. 	Engineering
CHEMICAL The rear toilet block has an asbestos warning.	<ul style="list-style-type: none"> Asbestos containing materials (ACM) to be identified with labels within building to alert workers or contractors. 	Administration
	<ul style="list-style-type: none"> Asbestos register to be created / updated to identify presence of ACM 	Administration

Wastewater treatment plant

Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
TRAFFIC MANAGEMENT Steel posts obstructing light vehicle path around dam, forcing driver to reverse along narrow pathway	<ul style="list-style-type: none"> Worker to park outside fence near dumping point allowing access to equipment. Or... 	Substitution
	<ul style="list-style-type: none"> Remove posts to allow forward driving loop of work area. 	Elimination
CHEMICAL & THERMAL Plastic fuel cans stored in direct sunlight next to pump.	<ul style="list-style-type: none"> Store fuel containers in shade or ventilated storage area. 	Substitution
	<ul style="list-style-type: none"> Containers to be labelled to identify chemical. 	Administration
CHEMICAL No bunding around refuelling area	<ul style="list-style-type: none"> Bund to be installed under refuelling/decanting point. 	Engineering
CHEMICAL Emergency shower and eye wash located in far corner of container	<ul style="list-style-type: none"> Implement procedure for ensuring side door is open and shower is accessible prior to any handling of fuels or chemicals within this area. 	Administration

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Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
CHEMICAL Last inspection on Shower and eyewash stations shows 2012	<ul style="list-style-type: none"> Inspection to be conducted in accordance with SoC workplace inspection programme 	Administration
BIOLOGICAL Signage alerting public of exposure to sewage in public area was faded and only partly illegible	<ul style="list-style-type: none"> Replace signage with new signs 	Administration
	<ul style="list-style-type: none"> Lock gates preventing access during spraying times 	Isolation

Recreation centre

Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
EVACUATION Required exit doors (Evac) are restricted through: <ul style="list-style-type: none"> Sliding glass door plus additional fly screen sliding door Hidden behind roller blinds Locked from the outside Cannot be opened from inside Furniture in front of roller blind 	<ul style="list-style-type: none"> Address required doors to allow evacuation during emergencies. 	Administration
EVACUATION Exit lights not illuminated to assist with evacuation	<ul style="list-style-type: none"> Rectify luminaries to operate on battery power for minimum of 1 hour without power supply 	Administration
BIOLOGICAL Syringes have historically been discovered by staff	<ul style="list-style-type: none"> Implement locked metal sharps enclosure with removable container in toilets. 	Administration
BIOLOGICAL Water ingress within ceiling that may promote mold spores	<ul style="list-style-type: none"> Identify water ingress issues in ceiling 	Administration
	<ul style="list-style-type: none"> Repair water leaks if discovered 	Engineering
THERMAL	<ul style="list-style-type: none"> investigate source of paper within air ducts 	Administration

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Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
Evidence of carboard or degraded sisalation (anti-con) spreading through air ducts and preventing air flow.	<ul style="list-style-type: none"> Remove / replace source of introduction. 	Engineering
THERMAL Gas hot water system attachment points have failed, and the system has listed forward putting pressure on gas and water lines.	<ul style="list-style-type: none"> Address or improve brackets to brace system and prevent damage to gas pipes, preventing gas leak. 	Engineering
THERMAL Ducting has torn in the roof	<ul style="list-style-type: none"> Rectify duct to reinstate correct air flow 	Engineering
ELECTRICAL Wiring in the roof cavity	<ul style="list-style-type: none"> Assessment of wiring to determine compliance with electrical installation requirements. 	Administration
	<ul style="list-style-type: none"> Thermal heat assessment of wiring to determine any hot spots or fire risk 	Administration
ELECTRICAL All plug in 240volt appliances throughout Rec centre are not within inspection timeframe.	<ul style="list-style-type: none"> Carry out test & Tag to verify safety of all electrical appliances operated within Rec centre by workers. 	Administration
	<ul style="list-style-type: none"> Defect and remove from service any items that fail inspection. 	Isolation
BIOLOGICAL Syringes have historically been discovered by staff	<ul style="list-style-type: none"> Ensure SDS's are located near the chemicals to provide advice on: <ul style="list-style-type: none"> Storage Handling & PPE Use First aid if exposure occurs 	Administration
GRAVITATIONAL The gate adjacent to the kitchen has rusted posts and lost vertical integrity	<ul style="list-style-type: none"> Posts to be braced or replaced to reinstate gate integrity 	Engineering



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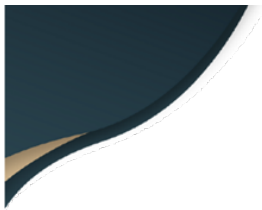
Works Depot

Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
PPE Current clothing issued is for day/night usage and all works by parks team is day only. Heat rash is health issue for some workers due to reflective strips.	<ul style="list-style-type: none"> Procurement of Hi-Vis uniforms to be day only without reflective strips to promote skin health. 	PPE
	<ul style="list-style-type: none"> Reflective vest to be issued and retained in vehicles if need for wearing arises. 	PPE
	<ul style="list-style-type: none"> Size 7 gloves required 	PPE
COMMUNICATION Aggravated members of the public have historically cornered parks workers. Difficult to communicate / raise help across large distances or when visibility is obstructed	<ul style="list-style-type: none"> Use of two-way radios permitted. Existing older models located in locked room at works depot that could be trialled for effectiveness. Procure set of 4-5 for parks team operating across town 	Administration
PERSONAL PROTECTION Workers have been exposed to risk from: <ul style="list-style-type: none"> Wildlife Unstable public 	<ul style="list-style-type: none"> Explore option of 'legal carry' of pepper spray, same as ranger. 	Administration
ENVENOMATION Snakes in public spaces within town. Risk to both parks team as well as members of the public if left unaddressed.	<ul style="list-style-type: none"> Have member of works team trained in snake handling course Kit already part of works depot inventory. 	Administration
EQUIPMENT & PLANT Electric Truck procured against consultation with workers. Ineffective and now broken down with difficulty in obtaining repair. Battery operated equipment procured that does not meet power output requirements for tasks.	<ul style="list-style-type: none"> Procurement process to be implemented for all equipment and plant that considers: <ul style="list-style-type: none"> Hazards introduced Usage requirements Effectiveness for region Serviceability 	Administration
BIOLOGICAL Exposure to: <ul style="list-style-type: none"> Effluent in irrigation Rust from public assets 	<ul style="list-style-type: none"> Reinstate vaccination programme for exposed workers Supply of fly nets and PPE for managing exposures 	Administration & PPE

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Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
<ul style="list-style-type: none"> Sharps Vaccines have not been provided up to date for workers		
THERMAL Fire extinguisher in kitchen not visible from crib room or corridor	<ul style="list-style-type: none"> Position placard in archway for easy identification 	Administration
THERMAL Smoke detectors missing	<ul style="list-style-type: none"> Install smoke detectors indoors 	Administration
ELECTRICAL All plug in 240volt appliances throughout depot are not within inspection timeframe.	<ul style="list-style-type: none"> Carry out test & Tag to verify safety of all electrical appliances operated within works depot by workers. 	Administration
	<ul style="list-style-type: none"> Defect and remove from service any items that fail inspection. 	Isolation
LAWFUL DESTRUCTION of ANIMALS Firearm removed from compliant gun safe at works depot by DWYER who was against firearms. Required for dispatching injured animals.	<ul style="list-style-type: none"> Reinstate rifle at works depot in locked gun safe. 	Administration
CHEMICAL The building block has an asbestos warning sign displayed.	<ul style="list-style-type: none"> Asbestos containing materials (ACM) to be identified with labels within building to alert workers or contractors. 	Administration
	<ul style="list-style-type: none"> Asbestos register to be created / updated to identify presence of ACM 	Administration
CHEMICAL Workers operating almost daily with Carcinogenic: Glyphosate	<ul style="list-style-type: none"> Consult with workers and develop spraying procedure that manages risk covering: <ul style="list-style-type: none"> Respiratory protection Skin exposure PPE requirements Wind considerations Public exposure 	Administration



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Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
<p>THERMAL</p> <p>Not all combustion powered mobile plant is fitted with fire extinguishers</p>	<ul style="list-style-type: none"> Install fire extinguishers in easily accessible locations. 	Administration

Waste Facility

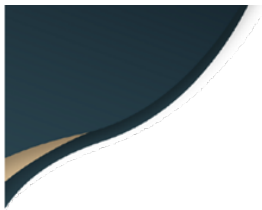
Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
<p>ELECTRICAL</p> <p>All plug in 240volt appliances throughout depot are not within inspection timeframe.</p>	<ul style="list-style-type: none"> Carry out test & Tag to verify safety of all electrical appliances operated within works depot by workers. 	Administration
	<ul style="list-style-type: none"> Defect and remove from service any items that fail inspection. 	Isolation
<p>ELECTRICAL</p> <p>Wiring under weighbridge desk within footwell</p>	<ul style="list-style-type: none"> Segregate wiring into cable tray or alternative to avoid contact with workers legs. 	Isolation
<p>KINETIC</p> <p>Weighbridge office in line of fire of loaded trucks entering facility via gate on downhill angle</p>	<ul style="list-style-type: none"> Install metal bollards along exposed front for building to arrest vehicle movement 	Engineering
<p>THERMAL</p> <p>Fire extinguisher mounted on top of diesel generator within engulfment zone</p>	<ul style="list-style-type: none"> Relocate extinguisher to nearby wall for effective access 	Substitution
<p>CHEMICAL</p> <p>Generators sitting on soil where refuelling occurs</p>	<ul style="list-style-type: none"> Install bunding underneath generators 	Engineering
<p>CHEMICAL</p> <p>Surrendered batteries are stored on the concrete floor of the shed.</p>	<ul style="list-style-type: none"> Batteries to be stored on bunding 	Isolation

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Dog handling

Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
ERGONOMIC & DESIGN Ramp supplied for animal loading prevents door from closing on cage. Manual handling required for large animals to from ground level and manipulate into cage on rear of vehicle.	<ul style="list-style-type: none"> Evaluation of pod raising system to maintain control of animal and eliminate manual handling. 	Administration
BIOLOGICAL Timber floors of pound trap bacteria and cannot be sterilised	<ul style="list-style-type: none"> Replace flooring with cleanable surface. 	Substitution
TRIP No illumination in Coolgardie or Kambalda pound. Problematic admitting animal to cage after hours due to poor lighting.	<ul style="list-style-type: none"> Install lighting from mains power. 	Engineering
	<ul style="list-style-type: none"> Alternative: install solar system with battery operated by on / off switch. 	Engineering
BIOLOGICAL Exposure to: <ul style="list-style-type: none"> Bites Infectious sources Vaccines have not been provided up to date for workers	<ul style="list-style-type: none"> Reinstate vaccination programme for exposed workers Supply of PPE for managing exposures 	Administration & PPE
	<ul style="list-style-type: none"> Install adjustable walls to allow cage cleaning without opening to animal exposure. 	Engineering
FATIGUE Travel between Coolgardie and Kambalda multiple times per day to monitor water, food and welfare of animals in holding on top of ranger duties.	<ul style="list-style-type: none"> Install live monitoring cameras accessible by mobile device for welfare checks Implement training for Works depot workers to provide food and water provision when Ranger cannot attend. Assist with deterring and recording theft events 	Administration



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Kambalda

Shire office

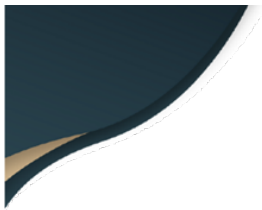
Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
EVACUATION Exit lights not illuminated to assist with evacuation	<ul style="list-style-type: none"> Rectify luminaries to operate on battery power for minimum of 1 hour without power supply 	Administration
EVACUATION Whiteboard obstructing required exit door (evac route) in CEO office	<ul style="list-style-type: none"> Remove whiteboard from required exit door (evac route) 	Elimination
EVACUATION Space between desks in main office area (east) is limited and congested	<ul style="list-style-type: none"> Better allocation of work areas and potential removal of unused office desks to free up space. 	Substitution
TRIP Cables running across trafficable areas in office Presents a trip hazard to workers.	<ul style="list-style-type: none"> Temporarily Install cable protector over cables running into pod setup. 	Engineering
	<ul style="list-style-type: none"> Relocate power supply and install conduit from ceiling to supply pods with power. 	Substitution
ELECTRICAL Cables are run under desks and sit within foot areas	<ul style="list-style-type: none"> Install cable trays and implement cable management under desks to avoid foot and cable interaction. 	Isolation
ELECTRICAL All plug in 240volt appliances throughout office are not within inspection timeframe.	<ul style="list-style-type: none"> Carry out test & Tag to verify safety of all electrical appliances operated within Shire office by workers. 	Administration
	<ul style="list-style-type: none"> Defect and remove from service any items that fail inspection. 	Isolation
TRIP Boxes stored on ground around entrance to cupboards	<ul style="list-style-type: none"> Install additional shelving for items to be stored vertically rather than floor areas. 	Engineering
GRAVITATIONAL Desk in Director of compliance office is damaged and lost integrity	<ul style="list-style-type: none"> Repair or replace with other unused desk in office to prevent collapse. 	Substitution
CHEMICAL The age of the building puts it in the exposure age for asbestos	<ul style="list-style-type: none"> Asbestos inspection to be undertaken. 	Administration
	<ul style="list-style-type: none"> Asbestos register to be created / updated to identify presence of ACM 	Administration

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Aerodrome

Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
EVACUATION Exit lights not illuminated to assist with evacuation	<ul style="list-style-type: none"> Rectify luminaries to operate on battery power for minimum of 1 hour without power supply 	Administration
EMERGENCY Keep clear label on emergency water tamp has become illegible	<ul style="list-style-type: none"> Renew label to continue warning 	Administration
EMERGENCY Fire extinguisher in baggage area has no Placard or identifier.	<ul style="list-style-type: none"> Install placard and identifier above extinguisher to increase visibility 	Administration
EMERGENCY Heat generating cooking appliances in kitchenette but no fire blanket.	<ul style="list-style-type: none"> Install fire blanket in proximity to kitchenette 	Administration
CHEMICAL Diesel fuel cannisters and hydrocarbons for generator stored on soil inside shed	<ul style="list-style-type: none"> Place on bunding 	Engineering
CHEMICAL Older Fuel drums stored in shed on soil have signs of corrosion around base. Potential property of aviation club	<ul style="list-style-type: none"> Remove from Aerodrome if redundant. 	Elimination
	<ul style="list-style-type: none"> Place on self-contained bunding 	Engineering
ELECTRICAL All plug in 240volt appliances throughout Checkin area are not within inspection timeframe.	<ul style="list-style-type: none"> Carry out test & Tag to verify safety of all electrical appliances operated within aerodrome office by workers. 	Administration
	<ul style="list-style-type: none"> Defect and remove from service any items that fail inspection. 	Isolation
TRIPS Linoleum floor within check-in area has rippled, presenting a trip hazard to passengers and workers	<ul style="list-style-type: none"> Rectify floor surface to remove height differential. 	Engineering
LAWFUL DESTRUCTION of ANIMALS	<ul style="list-style-type: none"> Reinstate rifle at aerodrome in locked gun safe. 	Administration



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Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
Firearm removed from aerodrome by DWYER who was against firearms. Required for dispatching wildlife on runway if plane approaching to prevent catastrophic loss of life.		
ACCESS Gate access to perimeter fence limited causing issue of wildlife is to be corralled toward exit.	<ul style="list-style-type: none"> Install second gate at opposite end of aerodrome to facilitate herding wildlife out of controlled areas. 	Engineering
FIRST AID Small kit not sufficient for large number of casualties .	<ul style="list-style-type: none"> Supply first aid resources for aerodrome to align with aviation requirements for passenger expectations. 	Administration
ACCESS Airfield inspection hindered by poor contractor work undertaken. Fire breaks not created as required by contractor paid for work. Slashing as required by CASA cannot be effectively undertaken.	<ul style="list-style-type: none"> Fire breaks to be created around inner and outer fence line of aerodrome 	Engineering

Pool

Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
STORAGE Chemicals stored within cleaner's cupboard have been placed on a single shelf	<ul style="list-style-type: none"> Chemicals containers to be distributed to prevent overloading of shelving 	Substitution
CHEMICAL Safety Data Sheets were out of date (>5 years)	<ul style="list-style-type: none"> New SDS's should be sourced from the supplier and added to the SDS folder in the work area. 	Administration
CHEMICAL	<ul style="list-style-type: none"> Containers to be washed prior to hand over to members of the public 	Administration

