



**ATTACHMENTS**

**OF THE**

**ORDINARY COUNCIL MEETING**

**17 December 2019**

**6.00pm**

**Coolgardie**

## Ordinary Council Meeting 17 December 2019 Attachments

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**Shire of Coolgardie  
Payments by Delegated Authority  
1 November 2019 to 30 November 2019**

EFT	Date	Name	Description	Amount
EFT17714	14-November-2019	Tquip	Sweeper Bellows Seal	\$26.95
EFT17715	14-November-2019	3E Advantage Pty Ltd	Printer Services October	\$6,086.08
EFT17716	14-November-2019	Air Liquide	Monthly Gas Bottle Hire And Usage	\$76.40
EFT17717	14-November-2019	Albany Heavy Vehicle Training	HR, HC And MC Training And Assessing	\$3,500.00
EFT17718	14-November-2019	AMPAC Debt Recovery (Wa) Pty Ltd	Costs Of October Debt Recovery	\$9,770.66
EFT17719	14-November-2019	Aquatic Services Wa	Quarterly Plant Service For Coolgardie Pool November	\$825.00
EFT17720	14-November-2019	ARA Fire Protection Services Pty Ltd	Prime Mover - Hino 700 Series Fire Extinguisher	\$276.10
EFT17721	14-November-2019	Australia Post	Australia Post Monthly Charges October 2019	\$1,714.38
EFT17722	14-November-2019	Australian Community Media	Advertising In The Seniors Newspaper	\$224.90
EFT17723	14-November-2019	Australian Services Union	Payroll Deductions	\$25.90
EFT17724	14-November-2019	Aquip Analytics	Periodic Reporting And Development	\$2,189.33
EFT17725	14-November-2019	BP Australia Limited	Monthly Fuel Bill October 2019	\$8,712.65
EFT17726	14-November-2019	Built By Geoff Fencing	Repair Sections Of Fence Damaged By Vehicles At SOC	\$1,859.00
EFT17727	14-November-2019	Bunnings Buildings Supplies	Reticulation Accessories East Town Square	\$943.98
EFT17728	14-November-2019	Bright Minds Therapy Pty Ltd	Occupational Therapy 30 Oct, 6, 13 Nov	\$1,210.00
EFT17729	14-November-2019	Cabcharge	Cabcharge Fares And Monthly Service Fees	\$238.03
EFT17730	14-November-2019	Caltex Australia	Monthly Fuel Bill October 2019	\$13,966.30
EFT17731	14-November-2019	Cardno Spectrum Survey	Survey Of Drainage At Kambalda Pool	\$1,485.00
EFT17732	14-November-2019	Central Regional Tafe	Implant Microchip In Cats & Dogs Course	\$257.60
EFT17733	14-November-2019	Chemcentre	Sample Coolgardie Sewerage Water For October As Per License	\$290.40
EFT17734	14-November-2019	Child Support Agency	Payroll Deductions	\$293.22
EFT17735	14-November-2019	Complete Occ Health	Pre-Employment Medical And Drug Screen	\$490.00
EFT17736	14-November-2019	Covs Parts Pty Ltd Trading as GPC Asia Pacific Pty Ltd	Various Plant Auto Electrical And Repairs	\$762.46
EFT17737	14-November-2019	Compass Project Consultancy	Grant Writing Workshop Coolgardie, Kambalda Workshops 29 30 October	\$1,170.00
EFT17738	14-November-2019	Conway Highbury Pty Ltd	Review Of Shire Of Coolgardie Local Laws	\$1,567.50
EFT17739	14-November-2019	Department Of Water And Environmental Regulation	Annual Licence Fee Kambalda Waste Disposal Site	\$6,496.00
EFT17740	14-November-2019	Dormakaba Australia Pty Ltd	Repair Automatic Doors Coolgardie Rec Centre	\$833.88
EFT17741	14-November-2019	Eagle Petroleum (Wa) Pty Ltd	Monthly Fuel Bill October 2019	\$1,215.76
EFT17742	14-November-2019	Ess Kambalda Village	Accommodation Consultants	\$897.60
EFT17743	14-November-2019	Fiesta Canvas	Installation Of Shade Sails At Coolgardie Pool	\$2,046.00
EFT17744	14-November-2019	Francesca Lefante, Milbridge	Site Visits And Associated Work September	\$15,496.25
EFT17745	14-November-2019	Global Communication Services	Supply & Fit Two Way Aerial To Mitsubishi Triton Ute	\$517.73
EFT17746	14-November-2019	Golden City Motors	Holden Cruze Sedan Rego Cg5954 Carry Out 105K Km Service	\$1,065.95
EFT17747	14-November-2019	Goldfields Record Storage	Monthly Records Storage October 19	\$99.12
EFT17748	14-November-2019	Goldfields Truck Power	P228 Repair To Air Con System	\$3,510.60
EFT17749	14-November-2019	Goldline	Cleaning Products Kambalda Rec	\$1,485.98
EFT17750	14-November-2019	Goodnews Newsagency	Monthly Newspapers For Kambalda Office Oct	\$224.80
EFT17751	14-November-2019	Ground Masters	Assistance To Prepare Gravesite	\$979.00
EFT17752	14-November-2019	Gts Gauges Transmitters Switches Pty Ltd	Replacement Power/Control Cord For A Gos/Glonass Trip Meter Model Hmg1 1,000	\$173.80
EFT17753	14-November-2019	Geoffrey Harcombe	Environmental Health Consultancy Services 29, 30 And 31st Oct	\$3,452.93
EFT17754	14-November-2019	It Vision	It Consultancy Services Cpm Dashboards Scope Of Works	\$8,225.29
EFT17755	14-November-2019	Jason William Cleeland	Kambalda Public Toilet Inspection Repair	\$426.25
EFT17756	14-November-2019	Kal Engineering Consultants	Supply Revised Drawings (Line-Marking & Signage) Ladyloch Rd	\$4,950.00
EFT17757	14-November-2019	Kalgoorlie Retraction	Furniture For Railway Station	\$7,130.00
EFT17758	14-November-2019	Kalmech Mechanical Solutions Pty Ltd	Wheel Align Toyota Coaster Bus	\$388.95
EFT17759	14-November-2019	Kambalda Community Christmas Tree	Council Donation Kambalda Community Christmas Tree	\$22,500.00
EFT17760	14-November-2019	Kambalda East Deli	Catering For Asset Management Meeting	\$366.00
EFT17761	14-November-2019	Kleenheat Gas Pty Ltd	2 X Gas Bottles For 11 Goodenia Court	\$542.00
EFT17762	14-November-2019	Kmart Australia	Prizes For Halloween Pingo	\$301.50
EFT17763	14-November-2019	Kalgoorlie Tyrepower	Side Tipping Trailer P354 - 4 X Tyres Include Fitting	\$4,781.00
EFT17764	14-November-2019	Kambalda Volunteer Fire Brigade	Community Calendar For 2020	\$120.00
EFT17765	14-November-2019	Landgate	Slip Subscription Annual Charge	\$2,773.70
EFT17766	14-November-2019	Lg Corporate Solutions Pty Ltd	Site Visits And Project Work	\$25,058.26
EFT17767	14-November-2019	Lo-Go Appointments	Temporary Rates Officer Week Ending 26 Oct	\$3,452.68
EFT17768	14-November-2019	Market Creations	8 Invoices IT and Marketing Services	\$21,506.78
EFT17769	14-November-2019	Market Force	Local Government Notices The West Local Planning Scheme No 5	\$1,867.30
EFT17770	14-November-2019	Mcleods Barristers And Solicitors	Employment Law Advice	\$1,737.89
EFT17771	14-November-2019	Metro Count	Traffic Accessories For Road Counters	\$2,032.80
EFT17772	14-November-2019	Mister Signs	4X Single Sided A Boards, 12X Magnetic Signs To Suit, 2X Double Sided Signs	\$1,427.80
EFT17773	14-November-2019	Modus Compliance Pty Ltd	Building Certification Services 1 Gimlet Court And 102 Bayley St	\$297.00
EFT17774	14-November-2019	Netsight Pty Ltd	Myosh Monthly Subscription	\$326.70
EFT17775	14-November-2019	Northstar Asset Pl T/A Artstralia Pl	Coolgardie Pool Open Day Movie Screening	\$385.00
EFT17776	14-November-2019	Octagonal Resources (Wa) Pty Ltd	Rates Refund For Assessment A15723 Lot E15/01097 Exploration Licence Coolgardie 6429	\$70.81

**Shire of Coolgardie  
Payments by Delegated Authority  
1 November 2019 to 30 November 2019**

EFT	Date	Name	Description	Amount
EFT17777	14-November-2019	Office National Kalgoorlie	Cleaning Supplies	\$145.90
EFT17778	14-November-2019	Pmh Electrical Contracting Services Pty Ltd	Investigate Lights Outside Not Working Outside Bayley St Admin Building And Replace	\$1,412.40
EFT17779	14-November-2019	Ravim Rbc	Organisational Review Second Instalment	\$10,000.00
EFT17780	14-November-2019	Ray White Kambalda	Replace Bollard & Install New Night/Day Switch Between 2/59 & 1/65 Salmon Gums Road	\$1,047.64
EFT17781	14-November-2019	Reece Pty Ltd	Coolgardie Pool Toilet Repairs	\$51.73
EFT17782	14-November-2019	Resources Trading Hub	Parts And Consumables West Kambalda Verge	\$2,726.31
EFT17783	14-November-2019	Road And Traffic Services Pty Ltd	Supply & Install Pavement Markings As Per Supplied Quantities.	\$2,629.00
EFT17784	14-November-2019	Roadtech Constructions	2 Invoices Coolgardie North Road and Road Train Parking Bay	\$430,019.25
EFT17785	14-November-2019	Red Desert Cooling Pty Ltd	Supply & Install Ice Machine - Coolgardie Depot	\$7,609.31
EFT17786	14-November-2019	St John Ambulance Assoc	First Aid Kits Vehicles	\$220.00
EFT17787	14-November-2019	Scitech Discovery Centre	Science Wonderland Kambalda And Coolgardie Shows	\$5,808.00
EFT17788	14-November-2019	Steven Tweedie	Governance And Related Advice	\$2,337.50
EFT17789	14-November-2019	Studio Mok Up	Design Work For October 2019	\$1,240.00
EFT17790	14-November-2019	T&S Contracting	Coolgardie Pool Handrail To Pool Plant Area, And Cover For Balance Tank	\$2,500.00
EFT17791	14-November-2019	Taps Industries Pty Ltd	31 Invoices Various Plumbing Services	\$80,287.60
EFT17792	14-November-2019	Toni Hayes	Kambalda Community Grants Workshop Catering	\$800.00
EFT17793	14-November-2019	Total Connections	P351 Dust Plugs	\$172.72
EFT17794	14-November-2019	TQuip	P350 Parts And Consumables	\$1,393.10
EFT17795	14-November-2019	Toll Transport Pty Ltd	Freight Kambalda Library	\$169.76
EFT17796	14-November-2019	Uniqco International Pty Ltd	Plant & Vehicle Asset Management Service Fee For Month Of November 2019	\$7,194.00
EFT17797	14-November-2019	Vissign Australia Pty Ltd	Vissigns Pole Kit	\$137.50
EFT17798	14-November-2019	Vanessa Australia	Coolgardie Visitors Centre Stock	\$369.36
EFT17799	14-November-2019	WA Local Government Association - WALGA	Updates To Websites(Alerts, Directory, Events Calendar, Fire Rating)	\$4,025.00
EFT17800	14-November-2019	Westrac Pty Ltd	Parts Book P357	\$231.51
EFT17801	14-November-2019	Woolworths Group Limited	Fruit And Sausages For Coolgardie Pool Opening Day 2019	\$618.01
EFT17802	14-November-2019	Workpac Pty Ltd	Goldfields Record Storage, Casual Worker.	\$2,140.60
EFT17803	14-November-2019	Wormald Fire Systems	Inspection And Maintenance Sept Kam Rec	\$390.64
EFT17804	14-November-2019	Yeti'S Records Management Consultancy	Records Management, Goldfields Record Storage 3 Invoice.	\$6,078.00
EFT17805	14-November-2019	Zurich Australia Insurance Ltd	Repairs To Private Vehicle Rego KBC236L Excess Payment	\$1,000.00
EFT17806	19-November-2019	Sideeffect Australia Ltd	Sideeffect Workshops Kambalda And Coolgardie	\$5,000.00
EFT17807	21-November-2019	Acorp Construction Pty Ltd	Kambalda Swimming Pool Upgrade Progress Claim 6	\$346,263.04
EFT17808	25-November-2019	Australian Taxation Office	October 2019 BAS	\$53,279.00
EFT17809	28-November-2019	AAPL Kalgoorlie	Change Out Of 1 X Reticulation Pump & Filter Maintenance	\$992.75
EFT17810	28-November-2019	Artisan Savon	Coolgardie Visitors Centre Stock Soap	\$227.40
EFT17811	28-November-2019	Australian Services Union	Payroll Deductions	\$25.90
EFT17812	28-November-2019	Bungarra Electrical Services	Change Pump Over @ Coolgardie Oval	\$198.00
EFT17813	28-November-2019	Bunnings Buildings Supplies	Assorted/Miscellaneous Retic Pieces	\$658.32
EFT17814	28-November-2019	Beyond Print Pty Ltd T/As Calenderprint	Create And Print Calendars	\$602.00
EFT17815	28-November-2019	Blore. Allan W & Colleen	Rates Refund For Assessment A241 10 Goodenia Court Kambalda West 6442	\$325.65
EFT17816	28-November-2019	Boothey Family Morans Store	Drinking Water And Flyspray For Coolgardie And Kambalda Refuse Sites	\$856.75
EFT17817	28-November-2019	Bright Minds Therapy Pty Ltd	Occupational Therapy 27 & 29 Nov Sessions	\$770.00
EFT17818	28-November-2019	C H Jones Electrical Service Boulder	Inspect And Repair Nilfisk Floor Polisher	\$270.00
EFT17819	28-November-2019	Central Regional Tafe	Rocs 1 Training Course	\$923.83
EFT17820	28-November-2019	Child Support Agency	Payroll Deductions	\$293.22
EFT17821	28-November-2019	City Of Kalgoorlie Boulder	2019 LGIS Inter Municipal Golf Tournament Bar Tab	\$22,455.60
EFT17822	28-November-2019	Coastal Midwest Transport Pty Ltd	Transport Na Cl Pod To Coolgardie	\$372.45
EFT17823	28-November-2019	Complete Occ Health	Pre-Employment Medica	\$235.00
EFT17824	28-November-2019	Coopers Carpet Cleaning	100 Cushioned Chairs - Cleaned For Seniors' Christmas	\$672.00
EFT17825	28-November-2019	Core Business Australia	Provision Of Project Management Services 4 Invoices	\$40,162.43
EFT17826	28-November-2019	Covs Parts Pty Ltd Trading As GPC Asia Pacific Pty Ltd	Battery Master Switch P358	\$105.43
EFT17827	28-November-2019	Davric Australia	Coolgardie Visitors Centre Stock	\$161.04
EFT17828	28-November-2019	Department Of Fire & Emergency Services	ESL Quarter 2 Payment November 19	\$70,165.85
EFT17829	28-November-2019	Eagle Petroleum (Wa) Pty Ltd	Fuel And Lubricants Various Plant	\$650.10
EFT17830	28-November-2019	Elite Gym Hire	Coolgardie Rec Centre Gym Equipment	\$4,860.90
EFT17831	28-November-2019	Foxtel Management Pty Ltd Foxtel	Foxtel At Kambalda Gym Nov 2019	\$105.00
EFT17832	28-November-2019	Francesca Lefante, Milbridge	Statutory, Strategic Planning & Property Investigations September 2019	\$16,830.00
EFT17833	28-November-2019	Genco Civil Pty Ltd	2 Invoices Road Work	\$19,829.84
EFT17834	28-November-2019	Goldfields Electrical Contractors Pty Ltd	Repair/Replace An Extractor Fan In The Bathroom At 11 Goodenia Crt	\$541.20
EFT17835	28-November-2019	Goldline	Cleaning Products	\$287.84
EFT17836	28-November-2019	Goldrush Tours	Bus Charter For The Seniors Christmas Luncheon 2019	\$973.50
EFT17837	28-November-2019	Goldfields Ndt Pty Ltd	Conduct Magnetic Particle Test And Provide A Nata Endorsed Report On Pole To Base Plate Welds At The Kambalda Swimming Pool	\$1,025.75
EFT17838	28-November-2019	Hesperian Press	Coolgardie Visitor Centre Stock Books	\$624.90

**Shire of Coolgardie  
Payments by Delegated Authority  
1 November 2019 to 30 November 2019**

EFT	Date	Name	Description	Amount
EFT17839	28-November-2019	Harvey Norman Av/lt Superstore Kalgoorlie White Goods And Electronic Items	Ipad Pro, Pencil And Cover	\$2,146.00
EFT17840	28-November-2019	It Vision	2 Invoices It Consultancy	\$10,092.50
EFT17841	28-November-2019	JBS & G Australia Pty Ltd	4 Invoices Kambalda and Coolgardie Landfill Management	\$13,081.48
EFT17842	28-November-2019	John Bliss	Install Aircon @ Kambalda Depot	\$440.00
EFT17843	28-November-2019	Journey Jottings	Coolgardie Visitors Centre Stock	\$226.80
EFT17844	28-November-2019	Kal Engineering Consultants	Coolgardie Truck Stop Contract Admin	\$7,821.00
EFT17845	28-November-2019	Kalaire Pty Ltd	Repair Leaking Reverse-Cycle Air Con In Coolgardie Rec Centre Foyer	\$150.00
EFT17846	28-November-2019	Kambalda East Deli	Catering For Lunch Seniors Have A Go Day	\$491.60
EFT17847	28-November-2019	Kmart Australia	2019 Seniors Christmas Luncheon	\$605.50
EFT17848	28-November-2019	Kalgoorlie Tyrepower	Tyres, Size 235/55/18 - Holden Captiva	\$1,464.00
EFT17849	28-November-2019	Leesa Treen	Reimbursement For Kam Rec Activity Supplies	\$251.88
EFT17850	28-November-2019	LGIS Wa	LGIS Property Insurance Instalment 2; 3 Invoices	\$122,179.71
EFT17851	28-November-2019	Market Creations	5 Invoices IT Services and Marketing	\$11,708.50
EFT17852	28-November-2019	Mister Signs	Warning Signs Coolgardie Sewrege System	\$336.60
EFT17853	28-November-2019	Mns Cullen Family Trust	Weed Control Removal Of Saffron Thistle Plants - Coolgardie Townsite	\$3,242.00
EFT17854	28-November-2019	Modus Compliance Pty Ltd	Building Certification Services Sandy Ridge Camp	\$1,707.75
EFT17855	28-November-2019	Mine Ag Fleet Hire	Hamm Roller Hire, November 2019	\$1,842.50
EFT17856	28-November-2019	Mobile Pest And Weed Control	Quarterly Rodent Treatments Coolgardie Depot	\$250.00
EFT17857	28-November-2019	Navjot Kaur	Fuel Reimbursement Nov 19	\$751.70
EFT17858	28-November-2019	Nunn & Co Fabrication	Fabricate & Install Steel Bench Top Kambalda Depot	\$528.00
EFT17859	28-November-2019	Office National Kalgoorlie	2020 Diaries Order	\$845.85
EFT17860	28-November-2019	Paige Fox	Reimbursement Working With Children 14 November	\$87.00
EFT17861	28-November-2019	Ravim RBC	November Visit	\$10,428.00
EFT17862	28-November-2019	Red Dot	Prizes And Crafts Supplies For Seniors Have A Go Day	\$148.00
EFT17863	28-November-2019	Royal Life Saving Society Of Western Australia Inc	Royal Life Watch Around Water 1 Yr, Signage, Flags And Bands	\$638.00
EFT17864	28-November-2019	RSA Works	Site Visits And Associated Work As Per Tender	\$11,374.00
EFT17865	28-November-2019	Red Desert Cooling Pty Ltd	Supply & Install New Hoshizaki Ice Machine Kambalda Depot	\$5,948.31
EFT17866	28-November-2019	Remote Digital Imagery	Visitors Centre Promotional Photography	\$685.00
EFT17867	28-November-2019	Sherryl Leanne Botting	Mileage Claim 26/11	\$163.20
EFT17868	28-November-2019	Snap Kalgoorlie	600 Brochures A4	\$1,456.00
EFT17869	28-November-2019	Statewide Bearings	P290 Parts And Consumables	\$280.50
EFT17870	28-November-2019	Strategen Environmental	Interim Remediation Action Plan / Site Management Plan	\$7,150.00
EFT17871	28-November-2019	Silken Twine	Coolgardie Visitor Centre Stock	\$455.35
EFT17872	28-November-2019	Taps Industries Pty Ltd	Replacement Of Damaged Solar Panels At Kambalda Rec Centre	\$14,864.00
EFT17873	28-November-2019	The Animal Hospital	Sedate & Euthanise Dog	\$314.25
EFT17874	28-November-2019	Toni Hayes	Catering For Volunteer Fire Fighters	\$350.00
EFT17875	28-November-2019	TQuip	Castle Nut P350	\$11.20
EFT17876	28-November-2019	Toll Transport Pty Ltd	Freight 17 Nov 219	\$398.05
EFT17877	28-November-2019	Valerie Christine Whittaker	Reimbursement Working With Children Check	\$87.00
EFT17878	28-November-2019	Vanessa Australia	Coolgardie Visitors Centre Stock	\$623.07
EFT17879	28-November-2019	WA Country Health Service	Kambalda Health Centre Room Hire November 19	\$737.50
EFT17880	28-November-2019	Westrac Pty Ltd	Service Parts And Consumables P321	\$571.63
EFT17881	28-November-2019	Woolworths Group Limited	Supplies And Ingredients For Hot Apple Cider Spice Mix And Gingerbread Spice Mix Seniors Have A Go Day	\$439.81
EFT17882	28-November-2019	Workpac Pty Ltd	Goldfields Record Storage, Casual Worker; 4 And 11 November	\$2,140.60
EFT17883	28-November-2019	Wormald Fire Systems	Kam Rec Nov Inspection	\$390.64
EFT17884	28-November-2019	Winc Staples	Stationary Order	\$670.88
EFT17885	28-November-2019	Yeti'S Records Management Consultancy	Records Management, Goldfields Record Storage 11 15 November 2019	\$3,300.00
				<b><u>\$1,614,500.84</u></b>

**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1 November 2019 to 30 November 2019**

Chq	Date	Name	Description	Amount
52279	01-November-2019	Coolgardie Volunteer Fire Brigade	Community Chest Grant 31 October	\$2,000.00
52280	01-November-2019	Evolution Mining	Rates Refund For Assessment A17144 Lot P15/05973 Prospecting Licence Coolgardie	\$508.87
52281	01-November-2019	Evolution Mining (Phoenix) Pty Ltd	Rates Refund For Assessment A15787 Lot EI 16/364 Exploration Licence Coolgardie	\$3,117.62
52282	01-November-2019	Kurrawang Aboriginal Christian	Community Chest Grant Kurrawang 31 October 19	\$2,000.00
52283	01-November-2019	Phoenix Gold Limited	Rates Refund For Assessment A17160 Lot P16/02900 Prospecting Licence Coolgardie	\$354.61
52284	27-November-2019	Krpan. Cornelia Frederika	Rates Refund For Assessment A1083 12 Spinifex Street Kambalda West 6442	\$467.44
52285	27-November-2019	Shire Of Coolgardie	Petty Cash November 2019	\$353.50
52286	27-November-2019	Synergy	Grouped Electricity 02 Oct - 29 Oct 2019	\$37,051.68
52287	27-November-2019	Telstra	Monthly Landline Bill November 2019	\$4,531.17
52288	27-November-2019	Water Corporation	Well Aged Home Water Service Charges November	\$232.29
52289	29-November-2019	Coolgardie Primary School	Community Assistance Funding Coolgardie Primary School	\$2,000.00
				<b><u>\$52,617.18</u></b>

**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1 November 2019 to 30 November 2019**

Chq/EFT	Date	Name	Description	Amount
2241	01-November-2019	Building Commission	BSL November 2019	\$6,512.92
2242	01-November-2019	Shire Of Coolgardie	BSL November 2019	\$45.00
2251	12-November-2019	Betty Logan	Refund On Nominations Fees	\$80.00
2252	12-November-2019	Daphne Mae Simmons	Refund Of Nomination Fees	\$80.00
2253	12-November-2019	Kathryn Ann Lindup	Refund Of Nomination Fee	\$80.00
2254	12-November-2019	Public Transport Authority Of Western	TRANSWA Ticket October 2019	\$1,009.81
2255	12-November-2019	Rose Mitchell	Refund On Nomination Fee	\$80.00
2256	12-November-2019	Shire Of Coolgardie	Reallocation Of Unknown Amount To A3690	\$1,333.01
2257	12-November-2019	Tammee Louise Keast	Refund Of Nomination Fees	\$80.00
2258	12-November-2019	Tracey Rathbone	Refund Of Nomination Fee	\$80.00
				<b><u>\$9,380.74</u></b>

**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1 November 2019 to 30 November 2019**

Chq/EFT	Date	Name	Description	Amount
DD6599.1	05-November-2019	WA Local Government Superannuation	Payroll Deductions	\$12,830.09
DD6599.2	05-November-2019	Hostplus	Superannuation Contributions	\$205.53
DD6599.3	05-November-2019	BT Super For Life - Savings Account	Superannuation Contributions	\$889.92
DD6599.4	05-November-2019	Nowlan Superannuation Fund Pty Ltd	Superannuation Contributions	\$364.38
DD6599.5	05-November-2019	AMP Signaturesuper	Superannuation Contributions	\$222.06
DD6599.6	05-November-2019	Tasplan Super	Superannuation Contributions	\$251.77
DD6599.7	05-November-2019	Australian Super	Superannuation Contributions	\$1,244.16
DD6599.8	05-November-2019	First Choice Employer Super	Superannuation Contributions	\$222.38
DD6599.9	05-November-2019	Rest Superannuation	Superannuation Contributions	\$187.22
DD6617.1	05-November-2019	WA Local Government Superannuation	Superannuation Contributions	\$3,387.99
DD6628.1	19-November-2019	WA Local Government Superannuation	Payroll Deductions	\$13,359.04
DD6628.2	19-November-2019	Hostplus	Superannuation Contributions	\$218.53
DD6628.3	19-November-2019	MLC Masterkey Super Fundamentals	Superannuation Contributions	\$403.08
DD6628.4	19-November-2019	BT Super For Life - Savings Account	Superannuation Contributions	\$785.59
DD6628.5	19-November-2019	Nowlan Superannuation Fund Pty Ltd	Superannuation Contributions	\$437.85
DD6628.6	19-November-2019	AMP Signaturesuper	Superannuation Contributions	\$222.06
DD6628.7	19-November-2019	Tasplan Super	Superannuation Contributions	\$251.77
DD6628.8	19-November-2019	Australian Super	Superannuation Contributions	\$1,311.22
DD6628.9	19-November-2019	First Choice Employer Super	Superannuation Contributions	\$222.16
DD6599.10	05-November-2019	MLC Super Fund (Plum Super)	Superannuation Contributions	\$217.99
DD6628.10	19-November-2019	Rest Superannuation	Superannuation Contributions	\$164.18
DD6628.11	19-November-2019	MLC Super Fund (Plum Super)	Superannuation Contributions	\$217.98
				<b>\$37,616.95</b>



**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1 October 2019 - 31 October 2019**

Reference	Date	Description	Value	Card
	27-Nov-19	Monty/S Restaurant Kalgoorlie	\$ 15.50	855
	27-Nov-19	Goldfields Engraving Kalgoorlie	\$ 35.20	855
	27-Nov-19	Wanewsdit Osborne Park	\$ 84.00	855
	25-Nov-19	Woolworths 4329 Kambalda East	\$ 749.25	855
	25-Nov-19	Virgin Aust 7951509046716 Spring Hill	\$ 4.59	855
	25-Nov-19	Virgin Aust 7952160723578 Spring Hill	\$ 448.00	855
	22-Nov-19	Perth Ambassador Perth	\$ 201.18	855
	22-Nov-19	Telstra Melbourne	\$ 90.00	855
	21-Nov-19	Taxi No 7142 Victoria Park	\$ 34.18	855
	20-Nov-19	Dropbox*8Mns3Xqmrmm2 Dublin	\$ 19.25	855
	20-Nov-19	Central Regional Tafe Geraldton	\$ 40.70	855
	19-Nov-19	Rakkan Pty Ltd Laverton	\$ 495.00	855
	18-Nov-19	Merredin Tourist Park Merredin	\$ 150.00	855
	18-Nov-19	Kambalda Hotel Kambalda West	\$ 263.63	855
	18-Nov-19	Kambalda Hotel Kambalda West	\$ 77.42	855
	14-Nov-19	Qantas Airways Ltd (Ec Mascot	\$ 216.10	855
	14-Nov-19	Virgin Aust 7952160479645 Spring Hill	\$ 214.00	855
	14-Nov-19	Virgin Aust 7951508907837 Spring Hill	\$ 2.19	855
	14-Nov-19	Wa Newspapers Ltd Osborne Park	\$ 112.70	855
	11-Nov-19	Xero Au Inv-10489253 Hawthorn	\$ 50.00	855
	08-Nov-19	Goldfields Engraving Kalgoorlie	\$ 35.20	855
	08-Nov-19	Adobe Acropro Subs 1800614863	\$ 128.71	855
	08-Nov-19	503399Flightcentre.Com Brisbane	\$ 785.16	855
	07-Nov-19	Adobe Acropro Subs 1800614863	\$ 25.74	855
	07-Nov-19	Adobe Acropro Subs 1800614863	\$ 164.73	855
	07-Nov-19	Breathalyser Sales Ascot	\$ 213.95	855
	04-Nov-19	Facebk Qwdapp6Qr2 Fb.Me/Ads	\$ 35.47	855
	04-Nov-19	Civeo Pty Ltd Kambalda East	\$ 396.63	855
	05-Nov-19	Online Safety System Thornton	\$ 49.50	6806
	28-Nov-19	M Mandzuk & Rj Mandzuk Kambalda West	\$ 44.05	6798
	28-Nov-19	M Mandzuk & Rj Mandzuk Kambalda West	\$ 47.35	6798
	22-Nov-19	Kambalda East Deli Kambalda East	\$ 300.00	6798
	18-Nov-19	Woolworths 4329 Kambalda East	\$ 152.00	6798
	29-Nov-19	Perth Expo Hire Belmont	\$ 1,070.30	9332
	28-Nov-19	Monty/S Restaurant Kalgoorlie	\$ 8.00	9332
	25-Nov-19	Nandos Kal Kalgoorlie	\$ 66.10	9332
	25-Nov-19	Fossick & Co Kalgoorlie	\$ 100.00	9332
	18-Nov-19	Canva* 02509-3369212 Httpscanva.Co	\$ 172.92	9332
	18-Nov-19	Perth Expo Hire Belmont	\$ 1,086.35	9332
	29-Nov-19	Kleenheat Gas Kambalda East	\$ 128.85	9340
	26-Nov-19	Batteries N More Kalgoorlie	\$ 155.90	9340
	25-Nov-19	P.L Robson & C.L Rob Widgiemooltha	\$ 243.43	9340
	21-Nov-19	Allightsykes Pty Ltd Landsdale	\$ 286.77	9340
	20-Nov-19	Virgin Aust 7952160610882 Spring Hill	\$ 408.00	9340
	20-Nov-19	Virgin Aust 7951508981312 Spring Hill	\$ 4.18	9340
	20-Nov-19	Fire Protection Associ Blackburn Nor	\$ 350.00	9340
	18-Nov-19	Bunnings 435000 Kalgoorlie	\$ 168.11	9340
	18-Nov-19	Bunnings 435000 Kalgoorlie	\$ 237.00	9340
	18-Nov-19	Bunnings 435000 Kalgoorlie	\$ 262.80	9340
			<b>\$10,430.09</b>	
	28-Nov-19	PAYMENT - THANK YOU	-18844.69	576

Nov-19

Payments directly to Shire of Coolgardie	\$ 3,620.68
Payments to AMPAC debt recovery	\$ 200.00
<b>Total Received</b>	<b>\$ 3,820.68</b>

Commissions	\$ 15.40
Costs	\$ 9,755.26
<b>Total Paid to Ampac</b>	

MINING

Payments directly to Shire of Coolgardie	
Payments to AMPAC debt recovery	
<b>Total Received</b>	

Costs	
<b>Total Paid to Ampac</b>	<b>\$ 9,770.66</b>

**Shire of Coolgardie**  
**2018/19 Audit Report**  
**Action List**

Matter Raised	Area of Concern	Action Taken / Proposed Action	Measurement of Success
<p><b>There is a significant adverse trend in the financial position of the Shire</b></p>	<p>The Operating Surplus Ratio has been below the industry benchmark for the past 3 years.</p>	<p>Operating Revenue minus operating expenditure divided by own source revenue is the measure for the Operating Surplus Ratio. For 2018/19 the difference between operating revenue and operating expenditure was (\$2,836,032). Consequently, in order to meet the standard and improve the ratio Council needs to have the following strategic conversation with the community;</p> <ul style="list-style-type: none"> <li>• Increase revenue generated from non - rating sources such as Kambalda airstrip, Shire tip sites and commercial activities</li> <li>• Increase rates annually in excess of 7% over the next 5 years</li> <li>• Increase rates revenue through rating of mining infrastructure</li> <li>• Reduce levels of service on all operating activities</li> </ul> <p>Council and management will continue to explore areas to help improve the operating position of the Shire. However this will not significantly improve the operating surplus ratio without the Council having a strategic conversation as suggested above.</p>	<p>Improvement of Operating Surplus Ratio to meet standard</p>

## MOORE STEPHENS

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6 December 2019

Cr Malcolm Cullen  
The Shire President  
Shire of Coolgardie  
PO Box 138  
KAMBALDA WA 6442

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Dear Cr Cullen

### MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE 2019

We advise that we have completed our audit procedures for the year ended 30 June 2019.

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

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

We noted no matters we wish to draw to your attention.

We take this opportunity to thank the Shire for their assistance provided during the audit.

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

Yours faithfully



Wen-Shien Chai  
Partner  
[Moore Stephens](http://www.moorestephens.com.au)

Encl.

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**SHIRE OF COOLGARDIE**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

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**COMMUNITY VISION**

A connected, progressive & welcoming community

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

**SHIRE OF COOLGARDIE  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019**

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Coolgardie for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the Shire of Coolgardie at 30 June 2019 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 6<sup>TH</sup> day of DECEMBER 2019



---

James Trail  
Chief Executive Officer

SHIRE OF COOLGARDIE  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	Restated 2018 Actual \$
<b>Revenue</b>				
Rates	23(a)	6,682,397	6,951,913	6,373,439
Operating grants, subsidies and contributions	2(a)	1,950,012	2,992,549	1,379,255
Fees and charges	2(a)	1,507,378	1,183,856	1,553,784
Interest earnings	2(a)	224,933	240,000	286,671
Other revenue	2(a)	336,931	32,000	570,948
		10,701,651	11,400,318	10,164,097
<b>Expenses</b>				
Employee costs		(3,904,631)	(4,358,731)	(3,675,163)
Materials and contracts		(4,051,493)	(3,614,881)	(3,570,372)
Utility charges		(572,048)	(506,330)	(538,022)
Depreciation on non-current assets	11(b)	(4,125,205)	(5,026,699)	(4,932,754)
Interest expenses	2(b)	(45,171)	(69,078)	(51,335)
Insurance expenses		(293,333)	(301,950)	(276,820)
Other expenditure		(495,615)	(385,395)	(567,769)
		(13,487,496)	(14,263,064)	(13,612,235)
		(2,785,845)	(2,862,746)	(3,448,138)
Non-operating grants, subsidies and contributions	2(a)	1,961,832	1,731,044	1,631,398
Profit on asset disposals	11(a)	80,620	6,000	96,192
(Loss) on asset disposals	11(a)	(130,807)	(25,000)	(205,697)
Fair value adjustments to financial assets at fair value through profit or loss	8	0	0	87,586
		1,911,645	1,712,044	1,609,479
<b>Net result for the period</b>		<b>(874,200)</b>	<b>(1,150,702)</b>	<b>(1,838,659)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	46,167	0	(232,269,563)
<b>Total other comprehensive income for the period</b>		<b>46,167</b>	<b>0</b>	<b>(232,269,563)</b>
<b>Total comprehensive income for the period</b>		<b>(828,033)</b>	<b>(1,150,702)</b>	<b>(234,108,222)</b>

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

**SHIRE OF COOLGARDIE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

		2019	2019	Restated
	NOTE	Actual	Budget	2018
		\$	\$	\$
<b>Revenue</b>	2(a)			
Governance		95,068	70,500	21,081
General purpose funding		7,521,031	7,315,480	7,292,337
Law, order, public safety		46,260	22,390	24,164
Health		209	2,400	6,622
Education and welfare		239,336	239,991	249,879
Housing		142,291	94,760	120,998
Community amenities		1,061,489	1,006,099	1,140,547
Recreation and culture		160,362	151,500	231,201
Transport		917,192	723,469	828,619
Economic services		384,222	1,763,729	196,055
Other property and services		134,191	10,000	52,594
		10,701,651	11,400,318	10,164,097
<b>Expenses</b>	2(b)			
Governance		(1,916,584)	(1,865,219)	(1,909,977)
General purpose funding		(261,156)	(244,719)	(236,355)
Law, order, public safety		(302,628)	(275,457)	(216,025)
Health		(245,184)	(208,301)	(128,035)
Education and welfare		(291,712)	(375,230)	(233,123)
Housing		(276,289)	(237,691)	(249,170)
Community amenities		(1,696,801)	(1,628,030)	(1,638,154)
Recreation and culture		(2,861,389)	(2,780,142)	(2,781,747)
Transport		(4,395,429)	(5,282,638)	(5,131,129)
Economic services		(1,071,725)	(1,286,559)	(906,773)
Other property and services		(123,428)	(10,000)	(130,412)
		(13,442,325)	(14,193,986)	(13,560,900)
<b>Finance Costs</b>	2(b)			
Community amenities		(203)	(436)	(1,334)
Recreation and culture		(17,082)	(33,077)	(23,904)
Transport		(4,262)	(10,159)	0
Economic services		(23,624)	(25,406)	(26,097)
		(45,171)	(69,078)	(51,335)
		(2,785,845)	(2,862,746)	(3,448,138)
Non-operating grants, subsidies and contributions	2(a)	1,961,832	1,731,044	1,631,398
Profit on disposal of assets	11(a)	80,620	6,000	96,192
(Loss) on disposal of assets	11(a)	(130,807)	(25,000)	(205,697)
Fair value adjustments to financial assets at fair value through profit or loss	8	0	0	87,586
		1,911,645	1,712,044	1,609,479
<b>Net result for the period</b>		<b>(874,200)</b>	<b>(1,150,702)</b>	<b>(1,838,659)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	46,167	0	(232,269,563)
<b>Total other comprehensive income for the period</b>		<b>46,167</b>	<b>0</b>	<b>(232,269,563)</b>
<b>Total comprehensive income for the period</b>		<b>(828,033)</b>	<b>(1,150,702)</b>	<b>(234,108,222)</b>

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



SHIRE OF COOLGARDIE  
STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2019

	NOTE	2019 \$	2018 Restated *	1 July 2017 Restated *
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	3	8,034,401	5,614,140	5,427,310
Trade receivables	5	1,860,995	1,616,187	1,325,661
Inventories	6	9,299	5,043	6,530
Other assets	7	0	54,872	54,872
<b>TOTAL CURRENT ASSETS</b>		<b>9,904,695</b>	<b>7,290,242</b>	<b>6,814,373</b>
<b>NON-CURRENT ASSETS</b>				
Trade receivables	5	100,415	68,237	52,813
Other financial assets	8	87,586	87,586	0
Property, plant and equipment	9	33,473,382	34,296,761	35,458,395
Infrastructure	10	147,617,503	146,734,021	380,566,568
<b>TOTAL NON-CURRENT ASSETS</b>		<b>181,278,886</b>	<b>181,186,605</b>	<b>416,077,776</b>
<b>TOTAL ASSETS</b>		<b>191,183,581</b>	<b>188,476,847</b>	<b>422,892,149</b>
<b>CURRENT LIABILITIES</b>				
Trade and other payables	13	1,389,586	633,043	564,788
Borrowings	14(a)	700,151	68,253	337,292
Employee related provisions	15	232,379	275,125	308,814
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,322,116</b>	<b>976,421</b>	<b>1,210,894</b>
<b>NON-CURRENT LIABILITIES</b>				
Borrowings	14(a)	2,779,564	624,715	692,969
Employee related provisions	15	106,813	72,590	76,943
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>2,886,377</b>	<b>697,305</b>	<b>769,912</b>
<b>TOTAL LIABILITIES</b>		<b>5,208,493</b>	<b>1,673,726</b>	<b>1,980,806</b>
<b>NET ASSETS</b>		<b>185,975,088</b>	<b>186,803,121</b>	<b>420,911,343</b>
<b>EQUITY</b>				
Retained surplus		61,674,730	61,902,746	63,778,721
Reserves - cash backed	4	3,267,089	3,913,273	3,875,957
Revaluation surplus	12	121,033,269	120,987,102	353,256,665
<b>TOTAL EQUITY</b>		<b>185,975,088</b>	<b>186,803,121</b>	<b>420,911,343</b>

\* See note 29 for details regarding impact of change in accounting policy

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

SHIRE OF COOLGARDIE  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2017</b>		<b>63,778,721</b>	<b>3,875,957</b>	<b>353,256,665</b>	<b>420,911,343</b>
Comprehensive income					
Net result for the period - Restated		(1,838,659)	0	0	(1,838,659)
Other comprehensive income	12	0	0	(232,269,563)	(232,269,563)
Total comprehensive income		(1,838,659)	0	(232,269,563)	(234,108,222)
Transfers from/(to) reserves		(37,316)	37,316	0	0
<b>Balance as at 30 June 2018</b>		<b>61,902,746</b>	<b>3,913,273</b>	<b>120,987,102</b>	<b>186,803,121</b>
Comprehensive income					
Net result for the period		(874,200)	0	0	(874,200)
Other comprehensive income	12	0	0	46,167	46,167
Total comprehensive income		(874,200)	0	46,167	(828,033)
Transfers from/(to) reserves		646,184	(646,184)	0	0
<b>Balance as at 30 June 2019</b>		<b>61,674,730</b>	<b>3,267,089</b>	<b>121,033,269</b>	<b>185,975,088</b>

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

SHIRE OF COOLGARDIE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		6,425,189	7,945,948	6,576,852
Operating grants, subsidies and contributions		1,974,089	3,592,549	1,060,374
Fees and charges		1,507,378	1,183,856	1,553,784
Interest received		224,933	240,000	286,671
Goods and services tax received		973,657	0	118,009
Other revenue		336,931	32,000	570,948
		11,442,177	12,994,353	10,166,638
<b>Payments</b>				
Employee costs		(3,913,482)	(4,392,717)	(3,683,168)
Materials and contracts		(3,253,249)	(3,281,188)	(3,525,978)
Utility charges		(572,048)	(506,330)	(538,022)
Interest expenses		(35,928)	(69,079)	(56,024)
Insurance paid		(293,333)	(301,950)	(276,820)
Goods and services tax paid		(1,017,512)	0	(308,491)
Other expenditure		(495,615)	(385,395)	(567,769)
		(9,581,167)	(8,936,659)	(8,956,272)
<b>Net cash provided by (used in) operating activities</b>	16	1,861,010	4,057,694	1,210,366
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	9(a)	(676,985)	(1,959,843)	(290,186)
Payments for construction of infrastructure	10(a)	(3,875,099)	(8,311,708)	(2,423,816)
Non-operating grants, subsidies and contributions	2(a)	1,961,832	1,731,044	1,631,398
Proceeds from sale of property, plant & equipment	11(a)	362,756	43,400	396,361
<b>Net cash provided by (used in) investment activities</b>		(2,227,496)	(8,497,107)	(686,243)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	14(b)	(68,253)	(293,869)	(337,293)
Proceeds from new borrowings	14(c)	2,855,000	2,640,000	0
<b>Net cash provided by (used in) financing activities</b>		2,786,747	2,346,131	(337,293)
<b>Net increase (decrease) in cash held</b>		2,420,261	(2,093,282)	186,830
Cash at beginning of year		5,614,140	5,605,043	5,427,310
<b>Cash and cash equivalents at the end of the year</b>	16	8,034,401	3,511,761	5,614,140

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

SHIRE OF COOLGARDIE  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	24 (b)	2,870,477	3,148,805	2,510,127
		2,870,477	3,148,805	2,510,127
<b>Revenue from operating activities (excluding rates)</b>				
Governance		95,068	70,500	21,081
General purpose funding		838,634	626,970	918,898
Law, order, public safety		46,260	22,390	24,164
Health		209	2,400	6,622
Education and welfare		239,336	239,991	249,879
Housing		211,866	94,760	120,998
Community amenities		1,061,489	1,006,099	1,140,547
Recreation and culture		160,362	151,500	231,201
Transport		928,237	729,469	924,811
Economic services		384,222	1,763,729	196,055
Other property and services		134,191	10,000	52,594
		4,099,874	4,717,808	3,886,850
<b>Expenditure from operating activities</b>				
Governance		(1,916,584)	(1,865,219)	(1,909,977)
General purpose funding		(261,156)	(244,719)	(236,355)
Law, order, public safety		(302,628)	(275,457)	(216,025)
Health		(245,184)	(208,301)	(128,035)
Education and welfare		(291,712)	(375,230)	(233,123)
Housing		(375,431)	(237,691)	(252,300)
Community amenities		(1,697,004)	(1,628,466)	(1,657,388)
Recreation and culture		(2,878,471)	(2,813,219)	(2,932,121)
Transport		(4,431,356)	(5,317,797)	(5,189,326)
Economic services		(1,095,349)	(1,311,965)	(932,870)
Other property and services		(123,428)	(10,000)	(130,412)
		(13,618,303)	(14,288,064)	(13,817,932)
Non-cash amounts excluded from operating activities	24(a)	4,142,886	5,045,699	4,978,845
<b>Amount attributable to operating activities</b>		(2,505,066)	(1,375,752)	(2,442,110)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	1,961,832	1,731,044	1,631,398
Proceeds from disposal of assets	11(a)	362,756	43,400	396,361
Purchase of property, plant and equipment	9(a)	(676,985)	(1,959,843)	(290,186)
Purchase and construction of infrastructure	10(a)	(3,875,099)	(8,311,708)	(2,423,816)
<b>Amount attributable to investing activities</b>		(2,227,496)	(8,497,107)	(686,243)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	14(b)	(68,253)	(293,869)	(337,293)
Proceeds from borrowings	14(c)	2,855,000	2,640,000	0
Transfers to reserves (restricted assets)	4	(425,029)	(157,025)	(557,928)
Transfers from reserves (restricted assets)	4	1,071,213	995,243	520,612
<b>Amount attributable to financing activities</b>		3,432,931	3,184,349	(374,609)
<b>Surplus/(deficit) before imposition of general rates</b>		(1,299,631)	(6,688,510)	(3,502,962)
<b>Total amount raised from general rates</b>	23(a)	6,682,397	6,688,510	6,373,439
<b>Surplus/(deficit) after imposition of general rates</b>	24(b)	<b>5,382,766</b>	<b>0</b>	<b>2,870,477</b>

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

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

**1. BASIS OF PREPARATION**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 26 to these financial statements.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES

(a) Revenue

Grant Revenue

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

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
<b>Operating grants, subsidies and contributions</b>			
Governance	20,390	70,500	0
General purpose funding	512,791	346,970	511,053
Law, order, public safety	9,211	3,390	7,537
Education and welfare	213,938	198,991	213,784
Recreation and culture	5,018	1,500	0
Transport	912,825	723,469	578,601
Economic services	270,079	1,637,729	68,280
Other property and services	5,760	10,000	0
	1,950,012	2,992,549	1,379,255
<b>Non-operating grants, subsidies and contributions</b>			
Recreation and culture	258,559	39,205	88,791
Transport	1,703,273	1,691,839	1,542,607
	1,961,832	1,731,044	1,631,398
<b>Total grants, subsidies and contributions</b>	<b>3,911,844</b>	<b>4,723,593</b>	<b>3,010,653</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Grants, donations and other contributions**

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

**Grants, donations and other contributions (Continued)**

a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 22.

That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Other revenue</b>			
Reimbursements and recoveries	182,740	0	463,267
Other	154,191	32,000	107,681
	336,931	32,000	570,948
<b>Fees and Charges</b>			
Governance	0	0	107
General purpose funding	26,070	40,000	26,260
Law, order, public safety	36,042	19,000	16,627
Health	209	2,400	2,441
Education and welfare	17,346	21,000	16,766
Housing	142,291	94,760	129,125
Community amenities	1,055,043	742,696	1,140,547
Recreation and culture	129,442	150,000	126,740
Economic services	100,935	114,000	95,171
	1,507,378	1,183,856	1,553,784
There were no changes during the year to the amount of the fees or charges detailed in the original budget.			
<b>Interest earnings</b>			
Reserve accounts interest	76,311	90,000	26,830
Rates instalment and penalty interest (refer Note 23(c))	119,450	130,000	257,700
Other interest earnings	29,172	20,000	2,141
	224,933	240,000	286,671

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**

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

**Interest earnings (Continued)**

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES (Continued)

(b) Expenses	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Auditors remuneration</b>			
- Audit of the Annual Financial Report	45,359	30,000	34,723
- Other services	64,594	30,000	79,889
	109,953	60,000	114,612
<b>Interest expenses (finance costs)</b>			
Borrowings (refer Note 14(b))	45,171	69,078	51,335
	45,171	69,078	51,335
<b>Rental charges</b>			
- Operating leases	124,121	108,536	61,669
	124,121	108,536	61,669



SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

3. CASH AND CASH EQUIVALENTS

	NOTE	2019 \$	2018 \$
Cash at bank and on hand		1,108,009	1,370,946
Short term deposits		6,926,392	4,243,194
		8,034,401	5,614,140
<b>Comprises:</b>			
- Unrestricted cash and cash equivalents		1,942,481	1,370,946
- Restricted cash and cash equivalents		6,091,920	4,243,194
		8,034,401	5,614,140
The following restrictions have been imposed by regulations or other externally imposed requirements:			
<b>Reserve accounts</b>			
Land & Building Reserve	4	312,769	306,915
Plant Reserve	4	397,698	453,046
Sewerage Reserve	4	133,125	157,712
Landfill Reserve	4	468,981	715,444
Community & Recreation Reserve	4	371,418	413,530
Environmental Reserve	4	357,726	506,073
IT & Communications Reserve	4	89,654	99,261
Road Reserve	4	333,857	545,188
Infrastructure Reserve	4	643,861	716,104
Aerodrome Reserve	4	158,000	0
		3,267,089	3,913,273
<b>Other restricted cash and cash equivalents</b>			
Bond & Deposits	13 & 26	122,575	0
Unspent grants/contributions	22	5,155	210,852
Unspent loans	14(d)	2,697,101	119,069
<b>Total restricted cash and cash equivalents</b>		6,091,920	4,243,194

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash

**Cash and cash equivalents (Continued)**

and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

4. RESERVES - CASH BACKED

	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance	2019 Budget Opening Balance	2019 Budget Transfer to	2019 Budget Transfer (from)	2019 Budget Closing Balance	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Land & Building Reserve	306,915	5,854	0	312,769	338,232	8,456	0	346,688	338,232	1,145	(32,462)	306,915
(b) Plant Reserve	453,046	8,642	(63,990)	397,698	349,337	8,733	(70,389)	287,681	349,339	260,338	(156,631)	453,046
(c) Sewerage Reserve	157,712	43,008	(67,595)	133,125	180,735	44,518	0	225,253	180,735	40,612	(63,635)	157,712
(d) Landfill Reserve	715,444	31,245	(277,708)	468,981	759,041	18,976	(610,000)	168,017	759,042	2,570	(46,168)	715,444
(e) Community & Recreation Reserve	413,530	7,888	(50,000)	371,418	412,135	10,303	(50,000)	372,438	412,135	1,395	0	413,530
(f) Environmental Reserve	506,073	9,653	(158,000)	357,726	504,366	5,634	0	510,000	504,366	1,707	0	506,073
(g) IT & Communications Reserve	99,261	1,893	(11,500)	89,654	183,832	4,596	0	188,428	183,832	622	(85,193)	99,261
(h) Road Reserve	545,188	10,399	(221,730)	333,857	398,189	9,955	(170,454)	237,690	398,189	246,999	(100,000)	545,188
(i) Infrastructure Reserve	716,104	148,447	(220,690)	643,861	750,090	45,854	(94,400)	701,544	750,087	2,540	(36,523)	716,104
(j) Aerodrome Reserve	0	158,000	0	158,000	0	0	0	0	0	0	0	0
	3,913,273	425,029	(1,071,213)	3,267,089	3,875,957	157,025	(995,243)	3,037,739	3,875,957	557,928	(520,612)	3,913,273

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

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

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

## 5. TRADE RECEIVABLES

### Current

Rates receivable	1,330,210
Sundry receivables	396,846
GST receivable	234,337
Allowance for impairment of receivables	(153,077)
Emergency Services Levy	23,820
Pensioner Rebates	28,859

### Non-current

Pensioner's rates and ESL deferred	100,415
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	2019	2018
	\$	\$
Rates receivable	1,330,210	1,120,643
Sundry receivables	396,846	419,234
GST receivable	234,337	190,482
Allowance for impairment of receivables	(153,077)	(128,807)
Emergency Services Levy	23,820	8,357
Pensioner Rebates	28,859	6,278
	1,860,995	1,616,187
Pensioner's rates and ESL deferred	100,415	68,237
	100,415	68,237

### SIGNIFICANT ACCOUNTING POLICIES

#### Trade and other receivables

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

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

#### Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 25.

#### Previous accounting policy: Impairment of trade receivables

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

#### Classification and subsequent measurement

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

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

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

## 6. INVENTORIES

### Current

Museum Memorabilia & Giftware

	2019	2018
	\$	\$
	9,299	5,043
	9,299	5,043
<b>Carrying amount at 1 July</b>	5,043	5,043
Additions to inventory	4,256	0
<b>Carrying amount at 30 June</b>	9,299	5,043

The following movements in inventories occurred during the year:

### Carrying amount at 1 July

Additions to inventory

### Carrying amount at 30 June

### SIGNIFICANT ACCOUNTING POLICIES

#### General

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

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

## 7. OTHER ASSETS

### Other current assets

Prepayments

	2019	2018
	\$	\$
	0	54,872
	0	54,872

### SIGNIFICANT ACCOUNTING POLICIES

#### Other current assets

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

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

8. OTHER FINANCIAL ASSETS

Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

- Unlisted equity investments

Units Held in Local Government House Trust

During the year, the following gains/(losses) were recognised in profit and loss:  
Fair value gains/(losses) on equity investments at fair value through profit and loss are recognised in other gains/(losses) and classified as other property and services

2019	2018
\$	\$
87,586	87,586
87,586	87,586
87,586	87,586
87,586	87,586
0	87,586
0	87,586

Changes in the fair value of Units Held in Local Government House recognised as non current assets at fair value through profit and loss have not been recognised nor considered as they are unlikely to be material and unable to be reliably determined at the time of preparation of these statements.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 25.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Previous accounting policy: available for sale financial assets

Available-for-sale financial assets were non-derivative financial assets that were either not suitable to be classified as other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Previous accounting policy: Loans and receivables

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

Refer to Note 28 for explanations regarding the change in accounting policy and reclassification of available for sale financial assets to financial assets at fair value through profit and loss.