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Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
Empty chemical containers provided to public	<ul style="list-style-type: none"> Small info slips to be provided to receiving person alerting to potential for chemical residue and advising of further washing, or restriction of usage. 	Administration
CHEMICAL Chemical containers stored around sink in first aid room	<ul style="list-style-type: none"> Chemicals to be relocated to cabinet under sink. 	Substitution
CHEMICAL The club house building has an asbestos warning sign displayed. This is almost illegible due to sun damage.	<ul style="list-style-type: none"> Asbestos containing materials (ACM) to be identified with labels within building to alert workers or contractors. 	Administration
	<ul style="list-style-type: none"> Asbestos register to be created / updated to identify presence of ACM. 	Administration
	<ul style="list-style-type: none"> New label to be placed on exterior of building. 	Administration
FIRST AID No signage on first aid cupboard in first aid room	<ul style="list-style-type: none"> Affix label on cupboard door alerting to location of first aid supplies 	Administration
EMERGENCY Hazchem signage has fallen on vehicle access gate	<ul style="list-style-type: none"> Correct and reinstall signage. 	Administration
SECURITY Gate between aquatic office and pump shed propped open	<ul style="list-style-type: none"> Gate to be closed during pool operating hours to prevent unsupervised access by public. 	Isolation
CONFINED SPACE Risk assessment of contractors undertaking inspection or maintenance activities in confined space not evidenced.	<ul style="list-style-type: none"> Risk assessment for entry into confined space to be evidenced from contractor prior to tasks involving confined space exposure. This shall include: <ul style="list-style-type: none"> Tasks and Role allocation Hazards identified Atmospheric monitoring Control measures Sentry Rescue plan 	Administration
KINETIC Filtration unit steel door restrictor pin has dislodged allowing it to swing into the pedestrian pathway.	<ul style="list-style-type: none"> Reinstate restrictor pin at top of door to arrest movement beyond 90 degrees. 	Engineering

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Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
CHEMICAL PPE signage is on the floor behind the fire extinguisher.	<ul style="list-style-type: none"> Install PPE signage in view of workers undertaking tasks involving chemical handling. 	Administration
THERMAL Plumbing installation of flick mixer within food shop is reversed. <ul style="list-style-type: none"> Cold to the left. Hot to the right. 	<ul style="list-style-type: none"> Plumbing to be corrected to prevent burn from muscle memory operation of taps. 	Substitution

Recreation Centre

Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
TRIP Ground recessed lighting has pronounced lip at entrance.	<ul style="list-style-type: none"> Recess lighting further to be flush without losing functionality. 	Isolation
STORAGE Chemicals used by the cleaners have been stored 100metres apart within the building.	<ul style="list-style-type: none"> Additional shelving to be provided in cleaners cupboard if required. 	Substitution
STORAGE Storage room at rear of change room cluttered and floor covered in objects exposing public to trip hazards	<ul style="list-style-type: none"> Install better equipment management within this space 	Engineering
	<ul style="list-style-type: none"> Utilise larger storage space at southeast corner of building. 	Substitution
BIOLOGICAL Water ingress and pooling in ceiling of change room with visible evidence of mold.	<ul style="list-style-type: none"> Investigate leak status in ceiling. 	Administration
	<ul style="list-style-type: none"> If persistent, repair leak and prevent. 	Elimination
ELECTRICAL All plug in 240volt appliances throughout Rec centre are not within inspection timeframe.	<ul style="list-style-type: none"> Carry out test & Tag to verify safety of all electrical appliances operated within Rec centre by workers and patrons. 	Administration
	<ul style="list-style-type: none"> Defect and remove from service any items that fail inspection. 	Isolation

PRIVATE AND CONFIDENTIAL



Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
EVACUATION 3 Exit lights not illuminated to assist with evacuation	<ul style="list-style-type: none"> Rectify luminaries to operate on battery power for minimum of 1 hour without power supply 	Administration
EMERGENCY 4 Fire extinguishers identified as Carbon Dioxide (CO2) were not suitable for the large open areas they were situated in.	<ul style="list-style-type: none"> Replace with Dry Chemical Powder (DCP) for more effective usage. CO2 adjacent to server cabinet in administration area to remain. 	Substitution
EMERGENCY Defibrillator cabinet in bar area was empty.	<ul style="list-style-type: none"> Replace missing asset to continue provision of critical first aid equipment. 	Administration
TRIP Carpet in the gym has loose strands in some locations that could catch footwear	<ul style="list-style-type: none"> Strands should be cut or taped to prevent trip hazards and further damage 	Engineering
TRIP Soil subsidence has occurred under pavers at the top of the stairs on the West side outside the gym.	<ul style="list-style-type: none"> Subsidence should be addressed given the proximity to the handrail and reliance of this area by patrons with diminished mobility. 	Engineering
TRIP Stage flooring has been damaged by termites. This would present a trip hazard in diminished light settings when performances are taking place.	<ul style="list-style-type: none"> Rectification should be undertaken to remove effected flooring and provide a consistent floor surface. 	Engineering
THERMAL Aircon unit making audible noise	<ul style="list-style-type: none"> Inspection to be undertaken to investigate / eliminate potential heat generation issue and prevent plant fire. 	Administration

Waste Transfer Station

Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
TRIP Ground recessed lighting has pronounced lip at entrance.	<ul style="list-style-type: none"> Recess lighting further to be flush without losing functionality. 	Isolation

PRIVATE AND CONFIDENTIAL



Hazard (WHS Reg 34)	Control (WHS Reg 35)	Hierarchy (WHS Reg 36)
<p>THERMAL</p> <p>Fire extinguisher mounted on side of diesel generator within engulfment zone</p>	<ul style="list-style-type: none"> Relocate extinguisher to nearby wall for effective access 	Substitution
<p>ELECTRICAL</p> <p>Some plug in 240volt appliances at the transfer station are not within inspection timeframe.</p>	<ul style="list-style-type: none"> Carry out test & Tag to verify safety of all electrical appliances operated by workers. 	Administration
	<ul style="list-style-type: none"> Defect and remove from service any items that fail inspection. 	Isolation
<p>GRAVITATIONAL</p> <p>Numerous Cleanaway™ bin lid support arms are damaged. This results in lids dropping unexpectedly when worker attempting filling. Raised with company but no response.</p>	<ul style="list-style-type: none"> Follow up with Cleanaway with respect failure of supplied asset and obtain response 	Administration
	<ul style="list-style-type: none"> Request rectification / replacement of supplied assets 	Engineering
	<ul style="list-style-type: none"> Seek other supplier if unwilling to address design flaw. 	Substitution
<p>THERMAL</p> <p>Gas cylinders surrendered are being stored in bulk in direct sunlight.</p>	<ul style="list-style-type: none"> Gas cylinders to be degassed 	Elimination
	<ul style="list-style-type: none"> Storage in steel cage 	Isolation

5.1.2 QUARTER 1 REPORT TO THE MINISTER

Location: N/A

Applicant: N/A

Disclosure of Interest: N/A

Date: 23 April 2026

Author: Leanne Parola, Executive Manager Community Development and Regulatory Services

SUMMARY

The Quarterly Report for December 2025 to the Minister of Local Government is provided for noting.

BACKGROUND

As part of the Ministerial Expectations issued in December 2025, the Shire is required to submit Quarterly Reports and Quarterly Financial Statements that provide a clear picture of its financial position, progress, challenges and recovery actions.

COMMENT

The Quarterly Report for the period ending 31 December 2025, along with the Quarter 2 Financial Statements and a cover letter prepared in response to the Minister for Local Government's letter and table of Ministerial Expectations was provided to the Local Government Inspector on 30 January 2026.

The report included:

- A clear summary of the Shire's financial performance as at 31 December 2025
- An update on the Financial Recovery Plan (FRP)
- Progress against Ministerial Expectations
- Key financial indicators and ratios
- Updates on debt, reserves and cash flow
- Commentary on risks, workforce capacity, and capital works delivery
- Governance, planning and organisational improvement actions
- The CEO's Assurance Statement confirming accuracy, transparency and accountability

Key Highlights of the report were:

- Quarterly submission met on time, demonstrating improved governance discipline.
- The Shire recorded a \$9.62 million operating surplus at mid-year – driven primarily by Bluebush Village occupancy and expenditure restraint.
- Cash position remains stable but cyclical, with a forecast reduction to \$2.64m by June 2026 due to delivery of the capital works program.
- Ministerial reporting requirements for Q1 were met in full, including all financial statements and planning updates.
- Debt remains high at \$26.67m, with divestment of Bluebush Village identified as the most significant opportunity to restore long-term financial sustainability.
- Workforce vacancies remain a strategic risk, with vacancy management supporting short-term cash flow but not sustainable long-term.

- Integrated Planning and Reporting Framework (IPRF) work is underway, including updates to the Strategic Community Plan, Corporate Business Plan, Asset Management Plan and Workforce Plan.
- Key governance reforms in progress, including training for councillors, culture pulse checks, improved risk management and better data integrity systems.

CONSULTATION

Local Government Inspector

Councillors

Senior Staff

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 8 – Scrutiny of the affairs of local governments

POLICY IMPLICATIONS

There are no direct policy implications.

FINANCIAL IMPLICATIONS

There are no direct financial implications.

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. Quarterly Report to December 2025
2. Financial Report to December 2025

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the Quarterly Report for December 2025 to the Minister for Local Government as provided to the Local Government Inspector on 30 January 2026 be noted.



Quarterly Report to the Inspector 30 January 2026

EXECUTIVE SUMMARY QUARTERLY REPORT – PERIOD ENDING 31 DECEMBER 2025

PURPOSE

This summary provides a clear line of sight to the Shire of Coolgardie's (SoC) current compliance status, financial position and key risks, consistent with the Ministerial Expectations issued on the 22 December 2025. It is the primary vehicle for ensuring transparency between the SoC and the Minister's office, specifically addressing the mandates of the Show Cause Notice. Beyond statutory obligation, this analysis serves as a strategic diagnostic of the Shire's recovery, evaluating whether operational results align with the governance reforms required for long-term municipal viability. The following table assesses the Shire's alignment with Ministerial expectations.

BACKGROUND

The SoC operates under a rigorous regulatory oversight framework mandated by the Department of Local Government, Industry Regulation and Safety (LGIRS). This environment was formalised following correspondence from the Minister for Local Government dated 22 December 2025, which detailed explicit "Ministerial Expectations" regarding the SoC's financial recovery and governance. The SoC understands that this oversight is not elective; it is a direct response to historical financial instability and requires the Shire to demonstrate measurable progress through the completion of statutory planning documents and transparent financial reporting.

The SoC is committed to working closely with the Department of Local Government, Industry Regulation and Safety (LGIRS) Inspector. The Shire will continue to communicate openly with our residents, businesses and stakeholders as we progress through the recovery period.

This report is a critical strategic instrument for the CEO and Council, designed to assess the Shire of Coolgardie's progress against the rigorous regulatory requirements currently in force. For a local government operating under intense scrutiny, absolute transparency and reporting precision are not merely compliance exercises; they are the fundamental mechanisms for maintaining the Shire's long-term solvency and restoring the Minister's confidence in the Council's governance capacity.

The current reporting regime originated from a Ministerial Show Cause Notice (84-08758), issued following escalating concerns regarding the Shire's financial position. This situation was compounded by the 2023 State Administrative Tribunal (SAT) ruling regarding Polaris Metals (Mineral Resources Ltd), which identified that the Shire had incorrectly applied valuation bases to mining assessments over four financial years. This resulted in a \$1,839,386 liability. Critically, this oversight was attributed to a significant governance failure, specifically high staff turnover and a lack of awareness regarding the settlement status by the former CEO and CFO. Consequently, the Shire was required to develop a Financial Recovery Plan (FRP) and restate its 2023/24 financial reports.

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The Financial Recovery Plan (FRP) reflects our commitment to good governance, financial responsibility, and the long-term wellbeing of the SoC.

CEO Assurance

The current administration has full visibility of the SoC's financial position, liabilities and risks. All known historical issues have been disclosed, incorporated into planning and are being addressed through disciplined, deliberate decision-making. The SoC remains committed to restoring the Minister's confidence in the Council's governance capacity through transparency, compliance and demonstrable progress.

1. Compliance Status

The Shire acknowledges that Ministerial oversight is not elective and remains fully committed to meeting both the intent and the detail of the reporting framework.

Ministerial Reporting Milestones

Reporting Period	Data Coverage	Submission Deadline
Quarter 1 (SoC Q2)	October to December 2025	31 January 2026
Quarter 2 (SoC Q3)	January to March 2026	30 April 2026
Quarter 3 (SoC Q4)	April to June 2026	31 July 2026
Quarter 4 (SoC Q1)	July to September 2026	31 October 2026



Ministerial Expectations for Q1 (SoC Q2) Report

Minister's Expectation	Status	Management Comment / Action Required
Quarterly Updates on FRP & LTFP Implementation	Met	Period ending 31 December 2025 update provided via this report.
Statement of Comprehensive Income (with Estimated Actuals)	Met	Compliant & Reported Separately in template
Statement of Cash Flows (including Estimated Actuals)	Met	Compliant & Reported Separately in template
Statement of Financial Position (with Estimated Actuals)	Met	Compliant – Including Forecast to 30 June 2026
Updated Debt Position & Reserve Balances	Met	Separated into 2 separate categories (1) Debt & (2) Reserves <ol style="list-style-type: none"> 1. Total Debt - \$26.67m - <i>consisting of \$25.46 million in loans and \$1.21 million in lease liabilities.</i> 2. Reserves - \$261k
Adopted Long-Term Financial Plan (LTFP) & Asset Management Plan	Met	LTFP adopted by Council in September 2025 Work has commenced on Asset Management Plan.



Compliance Progress: Reporting & Planning Milestones

Item Description	Due Date	Current Status (Met/Not Met)
Submit high-level timetable for Integrated Planning and Reporting Framework (IPRP)	17 Nov 2025	Met
Quarterly Update (Oct–Dec 2025)	31 Jan 2026	Met
Workforce Plan	31 Mar 2026	Not Met (Pending Submission)
Long-Term Financial Plan (LTFP)	31 Mar 2026	Not Met (Pending Submission)
Asset Management Plan (AMP)	31 Mar 2026	Not Met (Work has commenced)
Strategic Community Plan (Minor Review)	30 Jun 2026	Not Met
Corporate Business Plan	30 Sept 2026	Not Met

Current Financial Position

1. The Shire reported a \$9.62 million year-to-date operating surplus as at 31 December 2025. This outperforms the YTD budget of \$7.23 million however requires a nuanced interpretation. While revenue is exceeding targets, the Shire remains in a recovery phase characterised by defensive expenditure management.
2. This position reflects temporary stabilisation, not structural recovery. It has been driven by:
 - High occupancy at Bluebush Village,
 - Vacancy management across the workforce and
 - Strategic refinancing of debt on interest-only terms.
3. Cash and cash equivalents of \$12.55 million (including term deposits) at mid-year is cyclical and inflated by annual rates levying. Internal forecasts indicate a decline to \$2.64 million by 30 June 2026, which is below the Shire's preferred unrestricted cash threshold of \$3–5 million.



Critical Revenue Analysis

- Fees and Charges (The Bluebush Factor): Actual revenue reached \$9.59 million, an 11.99% positive variance. This is driven by 80%+ occupancy at Bluebush Village, validating the asset as a vital engine for immediate solvency. This significantly outperforms the 50% occupancy rate conservatively modelled in the LTFP.
- Conversely, operating grants are down by 29.58% (\$358,154 shortfall). This highlights that the "turnaround" is currently reliant on "own source" revenue rather than external support.
- A 34.33% positive variance in interest earnings (\$213,684) reflects the active investment of surplus funds generated by early rate collections and deferred spending.

Interest and Cash Flow Management

Category	Performance	Strategic Impact
Interest Earnings	34.33% Above Budget (\$213,684)	Effective investment of cyclical surplus funds from rates.
Interest Expenses	33.12% Under Budget (\$537,011)	Favourable variance is the result of interest costs accrued at 30 June 2025 that were included as costs in 25/26 Budget. Variance will sort itself at 30 June 2026 following accrual of interest costs in 25/26 financial year

While the operational health is "stabilising" this position is fragile, as it relies on the continued suppression of labour costs and high commercial occupancy at Bluebush.



Expenditure Profile and Human Capital Risks

The Shire recorded a 21.79% underspend in "Employee Costs" (\$2.59M actual vs. \$3.31M budget). While this improves the bottom line, it presents a strategic risk:

- This variance follows a "deliberate decision to suspend recruitment" in 2024/25 to preserve cash.
- While vacancy management provides a short-term cash benefit, continuing this trend into Q2 risks institutional burnout and compromised service delivery. The Financial Recovery Plan's goal of "restoring positions" is being sacrificed for immediate liquidity, which is unsustainable for long-term municipal health.
- This must be distinguished from the structural savings achieved by ceasing non-essential consultants and contractors. While the consultant savings represent a permanent improvement to the bottom line, vacancy management is a temporary measure that, if sustained, will eventually degrade service delivery capacity.

Bluebush Village – Strategic Lever

Bluebush Village remains the single most significant variable in the Financial Recovery Plan. Is proposed divestment appears to be the only viable mechanism for a total fiscal reset and the restoration of a healthy balance sheet.

1. Retention of the asset exposes the Shire to ongoing debt, valuation risk and revenue volatility.
2. Divestment provides the clearest pathway to materially reducing debt, stabilising the balance sheet and restoring acceptable financial ratios.

The Shire has received an unconditional offer of **\$22.055 million** (including GST), exceeding FRP assumptions and providing greater commercial certainty. Successful divestment would represent a decisive shift from short-term stabilisation to long-term financial sustainability.