## 9. PROPERTY, PLANT AND EQUIPMENT

### (a) Movements in Carrying Amounts

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

	Land - freehold land	Total land	Buildings - non- specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2017 - Restated</b>	1,127,600	1,127,600	1,400,000	30,459,300	31,859,300	32,986,900	661,418	1,810,077	35,458,395
Additions	0	0	0	88,660	88,660	88,660	0	201,526	290,186
(Disposals) - Restated	0	0	(3,130)	0	(3,130)	(3,130)	0	(358,366)	(361,496)
Depreciation (expense) - Restated	0	0	(29,050)	(758,725)	(787,775)	(787,775)	(108,875)	(193,674)	(1,090,324)
<b>Carrying amount at 30 June 2018 - Restated</b>	1,127,600	1,127,600	1,367,820	29,789,235	31,157,055	32,284,655	552,543	1,459,563	34,296,761
<b>Comprises:</b>									
Gross carrying amount at 30 June 2018	1,127,600	1,127,600	1,396,870	30,547,960	31,944,830	33,072,430	779,447	1,807,722	35,659,599
Accumulated depreciation at 30 June 2018	0	0	(29,050)	(758,725)	(787,775)	(787,775)	(226,904)	(348,159)	(1,362,838)
<b>Carrying amount at 30 June 2018 - Restated</b>	1,127,600	1,127,600	1,367,820	29,789,235	31,157,055	32,284,655	552,543	1,459,563	34,296,761
Additions	0	0	0	333,495	333,495	333,495	0	343,490	676,985
(Disposals)	(20,000)	(20,000)	(193,989)	(123,766)	(317,755)	(337,755)	0	(75,188)	(412,943)
Depreciation (expense)	0	0	(24,831)	(764,512)	(789,343)	(789,343)	(109,773)	(188,305)	(1,087,421)
<b>Carrying amount at 30 June 2019</b>	1,107,600	1,107,600	1,149,000	29,234,452	30,383,452	31,491,052	442,770	1,539,560	33,473,382
<b>Comprises:</b>									
Gross carrying amount at 30 June 2019	1,107,600	1,107,600	1,200,000	30,748,325	31,948,325	33,055,925	768,671	2,028,451	35,853,047
Accumulated depreciation at 30 June 2019	0	0	(51,000)	(1,513,873)	(1,564,873)	(1,564,873)	(325,901)	(488,891)	(2,379,665)
<b>Carrying amount at 30 June 2019</b>	1,107,600	1,107,600	1,149,000	29,234,452	30,383,452	31,491,052	442,770	1,539,560	33,473,382

## 9. PROPERTY, PLANT AND EQUIPMENT (Continued)

### (b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Land and buildings</b>					
Land - freehold land	2 & 3	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2017	Price per hectare, with reference to current zoning of land. Market values were used unless there were some restrictions or other factors associated with the land.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2017	Observable open market values of similar assets adjusted for condition and comparability at the highest and best use
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2017	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments
<b>Furniture and equipment</b>	3	Cost approach using depreciated replacement cost	Management Valuation	June 2016	Purchase costs of similar assets adjusted for condition and comparability, residual values and remaining useful life assessments
<b>Plant and equipment</b>	2 & 3	Market approach using recent observable market data for similar assets and cost approach using depreciated replacement cost	Independent Registered Valuer & Management Valuation	June 2016	Purchase costs of similar assets adjusted for condition and comparability, residual values and remaining useful life assessments

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

## 10. INFRASTRUCTURE

### (a) Movements in Carrying Amounts

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

	Infrastructure - Roads	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Parks & Ovals	Infrastructure - Sewerage	Infrastructure - Other	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2017 - Restated</b>	371,004,289	1,995,100	846,876	2,422,645	1,092,704	3,204,954	380,566,568
Additions	1,862,384	78,633	32,995	231,492	63,635	154,677	2,423,816
(Disposals) - Restated	0	0	0	(108,100)	(17,900)	(18,370)	(144,370)
Revaluation increments / (decrements) transferred to revaluation surplus	(239,086,622)	828,115	277,478	2,388,089	2,590,209	733,168	(232,269,563)
Depreciation (expense) - Restated	(3,558,846)	(52,410)	(11,571)	(98,026)	(11,148)	(110,429)	(3,842,430)
<b>Carrying amount at 30 June 2018 - Restated</b>	130,221,205	2,849,438	1,145,778	4,836,100	3,717,500	3,964,000	146,734,021
<b>Comprises:</b>							
Gross carrying amount at 30 June 2018	130,221,205	2,849,438	1,145,778	4,836,100	3,717,500	3,964,000	146,734,021
<b>Carrying amount at 30 June 2018 - Restated</b>	130,221,205	2,849,438	1,145,778	4,836,100	3,717,500	3,964,000	146,734,021
Additions	2,584,800	54,173	77,886	131,475	0	1,026,765	3,875,099
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	46,167	46,167
Depreciation (expense)	(2,564,186)	(82,600)	(30,554)	(196,044)	(37,925)	(126,475)	(3,037,784)
<b>Carrying amount at 30 June 2019</b>	130,241,819	2,821,011	1,193,110	4,771,531	3,679,575	4,910,457	147,617,503
<b>Comprises:</b>							
Gross carrying amount at 30 June 2019	132,806,005	2,903,611	1,223,664	4,967,575	3,717,500	5,032,230	150,650,585
Accumulated depreciation at 30 June 2019	(2,564,186)	(82,600)	(30,554)	(196,044)	(37,925)	(121,773)	(3,033,082)
<b>Carrying amount at 30 June 2019</b>	130,241,819	2,821,011	1,193,110	4,771,531	3,679,575	4,910,457	147,617,503



## 10. INFRASTRUCTURE (Continued)

### (b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Drainage	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Parks & Ovals	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Sewerage	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Other	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2018	Construction costs and current condition, residual values and remaining useful life assessments

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

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

## 11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

### SIGNIFICANT ACCOUNTING POLICIES

#### Fixed assets

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

#### Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

#### Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

### AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

#### Land under control

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

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

#### Land under roads

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

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

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

Whilst such treatment is inconsistent with the requirements of *AASB 1051, Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

SHIRE OF COOLGARDIE  
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11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(a) Disposals of Assets

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss	2019 Budget Net Book Value	2019 Budget Sale Proceeds	2019 Budget Profit	2019 Budget Loss	2018 Actual Net Book Value	2018 Actual Sale Proceeds	2018 Actual Profit	2018 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	20,000	0	0	(20,000)	0	0	0	0	0	0	0	0
Buildings - non-specialised	193,989	263,564	69,575	0	0	0	0	0	3,130	0	0	(3,130)
Buildings - specialised	123,766	44,625	0	(79,141)	0	0	0	0	0	0	0	0
Plant and equipment	75,188	54,567	11,045	(31,666)	62,400	43,400	6,000	(25,000)	358,366	396,361	96,192	(58,197)
Infrastructure - Parks & Ovals	0	0	0	0	0	0	0	0	108,100	0	0	(108,100)
Infrastructure - Sewerage	0	0	0	0	0	0	0	0	17,900	0	0	(17,900)
Infrastructure - Other	0	0	0	0	0	0	0	0	18,370	0	0	(18,370)
	412,943	362,756	80,620	(130,807)	62,400	43,400	6,000	(25,000)	505,866	396,361	96,192	(205,697)

The following assets were disposed of during the year.

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
<b>Plant and Equipment</b>				
<b>Transport</b>				
Case CX60 Tractor	4,235	9,263	5,028	0
Water Tanker Semi Trailer	17,304	3,636	0	(13,668)
Volvo Skid Steer Loader	37,786	20,475	0	(17,311)
Holden Cruze	5,373	8,518	3,145	0
Trailer	687	0	0	(687)
Isuzu Light Truck	9,803	12,675	2,872	0
	75,188	54,567	11,045	(31,666)
<b>Land - Freehold</b>				
<b>Housing</b>				
111 Forrest Street, Coolgardie	20,000	0	0	(20,000)
	20,000	0	0	(20,000)
<b>Buildings</b>				
<b>Housing</b>				
111 Forrest Street, Coolgardie	193,989	263,564	69,575	0
68 Serpentine Road, Kambalda	123,766	44,625	0	(79,141)
	317,755	308,189	69,575	(79,141)
	412,943	362,756	80,620	(130,807)

## 11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

### (b) Depreciation

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Buildings - non-specialised	24,831	0	29,050
Buildings - specialised	764,512	741,414	758,725
Furniture and equipment	109,773	118,406	108,875
Plant and equipment	188,305	212,685	193,674
Infrastructure - Roads	2,564,186	3,657,702	3,558,846
Infrastructure - Footpaths	82,600	52,266	52,410
Infrastructure - Drainage	30,554	11,540	11,571
Infrastructure - Parks & Ovals	196,044	97,756	98,026
Infrastructure - Sewerage	37,925	11,118	11,148
Infrastructure - Other	126,475	123,812	110,429
	4,125,205	5,026,699	4,932,754

### SIGNIFICANT ACCOUNTING POLICIES

#### Depreciation

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

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

#### Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings - non-specialised	30-50 years
Buildings - specialised	3-50 years
Furniture and equipment	3-40 years
Plant and equipment	5-20 years
Infrastructure - Roads	20-150 years
Infrastructure - Footpaths	30-60 years
Infrastructure - Drainage	75 years
Infrastructure - Parks & Ovals	5-50 years
Infrastructure - Sewerage	10-100 years
Infrastructure - Other Infrastructure	2-50 years
Infrastructure - Kerbing	50 years

#### Depreciation (Continued)

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

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

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12. REVALUATION SURPLUS

	2019 Opening Balance	2019 Revaluation Increment	Total Movement on Revaluation	2019 Closing Balance	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation (Decrement)	Total Movement on Revaluation	2018 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings - specialised	16,039,943	0	0	16,039,943	16,039,943	0	0	0	16,039,943
Revaluation surplus - Furniture and equipment	344,808	0	0	344,808	344,808	0	0	0	344,808
Revaluation surplus - Infrastructure - Roads	96,296,313	0	0	96,296,313	335,382,935	0	(239,086,622)	(239,086,622)	96,296,313
Revaluation surplus - Infrastructure - Footpaths	1,529,985	0	0	1,529,985	701,870	828,115	0	828,115	1,529,985
Revaluation surplus - Infrastructure - Drainage	522,500	0	0	522,500	245,022	277,478	0	277,478	522,500
Revaluation surplus - Infrastructure - Parks & Ovals	2,912,938	0	0	2,912,938	524,849	2,388,089	0	2,388,089	2,912,938
Revaluation surplus - Infrastructure - Sewerage	2,607,447	0	0	2,607,447	17,238	2,590,209	0	2,590,209	2,607,447
Revaluation surplus - Infrastructure - Other	733,168	46,167	46,167	779,335	0	733,168	0	733,168	733,168
	120,987,102	46,167	46,167	121,033,269	353,256,665	6,817,059	(239,086,622)	(232,269,563)	120,987,102

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.  
The revaluation increment of \$46,167 for the 2018/19 financial year relates to the 40% deposit on the purchase of 240L rubbish bins in the 2017/18 financial year which was inadvertently written back to \$0 when the infrastructure valuations were processed for the year ended 30 June 2018.

### 13. TRADE AND OTHER PAYABLES

#### Current

Sundry creditors
Accrued Interest on long term borrowings
Accrued salaries and wages
ATO liabilities
Income Received in Advance
Accrued Expenses
Bonds & Deposits

2019	2018
\$	\$
596,196	361,490
21,073	11,830
113,673	114,721
98,778	98,058
7,700	0
429,591	46,944
122,575	0
1,389,586	633,043

#### SIGNIFICANT ACCOUNTING POLICIES

##### Trade and other payables

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

##### Trade and other payables (Continued)

of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

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14. INFORMATION ON BORROWINGS

(a) Borrowings

	2019	2018
	\$	\$
Current	700,151	68,253
Non-current	2,779,564	624,715
	3,479,715	692,968

(b) Repayments - Borrowings

				30 June 2019					30 June 2019					30 June 2019					30 June 2019					30 June 2018					30 June 2018					30 June 2018								
				Actual Principal	Actual New	Actual Principal	Actual Interest	Actual Principal					Budget Principal	Budget New	Budget Principal	Budget Interest	Budget Principal					Actual Principal	Actual Principal	Actual Interest	Actual Principal					Budget Principal	Budget New	Budget Principal	Budget Interest	Budget Principal					Actual Principal	Actual Principal	Actual Interest	Actual Principal
				1 July 2018	Loans	repayments	repayments	outstanding					1 July 2018	Loans	repayments	repayments	outstanding					1 July 2017	repayments	repayments	outstanding					1 July 2017	Loans	repayments	repayments	outstanding					1 July 2017	repayments	repayments	outstanding
				\$	\$	\$	\$	\$					\$	\$	\$	\$	\$					\$	\$	\$	\$					\$	\$	\$	\$	\$					\$	\$	\$	\$
<b>Particulars</b>																																										
<b>Community amenities</b>																																										
Coolgardie Effluent System	99	WATC	5.75%	13,960	0	13,960	203	0					13,960	0	13,960	436	0					31,651	17,691	1,334	13,960																	
<b>Recreation and culture</b>																																										
Kambalda Recreation Centre	111	WATC	6.99%	0	0	0	0	0					0	0	0	0	0					267,733	267,733	11,050	0																	
Coolgardie Swimming Pool	112	WATC	4.34%	242,674	0	36,232	10,293	206,442					242,674	0	36,232	10,929	206,442					277,383	34,709	12,854	242,674																	
Kambalda Swimming Pool	114	WATC	2.17%	0	1,905,000	0	6,789	1,905,000					0	1,200,000	50,012	22,148	1,149,988					0	0	0	0																	
<b>Transport</b>																																										
Binneringie Road (Note 27)	115	WATC	1.76%	0	950,000	0	4,262	950,000					0	950,000	115,607	7,268	834,393					0	0	0	0																	
Cave Hills Rd	116	WATC	N/A	0	0	0	0	0					0	490,000	59,996	2,891	430,004					0	0	0	0																	
<b>Economic services</b>																																										
Coolgardie Post Office	113	WATC	5.19%	436,334		18,061	23,624	418,273					436,334	0	18,062	25,406	418,272					453,494	17,160	26,097	436,334																	
				692,968	2,855,000	68,253	45,171	3,479,715					692,968	2,640,000	293,869	69,078	3,039,099					1,030,261	337,293	51,335	692,968																	

Self supporting loans are financed by payments from third parties. These are shown in Note 8 as other financial assets at amortised cost.  
All other loan repayments were financed by general purpose revenue.

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14. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2018/19

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2019 Actual	2019 Budget	2019 Actual	2019 Budget		
				%	\$	\$	\$	\$	\$	\$
Kambalda Swimming Pool	WATC	Fixed	10	2.17%	1,905,000	1,200,000	(188,402)	600,000	219,305	1,905,000
Binneringie Road (Note 27)	WATC	Fixed	2	1.76%	950,000	950,000	0	950,000	18,906	950,000
Cave Hills Road	N/A	N/A	N/A	N/A	0	490,000	0	490,000	0	0
					2,855,000	2,640,000	(188,402)	2,040,000	238,211	2,855,000

(d) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 2018	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2019
		\$	\$	\$	\$
Loan 113 - Coolgardie Post Office	15/04/2014	119,069	0	(88,566)	30,503
Loan 114 - Kambalda Swimming Pool	10/05/2019	0	1,905,000	(188,402)	1,716,598
Loan 115 - Binneringie Road (Note 27)	10/05/2019	0	950,000	0	950,000
		119,069	2,855,000	(276,968)	2,697,101

(e) Undrawn Borrowing Facilities

Credit Standby Arrangements

	2019	2018
	\$	\$
Bank overdraft limit	500,000	500,000
Bank overdraft at balance date	0	0
Credit card limit	35,000	30,000
Credit card balance at balance date	(2,764)	(7,008)
<b>Total amount of credit unused</b>	<b>532,236</b>	<b>522,992</b>

Loan facilities

Loan facilities - current	700,151	68,253
Loan facilities - non-current	2,779,564	624,715
<b>Total facilities in use at balance date</b>	<b>3,479,715</b>	<b>692,968</b>

Unused loan facilities at balance date

	2,697,101	119,069
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SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 25.



## 15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
<b>Opening balance at 1 July 2018</b>			
Current provisions	165,288	109,837	275,125
Non-current provisions	0	72,590	72,590
	165,288	182,427	347,715
Additional provision	0	1,457	1,457
Amounts used	(9,980)	0	(9,980)
<b>Balance at 30 June 2019</b>	155,308	183,884	339,192
<b>Comprises</b>			
Current	155,308	77,071	232,379
Non-current	0	106,813	106,813
	155,308	183,884	339,192
<b>Amounts are expected to be settled on the following basis:</b>	<b>2019</b>	<b>2018</b>	
	\$	\$	
Less than 12 months after the reporting date	200,071	183,283	
More than 12 months from reporting date	139,121	164,432	
	339,192	347,715	

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

### SIGNIFICANT ACCOUNTING POLICIES

#### Employee benefits

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

##### Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

##### Provisions

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

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

## 16. NOTES TO THE STATEMENT OF CASH FLOWS

### Reconciliation of Cash

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Cash and cash equivalents	8,034,401	3,511,761	5,614,140
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	(874,200)	(1,150,702)	(1,838,659)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets through profit and loss	0	0	(87,586)
Depreciation	4,125,205	5,026,699	4,932,754
(Profit)/loss on sale of asset	50,187	19,000	109,505
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(276,986)	1,594,035	(305,950)
(Increase)/decrease in other assets	54,872	0	0
(Increase)/decrease in inventories	(4,256)	0	1,487
Increase/(decrease) in payables	756,543	299,706	68,255
Increase/(decrease) in provisions	(8,523)	0	(38,042)
Grants contributions for the development of assets	(1,961,832)	(1,731,044)	(1,631,398)
Net cash from operating activities	1,861,010	4,057,694	1,210,366

## 17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019	2018
	\$	\$
Governance	167,670	165,120
General purpose funding	6,095,883	2,481,845
Law, order, public safety	33,519	158,867
Health	6,310	76,996
Education and welfare	215,865	503,711
Housing	3,227,077	3,526,239
Community amenities	7,442,595	6,595,392
Recreation and culture	30,350,635	27,885,264
Transport	136,146,428	137,986,592
Economic services	6,035,930	5,612,541
Other property and services	1,461,669	3,484,280
	191,183,581	188,476,847

## 18. CONTINGENT LIABILITIES

The Shire operates the Kambalda Refuse site and in the 2017/18 financial year concerns were raised that the site may have some areas that contain contaminated material.

During the 2018/19 financial year the Shire engaged a third party to conduct an independent assessment of the refuse site, including soil samples and plans to rehabilitate the site as required.

The Shire are still in the process of conducting independent assessments of the refuse site and at the time of signing this report, the costs of rehabilitation, if required, still need to be quantified.

**(a) Capital Expenditure Commitments**

Contracted for:

- capital expenditure projects

Payable:

- not later than one year

2019	2018
\$	\$
4,304,112	0
4,304,112	0
4,304,112	0

The Shire have commitments to complete the Kambalda Swimming Pool and roadworks Binneringie Road.

### (b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year

- later than one year but not later than five years

- later than five years

2019	2018
\$	\$
142,392	75,730
330,847	71,767
125,340	0
598,579	147,497

## SIGNIFICANT ACCOUNTING POLICIES

## Leases

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

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

## Leases (Continued)

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

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

## 20. RELATED PARTY TRANSACTIONS

### Elected Members Remuneration

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

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Meeting Fees	121,388	122,321	116,518
President's Allowance	28,354	28,000	20,440
Deputy President's Allowance	7,110	7,000	5,109
Travelling Expenses	9,186	6,000	5,691
Telecommunications Allowance	24,420	24,500	23,625
	190,458	187,821	171,383

### Key Management Personnel (KMP) Compensation Disclosure

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

	2019 Actual	2018 Actual
	\$	\$
Short-term employee benefits	568,047	504,539
Post-employment benefits	57,416	47,062
Other long-term benefits	20,339	31,018
Termination benefits	0	39,566
	645,802	622,185

#### Short-term employee benefits

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

#### Post-employment benefits

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

#### Other long-term benefits

These amounts represent long service benefits accruing during the year.

#### Termination benefits

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

## 20. RELATED PARTY TRANSACTIONS (Continued)

### Transactions with related parties

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

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

	2019 Actual	2018 Actual
	\$	\$
The following transactions occurred with related parties:		
Sale of goods and services	0	5,734
Purchase of goods and services	880	10,300

### Related Parties

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

##### i. Key management personnel

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

##### ii. Other Related Parties

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

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

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

## 21. JOINT ARRANGEMENTS

### Share of joint operations

In June 2012 the Shire of Coolgardie became part of a joint venture arrangement with nine other Councils, being the Shire's of Dundas, Esperance, Laverton, Leonora, Menzies, Ngaanyatjaraku, Ravensthorpe, Wiluna and the City of Kalgoorlie-Boulder. The facility is located in Kalgoorlie and the only assets are the vehicle and the building which the Shire of Coolgardie has a 1/10th share.

	2019	2018
	\$	\$
Land & Buildings	72,500	72,500
Less: Accumulated Depreciation	(2,900)	(1,812)
Total assets	69,600	70,688
Plant & Equipment	4,182	4,182
Less: Accumulated Depreciation	(1,114)	(1,008)
Total assets	3,068	3,174
Furniture & Equipment	8,204	8,204
Less: Accumulated Depreciation	(3,106)	(1,805)
Total assets	5,098	6,399
Light Vehicles	3,200	3,200
Less: Accumulated Depreciation	(1,440)	(960)
Total assets	1,760	2,240

The Shire has a joint venture agreement with the Department of Housing & Works to provide aged housing in Kambalda. The Shire is required to make a provision of 1% of the investment per annum and to place in a reserve account any surplus funds.

	2019	2018
	\$	\$
Land & Buildings	1,520,000	1,520,000
Less: Accumulated Depreciation	(76,000)	(38,000)
Total assets	1,444,000	1,482,000

### SIGNIFICANT ACCOUNTING POLICIES

#### Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest in net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

#### Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.



## 22. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance <sup>(1)</sup> 1/07/17	Received <sup>(2)</sup> 2017/18	Expended <sup>(3)</sup> 2017/18	Closing Balance <sup>(1)</sup> 30/06/18	Received <sup>(2)</sup> 2018/19	Expended <sup>(3)</sup> 2018/19	Closing Balance 30/06/19
	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>							
Kambalda Resource Centre Funding	0	7,412	0	7,412	0	(4,780)	2,632
Coolgardie Resource Centre Funding	0	7,303	0	7,303	0	(4,780)	2,523
<b>Recreation and culture</b>							
Coolgardie Skate Park Funding	50,000	0	(50,000)	0	0	0	0
Kambalda Pool Funding	40,000	0	0	40,000	0	(40,000)	0
<b>Transport</b>							
Main Roads Black Spot - Renou Street	44,600	0	0	44,600	188,000	(232,600)	0
Main Roads Black Spot - Jobson Street	36,400	0	0	36,400	160,400	(196,800)	0
Main Roads Black Spot - Kambalda Tip Road	70,240	0	0	70,240	0	(70,240)	0
Roads to Recovery	0	930,728	(925,831)	4,897	461,681	(466,578)	0
<b>Economic services</b>							
Coolgardie Visitors Centre	32,000	0	(32,000)	0	0	0	0
<b>Total</b>	<b>273,240</b>	<b>945,443</b>	<b>(1,007,831)</b>	<b>210,852</b>	<b>810,081</b>	<b>(1,015,778)</b>	<b>5,155</b>

**Notes:**

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

## 23. RATING INFORMATION

### (a) Rates

RATE TYPE	Rate in \$	Number of Properties	2018/19 Actual Rateable Value	2018/19 Actual Rate Revenue	2018/19 Actual Interim Rates	2018/19 Actual Back Rates	2018/19 Actual Total Revenue	2018/19 Budget Rate Revenue	2018/19 Budget Total Revenue	2017/18 Actual Total Revenue
Differential general rate / general rate			\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental valuations</b>										
Residential	0.0747	1,133	16,265,768	1,214,275	0	0	1,214,275	1,214,275	1,214,275	1,201,856
<b>Unimproved valuations</b>										
Mining	0.2204	1,178	21,122,501	4,656,138	(19,016)	(6,828)	4,630,294	4,656,139	4,656,139	4,486,411
Rural	0.1105	27	958,514	105,928	0	0	105,928	105,928	105,928	105,929
<b>Sub-Total</b>		2,338	38,346,783	5,976,341	(19,016)	(6,828)	5,950,497	5,976,342	5,976,342	5,794,196
<b>Minimum payment</b>										
<b>Gross rental valuations</b>										
Residential	694	658	4,204,823	456,652	0	0	456,652	456,652	456,652	460,122
<b>Unimproved valuations</b>										
Mining	437	620	687,217	270,940	0	0	270,940	270,940	270,940	295,412
Rural	684	14	13,500	9,576	0	0	9,576	9,576	9,576	9,576
<b>Sub-Total</b>		1,292	4,905,540	737,168	0	0	737,168	737,168	737,168	765,110
Discounts/concessions (refer Note 23(c))										
<b>Total amount raised from general rate</b>										
Specified Area Rate (refer Note 23(b))										
<b>Totals</b>										
		3,630	43,252,323	6,713,509	(19,016)	(6,828)	6,687,665	6,713,510	6,713,510	6,559,306
							(5,268)		(25,000)	(185,867)
							6,682,397		6,688,510	6,373,439
							0		263,403	0
							6,682,397		6,951,913	6,373,439

### SIGNIFICANT ACCOUNTING POLICIES

#### Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

## 23. RATING INFORMATION (Continued)

### (b) Specified Area Rate

Specified Area Rate	Basis of Valuation	Rate in \$	2018/19 Rateable Value	2018/19 Rate Revenue	2018/19 Interim Rate Revenue	2018/19 Back Rate Revenue	2018/19 Total Specified Area Rate Revenue	2018/19 Budget Rate Revenue	2018/19 Budget Back Rate Revenue	2018/19 Budget Interim Rate Revenue	2018/19 Total Budget Revenue	2017/18 Total Actual Revenue
Coolgardie Sewerage	GRV	0.537	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 263,403	\$ 0	\$ 0	\$ 263,403	\$ 0
				0	0	0	0	263,403	0	0	263,403	0

Specified Area Rate	Purpose of the rate	Area/properties Rate Imposed	2018/19 Actual Rate Applied to Costs	2018/19 Actual Rate Set Aside to Reserve	2018/19 Actual Reserve Applied to Costs	2018/19 Budget Rate Applied to Costs	2018/19 Budget Rate Set Aside to Reserve	2018/19 Budget Reserve Applied to Costs
Coolgardie Sewerage	Provide for sewerage infrastructure & maintenance	Coolgardie	\$ 0	\$ 0	\$ 0	\$ 263,403	\$ 0	\$ 0
			0	0	0	263,403	0	0

### (c) Discounts, Incentives, Concessions, & Write-offs

#### Waivers or Concessions

#### Rate or Fee and Charge to which the Waiver or Concession is Granted

Concession is Granted	Type	Discount %	Discount \$	2019 Actual	2019 Budget	2018 Actual
Rates	Concession	100.00%	Various	\$ 0	\$ 5,000	\$ 4,582
Rates	Concession	50.00%	Various	0	15,000	16,270
Rates	Concession	20.00%	Various	0	5,000	392
Rates	Write Off	100.00%	Various	5,268	0	164,623
				5,268	25,000	185,867

#### Rate or Fee and Charge to which the Waiver or Concession is Granted

#### Circumstances in which the Waiver or Concession is Granted and to whom it was available

#### Objects of the Waiver or Concession

#### Reasons for the Waiver or Concession

Rates	Concession	Support community groups	Support community groups by reducing the financial cost
Rates	Concession	Support rural pursuits	Support rural pursuits by reducing the financial cost
Rates	Concession	Support bona fide prospectors	Support bona fide prospectors by reducing the financial cost
Rates	Write Off	Rates debts written off	To bring to account uncollectable rates debts

## 23. RATING INFORMATION (Continued)

### (c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
<b>Option One</b>				
Single full payment	26/09/2018	\$0		11.00%
<b>Option Two</b>				
First instalment	26/09/2018	\$0	5.50%	11.00%
Second instalment	27/11/2018	\$10	5.50%	11.00%
Third instalment	28/01/2019	\$10	5.50%	11.00%
Fourth instalment	29/03/2019	\$10	5.50%	11.00%

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Interest on unpaid rates	118,783	130,000	257,700
Interest on instalment plan	667	0	0
Charges on instalment plan	19,220	25,000	23,960
	<b>138,670</b>	<b>155,000</b>	<b>281,660</b>

## 24. RATE SETTING STATEMENT INFORMATION

		2018/19 Budget (30 June 2019)	2018/19 Carried Forward (1 July 2018)
Note	2018/19 (30 June 2019) Carried Forward	2018/19 Budget (30 June 2019) Carried Forward	2018/19 Carried Forward (1 July 2018) Brought Forward
	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	11(a)	(80,620)	(96,192)
Movement in pensioner deferred rates (non-current)		(32,178)	(15,424)
Movement on accrued interest on debentures		9,243	(4,689)
Movement in employee benefit provisions (current)		(43,794)	(38,948)
Movement in employee benefit provisions (non-current)		34,223	(4,353)
Add: Loss on disposal of assets	11(a)	130,807	205,697
Add: Depreciation on assets	11(b)	4,125,205	4,932,754
<b>Non cash amounts excluded from operating activities</b>		4,142,886	4,978,845
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserves - restricted cash	3	(3,267,089)	(3,913,273)
Add: Borrowings	14(a)	700,151	68,253
Add: Current liabilities not expected to be cleared at end of year	15	232,379	275,125
Add: Accrued Interest on long term borrowings	13	21,073	11,830
Add: Accrued salaries & wages	13	113,673	114,721
<b>Total adjustments to net current assets</b>		(2,199,813)	(3,443,344)
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets		9,904,695	7,290,242
Less: Total current liabilities		(2,322,116)	(976,421)
Less: Total adjustments to net current assets		(2,199,813)	(3,443,344)
<b>Net current assets used in the Rate Setting Statement</b>		5,382,766	2,870,477

### Difference:

There was a difference of \$87,586 between the 1 July 2018 surplus brought forward position used in the 2019 audited financial report and the surplus carried forward position as disclosed in the 2018 audited financial report. The difference relates to the reclassification of the Local Government House Trust from a current asset to a non current asset.