Comparative Financial Impact (10-Year Forecast)

Scenario	Forecast Net Cash Flow	Primary Drivers
Retention	(\$10.05 million)	\$16M in loan repayments; \$5.56M in interest; market volatility.
Sale	+\$10.68 million (Based on the current offer this figure becomes \$12.11 million)	Elimination of debt service; \$1.12M in new rate revenue.

- Net Differential: The sale represents a \$20.73 (\$22.16 based on current offer) million positive variance in the Shire's cash position compared to retention. The above scenario is very much dependent on assumptions around occupancy levels. Above table used occupancy levels of 50% or less, current levels are about 80%.
- The Shire has received a superior offer from Westgold Resources Ltd (RFT 01/2025) for \$22,055,000 (including GST). This offer provides "Greater Commercial Certainty" as it is unconditional, higher than the \$19 million modelled in the FRP, and avoids complex boundary realignments. Successful divestment would provide a substantial reduction to the \$26.7 million debt principal and the Vestone lease liabilities. Removing these from the balance sheet eliminates the risk of future valuation decrements—such as the \$3.52 million loss recognised in 2024/25—and is essential for the Shire to achieve acceptable financial ratios.

2. Key Financial Ratios and Ministerial Indicators

The Local Government Financial Indicator (LGFI) score and the specific ratios requested by the Minister serve as proxies for the SoC's long-term sustainability. Financial ratios serve as the ultimate diagnostic for the Shire's recovery. While the YTD surplus is high, it is cyclical and masks underlying liquidity pressures.

The current ratio is currently at 2.11, the highest level it has been for many years and well above the industry benchmark. The debt service coverage ratio is currently sitting at 28.61. The benchmark score is 2. This ratio is currently overstated as there only loan principal repayments being made. The forecast shows that cash and cash equivalents will drop to \$2.64 million by June 2026. This is a critical strategic trigger, as it falls below the Unrestricted Cash Target of \$3 million to \$5 million established in the LTFP which was endorsed by Council in September 2025 and will be reviewed and updated as part of the budget review process and tabled at the March 2026 Ordinary Council meeting.



Despite these pressures, the Shire is demonstrating improved financial discipline through its reserve accumulation strategy:

- Transfers to Reserves of \$617,425 have been budgeted for but not taken place. They are forecast to be made in June 2026. Total budgeted transfers for 25/26 are \$359,600 which will increase the reserve balance at 30 June 2026 from \$257,825 to \$617,425. Currently transfers to reserves is only \$3,508 which is the interest component earned on existing funds held on term deposit.
- Strategic Intent: Proactively "quarantining" these funds for future debt repayment ahead of the original 2026/27 FRP schedule is a positive signal to the Minister.
- A Debt Management Reserve was established at the October 2025 OCM for the purpose of establishing funds to meet future loan repayments.
- Based on the Independent Quarterly Reporting (Q2) and the Long-Term Financial Plan (LTFP), the Shire of Coolgardie is tracking towards a significant recovery across most financial ratios for the 2025/26 financial year. The data indicates a transition from severe financial distress in 2023/24 to a stabilised position in 2025/26, largely driven by debt restructuring and operational cost controls.



Summary Of Local Government Financial Indicator (LGFI)

Ratio	Status	Key Driver
Current Ratio	Recovered	Refinancing shifted short-term liability to long-term; creditor backlog cleared.
Debt Service Ratio	Strong	Interest-only loan terms have temporarily removed principal repayment obligations. The ratio is currently sitting well above the industry benchmark score but is currently overstated as no loan principal repayments are being made.
Operating Surplus	Positive	Strong non-rate revenue (Bluebush Village) and strict vacancy management reducing wage costs. Selling Bluebush Village will have a negative impact on this ratio since it is dependent on deriving additional revenue outside of rates, ie. Fees & Charges of which \$9.1m forecast to come from Bluebush Village in 25/26.
Net Financial Liabilities	Lagging	Total debt (\$26.7m) remains high relative to revenue; requires long-term pay-down or asset sale to fix. Acknowledged that this ratio will only improve as debt is reduced.

The LGFI assesses a local government's liquidity, solvency, and financial flexibility through a score out of 100, where a result of 70 or above indicates solid financial health.

The LGFI is calculated using four specific financial ratios:

LGFI Ratios	
Current Ratio	The Current ratio provides insights to the ability of a local government to meet its short-term financial obligations out of unrestricted current assets. The benchmark score is 1.
Debt Service Coverage	The Debt Service Coverage ratio is the measurement of a local government's ability to repay its debt including lease payments. The benchmark score is 2.
Operating Surplus	The Operating Surplus ratio is a measure of a local government's ability to cover its operational costs and generate funds available for capital funding or other purposes. The benchmark score is 0.
Net Financial Liabilities	The Net Financial Liabilities ratio contrasts the level of debt of a local government to its operating revenue. The benchmark score is 0.3.

The Shire projects that it will meet the industry benchmarks for the first three ratios in the near term, while the Net Financial Liabilities Ratio is expected to lag, only meeting the benchmark in the later stages of the 10-year plan (FY32–35) as the debt principal is progressively paid down.



Current and Projected Performance

The SoC's LGFI scores reflect its current financial distress and the projected trajectory of its recovery:

• Current Status (Financial Distress):

- The SoC LGFI score for the 2023/24 financial year was 27.
- The Long-Term Financial Plan (LTFP) rates the Shire at 28 for 2025. The actual LGFI score was 36.
- The MyCouncil website currently lists the Shire's LGFI at 34. (The score of 34 relates to the 22/23 financial year. The recent data received is for the 23/24 financial year and shows a score of 45. The score is 27 as a result of the restated financial statements. The calculated score for the 24/25 financial year is 36 and the forecast score for 25/26 is currently sitting at 60).
- These low scores act as a prompt for scrutiny regarding revenue, expenses, and service delivery, reflecting the Shire's recent liquidity challenges and high debt levels.

• Projected Recovery:

- The Shire projects a significant improvement over the next decade as it implements its Financial Recovery Plan.
- The LTFP forecasts the score will rise to 92 by 2035.

Current Ratio (Liquidity):

- Benchmark: >1:0 to 1 (*Standard: Met*)
- Trend: The Shire has moved from a critical liquidity crisis to a surplus position.
 - FY24 Actual: 0.17 (*Severe distress*)
(0.17 as 23/24 restated for prior year error and rate provisions)
 - FY25 Actual: 0.57
 - FY26 Forecast: 0.86
- Analysis: The SoC is projected to be just under the industry benchmark in FY26 primarily due to clearing (1) outstanding creditors (2) capital infrastructure backlog and (3) contract liabilities. The Q2 report supports this trajectory, showing a strong "Net Current Assets" surplus position of \$9.62 million for the period ended 31 December 2025. This recovery is attributed to the refinancing of short-term debt into long-term loans, which removed immediate repayment liabilities from the current ratio calculation. The Shire holds \$12.55 in cash & term deposits as of 31 December 2025. However, internal forecasts project this will erode to \$2.64 million by 30 June 2026. It is important to note that 25/26 will clear a backlog of infrastructure projects and clear all contract liabilities, hence why the cash position is lower than would usually be expected given all other financial aspects.

**Debt Service Coverage Ratio (DSCR):**

- Benchmark: >2:0 :1 (*Standard: Met*)
- Trend: The ratio is tracking significantly above benchmark due to strategic debt restructuring.
 - FY24 Actual: 0.78 (Distress)
 - FY25 Actual: 1.28
 - FY26 Forecast: 6.05
- Analysis: The forecast ratio of 6.05 is exceptionally high, but this is artificial rather than structural. It is the result of the Shire refinancing loans to "interest-only" terms for the next 3 to 5 years. By deferring principal repayments until January 2028, the denominator in this ratio (debt service cost) is temporarily reduced, inflating the coverage ratio to provide a "critical recovery window".
- This ratio is also bolstered by a 33.12% underspend in interest expenses (\$537,011 actual vs. \$802,995 budget), not because operational efficiency has fundamentally scaled. (This is only for the YTD calculation as it corrects itself at 30 June 2026 and is included in the forecast position).

Operating Surplus Ratio:

- Benchmark: Greater than 0% (Standard: Met)
- Trend: The Shire has turned a structural deficit into a forecast surplus.
 - FY24 Actual: -24% (Deficit).
 - FY25 Actual: -2%
 - FY26 Forecast: 13%
- Analysis: The Shire is tracking well against this ratio. The Q2 report highlights a Net Result of \$11.56 million against a YTD budget of \$12.06 million. While the YTD result is slightly under budget, the strong performance in "Fees and Charges" (11.99% above budget), driven by Bluebush Village occupancy, supports the achievement of a positive operating surplus ratio for the full year. In addition to capital grants of \$3.7m budget v \$0.9m received.

Selling Bluebush Village will have a negative impact on this ratio since it is dependent on deriving additional revenue outside of rates, ie. Fees & Charges of which \$9.1m forecast to come from Bluebush Village in 25/26.

**Net Financial Liabilities Ratio (Debt Burden):**

- Benchmark: < 30% (Standard: Not Met)
- Trend: This remains the Shire's most challenging ratio and is not expected to meet the benchmark immediately.
 - FY24 Actual: 144% (Very High Risk).
 - FY25 Actual: 113%
 - FY26 Forecast: 93%
- Analysis: Despite improvements, the Shire remains highly leveraged with a ratio of 83%, which exceeds the < 30% benchmark. The LTFP projects that the Shire will not meet this benchmark until loan repayments recommence fully in the 2027/28 financial year or unless significant assets (like Bluebush Village) are sold to extinguish debt earlier.

Operating Revenue:

The Shire has successfully transitioned from a passive reliance on rates to an active commercial model. However, this has introduced significant risk. The "Fees and Charges" stream is highly sensitive to mining market volatility. While Bluebush Village is currently delivering a surplus, the LTFP notes that selling the asset would remove this revenue volatility and immediately extinguish associated debt, presenting a critical strategic trade-off between high revenue (with high risk) and financial stability.

Operating Expenditure:

The Shire's operating expenditure profile for FY26 is characterised by defensive austerity. The large surplus is being manufactured primarily through vacancy control (Employee Costs) and debt restructuring (Finance Costs) rather than structural service innovation. While effective for immediate solvency, the current suppression of labour costs is "unsustainable for long-term municipal health".

Capital Revenue:

Capital revenue represents the most significant area of underperformance and risk for the Shire. There is a critical disconnect between the budgeted capital income—essential for clearing the infrastructure backlog—and the actual funds recognised. For the first half of FY2025/26, the Shire reported a 97.5% shortfall in capital grants against the budget. While some of this is due to accounting timing (revenue recognition upon project completion), the magnitude of the variance poses a threat to the liquidity required to deliver the capital works program outlined in the Financial Recovery Plan.

The Shire has budgeted \$5.87 million in capital grants and subsidies for the 2025/26 financial year. To date, \$2.60 million has been received; however, only \$91,769 has been recognised as income, as several capital-funded projects have experienced minor timing delays. This has resulted in a significant variance against the \$3.69 million budgeted as at 31 December 2025. The unrecognised portion of funding received is reflected in a contract liability balance of \$2.51

12



million at 31 December 2025. Importantly, the forecast position remains unchanged, and the current variance is timing-related in nature rather than a permanent shortfall.

Capital Expenditure:

The Shire's capital expenditure program is currently characterised by significant delivery delays and strategic deferrals. For the first half of the 2025/26 financial year, the Shire has achieved only 11% of its year-to-date (YTD) capital expenditure budget. While this aligns with the Financial Recovery Plan's objective to preserve cash flow, it contradicts the stated strategic intent to "clear the capital backlog" (particularly on roads) in the current financial year.

Delays in the capital works program were primarily attributable to the tender for the roads program not being endorsed until the December 2025 Ordinary Council Meeting. Given that the roads program represents approximately 77% of the 2025/26 capital works budget, this largely explains the sizeable variance as at 31 December 2025. Notwithstanding the timing delay, capital works remain forecast to be completed in accordance with the approved program by 30 June 2026.

Cash and Cash Equivalents:

The Shire is currently in a period of liquidity stabilisation. Cash holdings have recovered from a critical unrestricted deficit of \$0.93 million in June 2024 to a positive position. However, the current cash balance is highly cyclical (inflated by annual rates levying) and is forecast to erode significantly by June 2026. The recovery is heavily reliant on the strategic refinancing of debt (interest-only terms) and the strong performance of Bluebush Village, while a significant shortfall in capital grant receipts poses a material risk to cash reserves for the remainder of the 2025/26 financial year.

The cash and cash equivalents balance of \$12.55 million represents a favourable movement of \$11.58 million compared to the same position 12 months earlier. While it is pleasing to report a strong liquidity position as at 31 December 2025, this outcome is largely expected, reflecting the receipt of a significant portion of 2025/26 rates revenue in the first half of the financial year and the forecast delivery of just over \$8 million in capital works expenditure during the second half of the year.

Surplus / (Deficit) Position:

The SoC has successfully arrested its decline into deficit. The reported \$9.62 million YTD surplus demonstrates that immediate liquidity has been restored through debt restructuring, high asset utilisation (Bluebush Village), and strict staff vacancy management. However, this surplus is cyclical. The true test of the Shire's financial position will be its ability to maintain a positive closing balance by June 2026 while navigating the significant shortfall in capital grant revenue.

The Shire adopted a balanced budget for the 2025/26 financial year. At the time of adoption, the Shire was unaware of a rating dispute which subsequently resulted in a SAT determination that rates totalling just over \$1.8 million had been overcharged over a four-year period. Accordingly, a provision was established to recognise the future repayment obligation.



Following the identification of this liability, management undertook a detailed budget review and were able to implement a number of operational savings. With the associated budget amendments endorsed at the December 2025 Ordinary Council Meeting, the forecast deficit position as at 30 June 2026 was reduced to approximately \$991,694. Management is now in the process of completing the statutory budget review, which is expected to identify further efficiencies and potentially reduce the forecast deficit position further.

Current Assets:

While the asset base has grown, the "Current Ratio" (Current Assets ÷ Current Liabilities) provides the true measure of solvency.

- FY24: The Shire was in severe distress with a ratio of 0.17.
- FY26 Forecast: The Shire projects a ratio of 0.86.

The current asset position is \$16.98 million. The projected drop in cash to \$2.64 million by June 2026 confirms that while the SoC has stabilised its current assets, it has not yet built a substantial safety margin.

It is important to note that the 2025/26 financial year includes the delivery of a significant backlog of infrastructure projects and the acquittal of all outstanding contract liabilities. Accordingly, the cash position at year end is expected to be lower than would ordinarily be anticipated when considered in isolation, despite the Shire's improved underlying financial performance and liquidity management.

Current Liabilities:

The SoC's current liabilities position has undergone a significant structural shift. The data indicates a reduction in immediate obligations, largely driven by the strategic clearing of trade creditors and the restructuring of debt, although significant specific provisions regarding legal liabilities remain.

Total current liabilities have decreased from \$8.06 million as of 31 December 2025; representing a substantial reduction from the \$13.38 million position at the same time 12 months earlier. Trade and other payables have decreased significantly over the period, falling from \$4.45 million to \$2.20 million. The overall improvement in the current liability position also reflects the deferral of certain loan repayments, partially offset by the recognition of rate related provisions. The SoC forecasts this will reduce further to \$5.62 million by 30 June 2026. This downward trend is a positive indicator of liquidity recovery, primarily achieved by eliminating short-term borrowing obligations and reducing the backlog of unpaid suppliers.

**Trade & Other Receivables:**

The SoC's receivables profile reflects its strategic transition from a traditional local government relying on rates to a commercially active entity generating significant "own-source" revenue. As of 31 December 2025, Total Current Receivables stood at \$4.25 million, a figure inflated by the cyclical levying of rates. However, the composition of these receivables highlights a growing exposure to commercial credit risk (Trade Receivables) alongside statutory tax collection (Rates), with both streams heavily concentrated in the mining sector.

Trade and other receivables totalled \$4.25 million as at 31 December 2025. This balance is expected to reduce over the remainder of the financial year as outstanding rates continue to be collected and other receivables are actively followed up in a timely manner.

Trade & Other Payables:

The profile of Trade and Other Payables demonstrates that the Shire has successfully utilised its cash inflow to clear a significant backlog of creditor payments. Payables have reduced by 59% from the crisis levels of June 2025 (\$2.18 million as of December 2025). However, forecasts indicate this balance will creep back up to \$3.58 million by year-end as cash reserves tighten, before stabilizing at lower structural levels in future years.

The forecast trade payables balance as at 30 June 2026 reflects the timing of capital works delivery, with a number of projects expected to be finalised or completed in late May and June. This is anticipated to result in a higher than normal level of invoices falling within the 30-day payment period at year end.

Borrowings (Principal Outstanding):

As of 31 December 2025, the SoC's total borrowings principal outstanding is \$25.46 million. The balance has remained static throughout the first half of the financial year due to strategic refinancing that has implemented an "interest-only" period. The debt portfolio is heavily skewed toward the Bluebush Village worker accommodation facility. While the Shire is currently not making principal repayments, the debt stock remains high relative to operating revenue, necessitating either a strict 10-year repayment discipline or the divestment of major assets to clear the liability.