## 25. FINANCIAL RISK MANAGEMENT

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

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

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

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

### (a) Interest rate risk

#### Cash and cash equivalents

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

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
<b>2019</b>					
Cash and cash equivalents	1.60%	8,034,401	6,926,392	1,107,097	912
<b>2018</b>					
Cash and cash equivalents	0.40%	5,614,140	4,243,194	1,369,702	1,244

#### Sensitivity

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

	2019	2018
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	80,344	56,141

\* Holding all other variables constant

#### Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(b).

## 25. FINANCIAL RISK MANAGEMENT (Continued)

### (b) Credit risk

#### Trade Receivables

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

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 12 months before 1 July 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2019</b>					
Rates receivable					
Expected credit loss	0.27%	4.80%	8.26%	2.16%	
Gross carrying amount	7,088	620,476	267,580	535,482	1,430,626
Loss allowance	19	29,783	22,102	11,567	63,471
<b>01 July 2018</b>					
Rates receivable					
Expected credit loss	0.26%	4.33%	7.31%	2.04%	
Gross carrying amount	55,530	478,028	225,490	429,832	1,188,880
Loss allowance	143	20,699	16,483	8,769	46,094

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for sundry receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	90 Days+ Specific Loss Allowance	Total
<b>30 June 2019</b>						
Sundry Receivables						
Expected credit loss	2.10%	3.87%	5.90%	5.90%	100.00%	
Gross carrying amount	197,395	61,370	17,523	40,920	79,638	396,846
Loss allowance	4,145	2,375	1,034	2,414	79,638	89,606
<b>01 July 2018</b>						
Sundry Receivables						
Expected credit loss	0.26%	4.33%	7.31%	2.04%	100.00%	
Gross carrying amount	227,633	8,120	400	103,443	79,638	419,234
Loss allowance	584	352	29	2,110	79,638	82,713

## 25. FINANCIAL RISK MANAGEMENT (Continued)

### (c) Liquidity risk

#### Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 14(e).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2019</b>					
Payables	1,389,586	0	0	1,389,586	1,389,586
Borrowings	783,735	1,681,579	1,466,914	3,932,228	3,479,715
	2,173,321	1,681,579	1,466,914	5,321,814	4,869,301
<b>2018</b>					
Payables	633,043	0	0	633,043	633,043
Borrowings	101,214	347,404	491,611	940,229	692,968
	734,257	347,404	491,611	1,573,272	1,326,011



## 26. TRUST FUNDS

In previous years bonds and deposits were held in trust. They are now included in restricted cash at Note 3 and shown as a current liability at Note 13.

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

	1 July 2018	Amounts Received	Amounts Paid	Reclassification to Restricted Cash	30 June 2019
	\$	\$	\$		\$
BCITF	18,526	505	(18,519)	(512)	0
Building Levy	4,133	53,046	(56,132)	(1,047)	0
Councillor Nominations	680	0	(360)	(240)	80
Bonds	117,077	2,945	(113,735)	(6,287)	0
Monies Held for Clubs	43,729	0	(43,729)	0	0
Miscellaneous Monies	42,804	126,446	(130,303)	(38,947)	0
Unknown Deposits	1,680	75,232	(1,370)	(75,542)	0
Goldfields Records Facility	27,778	0	(27,778)	0	0
	256,407	258,174	(391,926)	(122,575)	80

## 27. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire entered into an agreement with Alita Resources Limited (formerly Alliance Minerals Assets Limited) to borrow funds for the completion of roadworks on Binneringie Road.

A loan of \$950,000 was secured with WA Treasury in May 2019 on a 2 year loan repayment schedule, with Alita Resources Limited to make quarterly repayments on commencement of the works with the full amount of borrowings and interest payments to be repaid by Alita Resources Limited over the 2 year period.

On the 28th August 2019 the directors of the Alita Groups resolved that the Alita Group companies were insolvent, or likely to become insolvent at some future time and administrators would be appointed to the Alita Group.

At the time of the Alita Group entering voluntary administration some works had commenced on the Binneringie Road project. Works have since ceased and it is unlikely that this project will proceed given the financial situation of the Alita Group and their ability to meet any of the loan repayments.

At the Special Council Meeting on 30 October 2019 Council resolved in accordance with Section 6.20 (3) of the Local Government Act 1995 to change the purpose of Loan 115 Binneringie Road to utilise the remaining funds to fund the approved variations in the scope of works for the Kambalda Aquatic Facilities Upgrade.

The required one month's public notice for the change of purpose of the loan was advertised on 9 November 2019 and the time of signing this report no submissions had been received from the public.

## 28. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

### AASB 9 Financial instruments

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Shire applied AASB 9 retrospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the Shire has not restated the comparative information which continues to be reported under AASB 139. Differences arising from adoption have been recognised directly in accumulated surplus/(deficit).

#### (a) Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Shire's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Shire's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

## 28. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The classification and measurement requirements of AASB 9 did not have a significant impact on the Shire. The following are the changes in the classification of the Shire's financial assets:

- Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at amortised cost beginning 1 July 2018.

- The Shire did not designate any financial assets as at fair value through profit and loss.

In summary, upon the adoption of AASB 9, the Shire had the following required (or elected) reclassifications as at 1 July 2018:

AASB 139 category	AASB 139 value	AASB 9 category amortised cost	Fair value through OCI	Fair value through P/L
	\$	\$	\$	\$
<b>Loans and receivables</b>				
Trade receivables	1,622,749	1,622,749	0	0
Available for sale financial assets	87,586	0	0	87,586
	1,710,335	1,622,749	0	87,586

### (b) Impairment

The adoption of AASB 9 has fundamentally changed the Shire's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Shire to recognise an allowance for ECLs for all financial assets not held at fair value through P/L. Upon adoption of AASB 9, the Shire recognised no additional impairment.

Set out below is the reconciliation of the ending impairment allowances in accordance with AASB 139 to the opening loss allowances determined, in accordance with AASB 9:

	Impairment under AASB 139 as at 30 June 2018	Remeasurement	ECL under AASB 9 as at 01 July 2018
	\$	\$	\$
Loans and receivables under AASB 139 / Financial assets at amortised cost under AASB 9	128,807	0	128,807
	128,807	0	128,807

### (c) Impact of changes to Retained Surplus

The impact on the Shire of the changes as at 1 July 2018 is as follows:

	Adjustments	2018
		\$
Retained surplus - 30 June 2018		61,902,746
Adjustment to retained surplus from adoption of AASB 9		0
Retained surplus - 1 July 2018		61,902,746

## 29. EFFECT OF CHANGE IN ACCOUNTING POLICY

Paragraph 17A (5) of *Local Government (Financial Management) Regulations 1996* came into operation on the 1 July 2018. The regulation stated an asset is to be excluded from the assets of a local government if the fair value of the asset at the date of acquisition by the local government is under \$5,000.

The Shire of Coolgardie has retrospectively applied the change in its accounting policy to comply with the regulation and excluded assets with a fair value of under \$5,000 at the time of acquisition from the assets of the Shire.

During the year assets with a fair value at the date of acquisition of under \$5,000 and purchased prior to 30 June 2018 have been excluded from the assets of the Shire and the 2018 comparatives amended accordingly.

The impacts of the changes in the accounting policy on the prior year comparatives are disclosed below.

	30 June 2017 Original Balance	Increase/ (Decrease)	1 July 2017 Restated
	\$	\$	\$
<b>2017 Statement of Financial Position</b>			
<b>Non Current Assets</b>			
Property, Plant & Equipment	35,564,370	(105,975)	35,458,395
Infrastructure	380,572,834	(6,266)	380,566,568
<b>Equity</b>			
Retained Earnings	63,890,962	(112,241)	63,778,721
	30 June 2018 Original Balance	Increase/ (Decrease)	1 July 2018 Restated
	\$	\$	\$
<b>2018 Statement of Financial Position</b>			
<b>Non Current Assets</b>			
Property, Plant & Equipment	34,389,508	(92,747)	34,296,761
Infrastructure	146,881,391	(147,370)	146,734,021
<b>Equity</b>			
Retained Earnings	62,142,863	(240,117)	61,902,746

## 29. EFFECT OF CHANGE IN ACCOUNTING POLICY (Continued)

Statement of Comprehensive Income	2018 Original Balance	Increase/ (Decrease)	2018 Restated
	\$	\$	\$
<b>By Nature or Type</b>			
Depreciation expense	(4,952,378)	19,624	(4,932,754)
Loss on Disposal of Asset	(58,197)	(147,500)	(205,697)
<b>By program</b>			
<b>Expenses</b>			
Governance	(1,912,190)	2,213	(1,909,977)
General purpose funding	(236,355)	0	(236,355)
Law, order, public safety	(216,025)	0	(216,025)
Health	(128,035)	0	(128,035)
Education and welfare	(233,555)	432	(233,123)
Housing	(249,170)	0	(249,170)
Community amenities	(1,638,154)	0	(1,638,154)
Recreation and culture	(2,792,385)	10,638	(2,781,747)
Transport	(5,132,238)	1,109	(5,131,129)
Economic services	(907,016)	243	(906,773)
Other property and services	(135,041)	4,989	(130,052)
Profit / (Loss) on Asset Disposals	37,995	(147,500)	(109,505)
Net result for the period	(1,710,783)	(127,876)	(1,838,659)
<b>Total comprehensive income for the period</b>	<b>(233,980,346)</b>	<b>(127,876)</b>	<b>(234,108,222)</b>
Rate Setting Statement	2018 Original Balance	Increase/ (Decrease)	2018 Restated
	\$	\$	\$
<b>Expenditure from operating activities</b>			
Governance	(1,912,190)	2,213	(1,909,977)
General purpose funding	(236,355)	0	(236,355)
Law, order, public safety	(216,025)	0	(216,025)
Health	(128,035)	0	(128,035)
Education and welfare	(233,555)	432	(233,123)
Housing	(249,170)	(3,130)	(252,300)
Community amenities	(1,639,488)	(17,900)	(1,657,388)
Recreation and culture	(2,816,289)	(115,832)	(2,932,121)
Transport	(5,190,435)	1,109	(5,189,326)
Economic services	(933,113)	243	(932,870)
Other property and services	(135,401)	4,989	(130,412)
Non cash amounts excluded operating activities	4,850,969	127,876	4,978,845

## 29. EFFECT OF CHANGE IN ACCOUNTING POLICY (Continued)

	2018 Original Balance \$	Increase/ (Decrease) \$	2018 Restated \$
<b>Note 9 - Property, Plant and Equipment</b>			
Opening Balance	35,564,370	(105,975)	35,458,395
Additions	290,186	0	290,186
Disposals	(358,366)	(3,130)	(361,496)
Revaluation increments / (decrements)	0	0	0
Depreciation	(1,106,682)	16,358	(1,090,324)
Carrying amount	34,389,508	(92,747)	34,296,761
<b>Note 10 - Infrastructure</b>			
Opening Balance	380,572,834	(6,266)	380,566,568
Additions	2,423,816	0	2,423,816
Disposals	0	(144,370)	(144,370)
Revaluation increments / (decrements)	(232,269,563)	0	(232,269,563)
Depreciation	(3,845,696)	3,266	(3,842,430)
Carrying amount	146,881,391	(147,370)	146,734,021
<b>Note 11a - Disposal of Assets</b>			
Net Book Value	358,366	147,500	505,866
Profit / (Loss) on Disposal	37,955	(147,500)	(109,545)
<b>Note 11b - Fixed Assets Depreciation</b>			
Buildings - non-specialised	29,500	(450)	29,050
Buildings - specialised	758,725	0	758,725
Furniture and equipment	119,650	(10,776)	108,874
Plant and equipment	198,807	(5,133)	193,674
Infrastructure - Roads	3,558,846	0	3,558,846
Infrastructure - Footpaths	52,410	0	52,410
Infrastructure - Drainage	11,571	0	11,571
Infrastructure - Parks & Ovals	98,026	0	98,026
Infrastructure - Sewerage	11,148	0	11,148
Infrastructure - Other	113,695	(3,265)	110,430
	4,952,378	(19,624)	4,932,754
<b>Note 16 - Notes to Statement of Cash Flows</b>			
Net Result	(1,710,783)	127,876	(1,582,907)
Depreciation	4,952,378	(19,624)	4,932,754
(Profit) / Loss on Disposal	(37,955)	147,500	109,545

## 29. EFFECT OF CHANGE IN ACCOUNTING POLICY (Continued)

	2018 Original Balance	Increase/ (Decrease)	2018 Restated
	\$	\$	\$
<b>Note 17 - Total Assets Classified by Function &amp; Activity</b>			
Governance	174,366	(9,246)	165,120
General purpose funding	2,481,845	0	2,481,845
Law, order, public safety	158,867	0	158,867
Health	76,543	453	76,996
Education and welfare	503,954	(243)	503,711
Housing	3,529,369	(3,130)	3,526,239
Community amenities	6,613,292	(17,900)	6,595,392
Recreation and culture	28,053,282	(168,018)	27,885,264
Transport	137,999,767	(13,175)	137,986,592
Economic services	5,618,027	(5,486)	5,612,541
Other property and services	3,507,652	(23,372)	3,484,280
	188,716,964	(240,117)	188,476,847
<b>Note 33 - Financial Ratios</b>			
<b>2017 Financial Statements</b>			
Debt service cover ratio	5.21	(0.29)	4.92
Operating surplus ratio	(0.35)	(0.02)	(0.37)
<b>2018 Financial Statements</b>			
Debt service cover ratio	4.28	(0.43)	3.85
Operating surplus ratio	(0.40)	(0.01)	(0.41)
Own source revenue coverage ratio	0.62	(0.01)	0.61



### 30. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

This note explains management's assessment of the new and amended pronouncements that are relevant to the Shire, the impact of the adoption of AASB 15 *Revenue from Contracts with Customers*, AASB 16 *Leases* and AASB 1058 *Income for Not-for-Profit Entities*.

These standards are applicable to future reporting periods and have not yet been adopted.

#### (a) Revenue from Contracts with Customers

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

Note	AASB 118 carrying amount 30 June 2019	Reclassification	AASB 15 carrying amount 01 July 2019
	\$		\$
<b>Contract liabilities - current</b>			
Unspent grants, contributions and reimbursements	0	5,155	5,155
Adjustment to retained surplus from adoption of AASB 15	30(d)	(5,155)	

#### (b) Leases

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

On adoption of AASB 16, the Shire will recognise lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. These lease liabilities will be measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate on 1 July 2019. The weighted average lessee's incremental borrowing rates applied to the lease liabilities on 1 July 2019 is 2.75%.

Note	2019
	\$
Operating lease commitments disclosed as at 30 June 2019	598,579
Lease liability recognised as at 1 July 2019	
Discounted using the Shire's incremental borrowing rate of 2.75%	506,110
Right-of-use asset recognised as at 1 July 2019	506,110
Low-value leases recognised on a straight-line basis as an expense	13,210

On adoption of AASB 16, the Shire will recognise a right-of-use asset in relation to a lease which had previously been classified as an 'operating lease' applying AASB 117. This right-of-use asset is to be measured as if AASB 16 had been applied since its commencement date by the carrying amount but discounted using the lessee's incremental borrowing rate as on 1 July 2019. Property, plant and equipment increases by \$506,110 on 1 July 2019 resulting in no impact on retained earnings on 1 July 2019.

On adoption of AASB 16 Leases (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.

- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

### 30. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS (Continued)

#### (c) Income For Not-For-Profit Entities

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

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes will occur to the following financial statement line items by application of AASB 1058 as compared to AASB 1004 Contributions before the change:

		AASB 1004 carrying amount		AASB 1058 carrying amount
	Note	30 June 2019	Reclassification	01 July 2019
		\$	\$	\$
Trade and other payables		1,389,586	146,517	1,536,103
Adjustment to retained surplus from adoption of AASB 1058	30(d)		0	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. In accordance with the Shire's current accounting policies, prepaid rates have been netted off against rates debtors as at 30 June 2019. Therefore the initial application of AASB 1058 Income for Not for Profit Entities on 1 July 2019 will not have an impact on the recognition and classification of prepaid rates.

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

Volunteer Services in relation to Volunteer Fire Services will not be recognised as the fair value of the services cannot be reliably estimated.

#### (d) Impact of changes to Retained Surplus

The impact on the Shire of the changes as at 1 July 2019 is as follows:

	Note	Adjustments	2019
			\$
Retained surplus - 30 June 2019			61,674,730
Adjustment to retained surplus from adoption of AASB 15	30(a)		(5,155)
Retained surplus - 01 July 2019			61,669,575

**SHIRE OF COOLGARDIE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**31. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**b) Current and non-current classification**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

**e) Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**f) Superannuation**

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

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

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

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

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

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

**h) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**i) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

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

### 32. ACTIVITIES/PROGRAMS

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

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

### 33. FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	2.48	3.21	2.06
Asset consumption ratio	0.97	0.75	0.97
Asset renewal funding ratio	1.11	N/A	N/A
Asset sustainability ratio	0.80	0.27	0.39
Debt service cover ratio	11.76	3.85	4.92
Operating surplus ratio	(0.32)	(0.41)	(0.37)
Own source revenue coverage ratio	0.65	0.61	0.62

The above ratios are calculated as follows:

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

**INDEPENDENT AUDITOR'S REPORT  
TO THE COUNCILLORS OF  
THE SHIRE OF COOLGARDIE**

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**REPORT ON THE AUDIT OF THE FINANCIAL REPORT**

**Opinion**

We have audited the accompanying financial report of the Shire of Coolgardie (the Shire), which comprises the Statement of Financial Position as at 30 June 2019, Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and the Rate Setting Statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Statement by Chief Executive Officer.

In our opinion, the financial report of the Shire of Coolgardie:

- a) is based on proper accounts and reports; and
- b) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

**Basis for Opinion**

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

**Emphasis of Matter – Basis of Preparation**

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

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

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

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

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

**REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONTINUED)**

*Auditor's Responsibilities for the Audit of the Financial Report*

Our objectives of the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

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

- a) In our opinion, there is a significant adverse trend in the financial position of the Shire as the operating surplus ratio has been below the DLGSCI standard for the past 3 years.
- b) All required information and explanations were obtained by us.
- c) All audit procedures were satisfactorily completed in conducting our audit.
- d) In our opinion, the asset consumption ratio and asset renewal funding ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

**MATTERS RELATING TO THE ELECTRONIC PUBLICATION OF THE AUDITED FINANCIAL REPORT**

This auditor's report relates to the annual financial report of the Shire of Coolgardie for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

Date: 6 December 2019  
Perth, WA

MOORE STEPHENS  
CHARTERED ACCOUNTANTS



WEN-SHIEN CHAI  
PARTNER



Mr. JAMES TRAIL  
CEO

SHIRE OF COOLGARDIE

SHIRE OF COOLGARDIE	
RECORD NO.	ICS 31725
OFFICER	CEO
09 DEC 2019	
FILE NO.	CU-PL-4
ACTION DATE	<b>COPY</b>

Mrs. J. McLead  
83 Kingswood St  
WIDGEMOOLTHA  
WA 6443  
9-12-19

re. BORROWINGS - Change of Purpose  
advertised 9-11-19, submissions close 11-12-19

Dear James,

I object to the proposed change of purpose of Loan 115 which was for the construction of a bypass joining Binneringie Road and the Coolgardie-Esperance Highway.

This loan plus interest was to be repaid by a mining company that used Binneringie Road in two years. Now if the loan is repurposed to a completely different project the ratepayers will be repaying the loan plus interest within two years, which I object to. This is an added burden to the ratepayers.

The loan for the Kambalda Swimming Pool was increased from \$1.2M to \$1.905M. This loan as well as the one for Binneringie Rd had to go through 3 processes as required by the WA Treasury.

Now if the loan is repurposed, I ask what was the point of the WA Treasury asking for those independently assessed requirements when the money

can be spent elsewhere on something completely different. Will these processes have to be done again since the purpose of the loan has changed?

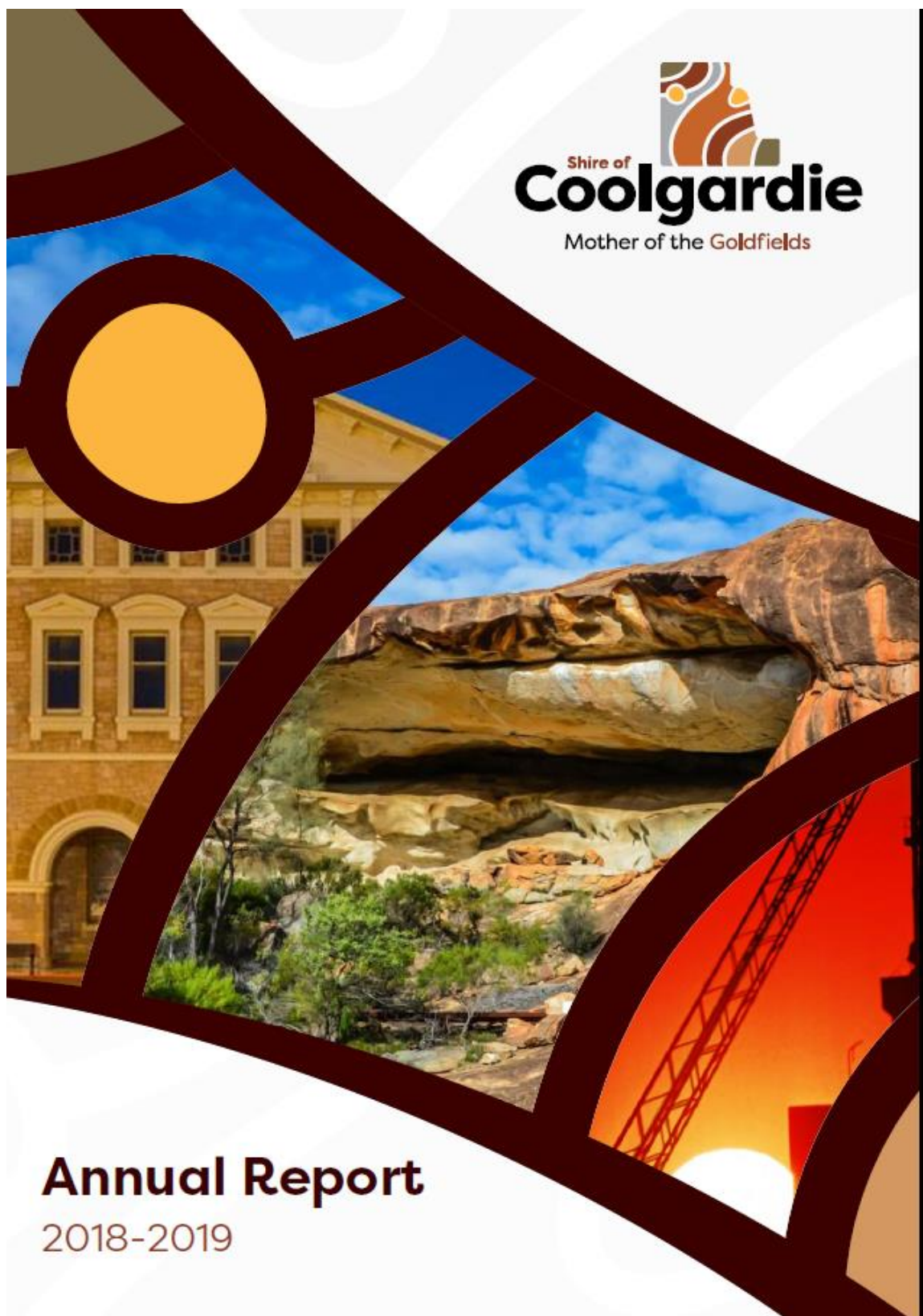
I believe that the unspent money should be returned to the WA Treasury since

- it was resolved by Council that a mining company was going to repay the loan plus interest
- the ratepayers were not going to repay the loan plus interest
- there could be a possibility of more costs involved which again is a burden on the ratepayers.

Yours sincerely,

J. McLeod

9-12-19



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## Shire President's Report

I am pleased to present the Shire of Coolgardie Annual Report for 2018/19.

The Shire's financial position continues to show improvement; with an operating surplus of \$5.3 million up from \$2.8 million the previous year. As at June 30, 2019 the Shire's outstanding principle on loans liability standing is at \$3.48 million. This increase is as a result of a loan of \$1.9 million for the Kambalda Swimming Pool and \$950,000 on Binneringie Road.

Our reserve fund account is also in a very healthy state with a balance of \$3.2 million invested in restricted bank accounts. This leaves Council well positioned to utilise its cash reserve funds for any requirements identified in the Shire's future key strategy plans.

The annual audit was successfully completed for the 2018/19 financial year and council will continue to implement and recommended changes raised by the auditors that will improve the Shire's level of Governance, compliance and improve the financial position of the organisation.

## The Year's Highlights

- Work on the Ladyloch Road intersection and bypass have been completed, the sealing of Jaurdi Hills Road has been completed, and sections of Binneringie Road have been upgraded to enable the haulage of lithium from the mine at Bald Hill to the port at Esperance. Black Spot funding was also allocated to intersection works on Bayley Street, Coolgardie.
- The footpath upgrade program for this financial year was completed in both Coolgardie and Kambalda
- Northern Star Resources worker's accommodation village was installed in Coolgardie in partnership with the Rangecon group. Since the installation of the village, local businesses have indicated a growth in revenue with a rise in Coolgardie Recreation Centre memberships
- After many months without a doctor present in Kambalda, an MOU was signed with St Johns for the provision of medical services in Kambalda with future expansion planned for Coolgardie
- Restoration works were undertaken by the Department of Finance, owners of the Coolgardie Visitor Centre and Goldfields Exhibition Centre to replace weathered stonework and building foundations
- Coolgardie Day 2018 attracted 20,000 people attending from all over Western Australia. There was an increase in stall holders and the event attracted visiting side-show rides from the Eastern States
- new residential rubbish bin service commenced as a result of the Shire of Coolgardie and the City of Kalgoorlie/Boulder shared services agreement

- purchase of a side tipping trailer, prime mover and water tanker which completes the road construction and maintenance fleet.
- this bushfire season was one of the worst in recent history, with the majority of the 40 or more fires being started by dry electrical storms. Combating these fire events placed a severe strain on our resources both financially and affected our staff ability to perform their own duties whilst dealing with managing and fighting bush fires.
- Volunteer Ambulance and Fire fighters continued to keep our community safe throughout the year with significant volunteer hours and effort dedicated during the bushfire season.
- new LED lighting and CCTV cameras were installed in various parks in both communities and was funded completely through the Safer Communities grant received last financial year.
- Councillors and staff hosted the community workshop at the Kambalda Recreation Centre to explain the current status of the Kambalda pool upgrade to the residents of Kambalda.
- Mia Hicks was employed as the Shire's Executive Economic Development Manager. Mia was previously engaged as a funding-business case consultant to the Shire for over three years.
- the Federal Government's trial of the cashless debit card was extended, after significant lobbying by the Shire, to June 2020.

I am confident that with the processes and procedures now in place, the Shire will continue to grow and improve in project output and delivery for our community. I would thank my fellow Councillors, CEO, the staff, and dedicated service providers for their efforts and commitment to the Shire throughout the past year.

Malcolm Cullen  
**Shire President**



## Chief Executive Officer's Report

The 2018/2019 has been a year of further financial consolidation for the Shire. It has seen the second year of the service level review which has impacted positively on the financial position of the Shire. Total revenue for the period was \$12,744,103 with total operating expenditure of \$13,618,303.

The Shire finished the financial year with cash and cash equivalents of \$8,034,401. Unrestricted cash amounted to \$1,942,481, an increase of \$571,535. The last 2 years has seen an increase in unrestricted cash of in excess of 11% of total rate revenue. This is as a direct result of the service level review. Restricted cash and cash equivalents totalled \$6,091,920 consisting of \$3,267,089 in reserve funds and \$2,697,101 in unspent loans.

The Shire continued to increase expenditure on its rural road network with maintenance expenditure of \$947,562 in 2018/2019 compared to \$793,420 in 2017/2018. Over the last three years this is an increase of 104%.

The financial year 2018/2019 also saw the Shire draw down on two new loans, \$1,905,000 for the Kambalda Swimming Pool and \$950,000 for Binneringie Road.