- Loans \$25.46 million
- Leases \$1.21 million

Cash Reserves:

Whilst the Shire reports a high headline cash position of \$12.55 million and appears healthy, it is working capital that will be largely consumed by year-end. The Shire's long-term financial survival depends entirely on adhering to the LTFP strategy of banking operational surpluses into the new Debt Management Reserve to prepare for the resumption of loan repayments in 2028.



Statutory Liabilities and Risk Mitigation

Accounting for historical liabilities is essential to the integrity of the draft LTFP and satisfying Ministerial scrutiny regarding past oversights.

SAT Polaris Metals Valuation Ruling

A State Administrative Tribunal ruling verified a \$1.84 million liability (discounting the \$2.4M estimate in the Show Cause Notice) due to incorrect mining rate assessments over four years.

- A repayment plan is scheduled in two equal instalments across the 2025/26 and 2026/27 financial years.
- The initial omission of this liability from the budget was due to a "lack of awareness by the former CEO and CFO" regarding the settlement status. The current administration has corrected this by integrating the liability into revised planning, demonstrating superior data control and a commitment to transparency.
- Any failure to finalise the proposed Bluebush Village sale or secure capital grants will leave the Shire unable to absorb these repayments without compromising basic services.

To management's knowledge, discussions with Mineral Resources Ltd have only recently commenced, and there remains some uncertainty as to whether the correct outstanding amount has been agreed, noting that an incorrect valuation was included in Mineral Resources' original calculation. In its correspondence to the Shire, Mineral Resources sought repayment of the full amount.

Section 6.40(3) of the Local Government Act 1995 provides that overpaid rates may be offset against future rate liabilities (currently approximately \$230,000 per annum). The Shire's initial response proposed repayment over a four-year period. For the purposes of the Long-Term Financial Plan and cash flow projections, management has conservatively assumed repayment over a two-year period.

At this stage, a number of uncertainties remain regarding both the final quantum and the repayment approach, and the forecasts will be updated as discussions progress and greater clarity is achieved.

Integrated Planning and Reporting Framework (IPRF) Alignment

In parallel with financial stabilisation, the administration has prioritised strengthening the non-financial pillars of the Integrated Planning and Reporting Framework (IPRF) to address underlying governance and capability risks. Targeted actions are underway to reset organisational culture, stabilise the workforce and improve leadership capability, informing the development of a fit-for-purpose Workforce Plan aligned to service delivery priorities. Council effectiveness and governance maturity are being strengthened through clearer role delineation, improved briefing quality and enhanced decision-making discipline, supporting the objectives of the Strategic

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Community Plan and Corporate Business Plan. Investment in systems, data integrity and information management is improving the reliability of reporting and internal controls, enabling more effective asset, financial and risk planning.

Collectively, these actions are designed to ensure that the Long-Term Financial Plan, Asset Management Plans and Workforce Plan are integrated, evidence-based and sustainable, providing assurance that recovery efforts extend beyond short-term financial measures and are embedding enduring governance and organisational capability.



Pillar: Leadership, Governance and Council Effectiveness

Key Related Documents:

- Strategic Community Plan
- Corporate Business Plan
- Annual Report

To strengthen the pillar of Leadership, Governance and Council Effectiveness, the Shire is implementing targeted mentoring and coaching for Councillors to build capability, improve decision-making discipline and reinforce a shared understanding of roles and responsibilities. Evidence from sector-wide mentoring programmes demonstrates that structured coaching enhances strategic judgement, strengthens communication skills and supports consistent, accountable governance practices, while also improving engagement and retention by bridging experience gaps and supporting the transfer of institutional knowledge. These initiatives directly support the expectations of the IPRF, which requires councils to operate with clarity, transparency and disciplined performance monitoring to ensure community aspirations are effectively translated into long-term strategic direction and sound governance.

Actions taken to date:

- Inquiries have commenced to source experienced consultant to mentor and coach Councillors to provide structured support to strengthen governance capability, improve decision making discipline and build a shared understanding of roles and responsibilities.
- WALGA training courses have been scheduled:
 - Understanding Local Government
 - Conflicts of Interest
 - Meeting Procedures
 - Serving on Council
 - Understanding Financial Reports and Budgets
 - CEO Recruitment Training
- Training courses to be scheduled
 - Managing the CEO
 - Cultural Awareness Training
- 2024 / 2025 Annual Report adopted by Council in December 2025.
- Planning has commenced to commit to a new Strategic Community Plan and Corporate Business Plan (Council Plan).



Pillar: Organisational Capability and Service Sustainability

Key Related Documents:

- Strategic Community Plan
- Corporate Business Plan
- Workforce Plan
- Asset Management Plan
- Long Term Financial Plan

To meet the pillar of Organisational Capability and Service Sustainability, the Shire must strengthen its internal capacity by integrating workforce, asset and financial planning to ensure services are delivered effectively and sustainably over the long term. The IPRF requires local governments to build organisational and resource capability that aligns community aspirations with strategic direction, supported by evidence-based planning, transparent resourcing and performance monitoring. This includes ensuring that the Strategic Community Plan and Corporate Business Plan are operationally achievable, underpinned by a Workforce Plan that identifies capability gaps, succession needs and critical-role coverage, and by asset and financial plans that clearly convey long-term service implications. By embedding disciplined planning, improving data reliability and aligning resources with priority services, the Shire will enhance service sustainability and demonstrate that recovery efforts are translating into enduring organisational capability.

Actions taken to date:

- Workforce Plan has been endorsed by Council in 2025.
- Planning has commenced to commit to a new Strategic Community Plan and Corporate Business Plan (Council Plan).
- Work has commenced to reviewing the Asset Management Plan.
- Long Term Financial Plan was adopted by Council in 2025.



Pillar: People Culture and Workforce Stability

Key Related Documents:

- Corporate Business Plan
- Workforce Plan
- Long Term Financial Plan

To meet the pillar of People, Culture and Workforce Stability, the Shire is strengthening its workforce capability by ensuring staffing levels, skills and structures are aligned to long-term service needs. The IPRF requires local governments to build organisational and resource capability to meet community demand, supported by evidence-based planning and ongoing performance monitoring. In line with workforce planning guidance, the Shire is focusing on addressing capability gaps, improving recruitment and retention, supporting an ageing workforce, and enhancing training, performance management and succession planning to maintain a productive, stable and skilled workforce

Actions taken to date:

- Previous reports by Consultants reviewing cultural and other issues have been reviewed. The Delivering Outcomes Report had significant impact on the organisation with a number of Senior staff exiting. Actions implemented:
 - Inquiries have commenced to source suitable consultant to design and conduct a “pulse check” on the current culture of the organisation
 - Inquiries have commenced to source suitable provider of a “whistleblowers hotline”. To provide a confidential option for any staff to report matters causing them concern, allegations of wrong doing or any other matters.
 - The Work Health and Safety Issues identified in the report are in the process of being finalised and the results will be reported to the Audit, Risk and Improvement Committee (ARIC) and Council.
- Key vacancies are being advertised and filled as required
- Planning has commenced for “Lunch and Learn” sessions for senior leaders at Shire of Coolgardie, with the first session to be delivered in February 2025.
- Planning has commenced to commit to a new Strategic Community Plan and Corporate Business Plan (Council Plan).
- Workforce Plan has been endorsed by Council in 2025.
- Long Term Financial Plan was adopted by Council in 2025.



Pillar: Financial Governance and Management Discipline (non- financial lens)

Key Related Documents:

- Long Term Financial Plan
- Annual Budget & Reporting
- Corporate Business Plan
- Asset Management Plan
- Workforce Management Plan

To meet the pillar of Financial Governance and Management Discipline (non-financial lens), the SoC is strengthening its governance systems to ensure decisions are transparent, evidence-based and aligned with the organisation's resourcing capacity. The IPRF requires local governments to maintain disciplined planning, robust internal controls and effective performance monitoring to support sound governance. This includes integrating accurate information from asset, workforce and long-term financial planning into decision-making and maintaining reliable compliance and reporting systems to support continuous improvement and accountability.

Actions taken to date:

- Long Term Financial Plan was adopted by Council in 2025.
- 2024 / 2025 Annual Report adopted by Council in December 2025.
- Planning has commenced to commit to a new Strategic Community Plan and Corporate Business Plan (Council Plan).
- Work has commenced to reviewing the Asset Management Plan.
- Workforce Plan has been endorsed by Council in 2025.
- Independent Audit Report and Annual Financial Report for year ended 30 June 2025 were received by Council in December 2025. To note:
 - In total, four findings were raised in the Final Audit Management Letter. None of the findings were assessed as significant. This represents a material improvement from the 2023/24 financial year where six of the findings were deemed to be significant.
 - It is pleasing to note the Shire's improved financial stability and the more favourable commentary regarding going concern. While this represents a significant achievement and reflects the substantial efforts of management over the past 12 months, it is important that the Shire continues to maintain and strengthen the sound financial practices now in place. Ongoing focus and discipline will be essential to ensure the Shire remains on this positive trajectory and establishes a solid financial foundation for the years ahead.



Pillar: Risk Assurance and Compliance Uplift

Key Related Documents:

- Long Term Financial Plan
- Annual Reporting and Performance Management
- Corporate Business Plan

To meet the pillar of Risk Assurance and Compliance Uplift, the Shire is improving its governance systems to ensure risks are identified early, compliance obligations are met, and internal controls operate reliably. The IPRF requires disciplined planning, strong organisational capability and effective performance monitoring to support transparent, accountable decision-making. This includes strengthening compliance reporting, improving the accuracy of information provided to Council and embedding consistent, system-based controls to ensure risks are proactively monitored and managed.

Actions taken to date:

- Long Term Financial Plan was adopted by Council in 2025.
- Planning has commenced to commit to a new Strategic Community Plan and Corporate Business Plan (Council Plan).
- 2024 / 2025 Annual Report adopted by Council in December 2025.
- Inquiries have commenced to identify a pro-active risk management system to improve the tracking and visibility at Executive and Council level.
- Risk Management is a scheduled topic of discussion for 'lunch and learn' sessions with senior staff at SoC.
- Identified Work Health and Safety issues have been closely managed and are in the process of being closed out and a report will be submitted to ARIC.
- Planning has commenced to enhance staff capability in governance and compliance.
- Inquiries are being conducted on strengthening system-based controls including contractor and procurement compliance.



Pillar: Systems, Technology and Information Management

Key Related Documents:

- Long Term Financial Plan
- Asset Management
- Corporate Business Plan

To meet the pillar of Systems, Technology and Information Management, the SoC is strengthening the reliability and integration of its information systems to ensure accurate, timely data underpins planning, reporting and decision-making. The Integrated Planning and Reporting Framework requires disciplined, evidence-based processes supported by strong organisational capability and effective performance monitoring. This includes improving data integrity, enhancing record-keeping and reporting systems, and embedding system-based controls to reduce manual workarounds and support transparent, accountable governance.

Actions taken to date:

- Long Term Financial Plan was adopted by Council in 2025.
- Planning has commenced to commit to a new Strategic Community Plan and Corporate Business Plan (Council Plan).
- Work has commenced to reviewing the Asset Management Plan.
- Exploration has commenced on the stabilisation of core systems supporting finance, payroll and reporting
 - Current Information, Communications and Technology systems are not supporting a modern way of working, rather increasing manual workarounds that increase governance risk
 - Exploration includes laying foundations for future digital uplift (without committing to cost)
 - Ensure that framework covers governance, cybersecurity, data quality, business continuity, system integration and digital capability uplift.
 - Develop a 3 – 5-year system stabilisation and digital uplift roadmap, including integration improvements for the organisation.



Pillar: Community / Stakeholder Confidence and Regulatory Engagement

Key Related Documents:

- Annual Reporting
- Performance Management
- Corporate Business Plan

The Shire of Coolgardie is strengthening community and stakeholder confidence by embedding transparency, disciplined reporting and proactive engagement in line with the IPRF, which emphasises clear communication, reliable performance monitoring and genuine community involvement. Through consistent, timely interactions with the Department, the Inspector, Council and the Community, the SoC is demonstrating a commitment to open governance, improved accountability and responsive decision-making grounded in strategic planning obligations

Actions taken to date:

- Formalised meeting and reporting protocol with the Inspector to ensure timely, accurate submissions for performance monitoring and ongoing review.
- Research and design has commenced to publish a 'plain English' summary of key financial updates
- Improved responsiveness, clarity and candour in communications.
- Commitment to early disclosure of emerging issues.
- Building confidence through behaviour, not just compliance.
- 2024 / 2025 Annual Report adopted by Council in December 2025.
- Planning has commenced to commit to a new Strategic Community Plan and Corporate Business Plan (Council Plan).
- Performance Reporting is scheduled to the Inspector on a quarterly basis.



Strategic Outlook

The SoC is successfully transitioning from the net operating loss of 2024/25 toward a stabilising trend. However, this stabilisation is solvent but fragile, reliant on vacancy management and high-occupancy fees that do not yet compensate for the capital grant shortfall. The move from a "defensive" posture to long-term sustainability depends entirely on the disciplined execution of the Bluebush Village sale.

The SoC remains resilient and committed to a culture of financial discipline and transparency, ensuring that no further historical liabilities remain hidden from Ministerial or public view. The Pillars above are reform initiatives and are intentionally aligned to the IPRF to ensure that financial recovery is supported by strengthened governance, organisational capability and sustainable service planning.

The backfilling and recruitment for vacancies has commenced, with engagement of a contractors to backfill Executive Manager, Community, Development & Regulatory Service completed. Work has commenced on the Asset Management Plan, Strategic Community Plan and Corporate Business Plan have commenced and are on track to be delivered as per the agreed schedule.

Filling staff vacancies is essential to maintain operational stability and support the delivery of high-quality services. A positive organisational culture, underpinned by robust work health and safety practices, not only enhances staff wellbeing but also fosters greater engagement and resilience across the team. Effective risk management ensures that potential issues are identified and addressed proactively, safeguarding both the organisation and its workforce. To reinforce these principles, we will conduct a Culture Pulse Check and implement a Whistleblowers Hotline, providing clear channels for feedback and ensuring transparency and accountability at all levels.



Key Risks Requiring Active Management

Actively managing the identified key risks is critical to ensuring the ongoing stability and resilience of the Shire. Addressing human capital, capital program, and debt exposure risks allows Council to safeguard service delivery, maintain organisational capability, and protect long-term financial sustainability. Proactive risk management not only minimises the likelihood of operational disruptions and financial setbacks but also strengthens stakeholder confidence in Council's governance and strategic direction. By prioritising these areas, the Shire demonstrates a commitment to transparent, accountable leadership and positions itself to respond effectively to emerging challenges.

1. **Liquidity Risk:** The recovery remains fragile and dependent on continued expenditure restraint and asset performance, as well as continued review of fees & charges estimates from operating activities.
2. **Human Capital Risk:** Prolonged vacancy management is unsustainable and presents a medium-term risk to service delivery and organisational resilience.
3. **Capital Program Risk:** Capital grant receipts are materially underperforming to budget, constraining delivery of the approved capital works program. Noting that SoC has already received \$2.5m in grant funding and the capital works program has been delayed more because of only recently appointing a contractor.
4. **Debt Exposure:** Net Financial Liabilities remain elevated and above benchmark, limiting financial flexibility.

These risks are known, quantified and actively monitored.



Closing Assurance Statement

As Chief Executive Officer, I affirm that this report provides a full, accurate and transparent account of the SoC's financial position, governance performance and operational progress. All known historical issues, liabilities and risks have been disclosed, and the information presented reflects the best available data at the time of reporting. The administration has taken deliberate steps to strengthen internal controls, embed disciplined planning and reinforce the integrity of our reporting in line with the IPFR.

The SoC remains fully committed to meeting both the intent and the requirements of the Ministerial Expectations and the Inspector's oversight. We will continue to monitor risks closely, respond proactively to emerging matters, and maintain open, timely and constructive engagement with the Department and the Inspector. I take responsibility for ensuring the Shire's ongoing compliance, for driving the organisational reforms underway, and for leading a culture grounded in accountability, evidence-based decision-making and continuous improvement.

The SoC is firmly focused on restoring financial sustainability, strengthening governance and rebuilding stakeholder confidence. The administration will continue to act with candour, discipline and professionalism as we progress through this period of regulatory enforcement, ensuring that Council and the community can be assured of stable, ethical and competent leadership.

A handwritten signature in black ink, appearing to read "ST", enclosed in a thin black rectangular border.

Sabine Taylor
Chief Executive Officer
Email: ceo@coolgardie.wa.gov.au
Mobile: 0401 450 101



SHIRE OF COOLGARDIE

INDEPENDENT QUARTERLY REPORTING

(for the Department of Local Government, Industry Regulation and Safety)

FOR THE PERIOD ENDED 31 DECEMBER 2025

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SHIRE OF COOLGARDIE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 DECEMBER 2025

	25/26 Adopted Budget	25/26 Amended Budget	25/26 YTD Budget	25/26 YTD Actual	Variance \$'s	%	
Revenue							
Rates	14,863,651	14,863,651	15,177,523	15,064,577	(112,946)	(0.74%)	▼
Operating Grants, Subsidies & Contributions	2,353,700	2,353,700	1,210,858	852,704	(358,154)	(29.58%)	▼
Fees & Charges	12,910,362	14,810,362	8,559,711	9,586,050	1,026,339	11.99%	▲
Interest	111,600	211,600	159,073	213,684	54,611	34.33%	▲
Other Revenue	371,371	371,371	165,686	138,894	(26,791)	(16.17%)	▼
	30,610,684	32,610,684	25,272,851	25,855,910	583,059	2.31%	▲
Expenditure							
Employee Costs	(7,156,837)	(6,556,837)	(3,307,126)	(2,586,534)	720,592	21.79%	▲
Materials & Contracts	(11,450,564)	(12,200,564)	(5,572,524)	(5,187,374)	385,151	6.91%	▲
Utilities	(1,837,710)	(1,837,710)	(919,630)	(953,196)	(33,566)	(3.65%)	▼
Depreciation	(8,790,851)	(8,790,851)	(4,401,294)	(3,588,180)	813,115	18.47%	▲
Insurance	(613,000)	(613,000)	(613,000)	(569,843)	43,157	7.04%	▲
Interest Expenses	(1,583,240)	(1,583,240)	(802,995)	(537,011)	265,983	33.12%	▲
Other Expenses	(1,357,616)	(1,913,423)	(1,284,232)	(1,071,115)	213,117	16.59%	▲
	(32,789,819)	(33,495,626)	(16,900,801)	(14,493,252)	2,407,549	14.25%	▲
	(2,179,135)	(884,942)	8,372,050	11,362,658	2,990,608		
Capital Grants, Subsidies & Contributions	5,865,534	5,865,534	3,692,510	91,769	(3,600,741)	(97.51%)	▼
Profit On Disposal Of Asset	0	0	0	0	0		
Loss On Disposal Of Asset	0	0	0	0	0		
Fair value adjustments to financial assets at fair value through profit or loss	0	94,448	0	94,448	94,448	N/A	▲
	5,865,534	5,959,982	3,692,510	186,217	(3,506,293)		
Net result for the period	3,686,399	5,075,040	12,064,560	11,548,875	(515,685)		
Other comprehensive income for the period							
<i>Items that will not be reclassified subsequently to profit or loss</i>							
Changes in asset revaluation surplus	0	0	0	0	0		
Total other comprehensive income for the period	0	0	0	0	0		
Total comprehensive income for the period	3,686,399	5,075,040	12,064,560	11,548,875	(515,685)		

**SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

	Original Budget Estimates	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance	
					\$	%
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	14,863,651	14,863,651	15,177,523	15,064,577	(112,946)	(0.74%)
Grants, subsidies and contributions	2,353,700	2,353,700	1,210,858	852,704	(358,154)	(29.58%)
Fees and charges	12,910,362	14,810,362	8,559,711	9,586,050	1,026,339	11.99%
Interest revenue	111,600	211,600	159,073	213,684	54,611	34.33%
Other revenue	371,371	371,371	165,686	138,894	(26,791)	(16.17%)
Fair value adjustments to investment property through profit or loss	0	94,448	0	94,448	94,448	#DIV/0!
	30,610,684	32,705,132	25,272,851	25,950,358	677,507	2.68%
Expenditure from operating activities						
Employee costs	(7,156,837)	(6,556,837)	(3,307,126)	(2,586,534)	720,592	21.79%
Materials and contracts	(11,450,564)	(12,200,564)	(5,572,524)	(5,187,374)	385,151	6.91%
Utility charges	(1,837,710)	(1,837,710)	(919,630)	(953,196)	(33,566)	(3.65%)
Depreciation	(8,790,851)	(8,790,851)	(4,401,294)	(3,588,180)	813,115	18.47%
Finance costs	(613,000)	(613,000)	(613,000)	(569,843)	43,157	7.04%
Insurance	(1,583,240)	(1,583,240)	(802,995)	(537,011)	265,983	33.12%
Other expenditure	(1,357,616)	(1,913,423)	(1,284,232)	(1,071,115)	213,117	16.59%
Loss on Asset Disposals	0	0	0	0	0	
Fair value adjustments to financial assets at fair value through profit or loss	0	0	0	0	0	
Fair value adjustments to investment property	0	0	0	0	0	
	(32,789,819)	(33,495,626)	(16,900,801)	(14,493,252)	2,407,549	(14.25%)
Non cash amounts excluded from operating activities	8,840,851	8,746,403	4,401,294	3,511,732	(889,563)	(20.21%)
Amount attributable to operating activities	6,661,716	7,955,909	12,773,344	14,968,838	2,195,494	17.19%
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from sale of property, plant and equipment	0	0	0	0	0	
Proceeds from capital grants, subsidies and contributions	5,865,534	5,865,534	3,692,510	91,769	(3,600,741)	(97.51%)
	5,865,534	5,865,534	3,692,510	91,769	(3,600,741)	(97.51%)
Outflows from investing activities						
Payments for investment property	0	0	0	0	0	
Payments for property, plant and equipment	(898,716)	(898,716)	(739,858)	(515,600)	224,258	30.31%
Payments for construction of infrastructure	(8,193,668)	(8,193,668)	(4,054,334)	(520,354)	3,533,980	87.17%
	(9,092,384)	(9,092,384)	(4,794,192)	(1,035,954)	157,497	(3.29%)
Non-cash amounts excluded from investing activities	0	0	0	0	0	
Amount attributable to investing activities	(3,226,851)	(3,226,850)	(1,101,682)	(944,185)	(3,443,244)	(312.54%)
Inflows from financing activities						
Proceeds from new borrowings	0	0	0	0	0	
Proceeds from overdraft	0	0	0	0	0	
Transfer from reserves	0	0	0	0	0	
	0	0	0	0	0	
Outflows from financing activities						
Payments for principal portion of loans	0	0	0	0	0	
Repayment of overdraft	0	0	0	0	0	
Payments for principal portion of lease liabilities	(1,816,538)	(1,816,539)	(891,988)	(853,456)	38,532	4.32%
Transfer to reserves	(359,600)	(359,600)	(4,800)	(3,508)	1,292	26.91%
	(2,176,138)	(2,176,139)	(896,788)	(856,964)	39,823	4.44%
Amount attributable to financing activities	(2,176,138)	(2,176,139)	(896,788)	(856,964)	39,823	4.44%
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	(1,258,727)	(3,544,614)	(3,544,614)	(3,544,614)	(0)	(0.00%)
Amount attributable to operating activities	6,661,716	7,955,909	12,773,344	14,968,838	2,195,494	17.19%
Amount attributable to investing activities	(3,226,851)	(3,226,850)	(1,101,682)	(944,185)	157,497	14.30%
Amount attributable to financing activities	(2,176,138)	(2,176,139)	(896,788)	(856,964)	39,823	4.44%
Surplus or deficit after imposition of general rates	0	(991,694)	7,230,260	9,623,074	197,321	(2.73%)

SHIRE OF COOLGARDIE
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 DECEMBER 2025

	25/26 Original Budget	25/26 Amended Budget	25/26 YTD Actual
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	14,863,651	14,280,262	13,427,569
Grants, subsidies and contributions	2,855,200	2,353,700	852,704
Fees and charges	12,910,361	14,825,819	9,289,836
Interest revenue	111,600	211,600	213,684
Goods and services tax received	1,370,709	2,534,254	846,626
Other revenue	371,371	371,371	138,894
	32,482,892	34,577,006	24,769,315
Payments			
Employee costs	(7,156,837)	(6,559,545)	(2,591,028)
Materials and contracts	(13,103,299)	(13,835,172)	(8,254,515)
Utility charges	(1,837,710)	(1,837,710)	(953,196)
Finance costs	(1,583,240)	(1,583,240)	(537,011)
Insurance paid	(613,000)	(613,000)	(569,843)
Goods and services tax paid	(1,342,118)	(2,381,937)	(805,351)
Other expenditure	(1,357,616)	(1,913,423)	(1,071,115)
	(26,993,820)	(28,724,028)	(14,782,058)
Net cash provided by operating activities	5,489,072	5,852,979	9,987,256
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	(898,716)	(898,716)	(515,600)
Payments for construction of infrastructure	(8,193,668)	(8,193,668)	(520,354)
Payments for investment property	0	0	0
Proceeds from capital grants, subsidies and contributions	3,470,842	3,776,009	526,320
Proceeds from sale of property, plant & equipment	0	0	0
Net cash provided by (used in) investing activities	(5,621,542)	(5,316,375)	(509,634)
CASH FLOWS FROM FINANCING ACTIVITIES			
Loan Principal Repayments	0	0	0
Lease Principal Repayments	(1,816,539)	(1,816,448)	(853,456)
Proceeds from new borrowings	0	0	0
Repayment of overdraft	0	0	0
Proceeds from overdraft	0	0	0
Net cash provided by (used in) financing activities	(1,816,539)	(1,816,448)	(853,456)
Net (decrease) in cash held	(1,949,009)	(1,279,844)	8,624,167
Cash at beginning of year	3,813,651	3,921,549	3,921,549
Cash and cash equivalents at the end of the year	1,864,642	2,641,704	12,545,715

SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	30-Jun-25 Actual	31-Dec-24 Comparative	25/26 YTD Actual	Forecast 30/06/2026
CURRENT ASSETS				
Cash and cash equivalents	3,921,549	961,506	10,393,042	2,641,704
Rate Receivables	1,008,801	5,235,329	2,492,222	1,016,084
Trade Receivables	1,526,351	2,351,387	1,761,795	1,183,986
Other Financial Assets	0	0	2,152,674	0
Inventories	156,263	161,669	156,558	10,000
Other assets	19,302	31,849	20,775	0
TOTAL CURRENT ASSETS	6,632,266	8,741,740	16,977,064	4,851,774
NON-CURRENT ASSETS				
Rates and statutory receivables	177,110	164,120	177,110	195,500
Other Trade Receivables	87,500	87,500	69,500	69,500
Other financial assets	99,524	103,964	193,972	193,972
Property, plant and equipment	37,945,264	37,770,677	37,765,111	36,736,012
Infrastructure	113,181,807	116,528,132	110,965,715	116,012,110
Right-of-use assets	4,850,265	3,337,986	4,694,289	3,530,754
Investment Property	17,290,000	23,841,532	17,290,000	17,290,000
TOTAL NON-CURRENT ASSETS	173,631,471	181,833,910	171,155,698	174,027,848
TOTAL ASSETS	180,263,737	190,575,650	188,132,762	178,879,622
CURRENT LIABILITIES				
Trade and other payables	5,357,321	4,454,088	2,196,724	3,575,049
Other liabilities	2,089,524	2,472,697	2,524,076	0
Lease liabilities	1,816,537	827,434	963,082	229,561
Bank Overdraft	0	759,850	0	0
Borrowings	0	2,433,246	0	0
Employee related provisions	432,031	336,477	432,031	432,031
Other provisions	2,040,179	2,053,589	1,939,827	1,379,539
TOTAL CURRENT LIABILITIES	11,735,592	13,337,381	8,055,739	5,616,180
NON-CURRENT LIABILITIES				
Lease liabilities	249,474	2,157,069	249,474	20,003
Borrowings	25,463,497	19,075,235	25,463,497	25,463,497
Employee related provisions	114,684	137,572	114,684	114,684
Other provisions	4,484,467	4,699,754	4,484,467	4,374,189
TOTAL NON-CURRENT LIABILITIES	30,312,122	26,069,629	30,312,121	29,972,372
TOTAL LIABILITIES	42,047,714	39,407,011	38,367,860	35,588,553
NET ASSETS	138,216,023	151,168,640	149,764,902	143,291,069
EQUITY				
Retained surplus	47,021,443	60,299,629	58,566,814	51,736,890
Reserve accounts	257,825	257,825	261,333	617,425
Revaluation surplus	90,936,755	90,611,186	90,936,755	90,936,755
TOTAL EQUITY	138,216,023	151,168,640	149,764,902	143,291,069

**SHIRE OF COOLGARDIE
DETERMINATION OF SURPLUS OR DEFICIT
FOR THE PERIOD ENDED 31 DECEMBER 2025**

	25/26 Adopted Budget 30 June 2026	24/25 YTD Actual 30 June 2025	25/26 YTD Actual 31 December 2025
(a) Net Current Assets used in the Statement of Financial Activity			
Current assets			
Cash and cash equivalents	1,864,642	3,921,549	10,393,042
Trade and other receivables	2,084,325	2,535,153	4,254,017
Other financial assets	0	0	2,152,674
Inventories	14,214	156,263	156,558
Other assets	1,637	19,302	20,775
	<u>3,964,818</u>	<u>6,632,266</u>	<u>16,977,064</u>
Less: current liabilities			
Trade and other payables	(2,936,527)	(5,357,321)	(2,196,724)
Contract Liabilities	0	(2,089,524)	(2,524,076)
Lease liabilities	(235,201)	(1,816,537)	(963,082)
Bank Overdraft	0	0	0
Borrowings	0	0	0
Employee related provisions	(460,866)	(432,031)	(432,031)
Other provisions	0	(2,040,179)	(1,939,827)
	<u>(3,632,594)</u>	<u>(11,735,592)</u>	<u>(8,055,739)</u>
Net current assets			
Less: Total adjustments to net current assets	(332,224)	1,558,712	701,749
Closing funding surplus / (deficit)	<u>0</u>	<u>(3,544,614)</u>	<u>9,623,074</u>






































(b) Current assets and liabilities excluded from budgeted deficiency

	25/26 Adopted Budget 30 June 2026	24/25 YTD Actual 30 June 2025	25/26 YTD Actual 31 December 2025
Adjustments to net current assets			
Less: Reserve accounts	(617,425)	(257,825)	(261,333)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	0	0	0
- Current portion of lease liabilities	235,201	1,816,537	963,082
- Employee benefit provisions	50,000	0	0
Total adjustments to net current assets	<u>(332,224)</u>	<u>1,558,712</u>	<u>701,749</u>

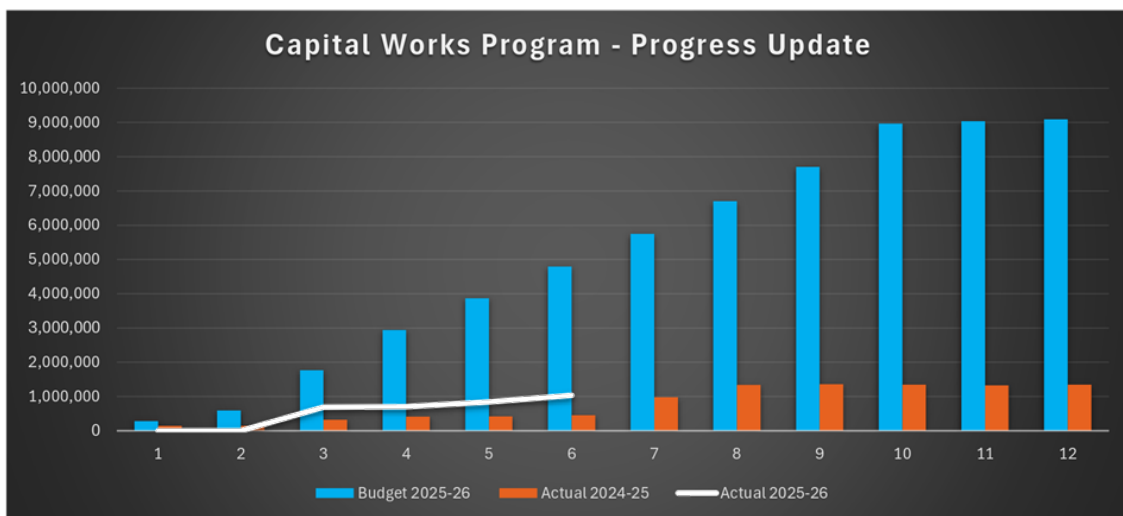
(c) Non-cash amounts excluded from operating activities

	25/26 Adopted Budget 30 June 2026	25/26 YTD Budget 31 December 2025	25/26 YTD Actual 31 December 2025
Adjustments to operating activities			
Less: Profit on asset disposals	0	0	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	0	0	(94,448)
Add: Loss on disposal of assets	0	0	0
Add: Depreciation	8,790,851	4,401,294	3,588,180
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	0	0	0
Trade Receivables	0	0	18,000
Employee benefit provisions	50,000	0	0
Non-cash amounts excluded from operating activities	<u>8,840,851</u>	<u>4,401,294</u>	<u>3,511,732</u>