Rate collection for the 2018/2019 financial year saw a continued improvement in the % of rates collected for the year. Rates collection for 2016/2017 was 73%, 2017/2018 increased to 77% with 2018/2019 increasing to 96%. It is a credit to the internal and external rates officer for this significant improvement. This has had an extremely positive impact on Shire cash flow.

For the 2018/2019 financial year, the second full year of the service review, an efficiency dividend of 3.2% was achieved. The full year Budget, inclusive of road construction, was \$24,559,615 with full year expenditure for 2018/2019 of \$18,170,387. A dividend of \$503,905 was delivered. This contributed to the increase in the unrestricted enabled cash position of \$1,835,571.

The year ended 30 June 2019 saw the Shire's operating result in a net operating surplus of \$5,382,766 – see Note 24 of the Annual Financial Report for the year ended 30th June 2019.

I would like to acknowledge the commitment from all Shire staff and thank them for their continued support. A special thank you also to the Council who continue to govern the Shire with the community's interest always at the forefront of their decision making.

James Trail  
**Chief Executive Officer**





## President and Councillors



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

### Back Row (left to right)

Cr Eugen Winter JP	Term ends 2021	Mobile: 0439 815 539
Cr Sherryl Botting	Term ends 2021	Mobile: 0438 133 217
Cr Kathie Lindup	Term ends 2019	Mobile: 0402 819 468
Cr Norm Karafilis	Term ends 2021	Mobile 0429 795 139

### Front Row (left to right)

Deputy President Cr Tracey Rathbone	Term ends 2019	Mobile: 0459 999 296
Shire President Cr Malcolm Cullen	Term ends 2021	Mobile: 0417 266 191
Cr Betty Logan JP	Term ends 2019	Mobile 0458 150 638

## Management Team

**James Trail**  
**Chief Executive Officer**

Responsible for:

- Financial Oversight
- Economic Development
- Governance and Compliance
- Regulatory services



**Rebecca Horan**  
**Manager - Administration Services**

Responsible for:

- Financial Services
- Human Resources
- Occupational Health and Safety
- Risk Management



**Peter Miller**  
**Works Supervisor**

Responsible for:

- Construction and Maintenance
- Roads, Drainage, Pathways
- Parks and Gardens



**Laura Dwyer**  
**Manager Recreation and Community Development**

Responsible for:

- Recreation and Visitor Centre's
- Cashless Debit Card
- Ranger Services
- Community Resource Centre's and libraries
- Museums
- Community Events and Activities
- Disability Access and Inclusion
- Community Assistance Funding



**Rod Franklin**  
**Coordinator of Waste and Building Services**

Responsible for:

- Waste and Sewerage Facilities
- Building Infrastructure Maintenance



## Key Facts – Shire of Coolgardie

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

<b>Area</b>	30,400 km <sup>2</sup>
<b>Population</b>	3,610
<b>Median Age</b>	33 years (Source ABS 2016 Census Report)
<b>Number of Dwellings</b>	1,747
<b>Number of Electors</b>	1,723
<b>Number of Council Employees</b>	(FTE)
<b>Number of Elected Members</b>	Shire President and six (6) Councillors
<b>Length of Roads</b>	1,279 km of roads
<b>Area of Parks and Ovals</b>	14ha
<b>Distance from Perth City</b>	550km
<b>Distance to Esperance-Port</b>	336km
<b>Towns</b>	Coolgardie Kambalda Widgiemooltha Kurrawang.

## Strategic Community Plan 2018-2028

The Shire of Coolgardie's Community Vision -

### ***A connected, progressive & welcoming community***

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

#### Aspiration – Accountable and Effective Leaders

Goals -

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

#### Aspiration - An inclusive, safe and vibrant community

Goals -

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

#### Aspiration - A Thriving Local Economy

Goals -

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

#### Aspiration - Effective management of infrastructure, heritage and environment

Goals -

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

## Introduction

The Annual Report 2018/19 provides the community with an overview of the highlights from the year and details the progress being made against the Shire of Coolgardie's Strategic Community Plan 2018 – 2028.

This year, the Shire of Coolgardie achieved a responsible budget by -

- Completing a service level review
- Keeping fees and charges low
- Streamlining administration by reducing salaries
- Engaging experienced finance, planning, plant/fleet and road consultants on an as needed basis

## Where to find this report

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

## Setting Our Direction

### Integrated Planning

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

### The Community Strategic Plan

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

The Local Government's Integrated Planning and Reporting Standard directs that all local governments undertake a Desktop Review of their Community Strategic Plans biannually and a complete review including community engagement activities every four years. As the Shire of Coolgardie's community trends and priorities evolve, stakeholders will be invited to revise and update the Plan.

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

#### Accountable and Effective Leaders

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

**An inclusive, safe and vibrant community**

- Bi-annual Community Satisfaction Survey
- Community Chest Fund

**A thriving local economy**

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

**Effective management of infrastructure, heritage and environment**

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

## **Accountable and Effective Leaders**

### **The Corporate Business Plan**

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

The Shire undertook a comprehensive review in 2017/2018 of all Integrated Planning Documents including the Corporate Plan which was adopted by Council in the 2018/19 FY.

### **Community Assistance Fund**

The Community Assistance Fund (CAF) is offered to assist community groups and clubs who provide valuable community, cultural, environmental, sporting and recreational services and activities. The funding allows Council to support not for profit local community organisations to hold events, improve or repair infrastructure, and undertake activities that assist with community capacity building, and community liveability.

The provision of approximately \$20,000 of grants to community groups and service providers, assisted with the delivery of programs that benefited the community and helped them achieve their goals. This year, CAF funding was provided to several local community groups including Kambalda Primary School's P&F, Retirees WA, Coolgardie and Kambalda Men's Sheds and Church West.

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

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

#### **Policies, Processes and Procedures**

All staff undertake regular professional development appropriate to their roles. The Shire has adopted a zero tolerance to drugs and alcohol with regular random drug and alcohol testing.

Over the past three years, the Shire has also introduced a centralised records management system which ensures that all incoming correspondence is registered and responded to.

#### **Code of Conduct**

##### **Councillors, Committee and Working Group Members and Employees**

Section 5.103 of the Local Government Act 1995 requires every Local Government to prepare and adopt a Code of Conduct (the Code) to be observed by all Council members, committee members and employees.

The Code provides Council Members, Committee and Working Group Members and Employees with consistent guidelines for an acceptable standard of professional conduct. The Code addresses in a concise manner the broader issue of ethical responsibility and encourages greater transparency and accountability.

#### **Official Conduct**

##### **Report on Freedom of Information**

In accordance with the requirements of section 96 of the Freedom of Information Act 1992 (FOI), the Shire of Coolgardie is required to publish an annual Freedom of Information Statement

This statement advises that, as at 30 June 2019, the Shire did not receive any FOI applications.

##### **Report on Official Conduct – Complaints Register.**

Pursuant to Section 4.121 of the Local Government Act 1995, a complaints register has been maintained. As at 30 June 2019, there were no complaints registered.

#### **Record Keeping Plan**

##### ***Report on the State Records Act 2000***

In accordance with the provisions of the State Records Act 2000, the Shire of Coolgardie has a Record Keeping Plan in place. A review of the Record Keeping Plan commenced in 2016/2017 and was completed in this financial year.

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

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

#### Disability Access and Inclusion Plan

The Disability Service Act ensures that people with disabilities have the same opportunities as other members of the community. The Plan is currently being reviewed to ensure appropriate access and inclusion throughout the Shire for people with disabilities.

#### Payment to Employees

Set out in bands of \$10,000 is the number of employees of the Shire entitled to an annual Salary of \$100,000 or more. The following information is at 30 June 2019.

#### Report on Employees Remuneration

Salary Range	2019	2018	2017	2016	2015
\$100,00 - \$110,000	0	0	0	0	0
\$110,000 - \$140,000	3	3	1	1	1
\$140,000 and above	1	1	3	4	4

#### Report on Employee Numbers

	2019	2018	2017	2016	2015
The number of full-time equivalent employees at balance date	49	45	49	58	59



## **An Inclusive, Safe and Vibrant Community**

### **Community Resource Centre's**

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

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

### **2018/19 Highlights**

#### **Kambalda**

- Market stall opportunities were created for local small businesses and not-for-profits at the Kambalda Football Club's major fundraising event
- Health and Wellbeing expo attracted over 130 people with 20 small businesses and not-for-profits holding stalls and providing workshops
- Facilitated WorkLink to provide a career guidance expo for Kambalda West District High School students
- Blessing of the Roads was re-established this year which included involvement from local schools, emergency services personnel and Shire employees
- Seniors Have a Go Day attracted the largest number of seniors in the history of the program with over 50 seniors from around the region in attendance

#### **Coolgardie**

- Hosted the Hit FM team for a live broadcast and community breakfast at the old Coolgardie Gaolyard
- Engaged the Barefoot Bands to host a week of music lessons, CD production, and guitar lessons for youth in the community. They also performed at a Community Sundowner at the skatepark
- Hosted the End of School Year Community evening at the skatepark with a Freestyle Now Action workshop, Rescue Services BBQ, Santa Visit, and other family entertainment activities
- Facilitated social media and NBN workshops and connected local businesses to Business Advisory support

## Libraries

The Shire libraries in Coolgardie and Kambalda offer a range of resources for all ages and abilities in the community. The intra-library was very popular this year with over 70 books delivered to residents from libraries around Western Australia.

Story time is offered to the youngest members of the community on a weekly basis with themed events throughout the year. The "Better Beginnings" program is offered to parents of newborns to primary school children in both communities.

The annual children's book week attracts over 100 children to each library where activities are provided by staff and external service providers. Other themed activities occur throughout the year for children based on major events such as Remembrance Day, Halloween, and Grandparents Day with books supporting learning for children on the importance of these events.

Seniors are offered computer assistance from staff to help them become digitally connected which includes basic computer skills to web browsing. They also have access to the computerschool.net and other web-based programs which teach a variety of computer lessons.

Job seekers are provided support through WorkLink for the preparation of resumes and job applications. The libraries provide a professional area for job seekers to attend interviews, access computers and video conferencing for inductions and interviews.

## Achievements

- Early Literacy Activities – 64
- Early Literacy Participants – 613
- Better Beginning Books Provided - 83

## Community Events

The Shire is committed to facilitating and delivering heritage, cultural and arts events throughout the community. There are four main events held in the Shire of Coolgardie on an annual basis which draw large numbers and are either supported by or run by passionate volunteers.

Coolgardie Day was held in September and is considered the largest event ever held with an estimated attendance of over 20,000 people. The Coolgardie Day Celebrations Committee were provided financial and in-kind support from the Shire of Coolgardie. This year, the event also included an Act-Belong-Commit freestyle event at the skatepark complete with coaching sessions and a competition.

The Annual Seniors Christmas function was held at the Coolgardie Recreation Centre in November with over 130 people attending from Kambalda, Norseman and Coolgardie. The Shire of Coolgardie staff, volunteers and businesses from around the community provided prizes, entertainment and a Christmas lunch.

The Kambalda Community Christmas Tree event was held in December and attracted a significant number of visitors this year from neighbouring Shires. The Kambalda Community Christmas Tree Committee were provided financial and in-kind support from the Shire of Coolgardie.

Australia Day celebrations were held in Coolgardie in January with presentations of the Australia Day Citizenship Awards to well-deserving community members. The Shire of Coolgardie provided breakfast and prizes with the support from sponsors and volunteers.

#### **Achievements**

- Number of Shire Managed Events – 8
- Participants to Shire Managed Events – 1,245

#### **Recreation Facilities**

The Coolgardie and Kambalda Recreation Facilities offer a multitude of programs that get people physically active and connected to the community. The Kambalda Recreation Facility is renowned as one of the best facilities in the Goldfields region. This year, the stadium was resurfaced, and general maintenance was carried out throughout the building.

In December 2018, the Coolgardie Recreation Facility was exposed to two separate hailstorms which severely damaged the roof, stadium indoor flooring and solar panels. Assessments were undertaken in January and works will commence next financial year. While the stadium has been closed, activities have been hosted in other areas of the facility and outdoors.

In February 2019, due to bushfires closing the Coolgardie to Esperance Highway, 120 interstate road trains were stranded in Coolgardie. The Recreation Centre became a refuge for stranded truck drivers who were provided with food, showers, free Wi-Fi, shuttle buses and recreation activities. The Shire of Coolgardie staff, volunteers and local businesses donated their time and supplies to this cause.

#### **2018/19 Highlights**

##### **Kambalda**

- Kambalda Community Recreation Facility awarded - Gold Waterwise Business status by Water Corporation
- Circuit classes were redeveloped this year to expand the program to accommodate for all fitness levels and ages
- Several local private businesses attended the Centres providing activities ranging from yoga to kickboxing
- Youth attended a variety of sport activities, school holiday programs, service provider events (such as the YMCA), and junior gym
- Numerous sports teams and clubs were provided with access to the facilities for training and socialising
- Kambalda Football Club Golf ball drop opened the 2019 football season with numbers recorded at local football games exceeding 800 people
- Goldfields Giants played the Perry Lakes Hawkes which attracted over 400 people

#### Coolgardie

- Hosted 120 stranded interstate truck drivers over two days – provided food, showers, free Wi-Fi, shuttle buses and recreation activities
- Established a partnership with the Coolgardie Police to deliver bi-monthly themed Blue Light Discos
- Youth were provided with a variety of activities including afterschool and school holiday programs in partnership with the YMCA and Head Space
- Introduced boxing and cross-fit to the recreation timetable

#### Achievements

- Recreation Activities Participants – 2,410
- Group Fitness Participants – 2,194
- School Holiday Program Participants - 810
- Junior Gym Attendees – 168
- Kindy Gym Attendees – 140

#### Cashless Welfare Card

The Cashless Debit Trial continued this year with Local Partner Shop Fronts located at the Coolgardie Recreation Centre and Kambalda Community Recreation Centre. Shire staff assisted clients with enquiries from participants throughout the year.

#### 2018/19 Highlights

- In July 2018, the University of Adelaide attended Coolgardie to conduct two interviews with CDC participants
- Work link Services Kalgoorlie have been assisting CDC participants with job-seeking skills and resumes
- Cashless Debit Card trial was extended to 30 June 2020

#### Achievements

- Coolgardie Local Partner Shopfront - 157 enquiries
- Kambalda Local Partner Shopfront - 148 enquiries

#### Aquatic Facilities

Last season, the Coolgardie Pool realised an attendance of approximately 7,500 people, an increase of almost 50% from the previous year. The improved patronage was attributed to increased promotional activities undertaken to advertise the uniqueness of the outdoor pool and its proximity to Kalgoorlie-Boulder.

The Kambalda Swimming Pool was not operational this season due to compliance and safety audits undertaken in 2017, demonstrating that the facility no longer met current Health and Compliance Standards and required significant upgrades to the pool shell including the replacement of plumbing, filtration systems and pump rooms.

Funding submissions were prepared over the financial year and included the development of a significant number of reports demonstrating infrastructure requirements, community need and project feasibility.

#### Funding Secured -

- \$287,000 - Move It Australia- Community Sport Infrastructure Grant
- \$1.9M - Western Australian Treasury Corporation loan
- \$700,000 - Department of Local Government, Sport and Cultural Industries' Community Sport and Recreation Facilities Funding

## A Thriving Local Economy

### Coolgardie Visitors Centre & Goldfields Exhibition Museum (Warden Court Building)

This financial year brought restoration works and storm damage repairs by the State Government to the Wardens Court Building which houses the Visitor Centre and Museum. The top floor of the building was closed for four (4) months while ceiling repairs and renovations were completed.

A major project of curating all the museum items was completed this year through the generous donation of volunteer hours. Volunteer assistance was also received from the Bottle and Collectables Club of WA members who assisted in evaluating and cataloguing the Shire's famous Waghorn Bottle Collection.

The Shire of Coolgardie has continued to advertise in the Australia's Golden Outback and Kalgoorlie-Boulder Holiday Planners to assist in attracting visitors to the area. It also continued to provide financial support to the Golden Quest Discovery Trail and Goldfields Tourism Network Association.

### 2018/19 Highlights

- Awarded the GWN7 Judge's Site Visit Top Tourism Awards for 2018
- Appointment of new caretakers for Warden Finnerty's Residence and installation of garden beds supported by the Shire of Coolgardie and various local businesses
- Promotional activities for a book launch of Goldfields Stories by Author Lorraine Kelly and her grandmother, historian Norma King
- Hosted a community sundowner and bottle auction at Warden Finnerty's Residence attracting over 100 visitors and residents
- A donation of an ice bucket and lantern from the Varischetti Mine rescue as made to the museum
- Hosted the Bottle and Collectables Club of WA for a club dig at the Coolgardie Tip held over two days which attracted over 50 members and their families to Coolgardie

### Achievements

- 9,840 visitors
- 400 students
- 1,300 volunteer hours

## Economic Development

Celebrated for the gold and nickel discoveries in Coolgardie and Kambalda, the Shire continues to thrive with a multitude of mining and processing companies operating in the area.

The Shire is the largest producer of minerals in the region with gold and nickel mining operations supporting globally significant regional exports. In 2018/19, the value of mineral production achieved in the Shire reached \$3.4 billion; an 8.9% increase from 2017/18 and the largest growth in the region.

### Bayley Street Upgrade

Bayley Street is the main street of the Coolgardie townsite and is a strategic transport route (Great Eastern Hwy) for traffic travelling from Perth to the WA Goldfields and the main arterial route to the Eastern States. The road is the gateway to Coolgardie's tourism assets with significant opportunities existing in promoting the town's historical buildings.

The Shire of Coolgardie undertook a Road Audit this year which reported that a high proportion of heavy vehicles (nearly 26% of all traffic) on the Highway. The Audit presented several recommendations to improve the safety and access for community members and visitors whilst ensuring appropriate access for heavy vehicle haulage. Initial costings prepared estimated a cost of \$7M.

The Shire of Coolgardie launched its first Community Conversation workshop in June 2019 to present these recommendations to the community and obtain input into the development of a strategic streetscape plan. The Plan considers signage, public art, road markings, footpaths, drainage and lighting. Designs will be refined and presented to the community in the next financial year.

### Residential Land Development

The Coolgardie Horse Blocks comprises of 110 hectares located West of Coolgardie. The Shire is investigating options for subdividing the area to create land parcels for semi-rural purposes.

The project outcomes are to provide a rural lifestyle choice and larger land parcels within the Coolgardie town site; whilst offering amenities and facilities of an urban area.

### Coolgardie Innovation and Economic Development Centre

The Coolgardie Innovation and Economic Development Centre will provide substantial opportunities for lucrative growth in retail, hospitality, training and tourism. Development of the proposed Centre in the Coolgardie townsite will capitalise on these opportunities by repurposing the internal areas of a vacant, Shire of Coolgardie owned historical building (est. 1894).

The Shire has partnered with organisations ready to occupy and provide services in the building at project completion. These services equate to over \$500K of in-kind contributions in the first year of operation.

The project will foster job growth through wrap-around business and training services, provide a unique commercialisation pathway for new business development, stimulate Indigenous Economic Development and deliver significant tourism outcomes resulting in direct local spend.

The project will be funded by the Shire of Coolgardie, \$233,500 from Lotterywest and \$916,000 from the Federal Government's Building Better Regions Funding. Project construction is due to commence in February 2020.

#### Lady Loch Road Train Assembly Area

The Road Train Assembly Area for heavy vehicles will be located at a strategic junction point between the Coolgardie- Esperance and Great Eastern Highways.

This project will facilitate safety and improved route planning to support transport productivity. The Coolgardie- Esperance Hwy is the only north-south inter-regional arterial state highway which links the Port of Esperance with the State's Eastern Goldfields (annual freight - 1,926,291 tonnes).

The Great Eastern Highway is a National highway which runs West/East and the only freight link for trucks travelling from Perth to the Eastern States (annual freight - 3,782,304 tonnes). It is a regionally strategic haulage route for the transport of minerals and resources for export (\$8B in international mineral exports).

#### Coolgardie Industrial Land Release

The Shire of Coolgardie is increasingly approached by businesses for the provision of land that is suitably located and zoned for industrial purposes. The Shire is pursuing the relocation of its Industrial area to the south west of the Coolgardie townsite with the State Government.

At present, much of the land that comprises the eastern area of the town, contains highly prospective gold mining which restricts opportunities to develop industrial zoning land to the east.

The Department of Mines, Industry Regulation and Safety have advised the Shire of Coolgardie that it would likely provide support to the proposed long-term industrial developments located to the west of the townsite.

#### Local Road Networks Facilitating Mining Exports

The Shire of Coolgardie is experiencing a significant growth in mining activity with the value of minerals in the area increasing by 25% in the last financial year. There is now escalating financial pressure on the Shire to sustain the volume of heavy haulage traffic on its local road networks.

Transport from mines are facilitated on Shire of Coolgardie owned roads with mining companies investing into these roads to meet their logistical requirements. The Shire is actively engaging with mining companies on issues relating to local road pressure with financial contributions from these businesses received.

The Shire President and CEO have met with several State and Federal Government Departments this year to seek funding support for local road infrastructure upgrades on its strategic transport routes.

Project costings were completed this year which are estimated at \$9.9M with annual maintenance costs estimated at \$2.04M.

#### Ben Prior Park

Ben Prior Park, located on Bayley Street, is the oldest open-air mining museum in the Goldfields

region. Over the last 30 years, the Park has become worn and requires restoration to meet modern tourist expectations. The Shire of Coolgardie received funding support this year from Evolution Mining to commence the project next financial year. Through in-kind and financial support also committed from the Shire of Coolgardie, the Park's historical significance will be preserved for future generations.

#### Grant Funding Secured 2018/19 - \$2.85M

Organisation	Funding	Project	Amount
Federal Government	Building Better Regions	Coolgardie Economic Development and Innovation Centre (Post Office Complex)	\$916,100
Federal Government	Heavy Vehicle Safety and Productivity Program	Lady Loch Decoupling Truck Bay	\$510,000
WA State Government	Department of Main Roads	Lady Loch Decoupling Truck Bay	\$260,000
Evolution Mining	Shared Value Project	Ben Prior Park	\$177,170
Federal Government	Move It Australia - Community Sport Infrastructure Grant	Kambalda Aquatic Facility	\$287,000
WA State Government	Department of Local Government, Sport and Cultural Industries' Community Sport and Recreation Facilities Funding	Kambalda Aquatic Facility	\$700,000

## Partnerships Established

### Mining Industry

As the number one mineral producer in the Goldfields-Esperance region, the Shire has proactively established working relationships with several significant mining companies in the area.

The Shire has established Memorandum of Understandings with these stakeholders to "work collaboratively to support and deliver long term economic and community benefits to the Shire of Coolgardie."



#### St John Medical's Integrated Health Care Model

In 2018, the Shire of Coolgardie and St John established a Memorandum of Understanding to work collaboratively to deliver an Integrated, Coherent, Quality Primary Health Service to the community.

St John has worked closely with the Shire and consulted extensively with local business and community members to develop an innovative and sustainable model providing comprehensive medical services for the region.

The organisation will build a range of medical services such as telemedicine and volunteer supported services including community transport and first aid training to ensure a sustainable service and build a more resilient community.

#### Bright Minds Occupational Therapy

In February 2019, the Shire of Coolgardie engaged Bright Minds Occupational Therapy to assist in increasing access to Allied Health services (Occupational Therapy, Education and Development sessions and Speech Pathology) to families and children in the Shire.

Bright Minds is contracted through the Shire to provide free-of-charge assessments and services one day a week free on a rotation in Kambalda and Coolgardie.

#### Aboriginal Training and Employment

Coolgardie is positioned for rapid economic advancement bringing opportunities for Aboriginal Economic Development, Jobs, Industry and Business Development and Tourism.

The Shire has established a MOU with a non-profit Aboriginal Training Organisation called Ngalla Maya to work together to explore the benefits of training, education and mentoring services to the local and regional Aboriginal community.

#### Goldfields Voluntary Regional Organisations of Councils (GVROC)

In the 2018/19 financial year, the Shire of Coolgardie's Shire President continued in the Chairman role of the GVROC Council with the Chief Executive Officer chairing the GVROC CEO's Group.

The GVROC consists of all ten Shires in the Goldfields-Esperance region and is the voice of the region that directs its growth of infrastructure and community services.

The role undertaken by the Shire President and Chief Executive Officer has placed the Shire of Coolgardie in a position to play leadership roles in the region's social and economic development activities.

#### Business Local Partnership

The Shire of Coolgardie has continued its relationship with Business Local, through the Kalgoorlie-Boulder Chamber of Commerce, to support local businesses in accessing several training sessions with a focus this year on social media. One-on-one assistance is also provided to individual businesses at their premises.

#### Goldfields-Esperance Community Trust

This year, the Shire of Coolgardie commenced discussions with the Goldfields-Esperance Community Trust (GECT), a charitable organisation, established in 2012, to provide community funding to not-for-profit voluntary organisations and community groups.

The Shire aims to increase Community Assistance Funding into projects that benefit the community by working with the GECT to attract donations from a variety of private companies. The model has been articulated in a memorandum of understanding between the Shire and GECT which will be presented to stakeholders as an opportunity for investment into the community they operate in.

### Effective management of infrastructure, heritage and environment

#### Regulatory Services

##### Building

A total of 257 Building Permits were issued by the Shire of Coolgardie in 2018/2019. The value of building approvals issued for 2018/2019 was \$21,556,960 which was largely due to the overflow of building applications for house repairs from storms experienced in Coolgardie and Kambalda in the previous financial year.

##### Environmental Health

The Shire of Coolgardie entered into a shared services arrangement with the City of Kalgoorlie-Boulder this year as a trial to evaluate efficiencies in service delivery. The arrangement will be reviewed in the next financial year.

#### Waste Services

2018/2019 seen some changes from long term plans come to fruition resulting in better services and efficiencies to the Shire of Coolgardie. The Shire Wheelie Bin weekly service is operating efficiently and with minimal issues other than the occasional stolen or damaged wheelie bin. The contractor Cleanaway has proven to be very reliable and cost effective.

The verge pick-up conducted by the Shire outside crew has been completed and the crew collected approximately 40 tonnes of hard waste.

#### Coolgardie Wastewater Treatment Plant

The Annual Environmental Report and Annual Compliance Return on the operations of the Coolgardie Wastewater Treatment plant have once again been submitted to the Department of Environment Regulation satisfying the requirements of the Shire's license conditions for the premises under the Environmental Protection Act 1986 of WA.

Maintenance on the sewerage facility was conducted throughout the year and the following works have been completed -

- CCTV inspection of sewer lines since 2014 – this year, forecasted completion of .8km has been achieved
- Inspections of all manholes completed and replacement of seized and damaged lids ongoing

As per last financial year, ongoing regulatory conditions have been met –

- Installation of sewer inflow meter – for license reporting
- Installation of sewer out flow meter – for license reporting
- Installation of Liquid Chlorine Injection – to meet Health Department Standards
- Several major line breaks repaired

Several major blockages have occurred throughout the reporting period mainly due to items being placed in the sewer system by residents and commercial operators. Large quantities of cooking fat were discovered in the main line near Caltex and was traced back to the line in from Caltex.

This issue was reported to Caltex via the Shire Environmental Health Officer and has now been resolved. Other blockages are still being caused by residential items being flushed through the system. These items also caused significant damage to two (2) pumps which have since been repaired. Next financial year, a community education program via social media will be initiated.

The total operating expenditure on the sewerage facility, less depreciation and administration costs were \$302,494 with operating revenue \$273,750. Over the past four years, rates for this service have increased to ensure that it continues to be managed to an appropriate standard.

There continues to be a small gap between revenue raised via the sanitary rate and costs to provide the service which is reviewed each year. This gap has reduced again this year and with a new Sewerage Tender currently being reviewed it is expected to reduce this gap yet again and possibly eliminate the gap altogether.

It is estimated that the reuse of water from the sewerage plant saves more than \$40,000 annually on water charges from Water Corp. The treated water from this service is used to reticulate many of the green spaces in the Coolgardie town site. Given the reuse of water generates annual savings, the Council has resolved an annual transfer of \$40,000 to the sewerage reserve.

#### Kambalda Refuse Site Transfer Station

Annual Environmental Report and Annual Compliance Return on the operations of the Kambalda Landfill Site were submitted to the Department of Environment Regulation satisfying the requirements of the Shire's license conditions for the premises under the Environmental Protection Act 1986 of WA.

The Transfer Station been completed and is awaiting Certification of Completion of the Works Approval and subsequent signed amendment to the Operating License from DWER.

Once this approval and amendment has been received it is expected to open the Transfer Station post haste with all residential waste to be transferred to a continuously upgraded Coolgardie Refuse Site.