SHIRE OF COOLGARDIE
CAPITAL WORKS PROGRAM
FOR THE PERIOD ENDED 31 DECEMBER 2025

Account Description	Budget	YTD Budget	YTD Actual	Variance
	\$	\$	\$	\$
Specialised Buildings				
 Kambalda Youth Facility	100,000	40,000	0	100,000
 11 Goodenia Court - Construction Of 3 Units	475,000	475,000	469,661	5,339
 Krcf Building Upgrades And Renewals	20,000	8,000	0	20,000
 Kambalda Recreation Centre - Stadium Floor	30,000	12,000	39,071	(9,071)
 Coolgardie Recreation Centre	50,000	20,000	0	50,000
 Coolgardie Cultural & Community Hub	20,000	8,000	0	20,000
 Total Specialised Buildings	695,000	563,000	508,733	186,267
Furniture & Equipment				
 It Upgrades And Replacements	53,716	26,858	6,233	47,483
 Total Furniture & Equipment	53,716	26,858	6,233	47,483
Plant & Equipment				
 Small Plant Purchases	30,000	30,000	635	29,365
 Parks & Gardens Truck	120,000	120,000	0	120,000
 Total Plant & Equipment	150,000	150,000	635	149,365
Roads				
 Coolgardie North Road Construction	312,000	156,000	0	312,000
 Bayley Street	25,000	0	0	25,000
 23-24 Rrg Coolgardie North Rd - Slk 14.90 To Slk 17.10	1,279,811	639,906	0	1,279,811
 24-25 Rrg Coolgardie North Rd - Slk 10.91 To 11.51	188,145	94,073	0	188,145
 24-25 Rrg Coolgardie North Rd - Slk 18.10 To 26.90	477,084	238,542	0	477,084
 24-25 Rrg Coolgardie North Rd - Slk 13.40 To 17.50	314,472	157,236	0	314,472
 25-26 Rrg Coolgardie North Rd - Slk 6.35 To 9.76	285,000	142,500	0	285,000
 25-26 Rrg Coolgardie North Rd - Slk 22.20 To 26.90	600,000	300,000	0	600,000
 25-26 Rrg Nepean Rd - Slk 1.90 To 4.30	270,000	135,000	0	270,000
 25-26 Rrg Victoria Rock Rd - Slk 0.75 To 1.75	150,000	75,000	0	150,000
 24-25 Rrg Victoria Rock Rd - Slk 0.15 To 0.75	255,341	127,671	0	255,341
 Regional Road Group - Jaurdi Hills Road	345,000	172,500	344,027	973
 Rtr Coolgardie Projects - Budget Purposes Only	418,484	209,242	0	418,484
 Rtr Kambalda Projects - Budget Purposes Only	425,331	212,666	0	425,331
 Flood Damage General	275,000	137,500	123,266	151,734
 Flood Damage - Coolgardie N Road	0	0	11,880	(11,880)
 Durkin Road Construction	168,000	84,000	0	168,000
 Ladyloch Road Construction	1,000,000	500,000	0	1,000,000
 Rtr - Lefroy Street (Bayley To Sylvester) Slk 0.00 To 0.11	60,000	30,000	0	60,000
 Rtr Lefroy Street (Woodward To Bayley) - Slk 0.00 To 0.07	45,000	22,500	0	45,000
 Ford Street (Woodward To Bayley Street) Slk 0.00 To 0.12	150,000	75,000	0	150,000
 Total Roads	7,043,668	3,509,334	479,174	6,564,494
Footpaths				
 Footpath Renewal - Coolgardie	100,000	0	0	100,000
 Footpath Renewal - Kambalda	130,000	0	0	130,000
 Total Footpaths	230,000	0	0	230,000

Account Description	Budget	YTD Budget	YTD Actual	Variance
	\$	\$	\$	\$
Drainage				
Drainage Renewal - Coolgardie	75,000	0	0	75,000
Drainage Renewal - Kambalda	125,000	0	0	125,000
Total Drainage	200,000	0	0	200,000
Sewerage				
Coolgardie Sewerage - Water Re-Use System	75,000	75,000	0	75,000
Total Sewerage	75,000	75,000	0	75,000
Parks & Gardens				
Park Infrastructure Renewal - Kambalda	37,500	0	0	37,500
Park Infrastructure Renewal - Coolgardie	37,500	0	0	37,500
Total Parks & Gardens	75,000	0	0	75,000
Other Infrastructure				
Kambalda Dog Pound	50,000	50,000	0	50,000
Coolgardie Park Lighting	60,000	60,000	0	60,000
Coolgardie Satellite Television Broadcasting Service	30,000	30,000	20,699	9,301
Cool Truck Bay Bund Wall	80,000	80,000	2,231	77,769
Kambalda Refuse Site	100,000	0	0	100,000
Coolgardie Tip - New Cell	250,000	250,000	18,250	231,750
Total Other Infrastructure	570,000	470,000	41,180	528,820
TOTAL CAPITAL EXPENDITURE	9,092,384	4,794,192	1,035,954	8,056,430



SHIRE OF COOLGARDIE
CAPITAL WORKS SCHEDULE
AS AT 31 DECEMBER 2025

Project Description	Estimated Completion	Estimated												Management Comments
		Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	
Specialised Buildings														
Kambalda Youth Facility	Jun-26													Project funding still to be confirmed
11 Goodenia Court - Construction of 3 Units	Completed													Project completed
KCRF Building Upgrades And Renewals	May-26													Provisional amount allowed in budget
Kambalda Recreation Centre - Stadium Floor	Completed													Works completed
Coolgardie Recreation Centre	Jun-26													Provisional amount allowed in budget
Coolgardie Cultural & Community Hub	Jun-26													Provisional amount allowed in budget
Furniture & Equipment														
It Upgrades And Replacements	Mar-26													Upgrades to be completed in Q3
Plant & Equipment														
Small Plant Purchases	Jun-26													Plant purchases to be completed in Q3
Parks & Gardens Truck	Apr-26													Needs analysis to be completed
Roads														
Coolgardie North Road Construction	Jun-26													Tender endorsed at December OCM
Bayley Street	Jun-26													Provisional amount allowed in budget
23-24 RRG Coolgardie North Rd - SLK 14.90 To SLK 17.10	Jun-26													Tender endorsed at December OCM
24-25 RRG Coolgardie North Rd - SLK 10.91 To 11.51	Jun-26													Tender endorsed at December OCM
24-25 RRG Coolgardie North Rd - SLK 18.10 To 26.90	Jun-26													Tender endorsed at December OCM
24-25 RRG Coolgardie North Rd - SLK 13.40 To 17.50	Jun-26													Tender endorsed at December OCM
25-26 RRG Coolgardie North Rd - SLK 6.35 To 9.76	Jun-26													Tender endorsed at December OCM
25-26 RRG Coolgardie North Rd - SLK 22.20 To 26.90	Jun-26													Tender endorsed at December OCM
25-26 RRG Nepean Rd - SLK 1.90 To 4.30	Jun-26													Tender endorsed at December OCM
25-26 RRG Victoria Rock Rd - SLK 0.75 To 1.75	Jun-26													Tender endorsed at December OCM
24-25 RRG Victoria Rock Rd - SLK 0.15 To 0.75	Jun-26													Tender endorsed at December OCM
Regional Road Group - Jaurdi Hills Road	Completed													Project completed
RTR Coolgardie Projects	Jun-26													Funding can be carried forward if required
RTR Kambalda Projects	Jun-26													Funding can be carried forward if required
Flood Damage General	Jun-26													Likely to be staged over 2 financial years
Durkin Road Construction	May-26													Funds returned & project deferred
Ladyloch Road Construction	May-26													Tender endorsed at December OCM
RTR - Lefroy Street (Bayley To Sylvester) SLK 0.00 To 0.11	May-26													Funding can be carried forward if required
RTR Lefroy Street (Woodward To Bayley) - SLK 0.00 To 0.07	May-26													Funding can be carried forward if required
Ford Street (Woodward To Bayley Street) SLK 0.00 To 0.12	May-26													Works to be completed in Q4
Footpaths														
Footpath Renewal - Coolgardie	May-25													Footpath condition assessment to be completed
Footpath Renewal - Kambalda	May-25													Footpath condition assessment to be completed
Drainage														
Drainage Renewal - Coolgardie	Jun-26													Drainage condition assessment to be completed
Drainage Renewal - Kambalda	Jun-26													Drainage condition assessment to be completed
Sewerage														
Coolgardie Sewerage - Water Re-Use System	Jun-26													Provisional amount allowed in budget
Parks & Gardens														
Park Infrastructure Renewal - Kambalda	Apr-26													Provisional amount allowed in budget
Park Infrastructure Renewal - Coolgardie	Apr-26													Provisional amount allowed in budget

Project Description Other Infrastructure	Estimated											Management Comments		
	Completion	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26		May-26	Jun-26
Kambalda Dog Pound	Mar-26													Works to be completed in Q4
Coolgardie Park Lighting	Mar-26													Works previously deferred from 2024/25
Coolgardie Satellite Television Broadcasting Service	Completed													Works completed
Cool Truck Bay Bund Wall	Apr-26													Works to be completed in Q3
Kambalda Refuse Site	Jun-26													Provisional amount allowed in budget
Coolgardie Tip - New Cell	Apr-26													RFQ's received in December

SHIRE OF COOLGARDIE
CAPITAL FUNDING ANALYSIS
FOR THE PERIOD ENDED 31 DECEMBER 2025

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue				Management Comments
	Liability 1 July 2025	Increase in Liability	Decrease in Liability	Current Liability 31 December 2025	Original Budget	Amended Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$	\$	\$	\$	\$	
CAPITAL GRANTS & SUBSIDIES									
Recreation and Culture									
Kambalda Youth Centre Facility	0	0	0	0	100,000	100,000	100,000	0	Funding still to be confirmed
Transport									
Regional Road Group - 2023/24 Program									
Coolgardie North Road SLK's - 14.90 to 17.10	682,566	0	0	682,566	853,208	853,208	682,566	0	Tender for works endorsed at December OCM
Regional Road Group - 2024/25 Program									
Coolgardie North Road SLK's - 10.91 to 11.51	50,172	0	0	50,172	125,430	125,430	100,344	0	Second instalment to be invoiced in February 2026
Coolgardie North Road SLK's - 18.10 to 26.90	127,222	0	0	127,222	318,056	318,056	254,445	0	Second instalment to be invoiced in February 2026
Coolgardie North Road SLK's - 13.40 to 17.50	83,859	0	0	83,859	209,648	209,648	167,608	0	Second instalment to be invoiced in February 2026
Victoria Rock Road SLK's - 0.15 to 0.75	68,091	0	0	68,091	170,227	170,227	136,182	0	Second instalment to be invoiced in February 2026
Regional Road Group - 2025/26 Program									
Coolgardie North Road SLK's - 6.35 to 9.76	0	75,809	0	75,809	190,000	190,000	152,000	0	Second instalment to be invoiced in February 2026
Coolgardie North Road SLK's - 18.10 to 26.90	0	211,468	0	211,468	0	0	0	0	Second instalment to be invoiced in February 2026
Coolgardie North Road SLK's - 22.20 to 26.90	0	159,598	0	159,598	400,000	400,000	320,000	0	Second instalment to be invoiced in February 2026
Victoria Rock Road SLK's - 0.75 to 1.75	0	39,900	0	39,900	100,000	100,000	80,000	0	Second instalment to be invoiced in February 2026
Nepean Road SLK's - 1.90 to 4.30	0	71,819	0	71,819	180,000	180,000	144,000	0	Second instalment to be invoiced in February 2026
Jaurdi Hills Road SLK's - 0.00 to 3.00	0	91,769	(91,769)	0	230,000	230,000	184,000	91,769	Second instalment to be invoiced in February 2026
State Black Spot - 2024/25 Program									
Durkin Road SLK's - 0.00 to 0.15	280,000	(280,000)	0	0	0	0	0	0	Funds returned as per Council Resolution #157/2025
HSVPP- 2024/25 Program									
Ladyloch Road Truck Bay Intersection	0	0	0	0	792,000	792,000	0	0	Tender for works endorsed at December OCM
Roads to Recovery - 2023/24 Program									
Ford Street SLK's - 0.00 to 0.12	55,101	0	0	55,101	120,164	120,164	120,164	0	Balance of funds to be received in March 2026
Roads to Recovery - 2025/26 Program									
Lefroy Street SLK's - 0.00 to 0.11	0	0	0	0	60,000	60,000	60,000	0	Funding forecast to be received in March/April 2026
Lefroy Street SLK's - 0.00 to 0.07	0	0	0	0	45,000	45,000	45,000	0	Funding forecast to be received in March/April 2026
Coolgardie Townsite Various SLK's	0	0	0	0	418,484	418,484	418,484	0	Funding forecast to be received in March/April 2026
Kambalda Townsite Various SLK's	0	0	0	0	425,331	425,331	425,331	0	Funding forecast to be received in March/April 2026
LRCI - Phase 4 Roads									
Jaurdi Hills Road	218,401	0	0	218,401	364,001	364,001	218,401	0	Project completed & final grant acquittal to be completed
LRCI - Phase 4 Infrastructure									
Coolgardie & Kambalda Footpaths	0	0	0	0	83,985	83,985	83,985	0	Project completed in 2024/25
	1,565,412	370,363	(91,769)	1,844,006	5,185,534	5,185,534	3,692,510	91,769	
CAPITAL CONTRIBUTIONS									
Transport									
Road Haulage Funds									
Beacon	200,000	0	0	200,000	200,000	200,000	0	0	Funds to be recognised on completion of works
BML	146,112	147,957	0	294,069	312,000	164,043	0	0	Invoice Adjustment as per Council Resolution #182/2025
Westgold	168,000	0	0	168,000	168,000	168,000	0	0	Funds to be recognised on completion of works
	514,112	147,957	0	662,069	680,000	532,043	0	0	
TOTAL CAPITAL FUNDING, GRANTS & CONTRIBUTIONS	2,079,524	518,320	(91,769)	2,506,075	5,865,534	5,717,577	3,692,510	91,769	

Shire of Coolgardie - LGIRS Quarterly Reporting

11

SHIRE OF COOLGARDIE
PERFORMANCE ASSESSED AGAINST LTFP
FOR THE PERIOD ENDED 31 DECEMBER 2025

(A) STATEMENT OF FINANCIAL ACTIVITY	25/26 LTFP Budget	25/26 Amended Budget	Variance	Management Comment
Revenue				
General rates	13,783,000	14,863,651	1,080,651	Rates dispute provision
Grants, subsidies and contributions	2,353,700	2,353,700	0	No Change
Fees and charges	14,110,362	14,810,362	700,000	Additional revenue from Bluebush Village offset by lower airport landing and waste fees
Interest revenue	111,600	211,600	100,000	Interest earned from surplus funds invested
Other revenue	371,371	371,371	0	No Change
Fair value adjustments to investment property through profit or loss	0	94,448	94,448	Movement in WALGA House Trust Units to be adjusted as part of the budget review (non-cash)
	30,730,033	32,705,132	1,975,099	
Expenditure				
Employee costs	(6,656,837)	(6,556,837)	100,000	Staff restructure
Materials and contracts	(11,693,764)	(12,200,564)	(506,800)	Additional management costs for Bluebush Village offset by savings in Aerodrome, Waste and other areas
Utility charges	(1,837,710)	(1,837,710)	(0)	No Change
Depreciation	(8,790,851)	(8,790,851)	0	No Change
Insurance	(610,000)	(613,000)	(3,000)	Minor adjustment for insurance premiums
Finance Costs	(1,583,240)	(1,583,240)	(0)	No Change
Other expenditure	(1,359,116)	(1,913,423)	(554,307)	Additional provision for rates write off
	(32,531,518)	(33,495,626)	(964,108)	
Non cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Fair value adjustments to financial assets at fair value through profit or loss	0	(94,448)	(94,448)	Movement in WALGA House Trust Units to be adjusted as part of the budget review (non-cash)
Add: Depreciation	8,790,851	8,790,851	0	No Change
Non-current assets and liabilities:				
Pensioner deferred rates	0	0	0	No Change
Trade Receivables	0	0	0	No Change
Employee benefit provisions	50,000	50,000	0	No Change
	8,840,851	8,746,403	(94,448)	
Amount attributable to operating activities	7,039,366	7,955,909	916,543	
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital Grants, Subsidies & Contributions	5,865,534	5,865,534	(0)	No Change
	5,865,534	5,865,534	(0)	
Outflows from investing activities				
Payments for property, plant and equipment	(898,716)	(898,716)	(0)	No Change
Payments for construction of infrastructure	(8,193,668)	(8,193,668)	0	No Change
	(9,092,384)	(9,092,384)	0	
Amount attributable to investing activities	(3,226,850)	(3,226,850)	(0)	
Inflows from financing activities				
Proceeds from new borrowings	0	0	0	No Change
Transfer from reserves	0	0	0	No Change
	0	0	0	
Outflows from financing activities				
Payments for principal portion of loans	0	0	0	No Change
Payments for principal portion of lease liabilities	(1,816,539)	(1,816,539)	(0)	No Change
Transfer to reserves	(359,600)	(359,600)	0	No Change
	(2,176,139)	(2,176,139)	(0)	
Amount attributable to financing activities	(2,176,139)	(2,176,139)	(0)	
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	(1,636,377)	(3,544,614)	(1,908,237)	Combination of prior year adjustments and rate provisions taken up at 30 June 2025
Amount attributable to operating activities	7,039,366	7,955,909	916,543	As per movements above
Amount attributable to investing activities	(3,226,850)	(3,226,850)	0	
Amount attributable to financing activities	(2,176,139)	(2,176,139)	(0)	
Surplus or deficit after imposition of general rates	0	(991,694)	(991,694)	

KEY STRATEGIC PROJECTS**Bluebush Village**

The Shire of Coolgardie undertook a public tender process (RFT 01/2025) for the disposal of the Bluebush Accommodation Village, located at 44 Bluebush Road, Kambalda West, on an "as is, where is" basis in accordance with sections 3.58 and 3.59 of the Local Government Act 1995 (WA). Council provided in-principle approval for the disposal on 24 June 2025 and subsequently endorsed the tender documentation, evaluation criteria, and market approach on 9 September 2025.

The tender was publicly advertised via Tenderlink, the Shire's website, and state and regional newspapers, with the closing date extended through Addendum No. 3 to ensure sufficient market engagement. Three tenderers submitted materially compliant offers: Astral Resources NL, Goldfields Investments Pty Ltd, and Westgold Resources Ltd (which submitted both a conforming and an alternative offer).

Tenders were assessed by the Tender Evaluation Panel against the approved weighted criteria of price and offer (60%), similar experience (15%), demonstrated understanding (10%), and social and community value (15%). The evaluation was conducted under probity oversight, with clarifications sought where required, and the outcomes were documented in the confidential Tender Evaluation Workbook.

The qualitative assessment resulted in the highest overall score being awarded to the Westgold Resources Ltd Alternative Offer (80%). This offer is fully unconditional and proposes a purchase price of \$22,055,000 (including GST) for both Lot 501 and the remaining portion of Lot 500 (approximately 10,600sqm). Importantly, this structure simplifies the transaction, avoids the need for boundary realignment, and provides greater commercial certainty for the Shire.

Westgold's submission demonstrated strong operational capability, a proven regional presence, financial capacity, and the lowest overall risk profile. The offer also aligns with existing planning approvals, allowing the current workforce accommodation use to continue without the need for further approvals, while any future expansion would remain subject to Council's planning and building approval processes.

Based on the evaluation outcomes, the Tender Evaluation Panel has recommended that Council appoint Westgold Resources Ltd (Alternative Offer) as the preferred tenderer. This recommendation reflects the value-for-money outcome, reduced transaction risk, and overall strategic advantage for the Shire. Importantly, the appointment of a preferred tenderer does not commit the Shire to final disposal, as Council must still comply with the statutory consultation and business plan requirements under section 3.59 of the Act before making a final determination.

Council has now prepared a business case and commenced the community consultation process. Subject to the outcome of the consultation process and further consideration by Council, Council may elect to endorse the proposal from Westgold Resources Ltd, defer the matter, or continue operating Bluebush Village in its current form into the foreseeable future. A decision is anticipated by late February/early March 2026.

**SHIRE OF COOLGARDIE
DEBT MANAGEMENT
FOR THE PERIOD ENDED 31 DECEMBER 2025**

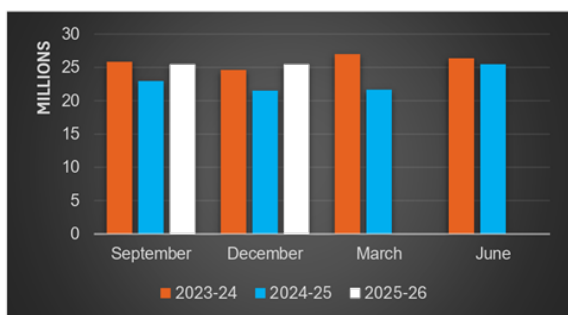
BORROWINGS

Loan Details	Institution	Opening Balance	New Loans	Principal Repayments	Principal Outstanding
Bluebush Village - Stage 1 Buildings	CBA	7,287,029	0	0	7,287,029
Bluebush Village - Stage 2 Construction	CBA	1,834,724	0	0	1,834,724
Bluebush Village - Stage 1 Executive Rooms	CBA	316,757	0	0	316,757
Goodenia Court Units	CBA	847,827	0	0	847,827
Coolgardie Aquatic Facilities	CBA	77,782	0	0	77,782
Kambalda Aquatic Facilities	CBA	1,085,793	0	0	1,085,793
Kambalda Aquatic Facilities	CBA	368,687	0	0	368,687
Coolgardie Post Office	CBA	332,758	0	0	332,758
CBA Overdraft Facility	CBA	812,140	0	0	812,140
Bluebush Village - Stage 1 Construction	CBA	4,646,000	0	0	4,646,000
Coolgardie Class III Waste Facility	CBA	1,463,100	0	0	1,463,100
Kambalda Aerodrome Refurbishment	CBA	439,000	0	0	439,000
Bluebush Village - Stage 2 Construction	CBA	1,874,995	0	0	1,874,995
Cashflow Assistance	CBA	4,076,905	0	0	4,076,905
Overdraft Facility	CBA	0	0	0	0
		25,463,497	0	0	25,463,497

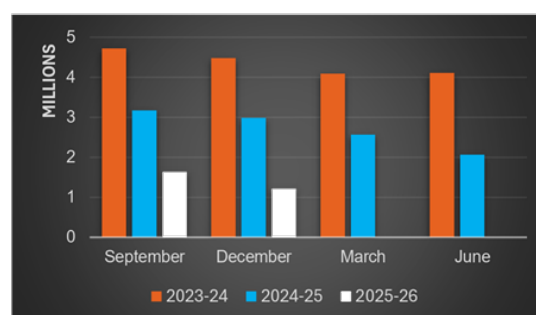
LEASES

Leasing Details	Institution	Opening Balance	New Leases	Principal Repayments	Principal Outstanding
Hino 700 Series (P351)	Kooya	66,576	0	(10,414)	56,162
Hino 700 Series (P355)	Kooya	66,169	0	(8,417)	57,752
Administration Electronic Whiteboards	BENQ	10,714	0	(5,777)	4,937
Administration ICT Equipment	Meraki	18,163	0	(7,006)	11,157
Kambalda Gym Equipment	TechnoGym	44,650	0	(11,142)	33,508
Kambalda Gym Equipment	TechnoGym	20,726	0	(7,756)	12,970
Coolgardie Gym Equipment	TechnoGym	41,837	0	(5,212)	36,625
Caterpillar Loader	Vestone	150,998	0	(45,997)	105,001
Caterpillar Compactor	Vestone	247,907	0	(75,516)	172,391
Bluebush Village - Stage 2 Buildings	Vestone	1,398,271	0	(676,219)	722,052
		2,066,011	0	(853,456)	1,212,555

Borrowings (Principal Outstanding)



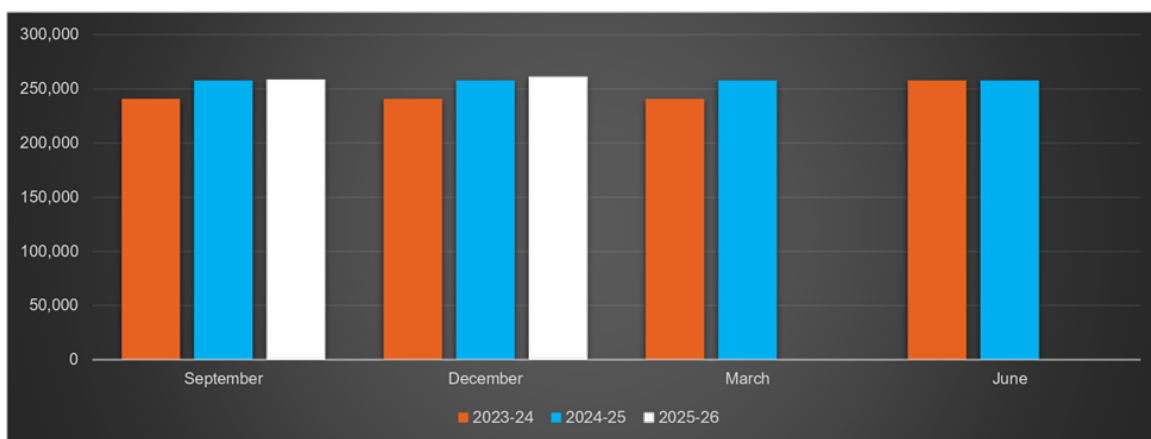
Leases (Principal Outstanding)



**SHIRE OF COOLGARDIE
CASH BACKED RESERVES
FOR THE PERIOD ENDED 31 DECEMBER 2025**

Reserve Account Name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
Plant & Equipment	76,901	52,863	0	129,764	76,901	1,046	0	77,947
Sewerage	59,725	82,224	0	141,949	59,725	813	0	60,538
Infrastructure Renewal	88,677	53,302	0	141,979	88,677	1,207	0	89,884
Aged Accommodation	32,522	31,211	0	63,733	32,522	442	0	32,964
Leave Entitlements	0	50,000	0	50,000	0	0	0	0
Road Contributions	0	40,000	0	40,000	0	0	0	0
Landfill Remediation	0	50,000	0	50,000	0	0	0	0
Debt Management	0	0	0	0	0	0	0	0
	257,825	359,600	0	617,425	257,825	3,508	0	261,333

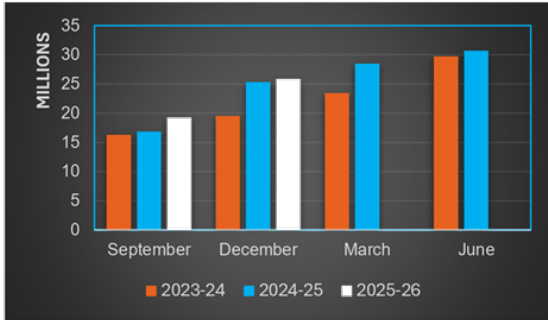
Cash Backed Reserves



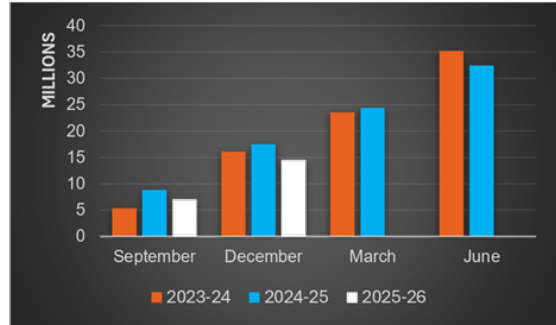
**SHIRE OF COOLGARDIE
GRAPHICAL INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

OPERATING ACTIVITIES

Operating Revenue

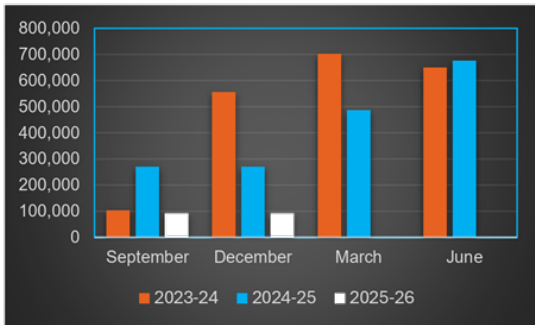


Operating Expenditure

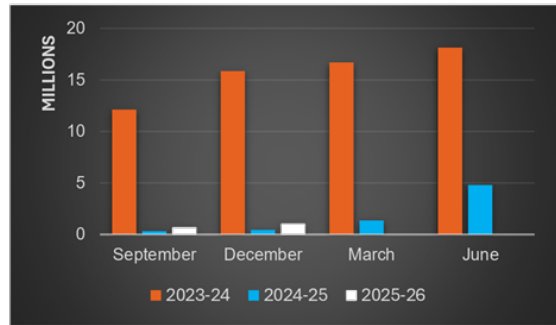


INVESTING ACTIVITIES

Capital Revenue

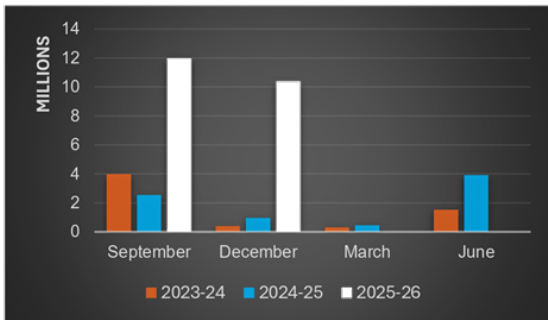


Capital Expenditure

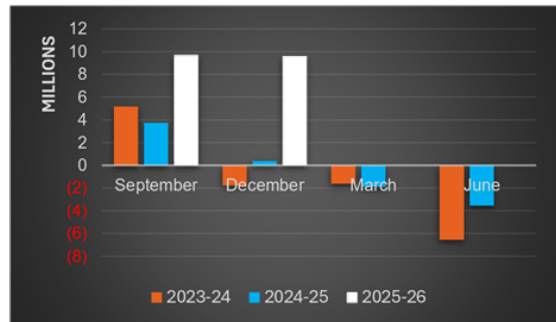


FINANCIAL ACTIVITIES

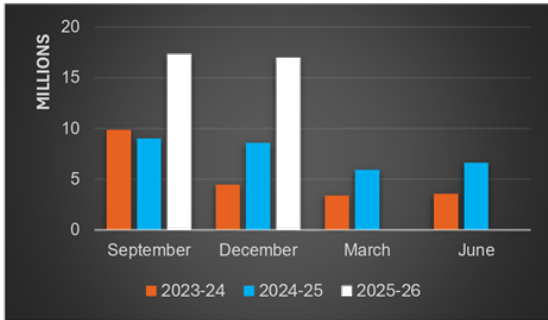
Cash and Cash Equivalents



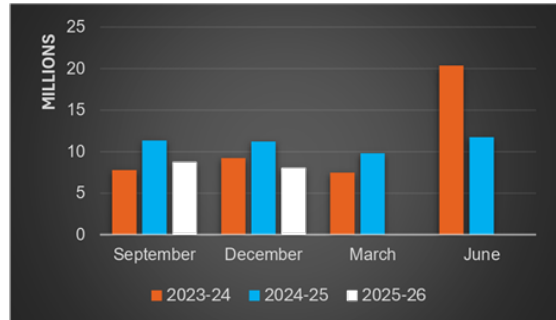
Surplus / (Deficit) Position



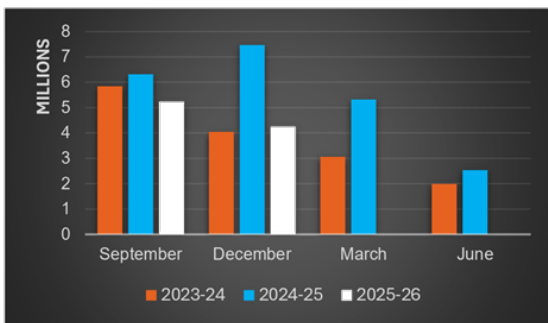
Current Assets



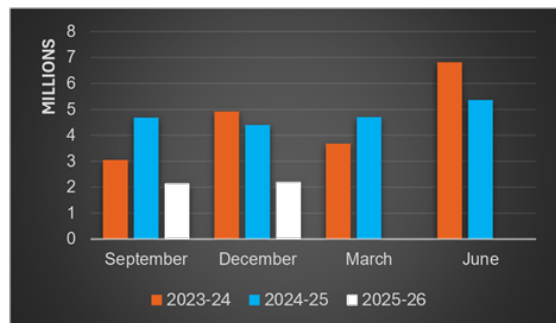
Current Liabilities



Trade & Other Receivables

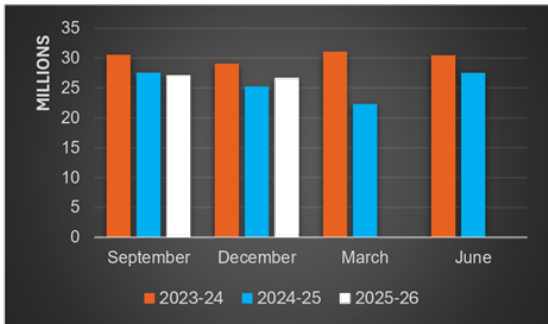


Trade & Other Payables

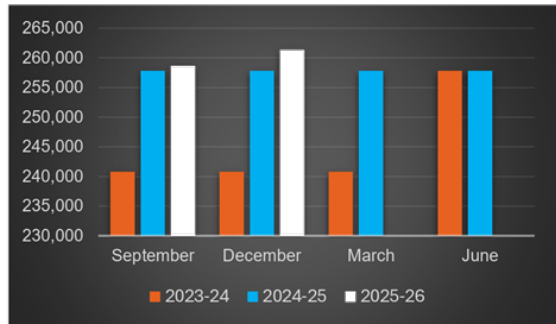


FINANCING ACTIVITIES

Borrowings (Principal Outstanding)