Green waste, recyclable metal and building rubble will not be transferred to Coolgardie as the metal is sold to scrap metal merchants annually and the green waste can be burnt. The building rubble can also be utilized for ground stabilization and fill at the Kambalda Site.

### Coolgardie Landfill Site

The site has been operating on extended hours since the end of October and open to the public and commercial contractors seven days a week from 10am -3pm.

One extra casual staff member has been employed to cover these hours. In addition to this, the one part time staff at the site has had his hours increased by 15 hours per fortnight in order to meet regulatory commitments due to the gradual increase in tonnages coming from Kambalda.

Plans to progressively upgrade the site have been presented to DWER for approval and if approved the upgrade will result in further savings to the Shire and more effective usage of both Kambalda and Coolgardie waste site.

### Feasibility Studies – Expansion of Coolgardie Landfill Site

The Coolgardie tip site has been identified as a strategic waste management asset for the Goldfields-Esperance region.

The site has a relatively deep-water table, which renders it suitable for Class I and II waste disposal, as well as the possible construction of a Class III waste cell. It is also strategically located near a major regional population centre and significant mineral processing operations.

The development of a regional waste management facility that can offer Class I, II and III waste management services would complement a privately-owned facility that will offer commercial Class IV and V services.

The Shire commenced feasibility studies this year to determine the commercial viability of the project which would make the Shire of Coolgardie the only local government area in the region offering Class I through V waste management.

## Planning

The Shire of Coolgardie's statutory planning service provides a wide range of planning advice in the area of land zoning, residential standards and heritage requirements. This year, most of the development in the Shire has been residential renewal or expansion such as sheds and patios.

The most significant planning application considered and assessed by the Shire was the \$74m Sandy Ridge Waste Facility proposal which comprised Class 4 and 5 facility.

Given the proposed Class 5 material disposal this application required extensive assessment against several different legislations including planning, environmental, radiation safety, transportation, vehicle access and transportation of material, and bushfire management.

The proposal also requires referral and liaison with various government agencies and the applicant to address a variety of provisions. The preparation of two (2) reports were made to the Joint Development Assessment Panel (JDAP).

#### 2018/19 Highlights

- processed a significant number of mining tenement enquiries and clearing permit notifications
- proposed road dedication and clearing permits on several significant roads
- commenced a review of the industrial areas to map land use and development, to assist in the delivery of sustainable townsites
- worked with various State government agencies on reserve management orders and to obtain the necessary approvals for capital improvements
- pursued three (3) scheme amendments - Scheme Amendment 1 has been finalised and provides additional uses on the rural residential sites. The Shire is continuing to process two (2) further Scheme Amendments for land within the Coolgardie townsite

### Road Works

The annual road construction program for 2018/2019 resulted in expenditure of \$1,956,520 (excluding Blackspot construction).

#### Blackspot Program

The Federal Government's Department of Infrastructure, Transport, Cities and Regional Development's Black Spot funding targets road locations with high levels of risk of vehicle crashes. By funding measures such as traffic signals and roundabouts at dangerous locations, the program reduces the risk of crashes.

Road	Project Cost
Tip Road Junction	\$428,133
Renou Street	\$274,514
Jobson Street	\$225,015
Coolgardie North Rd/Carbine Ora-Banda (junction)	\$127,303

#### Roads to Recovery Program

The Federal Government's Roads to Recovery Program supports the maintenance of local road infrastructure assets, which improves safety, economic and social outcomes.

Reseal work was carried out on various streets and roads within the townsites of Coolgardie and Kambalda. The total expended on these projects was approximately \$466,000.

#### Regional Road Group Program

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

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

Major road construction works were carried out on Coolgardie North Road estimated at \$658,970.

### Capital Works Expenditure

This year has seen the completion of the upgrade of the Kambalda Shire Depot and Coolgardie Information Bay.

Items	Capital & Maintenance
Drainage	~\$131,000
Footpaths	~\$143,000
Parks and verges	~\$927,000
Coolgardie Playground (renewal)	~\$83,200

### Plant & Equipment

The Shire has expanded its fleet of plant and equipment to increase efficiency and productivity. This has included the purchase of the following plant –

- Side Tipper
- Water Tanker - 30,000ltr
- Wabco Trailer
- Pavement Sweeper

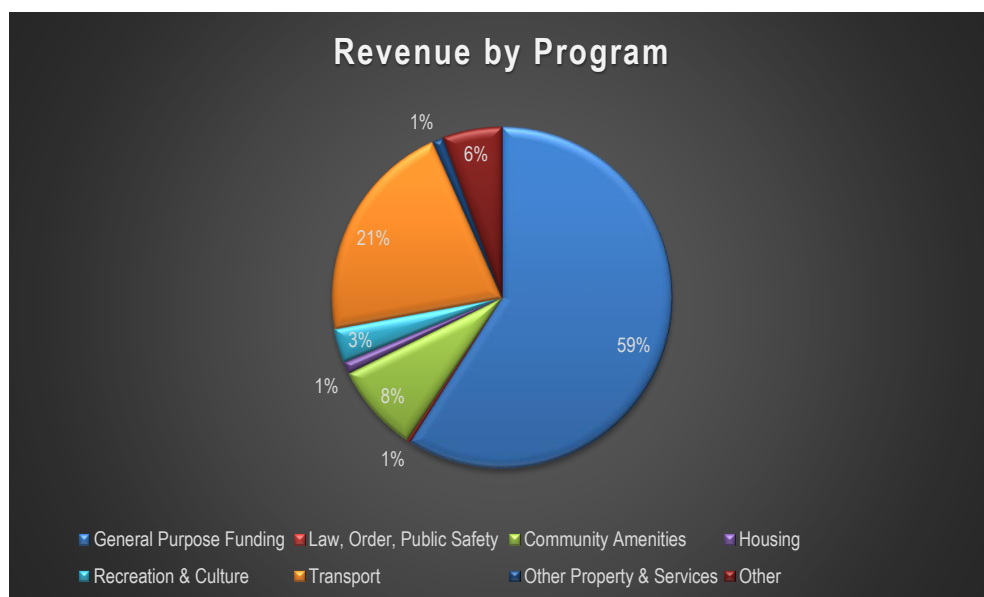
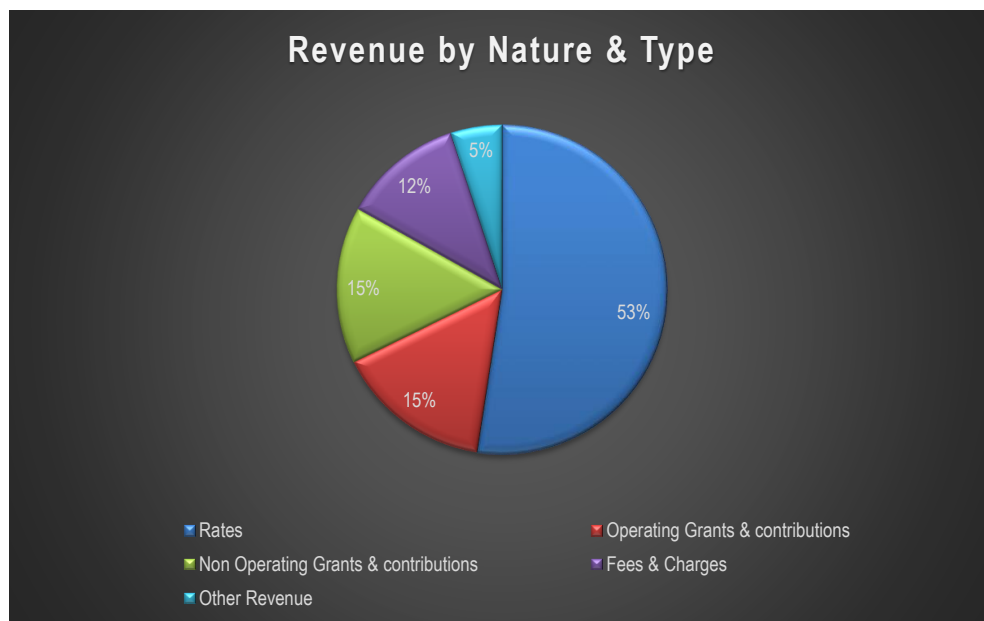
## The Financial Year in Summary

### Operating Surplus

As shown in Note 24 of the Annual Financial Report, the Shire's operating result for the financial year ended 30 June 2019 was an operating surplus of \$5,382,766. The surplus increase of \$2,512,289 is a result of an increase in unrestricted cash to \$1,942,481 and unspent loans of \$2,697,101.

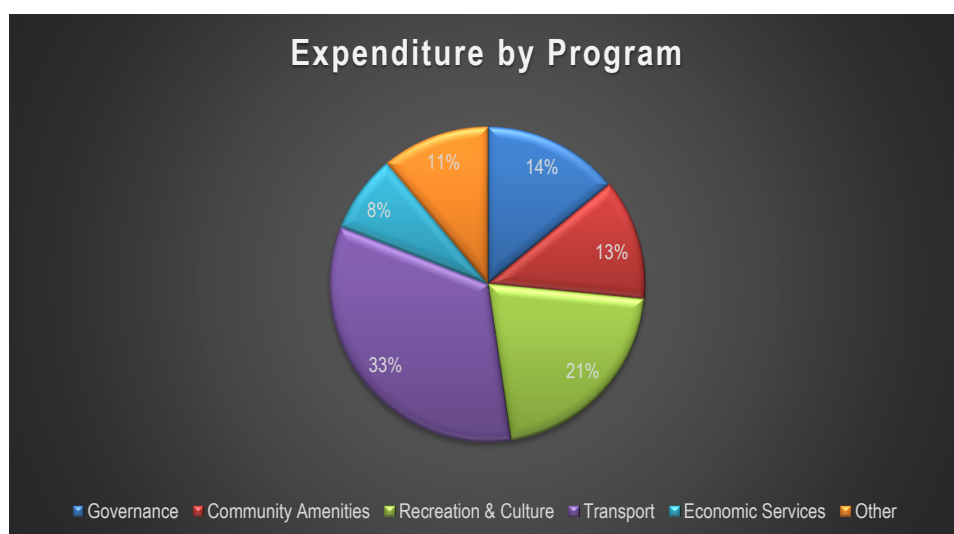
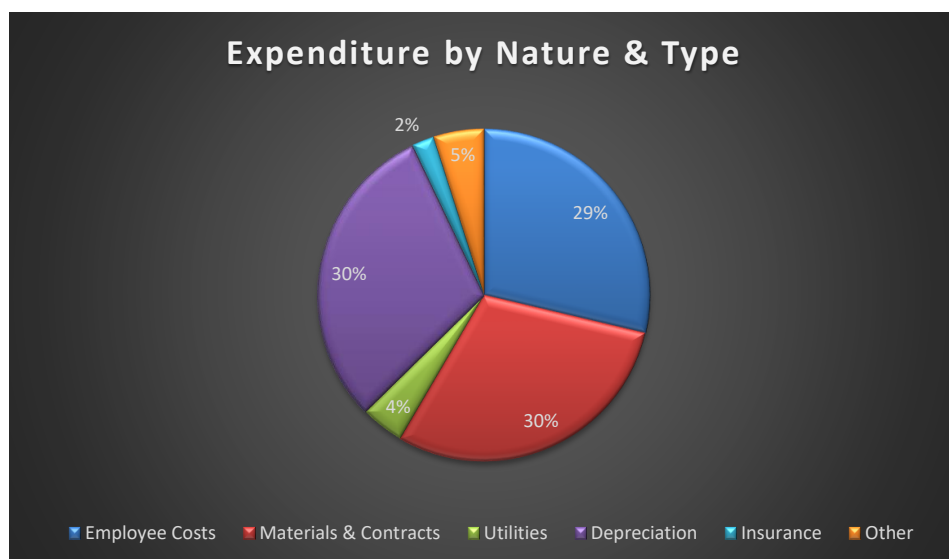
## Revenue

The Shire of Coolgardie had Total Operating Revenue of \$12,744,103 (including operating and capital grants) for the 2018/19 financial year. A total of 15% of the Shire's revenue for 2018/19 was Non-Operating Grants which helped to fund a number of key capital projects. Operating Grants and Contributions account for 15% of revenue, while Rates (53%) and Fees & Charges (12%) are also significant contributing factors to the total revenue figure.



### Expenditure

The Shire provides many services including maintaining and improving roads, parks and gardens, leisure services and other community projects. A significant amount of the Shire's resources (61%) is spent on maintaining road infrastructure and the provision of recreation services. When comparing the breakdown of these costs by nature and type, a significant 30% of all operating expenditure is attributed to depreciation charges, down from 36% in 2017/2018. Depreciation is a non-cash item and is the result of the Shire having in excess of \$181m worth of assets, of which 81% is attributed to the Shire's road network and other related infrastructure whilst a further 19% relates to Property, Plant & Equipment. Other significant expenditure includes Employee Costs (29%), Materials & Contracts (30%), with Utilities, Insurance, Interest and Other Expenditure (11%) making up the balance.





In addition to the normal operating activities, some significant capital works projects were undertaken during the 2018/19 financial year to the value of \$4,552,083 an increase of \$1,838,082 from 2017/18. The 2018/2019 Budget included capital expenditure of \$10,258,351. Some of this year's capital works highlights include;

<b>Transport</b>	
Renou Street Blackspot	\$274,514
Coolgardie North Road	\$786,273
Jobson Street Blackspot	\$225,015
Kambalda Tip Road	\$428,133
Bayley Street South	\$87,270
King Street	\$82,134
Drainage Renewal	\$77,886
<b>Land &amp; Buildings</b>	
Coolgardie Post Office	\$88,565
Kambalda Depot	\$87,736
<b>Recreation &amp; Culture</b>	
Coolgardie Playground Renewal	\$83,179
Kambalda Pool	\$596,026
<b>Community Amenities</b>	
Coolgardie Refuse Site	\$115,317
Kambalda Transfer Station	\$169,517

Capital projects either not commenced or partially commenced included;

- Kambalda Pool - Remedial Works \$1,200,000
- Coolgardie Transit Park \$1,200,000
- Kambalda Transfer Station \$385,000
- Cave Hill Road \$490,000
- Binneringie Road Intersection \$950,000
- Coolgardie Lifestyle Horse Blocks \$100,000
- Subdivision Feasibility Studies \$100,000

All these projects have been included in the 2019/2020 Budget.

### Reserve Funds

As at 30 June 2019 the balance in the Reserve Accounts was \$3,267,089 as listed below;

<b>RESERVE</b>	<b>BALANCE</b>
Plant Reserve	397,699
Land & Building Reserve	312,768
Landfill Reserve	468,981
Sewerage Reserve	133,125
Environmental Reserve	357,726
Community & Recreation Reserve	371,418
IT & Communications Reserve	89,654
Road Reserve	333,857
Infrastructure Reserve	643,861
Aerodrome Reserve	158,000
<b>TOTAL</b>	<b>\$3,267,089</b>

Council are well positioned to utilise its cash reserves for any future requirements as identified in the Shire's key strategic plans.

#### Loan Liability

As at 30 June 2019 the outstanding principal on all loans was \$3,479,715. The financial year 2018/2019 saw the Shire draw down on two new loans, \$1,905,000 for the Kambalda Swimming Pool and \$950,000 for Binneringie Road.

#### Financial Ratios

Ratios provide useful information when compared to internal and industry benchmarks and assist in identifying trends. Whilst not conclusive in themselves, understanding ratios, their trends and how they interact is beneficial for the allocation of the Shire's resources and planning for the future. Information relating to the statutory ratios disclosed in the financial report is summarised in the table below, with a commentary provided on some selected ratios.

Ratio	Standard	2019	2018	2017	2016
Current Ratio	>= 1.00	2.48	3.21	2.06	1.30
Asset Consumption	>= 0.75	0.97	0.75	0.97	0.98
Asset Renewal	>= 1.05	1.11	N/A	N/A	0.24
Asset Sustainability	>= 1.10	0.80	0.27	0.39	0.34
Debt Service Cover	>= 5.00	11.76	3.85	4.92	2.26
Operating Surplus	>= 0.15	(0.32)	(0.41)	(0.37)	(0.88)
Own Source Revenue Coverage	>= 0.90	0.65	0.61	0.62	0.51

#### Current Ratio

The current ratio is a liquidity ratio that measures whether the Shire has enough resources to meet its short-term obligations. If current liabilities exceed current assets the current ratio will be less than 1 and is an early indicator that the Shire may have problems meeting its short-term obligations.

This ratio continues to remain above the standard. The reduction in the ratio from 2017/18 is due to an increase in current liabilities of \$560,000. This is due to current borrowings for new loans and accrued expenses for the Kambalda Swimming Pool.

#### Asset Sustainability Ratio

The Asset Sustainability ratio expresses capital expenditure on renewal and replacement of existing assets as a percentage of depreciation costs. This ratio is used to identify any potential decline or improvement in asset conditions. A percentage of less than 100% on an ongoing basis indicates assets may be deteriorating at a greater rate than spending on renewal or replacement.

A significant factor in calculating this ratio is the annual depreciation charge for roads and other infrastructure. This figure has been excessively high in previous years and following the completion of the fair value adjustments in the 2017/18 financial year, this ratio has improved significantly in the 2018/19 financial year due to an increase in asset renewal of \$1,959,641 and reduction in depreciation cost of \$807,549.

Sustaining the ratio at this level or improvement to this ratio will assist the Shire maintain its asset base at the right level into the future. Interpretation of this ratio should also be considered together with the Asset Consumption Ratio (above target at 0.97) and the Asset Renewal Funding Ratio (1.11).

#### Debt Service Cover Ratio

The Debt Service Cover Ratio measures the Shire's ability to service debt from its committed or general-purpose funds available.

The Shire will identify practical ways of improving the Shire's operating position in future years. This includes considering the sustainability of the current rates structure, identifying potential revenue streams and finding the optimum level of the Shire's operating expenses.

#### Operating Surplus Ratio

The Operating Surplus Ratio represents the percentage by which the operating surplus (or deficit) differs from the Shire's own source revenue which includes rates.

This ratio has improved slightly in the current year; however, it is still below the target level and in negative territory. In the Audit Concluding Memorandum from the Shire Auditor the following comment was made;

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

- ***There is a significant adverse trend in the financial position of the Shire as the Operating Surplus Ratio has been below the industry benchmark for the past 3 years.***

Operating Revenue minus operating expenditure divided by own source revenue is the measure for the Operating Surplus Ratio. For 2018/19 the difference between operating revenue and operating expenditure was **(\$2,836,032)**. Consequently, in order to meet the standard and improve the ratio Council needs to have the following strategic conversation with the community;

- Increase revenue generated from non - rating sources such as Kambalda airstrip, Shire tip sites and commercial activities
- Increase rates annually in excess of 7% over the next 5 years
- Increase rates revenue through rating of mining infrastructure
- Reduce levels of service on all operating activities

Council and management will continue to explore areas to help improve the operating position of the Shire. However this will not significantly improve the operating surplus ratio without the Council having a strategic conversation as suggested above.

#### Asset Renewal Funding Ratio

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

The ratio for 2018/19 is 1.11. This is a significant improvement on previous years when the ratio has not been calculated. This will also have a significant positive impact on the Financial Health Indicator (FHI) for the period ended 30<sup>th</sup> June 2019.

#### Annual Audit

The annual audit was successfully completed for the 2018/19 financial year and a copy of the financial report is included within this Annual Report. Council will continue to implement any recommended changes raised by the auditors that will improve the Shire's level of governance and compliance and help to improve the financial position of the organisation.

**INDEPENDENT AUDITOR'S REPORT  
TO THE COUNCILLORS OF  
THE SHIRE OF COOLGARDIE**

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**REPORT ON THE AUDIT OF THE FINANCIAL REPORT**

**Opinion**

We have audited the accompanying financial report of the Shire of Coolgardie (the Shire), which comprises the Statement of Financial Position as at 30 June 2019, Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and the Rate Setting Statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Statement by Chief Executive Officer.

In our opinion, the financial report of the Shire of Coolgardie:

- a) is based on proper accounts and reports; and
- b) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

**Basis for Opinion**

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

**Emphasis of Matter – Basis of Preparation**

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

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

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

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

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

**REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONTINUED)**

***Auditor's Responsibilities for the Audit of the Financial Report***

Our objectives of the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

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

- a) In our opinion, there is a significant adverse trend in the financial position of the Shire as the operating surplus ratio has been below the DLGSCI standard for the past 3 years.
- b) All required information and explanations were obtained by us.
- c) All audit procedures were satisfactorily completed in conducting our audit.
- d) In our opinion, the asset consumption ratio and asset renewal funding ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

**MATTERS RELATING TO THE ELECTRONIC PUBLICATION OF THE AUDITED FINANCIAL REPORT**

This auditor's report relates to the annual financial report of the Shire of Coolgardie for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

Date: 6 December 2019  
Perth, WA

MOORE STEPHENS  
CHARTERED ACCOUNTANTS



WEN-SHIEN CHAI  
PARTNER

**SHIRE OF COOLGARDIE**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

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**SHIRE OF COOLGARDIE  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019**

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Coolgardie for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the Shire of Coolgardie at 30 June 2019 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 6<sup>TH</sup> day of DECEMBER 2019



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James Trail  
Chief Executive Officer

SHIRE OF COOLGARDIE  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	Restated 2018 Actual \$
<b>Revenue</b>				
Rates	23(a)	6,682,397	6,951,913	6,373,439
Operating grants, subsidies and contributions	2(a)	1,950,012	2,992,549	1,379,255
Fees and charges	2(a)	1,507,378	1,183,856	1,553,784
Interest earnings	2(a)	224,933	240,000	286,671
Other revenue	2(a)	336,931	32,000	570,948
		10,701,651	11,400,318	10,164,097
<b>Expenses</b>				
Employee costs		(3,904,631)	(4,358,731)	(3,675,163)
Materials and contracts		(4,051,493)	(3,614,881)	(3,570,372)
Utility charges		(572,048)	(506,330)	(538,022)
Depreciation on non-current assets	11(b)	(4,125,205)	(5,026,699)	(4,932,754)
Interest expenses	2(b)	(45,171)	(69,078)	(51,335)
Insurance expenses		(293,333)	(301,950)	(276,820)
Other expenditure		(495,615)	(385,395)	(567,769)
		(13,487,496)	(14,263,064)	(13,612,235)
		(2,785,845)	(2,862,746)	(3,448,138)
Non-operating grants, subsidies and contributions	2(a)	1,961,832	1,731,044	1,631,398
Profit on asset disposals	11(a)	80,620	6,000	96,192
(Loss) on asset disposals	11(a)	(130,807)	(25,000)	(205,697)
Fair value adjustments to financial assets at fair value through profit or loss	8	0	0	87,586
		1,911,645	1,712,044	1,609,479
<b>Net result for the period</b>		<b>(874,200)</b>	<b>(1,150,702)</b>	<b>(1,838,659)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	46,167	0	(232,269,563)
<b>Total other comprehensive income for the period</b>		<b>46,167</b>	<b>0</b>	<b>(232,269,563)</b>
<b>Total comprehensive income for the period</b>		<b>(828,033)</b>	<b>(1,150,702)</b>	<b>(234,108,222)</b>

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

**SHIRE OF COOLGARDIE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

		2019	2019	Restated
	NOTE	Actual	Budget	2018
		\$	\$	\$
<b>Revenue</b>	2(a)			
Governance		95,068	70,500	21,081
General purpose funding		7,521,031	7,315,480	7,292,337
Law, order, public safety		46,260	22,390	24,164
Health		209	2,400	6,622
Education and welfare		239,336	239,991	249,879
Housing		142,291	94,760	120,998
Community amenities		1,061,489	1,006,099	1,140,547
Recreation and culture		160,362	151,500	231,201
Transport		917,192	723,469	828,619
Economic services		384,222	1,763,729	196,055
Other property and services		134,191	10,000	52,594
		10,701,651	11,400,318	10,164,097
<b>Expenses</b>	2(b)			
Governance		(1,916,584)	(1,865,219)	(1,909,977)
General purpose funding		(261,156)	(244,719)	(236,355)
Law, order, public safety		(302,628)	(275,457)	(216,025)
Health		(245,184)	(208,301)	(128,035)
Education and welfare		(291,712)	(375,230)	(233,123)
Housing		(276,289)	(237,691)	(249,170)
Community amenities		(1,696,801)	(1,628,030)	(1,638,154)
Recreation and culture		(2,861,389)	(2,780,142)	(2,781,747)
Transport		(4,395,429)	(5,282,638)	(5,131,129)
Economic services		(1,071,725)	(1,286,559)	(906,773)
Other property and services		(123,428)	(10,000)	(130,412)
		(13,442,325)	(14,193,986)	(13,560,900)
<b>Finance Costs</b>	2(b)			
Community amenities		(203)	(436)	(1,334)
Recreation and culture		(17,082)	(33,077)	(23,904)
Transport		(4,262)	(10,159)	0
Economic services		(23,624)	(25,406)	(26,097)
		(45,171)	(69,078)	(51,335)
		(2,785,845)	(2,862,746)	(3,448,138)
Non-operating grants, subsidies and contributions	2(a)	1,961,832	1,731,044	1,631,398
Profit on disposal of assets	11(a)	80,620	6,000	96,192
(Loss) on disposal of assets	11(a)	(130,807)	(25,000)	(205,697)
Fair value adjustments to financial assets at fair value through profit or loss	8	0	0	87,586
		1,911,645	1,712,044	1,609,479
<b>Net result for the period</b>		<b>(874,200)</b>	<b>(1,150,702)</b>	<b>(1,838,659)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	46,167	0	(232,269,563)
<b>Total other comprehensive income for the period</b>		<b>46,167</b>	<b>0</b>	<b>(232,269,563)</b>
<b>Total comprehensive income for the period</b>		<b>(828,033)</b>	<b>(1,150,702)</b>	<b>(234,108,222)</b>

This statement is to be read in conjunction with the accompanying notes. 41

SHIRE OF COOLGARDIE  
STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2019

	NOTE	2019 \$	2018 Restated *	1 July 2017 Restated *
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	3	8,034,401	5,614,140	5,427,310
Trade receivables	5	1,860,995	1,616,187	1,325,661
Inventories	6	9,299	5,043	6,530
Other assets	7	0	54,872	54,872
<b>TOTAL CURRENT ASSETS</b>		<b>9,904,695</b>	<b>7,290,242</b>	<b>6,814,373</b>
<b>NON-CURRENT ASSETS</b>				
Trade receivables	5	100,415	68,237	52,813
Other financial assets	8	87,586	87,586	0
Property, plant and equipment	9	33,473,382	34,296,761	35,458,395
Infrastructure	10	147,617,503	146,734,021	380,566,568
<b>TOTAL NON-CURRENT ASSETS</b>		<b>181,278,886</b>	<b>181,186,605</b>	<b>416,077,776</b>
<b>TOTAL ASSETS</b>		<b>191,183,581</b>	<b>188,476,847</b>	<b>422,892,149</b>
<b>CURRENT LIABILITIES</b>				
Trade and other payables	13	1,389,586	633,043	564,788
Borrowings	14(a)	700,151	68,253	337,292
Employee related provisions	15	232,379	275,125	308,814
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,322,116</b>	<b>976,421</b>	<b>1,210,894</b>
<b>NON-CURRENT LIABILITIES</b>				
Borrowings	14(a)	2,779,564	624,715	692,969
Employee related provisions	15	106,813	72,590	76,943
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>2,886,377</b>	<b>697,305</b>	<b>769,912</b>
<b>TOTAL LIABILITIES</b>		<b>5,208,493</b>	<b>1,673,726</b>	<b>1,980,806</b>
<b>NET ASSETS</b>		<b>185,975,088</b>	<b>186,803,121</b>	<b>420,911,343</b>
<b>EQUITY</b>				
Retained surplus		61,674,730	61,902,746	63,778,721
Reserves - cash backed	4	3,267,089	3,913,273	3,875,957
Revaluation surplus	12	121,033,269	120,987,102	353,256,665
<b>TOTAL EQUITY</b>		<b>185,975,088</b>	<b>186,803,121</b>	<b>420,911,343</b>

\* See note 29 for details regarding impact of change in accounting policy

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

SHIRE OF COOLGARDIE  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2017</b>		<b>63,778,721</b>	<b>3,875,957</b>	<b>353,256,665</b>	<b>420,911,343</b>
Comprehensive income					
Net result for the period - Restated		(1,838,659)	0	0	(1,838,659)
Other comprehensive income	12	0	0	(232,269,563)	(232,269,563)
Total comprehensive income		(1,838,659)	0	(232,269,563)	(234,108,222)
Transfers from/(to) reserves		(37,316)	37,316	0	0
<b>Balance as at 30 June 2018</b>		<b>61,902,746</b>	<b>3,913,273</b>	<b>120,987,102</b>	<b>186,803,121</b>
Comprehensive income					
Net result for the period		(874,200)	0	0	(874,200)
Other comprehensive income	12	0	0	46,167	46,167
Total comprehensive income		(874,200)	0	46,167	(828,033)
Transfers from/(to) reserves		646,184	(646,184)	0	0
<b>Balance as at 30 June 2019</b>		<b>61,674,730</b>	<b>3,267,089</b>	<b>121,033,269</b>	<b>185,975,088</b>