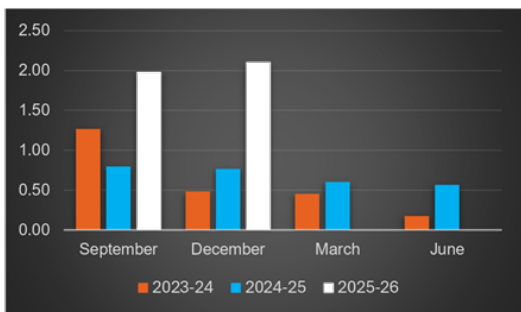


Cash Reserves

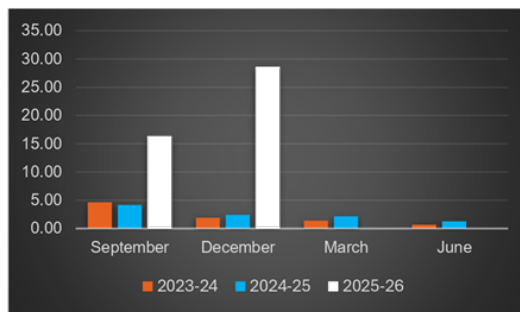


**SHIRE OF COOLGARDIE
FINANCIAL RATIOS
FOR THE PERIOD ENDED 31 DECEMBER 2025**

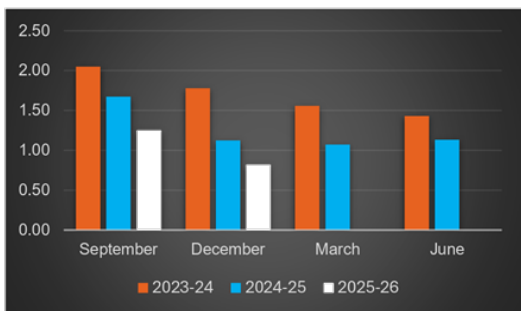
Current Ratio



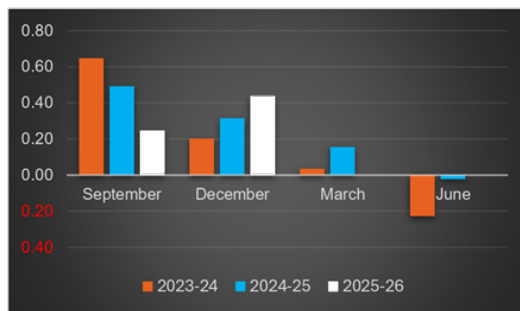
Debt Service Coverage Ratio



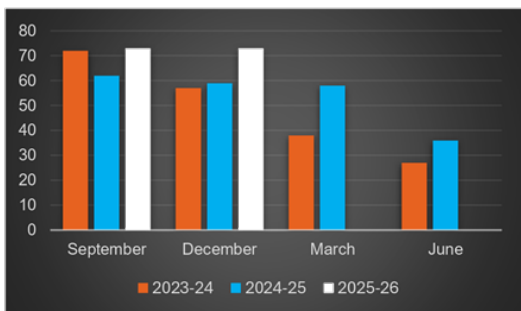
Net Financial Liabilities Ratio



Operating Surplus Ratio



Local Government Financial Indicator



5.2 Operation Services

5.2.1 AUDIT ENTRANCE MEETING

Location: Kambalda

Applicant: Nil

Disclosure of Interest: The Author declares that they do not have any conflicts of interest in relation to this item.

Date: 28 April 2026

Author: Raj Subbiah, Finance Manager

SUMMARY

To inform the Audit, Risk and Improvement Committee of proposed timetable for the audit of the 2025/26 Financial Statements.

BACKGROUND

The audit of the Annual Financial Statements will be undertaken by RSM under contract with the Office of the Auditor General.

In preparation for the audit, RSM and Management have agreed on the below timetable. In summary:

- Audit Entrance Meeting – 28th August 2026
- Draft Annual Financial Statements submitted by Shire – 30th September 2026
- Audit Field Work – 12th-23rd October 2026
- Audit Exit Meeting – 02nd December 2026
- Financial Statements and Management Representation Letter signed – 03rd December 2026
- Audit Report Issues – Within 5 business days of receiving of the signed audit report
- Audit, Risk and Improvement Committee Meeting – 09th December 2026
- Ordinary Council Meeting – 15th December 2026

COMMENT

The timeline has been prepared to ensure that the Shire meets its audit and financial reporting responsibilities to enable the Audit, Risk and Improvement Committee and Council to adopt the audited financial statements for 25/26 before 31st December 2026.

CONSULTATION

- Shire of Coolgardie, CEO
- RSM

STATUTORY ENVIRONMENT

- *Part 7, Local Government Act 1995*
- *Section 14 and 15, Local Government (Audit) Regulations 1996*
- *Regulation 17, Local Government (Audit) Regulations 1996*
- *Regulation 5(2)(c), Local Government (Financial Management) Regulations 1996*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Accountable and effective leaders

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. **Audit Planning Memorandum - as per RSM advice - Confidential**

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the Audit, Risk and Improvement Committee note the audit timetable for the 2025/26 Financial Statements.

5.2.2 REVIEW TERMS OF REFERENCE

Location: N/A

Applicant: N/A

Disclosure of Interest: N/A

Date: 23 April 2026

Author: Leanne Parola, Executive Manager Community Development and Regulatory Services

SUMMARY

The Terms of Reference for the Audit, Risk and Improvement Committee require minor amendment as a result of legislative changes.

BACKGROUND

The Audit, Risk and Improvement Committee Terms of Reference were adopted by the Audit, Risk and Improvement Committee on 9 December 2025.

COMMENT

Audit, Risk and Improvement Committees are established under section 7.1A as committees of Council under section 5.8 of the Local Government Act 1995. As Council committees, their meetings are subject to Part 5 of the Act, including section 5.23, which requires committee meetings to be open to the public unless a specific resolution is made to close a meeting or agenda item in accordance with the confidentiality provisions of the Act.

Section 5.2 of the current Audit, Risk and Improvement Committee Terms of Reference states:

The Committee meets shall be 'Closed' and therefore not open to the public, and because it has no delegated authority from Council, there is no Public Question Time at the commencement of the meetings of the Committee.

This section therefore needs to be removed.

CONSULTATION

There has been no consultation in this regard.

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 7, Division 1A Audit, risk and improvement committee

POLICY IMPLICATIONS

Policy 1.02 Audit, Risk and Improvement Committee Terms of Reference

FINANCIAL IMPLICATIONS

There are no direct financial implications.

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

High quality corporate governance, accountability and compliance

ATTACHMENTS**1. Draft Terms of Reference**

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the Audit, Risk and Improvement Committee Terms of Reference be updated as attached.

Policy Number 1.02 Audit, Risk and Improvement Committee – Terms of Reference

Legislative Reference: Section 7 Local Government Act 1995

Relates to: Delegation Sub Delegation NA

Policy Scope: To establish Terms of Reference for the effective operation of the Audit, Risk and Improvement Committee.

Policy Statement

1.0 INTRODUCTION

- 1.1 The Council of the Shire of Coolgardie has established an Audit, Risk and Improvement Committee (the Committee) pursuant to Section 7 of the Local Government Act 1995 (the Act).
- 1.2 The Committee is established to fulfil the requirements of Local Government (Audit) Regulation 16 and provides oversight of the financial systems of the local government on behalf of the Council.
- 1.3 The Committee operates to assist Council to fulfil its corporate governance, stewardship, leadership, and control responsibilities in relation to financial reporting and audit, internal audit, and risk management.
- 1.4 The Committee is to provide guidance and assistance to the local government as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act.
- 1.5 The Committee shall act in accordance with the provisions of the Act, the local laws and policies of the Shire of Coolgardie and these Terms of Reference.

2.0 OBJECTIVES

The objectives of the Committee are to oversee:

- 2.1 The credibility and objectivity of financial reporting,
- 2.2 The effective management of financial and other risks and protect Council assets,
- 2.3 Compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control, and legislative compliance,
- 2.4 The provision of an effective means of communication between the external auditor, the CEO and Council,
- 2.5 The scope of work, objectivity, performance, and independence of the external and internal auditors; and
- 2.6 The process and systems which protect against fraud and improper activities.

3.0 AUTHORITY

The Committee is a formally appointed committee of the Council and is responsible to that body.

The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated authority.

The Committee does not have any management functions and cannot involve itself in management processes or procedures.

The Committee has the authority to:

- 3.1 Review the internal and external auditor's annual audit plans and the outcomes/results of all audits undertaken,
- 3.2 Request the CEO to seek information or advice in relation to matters considered by the Committee,
- 3.3 Formally meet with internal and external auditors as necessary,
- 3.4 Seek resolution on any disagreements between management and the external auditors on financial reporting; and
- 3.5 Make recommendations to Council with regards to matters within its scope of responsibility.

4.0 MEMBERSHIP

- 4.1 The Committee will consist of 6 members including the Independent Chair. Membership will be reviewed biennially immediately following Local Government elections unless, by a decision of Council, an interim appointment is required.
- 4.2 All members shall have full voting rights. In the event of a tie, the Chairperson will have the casting vote.
- 4.3 Membership of the Committee shall, unless determined otherwise, cease on the day of the next ordinary Council election.
- 4.4 Council shall appoint new members to the Committee at its first meeting following the ordinary election.
- 4.5 The membership of a member may be ceased in accordance with the Act.
- 4.6 The Chairperson, and Deputy Chairperson of the Committee are appointed by majority vote of the Committee.
- 4.7 In the Chairperson's absence from a meeting, the members of the Committee present at the meeting will select a chairperson for that meeting.
- 4.8 The CEO and employees are not members of the Committee.
- 4.9 The CEO or his/her nominee is to be available to attend meetings to provide advice and guidance to the Committee.
- 4.10 The Shire shall provide secretarial and administrative support to the Committee.

- 4.11 A quorum will be a majority of Members.
- 4.12 New Council Members will receive relevant information and briefings on their appointment to assist them to meet their Committee responsibilities.

5.0 MEETINGS

- 5.1 The Committee shall meet not less than two times a year. Additional meetings shall be convened at the discretion of the Chairperson or at the request of the CEO.
- 5.2 Council Members who are not members of the Committee may attend each Committee meeting.
- 5.3 Using electronic means:

If a Committee member is not physically present and in accordance with the Local Government (Administration) Regulations 1996 section 14 A or section 14 B, the Committee member may join the meeting using electronic means.

The Committee meeting may be held using electronic means if the circumstances of Local Government (Administration) Regulations 1996 section 14 C or section 14 D are activated.
- 5.4 The Committee shall report to Council in accordance with the Shire of Coolgardie Meeting Procedures Local Law.
- 5.5 Notice of meetings shall be given to members at least five days prior to each meeting, with the agenda papers to be provided to members not less than 72 hours prior to the meeting.
- 5.6 A quorum for a meeting shall be at least 50% of the number of offices of membership, whether vacant or not.

6.0 MINUTES OF MEETINGS

- 6.1 The Presiding Member shall ensure that detailed minutes of all meetings are kept in accordance with the Shire of Coolgardie Meeting Procedures Local Law.
- 6.2 Where the Committee makes a recommendation to the Council, the Chief Executive Officer shall ensure that the recommendation is on the agenda of the next practicable ordinary Council meeting.
- 6.3 Minutes will be taken at each meeting and presented to the subsequent meeting for confirmation. Minutes will include the proceedings, resolutions of the meeting including the names of those in attendance.
- 6.4 The Chairperson shall ascertain, at the beginning of each meeting, the existence of any conflicts of interest and minute them accordingly. Conflicts of Interest will be managed in accordance with the Shire's policies and the Local Government Act 1995.
- 6.5 Minutes of Committee meetings shall be circulated promptly to all members of the Committee.
- 6.6 Other than confidential papers and attachments, agendas and minutes of the Committee will be made publicly available on the Shire's website.

7.0 DELEGATED AUTHORITY TO AUDIT, RISK AND IMPROVEMENT COMMITTEE

7.1 The Audit, Risk and Improvement Committee has no delegated authority to undertake any duties on behalf of the Council, acting as the local government.

8. ROLES AND RESPONSIBILITIES

In addition to the functions listed in the Local Government Act 1995 (Local Government (Audit) Regulations 1996, section 16), the roles and responsibilities of the Committee include:

External Audits (the Auditor General will be responsible for conducting external audits):

- Provide guidance and assistance to Council as to the carrying out of the functions of the Shire in relation to external audits.
- Meet with the external auditors to discuss any matters that the Committee or the external auditors believe should be discussed.
- May meet with the auditor annually to receive the audit report and make a recommendation to Council with respect to that report.
- Examine the reports of the auditor after receiving a report from the CEO on the matters to:
- Determine if any matters raised require action to be taken by the Shire; and
 - Ensure that appropriate action is taken in respect of those matters.
- Consider and recommend adoption of the Annual Report to Council. Review any significant changes that may arise after any such recommendation but before the Annual Report is signed.
- Address issues brought to the attention of the Committee, including responding to requests from Council for advice that is within the parameters of the Committee's TOR.

Internal Audit:

- Provide guidance, support, and appropriate recommendations to Council on the appointment, and oversight of the Shire Internal Auditor.
- Provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to internal audits.
- Review and recommend the annual internal audit plan for endorsement by the Council and all major changes to the plan. Monitor that the internal auditor's annual plan is linked with and covers the material business strategic risks and themes.
- Monitor processes and practices to ensure that the independence of the internal audit function is maintained.
- Annually receive the summary of Internal Audit Auditees' satisfaction surveys.

- Review all internal audit reports and provide advice to the Council on significant issues (i.e., high, and extreme) identified in audit reports and action to be taken on issues raised, including identification and dissemination of good practice.
- Monitor management's implementation of internal audit recommendations.
- Receive the findings of special internal audit assignments undertaken at the request of Council or CEO.
- Review the annual Compliance Audit Return and report to the Council the results of that review - Local Government Act 1995 section 7.13 (1)(i).
- Consider the CEO's Triennial Review of the appropriateness and effectiveness of the Shire's systems and procedures regarding risk management, internal control, and legislative compliance, required to be provided to the Committee, and report to the Council the results of those reviews - Local Government (Audit) Regulations 1996 reg.17.
- Oversee the process of developing and implementing the Shire's fraud control arrangements to assist Council in ensuring it has appropriate processes and systems in place to detect, capture and effectively respond to fraud and improper activities.
- Consider the financial management systems and procedures as per - s.5(2) Local Government (Financial Management) Regulations 1996 - within the statutory timeframe.
- Review all transactions on the CEO corporate credit card for compliance with legislation, and Shire Policies and procedures.

Risk Management:

- Ensure that management has in place a current and comprehensive Enterprise Risk Management Framework and associated procedures for effective identification and management of Shire's business and financial risks.
- Determine whether a sound and effective approach has been followed in managing Shire's major risks including those associated with individual projects, program implementation, and activities.
- Ensure that the Shire identifies, reviews, and regularly updates the strategic and operational risk profiles.
- Understand and endorse the Shire's risk appetite.
- Oversee the periodic review of the Risk Management Framework.

Business Continuity:

- Ensure a sound and effective approach has been followed in establishing the Shire's business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested.
- Oversee the periodic review of the Business Continuity Management Framework.

Financial Reporting:

- Review significant accounting and reporting issues, recent accounting, professional and regulatory pronouncements, and legislative changes, and understand their effect on the financial report.
- Review with management and the external auditors the results of the audit, including any difficulties encountered.
- Review the Annual Financial Statements forming part of the Shire's Annual Report and consider whether it is complete, consistent with information known to Committee members, and reflects appropriate accounting principles.
- Review with management and the external auditors all matters required to be communicated to the Committee under the Australian Auditing Standards.
- Recommend the adoption of the Annual Financial Statements forming part of the Annual Report to Council.

Internal Control:

- Ensure management's approach to maintaining an effective Internal Control Framework is sound and effective.
- Ensure management has in place relevant policies and procedures, including CEO's Instructions or their equivalent, and that these are periodically reviewed and updated.
- Ensure appropriate processes are in place to assess, at least once a year, whether key policies and procedures are complied with.
- Ensure appropriate policies and supporting procedures are in place for the management and exercise of delegations.
- Review how management identifies any required changes to the design or implementation of key internal controls.

Fraud and Corruption Prevention:

- Oversee the process of developing and implementing the Shire's fraud control arrangements to assist Council in ensuring it has appropriate processes and systems in place to detect, capture and effectively respond to fraud and improper activities.
- Receive and consider information and advice presented by the CEO on the strategies and controls to manage fraud and corruption risks at the Shire.
- Provide oversight over the Shire's exposure and issues raised in relation to fraud and corruption.

Legislative Compliance:

- Oversee the effectiveness of the systems for monitoring compliance with relevant laws, regulations, and associated government policies.

Reporting Responsibilities:

- Reports and recommendations of the Committee which require presentation to Council will be presented to the next available Ordinary Council Meeting. Additional updates may be appropriate, should issues of concern arise.

Other Responsibilities:

- Monitor the progress of the implementation of external audit recommendations made by the auditor, which have been accepted by the Shire.
- Receive recommendations arising from reviews of local government systems and procedures.
- At least once every two (2) years review and assess the adequacy of the Committee TOR, request Council approval for proposed changes, and ensure appropriate disclosure as required by legislation or regulation.
- Annually confirm that all responsibilities outlined in this TOR have been carried out

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: June 2017

Review dates: 2022, November 2023, December 2025, April 2026

- 6 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 6.1 Elected Members**
- 6.2 Shire Officers**
- 7 CLOSURE OF MEETING**