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

SHIRE OF COOLGARDIE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		6,425,189	7,945,948	6,576,852
Operating grants, subsidies and contributions		1,974,089	3,592,549	1,060,374
Fees and charges		1,507,378	1,183,856	1,553,784
Interest received		224,933	240,000	286,671
Goods and services tax received		973,657	0	118,009
Other revenue		336,931	32,000	570,948
		11,442,177	12,994,353	10,166,638
<b>Payments</b>				
Employee costs		(3,913,482)	(4,392,717)	(3,683,168)
Materials and contracts		(3,253,249)	(3,281,188)	(3,525,978)
Utility charges		(572,048)	(506,330)	(538,022)
Interest expenses		(35,928)	(69,079)	(56,024)
Insurance paid		(293,333)	(301,950)	(276,820)
Goods and services tax paid		(1,017,512)	0	(308,491)
Other expenditure		(495,615)	(385,395)	(567,769)
		(9,581,167)	(8,936,659)	(8,956,272)
<b>Net cash provided by (used in) operating activities</b>	16	1,861,010	4,057,694	1,210,366
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	9(a)	(676,985)	(1,959,843)	(290,186)
Payments for construction of infrastructure	10(a)	(3,875,099)	(8,311,708)	(2,423,816)
Non-operating grants, subsidies and contributions	2(a)	1,961,832	1,731,044	1,631,398
Proceeds from sale of property, plant & equipment	11(a)	362,756	43,400	396,361
<b>Net cash provided by (used in) investment activities</b>		(2,227,496)	(8,497,107)	(686,243)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	14(b)	(68,253)	(293,869)	(337,293)
Proceeds from new borrowings	14(c)	2,855,000	2,640,000	0
<b>Net cash provided by (used in) financing activities</b>		2,786,747	2,346,131	(337,293)
<b>Net increase (decrease) in cash held</b>		2,420,261	(2,093,282)	186,830
Cash at beginning of year		5,614,140	5,605,043	5,427,310
<b>Cash and cash equivalents at the end of the year</b>	16	8,034,401	3,511,761	5,614,140

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

SHIRE OF COOLGARDIE  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	24 (b)	2,870,477	3,148,805	2,510,127
		2,870,477	3,148,805	2,510,127
<b>Revenue from operating activities (excluding rates)</b>				
Governance		95,068	70,500	21,081
General purpose funding		838,634	626,970	918,898
Law, order, public safety		46,260	22,390	24,164
Health		209	2,400	6,622
Education and welfare		239,336	239,991	249,879
Housing		211,866	94,760	120,998
Community amenities		1,061,489	1,006,099	1,140,547
Recreation and culture		160,362	151,500	231,201
Transport		928,237	729,469	924,811
Economic services		384,222	1,763,729	196,055
Other property and services		134,191	10,000	52,594
		4,099,874	4,717,808	3,886,850
<b>Expenditure from operating activities</b>				
Governance		(1,916,584)	(1,865,219)	(1,909,977)
General purpose funding		(261,156)	(244,719)	(236,355)
Law, order, public safety		(302,628)	(275,457)	(216,025)
Health		(245,184)	(208,301)	(128,035)
Education and welfare		(291,712)	(375,230)	(233,123)
Housing		(375,431)	(237,691)	(252,300)
Community amenities		(1,697,004)	(1,628,466)	(1,657,388)
Recreation and culture		(2,878,471)	(2,813,219)	(2,932,121)
Transport		(4,431,356)	(5,317,797)	(5,189,326)
Economic services		(1,095,349)	(1,311,965)	(932,870)
Other property and services		(123,428)	(10,000)	(130,412)
		(13,618,303)	(14,288,064)	(13,817,932)
Non-cash amounts excluded from operating activities	24(a)	4,142,886	5,045,699	4,978,845
<b>Amount attributable to operating activities</b>		(2,505,066)	(1,375,752)	(2,442,110)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	1,961,832	1,731,044	1,631,398
Proceeds from disposal of assets	11(a)	362,756	43,400	396,361
Purchase of property, plant and equipment	9(a)	(676,985)	(1,959,843)	(290,186)
Purchase and construction of infrastructure	10(a)	(3,875,099)	(8,311,708)	(2,423,816)
<b>Amount attributable to investing activities</b>		(2,227,496)	(8,497,107)	(686,243)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	14(b)	(68,253)	(293,869)	(337,293)
Proceeds from borrowings	14(c)	2,855,000	2,640,000	0
Transfers to reserves (restricted assets)	4	(425,029)	(157,025)	(557,928)
Transfers from reserves (restricted assets)	4	1,071,213	995,243	520,612
<b>Amount attributable to financing activities</b>		3,432,931	3,184,349	(374,609)
<b>Surplus/(deficit) before imposition of general rates</b>		(1,299,631)	(6,688,510)	(3,502,962)
<b>Total amount raised from general rates</b>	23(a)	6,682,397	6,688,510	6,373,439
<b>Surplus/(deficit) after imposition of general rates</b>	24(b)	5,382,766	0	2,870,477

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

## 1. BASIS OF PREPARATION

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

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

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

### CRITICAL ACCOUNTING ESTIMATES

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 26 to these financial statements.



SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES

(a) Revenue

Grant Revenue

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

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
<b>Operating grants, subsidies and contributions</b>			
Governance	20,390	70,500	0
General purpose funding	512,791	346,970	511,053
Law, order, public safety	9,211	3,390	7,537
Education and welfare	213,938	198,991	213,784
Recreation and culture	5,018	1,500	0
Transport	912,825	723,469	578,601
Economic services	270,079	1,637,729	68,280
Other property and services	5,760	10,000	0
	1,950,012	2,992,549	1,379,255
<b>Non-operating grants, subsidies and contributions</b>			
Recreation and culture	258,559	39,205	88,791
Transport	1,703,273	1,691,839	1,542,607
	1,961,832	1,731,044	1,631,398
<b>Total grants, subsidies and contributions</b>	<b>3,911,844</b>	<b>4,723,593</b>	<b>3,010,653</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Grants, donations and other contributions**

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

**Grants, donations and other contributions (Continued)**

a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 22.

That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Other revenue</b>			
Reimbursements and recoveries	182,740	0	463,267
Other	154,191	32,000	107,681
	336,931	32,000	570,948
<b>Fees and Charges</b>			
Governance	0	0	107
General purpose funding	26,070	40,000	26,260
Law, order, public safety	36,042	19,000	16,627
Health	209	2,400	2,441
Education and welfare	17,346	21,000	16,766
Housing	142,291	94,760	129,125
Community amenities	1,055,043	742,696	1,140,547
Recreation and culture	129,442	150,000	126,740
Economic services	100,935	114,000	95,171
	1,507,378	1,183,856	1,553,784
There were no changes during the year to the amount of the fees or charges detailed in the original budget.			
<b>Interest earnings</b>			
Reserve accounts interest	76,311	90,000	26,830
Rates instalment and penalty interest (refer Note 23(c))	119,450	130,000	257,700
Other interest earnings	29,172	20,000	2,141
	224,933	240,000	286,671

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**

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

**Interest earnings (Continued)**

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES (Continued)

(b) Expenses	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Auditors remuneration</b>			
- Audit of the Annual Financial Report	45,359	30,000	34,723
- Other services	64,594	30,000	79,889
	109,953	60,000	114,612
<b>Interest expenses (finance costs)</b>			
Borrowings (refer Note 14(b))	45,171	69,078	51,335
	45,171	69,078	51,335
<b>Rental charges</b>			
- Operating leases	124,121	108,536	61,669
	124,121	108,536	61,669

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

3. CASH AND CASH EQUIVALENTS

	NOTE	2019 \$	2018 \$
Cash at bank and on hand		1,108,009	1,370,946
Short term deposits		6,926,392	4,243,194
		8,034,401	5,614,140
<b>Comprises:</b>			
- Unrestricted cash and cash equivalents		1,942,481	1,370,946
- Restricted cash and cash equivalents		6,091,920	4,243,194
		8,034,401	5,614,140
The following restrictions have been imposed by regulations or other externally imposed requirements:			
<b>Reserve accounts</b>			
Land & Building Reserve	4	312,769	306,915
Plant Reserve	4	397,698	453,046
Sewerage Reserve	4	133,125	157,712
Landfill Reserve	4	468,981	715,444
Community & Recreation Reserve	4	371,418	413,530
Environmental Reserve	4	357,726	506,073
IT & Communications Reserve	4	89,654	99,261
Road Reserve	4	333,857	545,188
Infrastructure Reserve	4	643,861	716,104
Aerodrome Reserve	4	158,000	0
		3,267,089	3,913,273
<b>Other restricted cash and cash equivalents</b>			
Bond & Deposits	13 & 26	122,575	0
Unspent grants/contributions	22	5,155	210,852
Unspent loans	14(d)	2,697,101	119,069
<b>Total restricted cash and cash equivalents</b>		6,091,920	4,243,194

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash

**Cash and cash equivalents (Continued)**

and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

4. RESERVES - CASH BACKED

	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance	2019 Budget Opening Balance	2019 Budget Transfer to	2019 Budget Transfer (from)	2019 Budget Closing Balance	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Land & Building Reserve	306,915	5,854	0	312,769	338,232	8,456	0	346,688	338,232	1,145	(32,462)	306,915
(b) Plant Reserve	453,046	8,642	(63,990)	397,698	349,337	8,733	(70,389)	287,681	349,339	260,338	(156,631)	453,046
(c) Sewerage Reserve	157,712	43,008	(67,595)	133,125	180,735	44,518	0	225,253	180,735	40,612	(63,635)	157,712
(d) Landfill Reserve	715,444	31,245	(277,708)	468,981	759,041	18,976	(610,000)	168,017	759,042	2,570	(46,168)	715,444
(e) Community & Recreation Reserve	413,530	7,888	(50,000)	371,418	412,135	10,303	(50,000)	372,438	412,135	1,395	0	413,530
(f) Environmental Reserve	506,073	9,653	(158,000)	357,726	504,366	5,634	0	510,000	504,366	1,707	0	506,073
(g) IT & Communications Reserve	99,261	1,893	(11,500)	89,654	183,832	4,596	0	188,428	183,832	622	(85,193)	99,261
(h) Road Reserve	545,188	10,399	(221,730)	333,857	398,189	9,955	(170,454)	237,690	398,189	246,999	(100,000)	545,188
(i) Infrastructure Reserve	716,104	148,447	(220,690)	643,861	750,090	45,854	(94,400)	701,544	750,087	2,540	(36,523)	716,104
(j) Aerodrome Reserve	0	158,000	0	158,000	0	0	0	0	0	0	0	0
	3,913,273	425,029	(1,071,213)	3,267,089	3,875,957	157,025	(995,243)	3,037,739	3,875,957	557,928	(520,612)	3,913,273

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

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

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

## 5. TRADE RECEIVABLES

### Current

Rates receivable	
Sundry receivables	
GST receivable	
Allowance for impairment of receivables	
Emergency Services Levy	
Pensioner Rebates	

### Non-current

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

	2019	2018
	\$	\$
Rates receivable	1,330,210	1,120,643
Sundry receivables	396,846	419,234
GST receivable	234,337	190,482
Allowance for impairment of receivables	(153,077)	(128,807)
Emergency Services Levy	23,820	8,357
Pensioner Rebates	28,859	6,278
	1,860,995	1,616,187
Pensioner's rates and ESL deferred	100,415	68,237
	100,415	68,237

### SIGNIFICANT ACCOUNTING POLICIES

#### Trade and other receivables

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

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

#### Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 25.

#### Previous accounting policy: Impairment of trade receivables

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

#### Classification and subsequent measurement

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

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

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

## 6. INVENTORIES

### Current

Museum Memorabilia & Giftware

	2019	2018
	\$	\$
	9,299	5,043
	9,299	5,043
<b>Carrying amount at 1 July</b>	5,043	5,043
Additions to inventory	4,256	0
<b>Carrying amount at 30 June</b>	9,299	5,043

The following movements in inventories occurred during the year:

### Carrying amount at 1 July

Additions to inventory

### Carrying amount at 30 June

### SIGNIFICANT ACCOUNTING POLICIES

#### General

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

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

## 7. OTHER ASSETS

### Other current assets

Prepayments

	2019	2018
	\$	\$
	0	54,872
	0	54,872

### SIGNIFICANT ACCOUNTING POLICIES

#### Other current assets

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

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

8. OTHER FINANCIAL ASSETS

Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

- Unlisted equity investments

Units Held in Local Government House Trust

During the year, the following gains/(losses) were recognised in profit and loss:  
Fair value gains/(losses) on equity investments at fair value through profit and loss are recognised in other gains/(losses) and classified as other property and services

2019	2018
\$	\$
87,586	87,586
87,586	87,586
87,586	87,586
87,586	87,586
0	87,586
0	87,586

Changes in the fair value of Units Held in Local Government House recognised as non current assets at fair value through profit and loss have not been recognised nor considered as they are unlikely to be material and unable to be reliably determined at the time of preparation of these statements.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 25.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Previous accounting policy: available for sale financial assets

Available-for-sale financial assets were non-derivative financial assets that were either not suitable to be classified as other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Previous accounting policy: Loans and receivables

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

Refer to Note 28 for explanations regarding the change in accounting policy and reclassification of available for sale financial assets to financial assets at fair value through profit and loss.



## 9. PROPERTY, PLANT AND EQUIPMENT

### (a) Movements in Carrying Amounts

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

	Land - freehold land	Total land	Buildings - non- specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2017 - Restated</b>	1,127,600	1,127,600	1,400,000	30,459,300	31,859,300	32,986,900	661,418	1,810,077	35,458,395
Additions	0	0	0	88,660	88,660	88,660	0	201,526	290,186
(Disposals) - Restated	0	0	(3,130)	0	(3,130)	(3,130)	0	(358,366)	(361,496)
Depreciation (expense) - Restated	0	0	(29,050)	(758,725)	(787,775)	(787,775)	(108,875)	(193,674)	(1,090,324)
<b>Carrying amount at 30 June 2018 - Restated</b>	1,127,600	1,127,600	1,367,820	29,789,235	31,157,055	32,284,655	552,543	1,459,563	34,296,761
<b>Comprises:</b>									
Gross carrying amount at 30 June 2018	1,127,600	1,127,600	1,396,870	30,547,960	31,944,830	33,072,430	779,447	1,807,722	35,659,599
Accumulated depreciation at 30 June 2018	0	0	(29,050)	(758,725)	(787,775)	(787,775)	(226,904)	(348,159)	(1,362,838)
<b>Carrying amount at 30 June 2018 - Restated</b>	1,127,600	1,127,600	1,367,820	29,789,235	31,157,055	32,284,655	552,543	1,459,563	34,296,761
Additions	0	0	0	333,495	333,495	333,495	0	343,490	676,985
(Disposals)	(20,000)	(20,000)	(193,989)	(123,766)	(317,755)	(337,755)	0	(75,188)	(412,943)
Depreciation (expense)	0	0	(24,831)	(764,512)	(789,343)	(789,343)	(109,773)	(188,305)	(1,087,421)
<b>Carrying amount at 30 June 2019</b>	1,107,600	1,107,600	1,149,000	29,234,452	30,383,452	31,491,052	442,770	1,539,560	33,473,382
<b>Comprises:</b>									
Gross carrying amount at 30 June 2019	1,107,600	1,107,600	1,200,000	30,748,325	31,948,325	33,055,925	768,671	2,028,451	35,853,047
Accumulated depreciation at 30 June 2019	0	0	(51,000)	(1,513,873)	(1,564,873)	(1,564,873)	(325,901)	(488,891)	(2,379,665)
<b>Carrying amount at 30 June 2019</b>	1,107,600	1,107,600	1,149,000	29,234,452	30,383,452	31,491,052	442,770	1,539,560	33,473,382

## 9. PROPERTY, PLANT AND EQUIPMENT (Continued)

### (b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Land and buildings</b>					
Land - freehold land	2 & 3	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2017	Price per hectare, with reference to current zoning of land. Market values were used unless there were some restrictions or other factors associated with the land.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2017	Observable open market values of similar assets adjusted for condition and comparability at the highest and best use
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2017	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments
<b>Furniture and equipment</b>	3	Cost approach using depreciated replacement cost	Management Valuation	June 2016	Purchase costs of similar assets adjusted for condition and comparability, residual values and remaining useful life assessments
<b>Plant and equipment</b>	2 & 3	Market approach using recent observable market data for similar assets and cost approach using depreciated replacement cost	Independent Registered Valuer & Management Valuation	June 2016	Purchase costs of similar assets adjusted for condition and comparability, residual values and remaining useful life assessments

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

## 10. INFRASTRUCTURE

### (a) Movements in Carrying Amounts

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

	Infrastructure - Roads	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Parks & Ovals	Infrastructure - Sewerage	Infrastructure - Other -	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2017 - Restated</b>	371,004,289	1,995,100	846,876	2,422,645	1,092,704	3,204,954	380,566,568
Additions	1,862,384	78,633	32,995	231,492	63,635	154,677	2,423,816
(Disposals) - Restated	0	0	0	(108,100)	(17,900)	(18,370)	(144,370)
Revaluation increments / (decrements) transferred to revaluation surplus	(239,086,622)	828,115	277,478	2,388,089	2,590,209	733,168	(232,269,563)
Depreciation (expense) - Restated	(3,558,846)	(52,410)	(11,571)	(98,026)	(11,148)	(110,429)	(3,842,430)
<b>Carrying amount at 30 June 2018 - Restated</b>	130,221,205	2,849,438	1,145,778	4,836,100	3,717,500	3,964,000	146,734,021
<b>Comprises:</b>							
Gross carrying amount at 30 June 2018	130,221,205	2,849,438	1,145,778	4,836,100	3,717,500	3,964,000	146,734,021
<b>Carrying amount at 30 June 2018 - Restated</b>	130,221,205	2,849,438	1,145,778	4,836,100	3,717,500	3,964,000	146,734,021
Additions	2,584,800	54,173	77,886	131,475	0	1,026,765	3,875,099
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	46,167	46,167
Depreciation (expense)	(2,564,186)	(82,600)	(30,554)	(196,044)	(37,925)	(126,475)	(3,037,784)
<b>Carrying amount at 30 June 2019</b>	130,241,819	2,821,011	1,193,110	4,771,531	3,679,575	4,910,457	147,617,503
<b>Comprises:</b>							
Gross carrying amount at 30 June 2019	132,806,005	2,903,611	1,223,664	4,967,575	3,717,500	5,032,230	150,650,585
Accumulated depreciation at 30 June 2019	(2,564,186)	(82,600)	(30,554)	(196,044)	(37,925)	(121,773)	(3,033,082)
<b>Carrying amount at 30 June 2019</b>	130,241,819	2,821,011	1,193,110	4,771,531	3,679,575	4,910,457	147,617,503

## 10. INFRASTRUCTURE (Continued)

### (b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Drainage	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Parks & Ovals	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Sewerage	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Other	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2018	Construction costs and current condition, residual values and remaining useful life assessments

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

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

## 11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

### SIGNIFICANT ACCOUNTING POLICIES

#### Fixed assets

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

#### Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

#### Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

### AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

#### Land under control

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

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

#### Land under roads

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

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

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

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

## 11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

### (a) Disposals of Assets

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss	2019 Budget Net Book Value	2019 Budget Sale Proceeds	2019 Budget Profit	2019 Budget Loss	2018 Actual Net Book Value	2018 Actual Sale Proceeds	2018 Actual Profit	2018 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	20,000	0	0	(20,000)	0	0	0	0	0	0	0	0
Buildings - non-specialised	193,989	263,564	69,575	0	0	0	0	0	3,130	0	0	(3,130)
Buildings - specialised	123,766	44,625	0	(79,141)	0	0	0	0	0	0	0	0
Plant and equipment	75,188	54,567	11,045	(31,666)	62,400	43,400	6,000	(25,000)	358,366	396,361	96,192	(58,197)
Infrastructure - Parks & Ovals	0	0	0	0	0	0	0	0	108,100	0	0	(108,100)
Infrastructure - Sewerage	0	0	0	0	0	0	0	0	17,900	0	0	(17,900)
Infrastructure - Other	0	0	0	0	0	0	0	0	18,370	0	0	(18,370)
	412,943	362,756	80,620	(130,807)	62,400	43,400	6,000	(25,000)	505,866	396,361	96,192	(205,697)

The following assets were disposed of during the year.

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
<b>Plant and Equipment</b>				
<b>Transport</b>				
Case CX60 Tractor	4,235	9,263	5,028	0
Water Tanker Semi Trailer	17,304	3,636	0	(13,668)
Volvo Skid Steer Loader	37,786	20,475	0	(17,311)
Holden Cruze	5,373	8,518	3,145	0
Trailer	687	0	0	(687)
Isuzu Light Truck	9,803	12,675	2,872	0
	75,188	54,567	11,045	(31,666)
<b>Land - Freehold</b>				
<b>Housing</b>				
111 Forrest Street, Coolgardie	20,000	0	0	(20,000)
	20,000	0	0	(20,000)
<b>Buildings</b>				
<b>Housing</b>				
111 Forrest Street, Coolgardie	193,989	263,564	69,575	0
68 Serpentine Road, Kambalda	123,766	44,625	0	(79,141)
	317,755	308,189	69,575	(79,141)
	412,943	362,756	80,620	(130,807)

## 11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

### (b) Depreciation

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Buildings - non-specialised	24,831	0	29,050
Buildings - specialised	764,512	741,414	758,725
Furniture and equipment	109,773	118,406	108,875
Plant and equipment	188,305	212,685	193,674
Infrastructure - Roads	2,564,186	3,657,702	3,558,846
Infrastructure - Footpaths	82,600	52,266	52,410
Infrastructure - Drainage	30,554	11,540	11,571
Infrastructure - Parks & Ovals	196,044	97,756	98,026
Infrastructure - Sewerage	37,925	11,118	11,148
Infrastructure - Other	126,475	123,812	110,429
	4,125,205	5,026,699	4,932,754

### SIGNIFICANT ACCOUNTING POLICIES

#### Depreciation

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

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

#### Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings - non-specialised	30-50 years
Buildings - specialised	3-50 years
Furniture and equipment	3-40 years
Plant and equipment	5-20 years
Infrastructure - Roads	20-150 years
Infrastructure - Footpaths	30-60 years
Infrastructure - Drainage	75 years
Infrastructure - Parks & Ovals	5-50 years
Infrastructure - Sewerage	10-100 years
Infrastructure - Other Infrastructure	2-50 years
Infrastructure - Kerbing	50 years

#### Depreciation (Continued)

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

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

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12. REVALUATION SURPLUS

	2019 Opening Balance	2019 Revaluation Increment	Total Movement on Revaluation	2019 Closing Balance	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation (Decrement)	Total Movement on Revaluation	2018 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings - specialised	16,039,943	0	0	16,039,943	16,039,943	0	0	0	16,039,943
Revaluation surplus - Furniture and equipment	344,808	0	0	344,808	344,808	0	0	0	344,808
Revaluation surplus - Infrastructure - Roads	96,296,313	0	0	96,296,313	335,382,935	0	(239,086,622)	(239,086,622)	96,296,313
Revaluation surplus - Infrastructure - Footpaths	1,529,985	0	0	1,529,985	701,870	828,115	0	828,115	1,529,985
Revaluation surplus - Infrastructure - Drainage	522,500	0	0	522,500	245,022	277,478	0	277,478	522,500
Revaluation surplus - Infrastructure - Parks & Ovals	2,912,938	0	0	2,912,938	524,849	2,388,089	0	2,388,089	2,912,938
Revaluation surplus - Infrastructure - Sewerage	2,607,447	0	0	2,607,447	17,238	2,590,209	0	2,590,209	2,607,447
Revaluation surplus - Infrastructure - Other	733,168	46,167	46,167	779,335	0	733,168	0	733,168	733,168
	120,987,102	46,167	46,167	121,033,269	353,256,665	6,817,059	(239,086,622)	(232,269,563)	120,987,102

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.  
The revaluation increment of \$46,167 for the 2018/19 financial year relates to the 40% deposit on the purchase of 240L rubbish bins in the 2017/18 financial year which was inadvertently written back to \$0 when the infrastructure valuations were processed for the year ended 30 June 2018.



### 13. TRADE AND OTHER PAYABLES

#### Current

Sundry creditors
Accrued Interest on long term borrowings
Accrued salaries and wages
ATO liabilities
Income Received in Advance
Accrued Expenses
Bonds & Deposits

2019	2018
\$	\$
596,196	361,490
21,073	11,830
113,673	114,721
98,778	98,058
7,700	0
429,591	46,944
122,575	0
1,389,586	633,043

#### SIGNIFICANT ACCOUNTING POLICIES

##### Trade and other payables

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

##### Trade and other payables (Continued)

of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

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14. INFORMATION ON BORROWINGS

(a) Borrowings

	2019	2018
	\$	\$
Current	700,151	68,253
Non-current	2,779,564	624,715
	3,479,715	692,968

(b) Repayments - Borrowings

				30 June 2019					30 June 2019					30 June 2019					30 June 2019					30 June 2018					30 June 2018					30 June 2018								
				Actual Principal	Actual New	Actual Principal	Actual Interest	Actual Principal					Budget Principal	Budget New	Budget Principal	Budget Interest	Budget Principal					Actual Principal	Actual Principal	Actual Interest	Actual Principal					Budget Principal	Budget New	Budget Principal	Budget Interest	Budget Principal					Actual Principal	Actual Principal	Actual Interest	Actual Principal
				1 July 2018	Loans	repayments	repayments	outstanding					1 July 2018	Loans	repayments	repayments	outstanding					1 July 2017	repayments	repayments	outstanding					1 July 2017	Loans	repayments	repayments	outstanding					1 July 2017	repayments	repayments	outstanding
				\$	\$	\$	\$	\$					\$	\$	\$	\$	\$					\$	\$	\$	\$					\$	\$	\$	\$	\$					\$	\$	\$	\$
<b>Particulars</b>																																										
<b>Community amenities</b>																																										
Coolgardie Effluent System	99	WATC	5.75%	13,960	0	13,960	203	0					13,960	0	13,960	436	0					31,651	17,691	1,334	13,960																	
<b>Recreation and culture</b>																																										
Kambalda Recreation Centre	111	WATC	6.99%	0	0	0	0	0					0	0	0	0	0					267,733	267,733	11,050	0																	
Coolgardie Swimming Pool	112	WATC	4.34%	242,674	0	36,232	10,293	206,442					242,674	0	36,232	10,929	206,442					277,383	34,709	12,854	242,674																	
Kambalda Swimming Pool	114	WATC	2.17%	0	1,905,000	0	6,789	1,905,000					0	1,200,000	50,012	22,148	1,149,988					0	0	0	0																	
<b>Transport</b>																																										
Binneringie Road (Note 27)	115	WATC	1.76%	0	950,000	0	4,262	950,000					0	950,000	115,607	7,268	834,393					0	0	0	0																	
Cave Hills Rd	116	WATC	N/A	0	0	0	0	0					0	490,000	59,996	2,891	430,004					0	0	0	0																	
<b>Economic services</b>																																										
Coolgardie Post Office	113	WATC	5.19%	436,334		18,061	23,624	418,273					436,334	0	18,062	25,406	418,272					453,494	17,160	26,097	436,334																	
				692,968	2,855,000	68,253	45,171	3,479,715					692,968	2,640,000	293,869	69,078	3,039,099					1,030,261	337,293	51,335	692,968																	

Self supporting loans are financed by payments from third parties. These are shown in Note 8 as other financial assets at amortised cost.  
All other loan repayments were financed by general purpose revenue.

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14. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2018/19

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2019 Actual	2019 Budget	2019 Actual	2019 Budget		
				%	\$	\$	\$	\$	\$	\$
Kambalda Swimming Pool	WATC	Fixed	10	2.17%	1,905,000	1,200,000	(188,402)	600,000	219,305	1,905,000
Binneringie Road (Note 27)	WATC	Fixed	2	1.76%	950,000	950,000	0	950,000	18,906	950,000
Cave Hills Road	N/A	N/A	N/A	N/A	0	490,000	0	490,000	0	0
					2,855,000	2,640,000	(188,402)	2,040,000	238,211	2,855,000

(d) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 2018	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2019
		\$	\$	\$	\$
Loan 113 - Coolgardie Post Office	15/04/2014	119,069	0	(88,566)	30,503
Loan 114 - Kambalda Swimming Pool	10/05/2019	0	1,905,000	(188,402)	1,716,598
Loan 115 - Binneringie Road (Note 27)	10/05/2019	0	950,000	0	950,000
		119,069	2,855,000	(276,968)	2,697,101

(e) Undrawn Borrowing Facilities

	2019	2018
	\$	\$
<b>Credit Standby Arrangements</b>		
Bank overdraft limit	500,000	500,000
Bank overdraft at balance date	0	0
Credit card limit	35,000	30,000
Credit card balance at balance date	(2,764)	(7,008)
<b>Total amount of credit unused</b>	532,236	522,992
<b>Loan facilities</b>		
Loan facilities - current	700,151	68,253
Loan facilities - non-current	2,779,564	624,715
<b>Total facilities in use at balance date</b>	3,479,715	692,968
<b>Unused loan facilities at balance date</b>	2,697,101	119,069

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 25.

## 15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
<b>Opening balance at 1 July 2018</b>			
Current provisions	165,288	109,837	275,125
Non-current provisions	0	72,590	72,590
	165,288	182,427	347,715
Additional provision	0	1,457	1,457
Amounts used	(9,980)	0	(9,980)
<b>Balance at 30 June 2019</b>	155,308	183,884	339,192
<b>Comprises</b>			
Current	155,308	77,071	232,379
Non-current	0	106,813	106,813
	155,308	183,884	339,192
<b>Amounts are expected to be settled on the following basis:</b>	<b>2019</b>	<b>2018</b>	
	\$	\$	
Less than 12 months after the reporting date	200,071	183,283	
More than 12 months from reporting date	139,121	164,432	
	339,192	347,715	

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

### SIGNIFICANT ACCOUNTING POLICIES

#### Employee benefits

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

##### Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

##### Provisions

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

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

## 16. NOTES TO THE STATEMENT OF CASH FLOWS

### Reconciliation of Cash

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Cash and cash equivalents	8,034,401	3,511,761	5,614,140
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	(874,200)	(1,150,702)	(1,838,659)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets through profit and loss	0	0	(87,586)
Depreciation	4,125,205	5,026,699	4,932,754
(Profit)/loss on sale of asset	50,187	19,000	109,505
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(276,986)	1,594,035	(305,950)
(Increase)/decrease in other assets	54,872	0	0
(Increase)/decrease in inventories	(4,256)	0	1,487
Increase/(decrease) in payables	756,543	299,706	68,255
Increase/(decrease) in provisions	(8,523)	0	(38,042)
Grants contributions for the development of assets	(1,961,832)	(1,731,044)	(1,631,398)
Net cash from operating activities	1,861,010	4,057,694	1,210,366

## 17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019	2018
	\$	\$
Governance	167,670	165,120
General purpose funding	6,095,883	2,481,845
Law, order, public safety	33,519	158,867
Health	6,310	76,996
Education and welfare	215,865	503,711
Housing	3,227,077	3,526,239
Community amenities	7,442,595	6,595,392
Recreation and culture	30,350,635	27,885,264
Transport	136,146,428	137,986,592
Economic services	6,035,930	5,612,541
Other property and services	1,461,669	3,484,280
	191,183,581	188,476,847

## 18. CONTINGENT LIABILITIES

The Shire operates the Kambalda Refuse site and in the 2017/18 financial year concerns were raised that the site may have some areas that contain contaminated material.

During the 2018/19 financial year the Shire engaged a third party to conduct an independent assessment of the refuse site, including soil samples and plans to rehabilitate the site as required.

The Shire are still in the process of conducting independent assessments of the refuse site and at the time of signing this report, the costs of rehabilitation, if required, still need to be quantified.

## 19. CAPITAL AND LEASING COMMITMENTS

### (a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects

Payable:

- not later than one year

	2019	2018
	\$	\$
	4,304,112	0
	4,304,112	0
	4,304,112	0

The Shire have commitments to complete the Kambalda Swimming Pool and roadworks Binneringie Road.

### (b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year
- later than one year but not later than five years
- later than five years

	2019	2018
	\$	\$
	142,392	75,730
	330,847	71,767
	125,340	0
	598,579	147,497

#### SIGNIFICANT ACCOUNTING POLICIES

##### Leases

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

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

##### Leases (Continued)

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

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



## 20. RELATED PARTY TRANSACTIONS

### Elected Members Remuneration

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

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Meeting Fees	121,388	122,321	116,518
President's Allowance	28,354	28,000	20,440
Deputy President's Allowance	7,110	7,000	5,109
Travelling Expenses	9,186	6,000	5,691
Telecommunications Allowance	24,420	24,500	23,625
	190,458	187,821	171,383

### Key Management Personnel (KMP) Compensation Disclosure

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

	2019 Actual	2018 Actual
	\$	\$
Short-term employee benefits	568,047	504,539
Post-employment benefits	57,416	47,062
Other long-term benefits	20,339	31,018
Termination benefits	0	39,566
	645,802	622,185

#### Short-term employee benefits

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

#### Post-employment benefits

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

#### Other long-term benefits

These amounts represent long service benefits accruing during the year.

#### Termination benefits

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

## 20. RELATED PARTY TRANSACTIONS (Continued)

### Transactions with related parties

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

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

	2019 Actual	2018 Actual
The following transactions occurred with related parties:	\$	\$
Sale of goods and services	0	5,734
Purchase of goods and services	880	10,300

### Related Parties

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

##### i. Key management personnel

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

##### ii. Other Related Parties

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

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

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

## 21. JOINT ARRANGEMENTS

### Share of joint operations

In June 2012 the Shire of Coolgardie became part of a joint venture arrangement with nine other Councils, being the Shire's of Dundas, Esperance, Laverton, Leonora, Menzies, Ngaanyatjaraku, Ravensthorpe, Wiluna and the City of Kalgoorlie-Boulder. The facility is located in Kalgoorlie and the only assets are the vehicle and the building which the Shire of Coolgardie has a 1/10th share.

	2019	2018
	\$	\$
Land & Buildings	72,500	72,500
Less: Accumulated Depreciation	(2,900)	(1,812)
Total assets	69,600	70,688
Plant & Equipment	4,182	4,182
Less: Accumulated Depreciation	(1,114)	(1,008)
Total assets	3,068	3,174
Furniture & Equipment	8,204	8,204
Less: Accumulated Depreciation	(3,106)	(1,805)
Total assets	5,098	6,399
Light Vehicles	3,200	3,200
Less: Accumulated Depreciation	(1,440)	(960)
Total assets	1,760	2,240

The Shire has a joint venture agreement with the Department of Housing & Works to provide aged housing in Kambalda. The Shire is required to make a provision of 1% of the investment per annum and to place in a reserve account any surplus funds.

	2019	2018
	\$	\$
Land & Buildings	1,520,000	1,520,000
Less: Accumulated Depreciation	(76,000)	(38,000)
Total assets	1,444,000	1,482,000

### SIGNIFICANT ACCOUNTING POLICIES

#### Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest in net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

#### Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

## 22. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance <sup>(1)</sup> 1/07/17	Received <sup>(2)</sup> 2017/18	Expended <sup>(3)</sup> 2017/18	Closing Balance <sup>(1)</sup> 30/06/18	Received <sup>(2)</sup> 2018/19	Expended <sup>(3)</sup> 2018/19	Closing Balance 30/06/19
	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>							
Kambalda Resource Centre Funding	0	7,412	0	7,412	0	(4,780)	2,632
Coolgardie Resource Centre Funding	0	7,303	0	7,303	0	(4,780)	2,523
<b>Recreation and culture</b>							
Coolgardie Skate Park Funding	50,000	0	(50,000)	0	0	0	0
Kambalda Pool Funding	40,000	0	0	40,000	0	(40,000)	0
<b>Transport</b>							
Main Roads Black Spot - Renou Street	44,600	0	0	44,600	188,000	(232,600)	0
Main Roads Black Spot - Jobson Street	36,400	0	0	36,400	160,400	(196,800)	0
Main Roads Black Spot - Kambalda Tip Road	70,240	0	0	70,240	0	(70,240)	0
Roads to Recovery	0	930,728	(925,831)	4,897	461,681	(466,578)	0
<b>Economic services</b>							
Coolgardie Visitors Centre	32,000	0	(32,000)	0	0	0	0
<b>Total</b>	<b>273,240</b>	<b>945,443</b>	<b>(1,007,831)</b>	<b>210,852</b>	<b>810,081</b>	<b>(1,015,778)</b>	<b>5,155</b>

**Notes:**

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

## 23. RATING INFORMATION

### (a) Rates

#### RATE TYPE

#### Differential general rate / general rate

#### Gross rental valuations

Residential

#### Unimproved valuations

Mining

Rural

#### Sub-Total

#### Minimum payment

#### Gross rental valuations

Residential

#### Unimproved valuations

Mining

Rural

#### Sub-Total

Discounts/concessions (refer Note 23(c))

Total amount raised from general rate

Specified Area Rate (refer Note 23(b))

Totals

	Rate in \$	Number of Properties	2018/19 Actual Rateable Value	2018/19 Actual Rate Revenue	2018/19 Actual Interim Rates	2018/19 Actual Back Rates	2018/19 Actual Total Revenue	2018/19 Budget Rate Revenue	2018/19 Budget Total Revenue	2017/18 Actual Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$
Residential	0.0747	1,133	16,265,768	1,214,275	0	0	1,214,275	1,214,275	1,214,275	1,201,856
Mining	0.2204	1,178	21,122,501	4,656,138	(19,016)	(6,828)	4,630,294	4,656,139	4,656,139	4,486,411
Rural	0.1105	27	958,514	105,928	0	0	105,928	105,928	105,928	105,929
<b>Sub-Total</b>		2,338	38,346,783	5,976,341	(19,016)	(6,828)	5,950,497	5,976,342	5,976,342	5,794,196
<b>Minimum payment</b>										
Residential	694	658	4,204,823	456,652	0	0	456,652	456,652	456,652	460,122
Mining	437	620	687,217	270,940	0	0	270,940	270,940	270,940	295,412
Rural	684	14	13,500	9,576	0	0	9,576	9,576	9,576	9,576
<b>Sub-Total</b>		1,292	4,905,540	737,168	0	0	737,168	737,168	737,168	765,110
		3,630	43,252,323	6,713,509	(19,016)	(6,828)	6,687,665	6,713,510	6,713,510	6,559,306
							(5,268)		(25,000)	(185,867)
							6,682,397		6,688,510	6,373,439
							0		263,403	0
<b>Totals</b>							6,682,397		6,951,913	6,373,439

#### SIGNIFICANT ACCOUNTING POLICIES

##### Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

## 23. RATING INFORMATION (Continued)

### (b) Specified Area Rate

Specified Area Rate	Basis of Valuation	Rate in \$	2018/19 Rateable Value	2018/19 Rate Revenue	2018/19 Interim Rate Revenue	2018/19 Back Rate Revenue	2018/19 Total Specified Area Rate Revenue	2018/19 Budget Rate Revenue	2018/19 Budget Back Rate Revenue	2018/19 Budget Interim Rate Revenue	2018/19 Total Budget Revenue	2017/18 Total Actual Revenue
Coolgardie Sewerage	GRV	0.537	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 263,403	\$ 0	\$ 0	\$ 263,403	\$ 0
				0	0	0	0	263,403	0	0	263,403	0

Specified Area Rate	Purpose of the rate	Area/properties Rate Imposed	2018/19 Actual Rate Applied to Costs	2018/19 Actual Rate Set Aside to Reserve	2018/19 Actual Reserve Applied to Costs	2018/19 Budget Rate Applied to Costs	2018/19 Budget Rate Set Aside to Reserve	2018/19 Budget Reserve Applied to Costs
Coolgardie Sewerage	Provide for sewerage infrastructure & maintenance	Coolgardie	\$ 0	\$ 0	\$ 0	\$ 263,403	\$ 0	\$ 0
			0	0	0	263,403	0	0

### (c) Discounts, Incentives, Concessions, & Write-offs

#### Waivers or Concessions

#### Rate or Fee and Charge to which the Waiver or Concession is Granted

Concession is Granted	Type	Discount %	Discount \$	2019 Actual	2019 Budget	2018 Actual
Rates	Concession	100.00%	Various	\$ 0	\$ 5,000	\$ 4,582
Rates	Concession	50.00%	Various	0	15,000	16,270
Rates	Concession	20.00%	Various	0	5,000	392
Rates	Write Off	100.00%	Various	5,268	0	164,623
				5,268	25,000	185,867

#### Rate or Fee and Charge to which the Waiver or Concession is Granted

#### Circumstances in which the Waiver or Concession is Granted and to whom it was available

#### Objects of the Waiver or Concession

#### Reasons for the Waiver or Concession

Rates	Concession	Support community groups	Support community groups by reducing the financial cost
Rates	Concession	Support rural pursuits	Support rural pursuits by reducing the financial cost
Rates	Concession	Support bona fide prospectors	Support bona fide prospectors by reducing the financial cost
Rates	Write Off	Rates debts written off	To bring to account uncollectable rates debts

## 23. RATING INFORMATION (Continued)

### (c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
<b>Option One</b>				
Single full payment	26/09/2018	\$0		11.00%
<b>Option Two</b>				
First instalment	26/09/2018	\$0	5.50%	11.00%
Second instalment	27/11/2018	\$10	5.50%	11.00%
Third instalment	28/01/2019	\$10	5.50%	11.00%
Fourth instalment	29/03/2019	\$10	5.50%	11.00%

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Interest on unpaid rates	118,783	130,000	257,700
Interest on instalment plan	667	0	0
Charges on instalment plan	19,220	25,000	23,960
	<b>138,670</b>	<b>155,000</b>	<b>281,660</b>

## 24. RATE SETTING STATEMENT INFORMATION

		2018/19 Budget (30 June 2019 Carried Forward)	2018/19 Brought Forward (1 July 2018)
Note	2018/19 (30 June 2019 Carried Forward)		
	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	11(a)	(80,620)	(96,192)
Movement in pensioner deferred rates (non-current)		(32,178)	(15,424)
Movement on accrued interest on debentures		9,243	(4,689)
Movement in employee benefit provisions (current)		(43,794)	(38,948)
Movement in employee benefit provisions (non-current)		34,223	(4,353)
Add: Loss on disposal of assets	11(a)	130,807	205,697
Add: Depreciation on assets	11(b)	4,125,205	4,932,754
<b>Non cash amounts excluded from operating activities</b>		<b>4,142,886</b>	<b>4,978,845</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserves - restricted cash	3	(3,267,089)	(3,913,273)
Add: Borrowings	14(a)	700,151	68,253
Add: Current liabilities not expected to be cleared at end of year	15	232,379	275,125
Add: Accrued Interest on long term borrowings	13	21,073	11,830
Add: Accrued salaries & wages	13	113,673	114,721
<b>Total adjustments to net current assets</b>		<b>(2,199,813)</b>	<b>(3,443,344)</b>
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets		9,904,695	7,290,242
Less: Total current liabilities		(2,322,116)	(976,421)
Less: Total adjustments to net current assets		(2,199,813)	(3,443,344)
<b>Net current assets used in the Rate Setting Statement</b>		<b>5,382,766</b>	<b>2,870,477</b>

### Difference:

There was a difference of \$87,586 between the 1 July 2018 surplus brought forward position used in the 2019 audited financial report and the surplus carried forward position as disclosed in the 2018 audited financial report. The difference relates to the reclassification of the Local Government House Trust from a current asset to a non current asset.



## 25. FINANCIAL RISK MANAGEMENT

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

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

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

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

### (a) Interest rate risk

#### Cash and cash equivalents

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

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
<b>2019</b>					
Cash and cash equivalents	1.60%	8,034,401	6,926,392	1,107,097	912
<b>2018</b>					
Cash and cash equivalents	0.40%	5,614,140	4,243,194	1,369,702	1,244

#### Sensitivity

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

	2019	2018
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	80,344	56,141

\* Holding all other variables constant

#### Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(b).

## 25. FINANCIAL RISK MANAGEMENT (Continued)

### (b) Credit risk

#### Trade Receivables

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

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 12 months before 1 July 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2019</b>					
Rates receivable					
Expected credit loss	0.27%	4.80%	8.26%	2.16%	
Gross carrying amount	7,088	620,476	267,580	535,482	1,430,626
Loss allowance	19	29,783	22,102	11,567	63,471
<b>01 July 2018</b>					
Rates receivable					
Expected credit loss	0.26%	4.33%	7.31%	2.04%	
Gross carrying amount	55,530	478,028	225,490	429,832	1,188,880
Loss allowance	143	20,699	16,483	8,769	46,094

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for sundry receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	90 Days+ Specific Loss Allowance	Total
<b>30 June 2019</b>						
Sundry Receivables						
Expected credit loss	2.10%	3.87%	5.90%	5.90%	100.00%	
Gross carrying amount	197,395	61,370	17,523	40,920	79,638	396,846
Loss allowance	4,145	2,375	1,034	2,414	79,638	89,606
<b>01 July 2018</b>						
Sundry Receivables						
Expected credit loss	0.26%	4.33%	7.31%	2.04%	100.00%	
Gross carrying amount	227,633	8,120	400	103,443	79,638	419,234
Loss allowance	584	352	29	2,110	79,638	82,713

## 25. FINANCIAL RISK MANAGEMENT (Continued)

### (c) Liquidity risk

#### Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 14(e).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2019</b>					
Payables	1,389,586	0	0	1,389,586	1,389,586
Borrowings	783,735	1,681,579	1,466,914	3,932,228	3,479,715
	2,173,321	1,681,579	1,466,914	5,321,814	4,869,301
<b>2018</b>					
Payables	633,043	0	0	633,043	633,043
Borrowings	101,214	347,404	491,611	940,229	692,968
	734,257	347,404	491,611	1,573,272	1,326,011

## 26. TRUST FUNDS

In previous years bonds and deposits were held in trust. They are now included in restricted cash at Note 3 and shown as a current liability at Note 13.

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

	1 July 2018	Amounts Received	Amounts Paid	Reclassification to Restricted Cash	30 June 2019
	\$	\$	\$		\$
BCITF	18,526	505	(18,519)	(512)	0
Building Levy	4,133	53,046	(56,132)	(1,047)	0
Councillor Nominations	680	0	(360)	(240)	80
Bonds	117,077	2,945	(113,735)	(6,287)	0
Monies Held for Clubs	43,729	0	(43,729)	0	0
Miscellaneous Monies	42,804	126,446	(130,303)	(38,947)	0
Unknown Deposits	1,680	75,232	(1,370)	(75,542)	0
Goldfields Records Facility	27,778	0	(27,778)	0	0
	256,407	258,174	(391,926)	(122,575)	80

## 27. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire entered into an agreement with Alita Resources Limited (formerly Alliance Minerals Assets Limited) to borrow funds for the completion of roadworks on Binneringie Road.

A loan of \$950,000 was secured with WA Treasury in May 2019 on a 2 year loan repayment schedule, with Alita Resources Limited to make quarterly repayments on commencement of the works with the full amount of borrowings and interest payments to be repaid by Alita Resources Limited over the 2 year period.

On the 28th August 2019 the directors of the Alita Groups resolved that the Alita Group companies were insolvent, or likely to become insolvent at some future time and administrators would be appointed to the Alita Group.

At the time of the Alita Group entering voluntary administration some works had commenced on the Binneringie Road project. Works have since ceased and it is unlikely that this project will proceed given the financial situation of the Alita Group and their ability to meet any of the loan repayments.

At the Special Council Meeting on 30 October 2019 Council resolved in accordance with Section 6.20 (3) of the Local Government Act 1995 to change the purpose of Loan 115 Binneringie Road to utilise the remaining funds to fund the approved variations in the scope of works for the Kambalda Aquatic Facilities Upgrade.

The required one month's public notice for the change of purpose of the loan was advertised on 9 November 2019 and the time of signing this report no submissions had been received from the public.

## 28. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

### AASB 9 Financial instruments

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Shire applied AASB 9 retrospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the Shire has not restated the comparative information which continues to be reported under AASB 139. Differences arising from adoption have been recognised directly in accumulated surplus/(deficit).

#### (a) Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Shire's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Shire's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

## 28. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The classification and measurement requirements of AASB 9 did not have a significant impact on the Shire. The following are the changes in the classification of the Shire's financial assets:

- Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at amortised cost beginning 1 July 2018.

- The Shire did not designate any financial assets as at fair value through profit and loss.

In summary, upon the adoption of AASB 9, the Shire had the following required (or elected) reclassifications as at 1 July 2018:

AASB 139 category	AASB 139 value	AASB 9 category amortised cost	Fair value through OCI	Fair value through P/L
	\$	\$	\$	\$
<b>Loans and receivables</b>				
Trade receivables	1,622,749	1,622,749	0	0
Available for sale financial assets	87,586	0	0	87,586
	1,710,335	1,622,749	0	87,586

### (b) Impairment

The adoption of AASB 9 has fundamentally changed the Shire's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Shire to recognise an allowance for ECLs for all financial assets not held at fair value through P/L. Upon adoption of AASB 9, the Shire recognised no additional impairment.

Set out below is the reconciliation of the ending impairment allowances in accordance with AASB 139 to the opening loss allowances determined, in accordance with AASB 9:

	Impairment under AASB 139 as at 30 June 2018	Remeasurement	ECL under AASB 9 as at 01 July 2018
	\$	\$	\$
Loans and receivables under AASB 139 / Financial assets at amortised cost under AASB 9	128,807	0	128,807
	128,807	0	128,807

### (c) Impact of changes to Retained Surplus

The impact on the Shire of the changes as at 1 July 2018 is as follows:

	Adjustments	2018
		\$
Retained surplus - 30 June 2018		61,902,746
Adjustment to retained surplus from adoption of AASB 9		0
Retained surplus - 1 July 2018		61,902,746

## 29. EFFECT OF CHANGE IN ACCOUNTING POLICY

Paragraph 17A (5) of *Local Government (Financial Management) Regulations 1996* came into operation on the 1 July 2018. The regulation stated an asset is to be excluded from the assets of a local government if the fair value of the asset at the date of acquisition by the local government is under \$5,000.

The Shire of Coolgardie has retrospectively applied the change in its accounting policy to comply with the regulation and excluded assets with a fair value of under \$5,000 at the time of acquisition from the assets of the Shire.

During the year assets with a fair value at the date of acquisition of under \$5,000 and purchased prior to 30 June 2018 have been excluded from the assets of the Shire and the 2018 comparatives amended accordingly.

The impacts of the changes in the accounting policy on the prior year comparatives are disclosed below.

	30 June 2017 Original Balance	Increase/ (Decrease)	1 July 2017 Restated
	\$	\$	\$
<b>2017 Statement of Financial Position</b>			
<b>Non Current Assets</b>			
Property, Plant & Equipment	35,564,370	(105,975)	35,458,395
Infrastructure	380,572,834	(6,266)	380,566,568
<b>Equity</b>			
Retained Earnings	63,890,962	(112,241)	63,778,721
	30 June 2018 Original Balance	Increase/ (Decrease)	1 July 2018 Restated
	\$	\$	\$
<b>2018 Statement of Financial Position</b>			
<b>Non Current Assets</b>			
Property, Plant & Equipment	34,389,508	(92,747)	34,296,761
Infrastructure	146,881,391	(147,370)	146,734,021
<b>Equity</b>			
Retained Earnings	62,142,863	(240,117)	61,902,746



## 29. EFFECT OF CHANGE IN ACCOUNTING POLICY (Continued)

Statement of Comprehensive Income	2018 Original Balance	Increase/ (Decrease)	2018 Restated
	\$	\$	\$
<b>By Nature or Type</b>			
Depreciation expense	(4,952,378)	19,624	(4,932,754)
Loss on Disposal of Asset	(58,197)	(147,500)	(205,697)
<b>By program</b>			
<b>Expenses</b>			
Governance	(1,912,190)	2,213	(1,909,977)
General purpose funding	(236,355)	0	(236,355)
Law, order, public safety	(216,025)	0	(216,025)
Health	(128,035)	0	(128,035)
Education and welfare	(233,555)	432	(233,123)
Housing	(249,170)	0	(249,170)
Community amenities	(1,638,154)	0	(1,638,154)
Recreation and culture	(2,792,385)	10,638	(2,781,747)
Transport	(5,132,238)	1,109	(5,131,129)
Economic services	(907,016)	243	(906,773)
Other property and services	(135,041)	4,989	(130,052)
Profit / (Loss) on Asset Disposals	37,995	(147,500)	(109,505)
Net result for the period	(1,710,783)	(127,876)	(1,838,659)
<b>Total comprehensive income for the period</b>	<b>(233,980,346)</b>	<b>(127,876)</b>	<b>(234,108,222)</b>
Rate Setting Statement	2018 Original Balance	Increase/ (Decrease)	2018 Restated
	\$	\$	\$
<b>Expenditure from operating activities</b>			
Governance	(1,912,190)	2,213	(1,909,977)
General purpose funding	(236,355)	0	(236,355)
Law, order, public safety	(216,025)	0	(216,025)
Health	(128,035)	0	(128,035)
Education and welfare	(233,555)	432	(233,123)
Housing	(249,170)	(3,130)	(252,300)
Community amenities	(1,639,488)	(17,900)	(1,657,388)
Recreation and culture	(2,816,289)	(115,832)	(2,932,121)
Transport	(5,190,435)	1,109	(5,189,326)
Economic services	(933,113)	243	(932,870)
Other property and services	(135,401)	4,989	(130,412)
Non cash amounts excluded operating activities	4,850,969	127,876	4,978,845

## 29. EFFECT OF CHANGE IN ACCOUNTING POLICY (Continued)

	2018 Original Balance \$	Increase/ (Decrease) \$	2018 Restated \$
<b>Note 9 - Property, Plant and Equipment</b>			
Opening Balance	35,564,370	(105,975)	35,458,395
Additions	290,186	0	290,186
Disposals	(358,366)	(3,130)	(361,496)
Revaluation increments / (decrements)	0	0	0
Depreciation	(1,106,682)	16,358	(1,090,324)
Carrying amount	34,389,508	(92,747)	34,296,761
<b>Note 10 - Infrastructure</b>			
Opening Balance	380,572,834	(6,266)	380,566,568
Additions	2,423,816	0	2,423,816
Disposals	0	(144,370)	(144,370)
Revaluation increments / (decrements)	(232,269,563)	0	(232,269,563)
Depreciation	(3,845,696)	3,266	(3,842,430)
Carrying amount	146,881,391	(147,370)	146,734,021
<b>Note 11a - Disposal of Assets</b>			
Net Book Value	358,366	147,500	505,866
Profit / (Loss) on Disposal	37,955	(147,500)	(109,545)
<b>Note 11b - Fixed Assets Depreciation</b>			
Buildings - non-specialised	29,500	(450)	29,050
Buildings - specialised	758,725	0	758,725
Furniture and equipment	119,650	(10,776)	108,874
Plant and equipment	198,807	(5,133)	193,674
Infrastructure - Roads	3,558,846	0	3,558,846
Infrastructure - Footpaths	52,410	0	52,410
Infrastructure - Drainage	11,571	0	11,571
Infrastructure - Parks & Ovals	98,026	0	98,026
Infrastructure - Sewerage	11,148	0	11,148
Infrastructure - Other	113,695	(3,265)	110,430
	4,952,378	(19,624)	4,932,754
<b>Note 16 - Notes to Statement of Cash Flows</b>			
Net Result	(1,710,783)	127,876	(1,582,907)
Depreciation	4,952,378	(19,624)	4,932,754
(Profit) / Loss on Disposal	(37,955)	147,500	109,545

## 29. EFFECT OF CHANGE IN ACCOUNTING POLICY (Continued)

	2018 Original Balance	Increase/ (Decrease)	2018 Restated
	\$	\$	\$
<b>Note 17 - Total Assets Classified by Function &amp; Activity</b>			
Governance	174,366	(9,246)	165,120
General purpose funding	2,481,845	0	2,481,845
Law, order, public safety	158,867	0	158,867
Health	76,543	453	76,996
Education and welfare	503,954	(243)	503,711
Housing	3,529,369	(3,130)	3,526,239
Community amenities	6,613,292	(17,900)	6,595,392
Recreation and culture	28,053,282	(168,018)	27,885,264
Transport	137,999,767	(13,175)	137,986,592
Economic services	5,618,027	(5,486)	5,612,541
Other property and services	3,507,652	(23,372)	3,484,280
	188,716,964	(240,117)	188,476,847
<b>Note 33 - Financial Ratios</b>			
<b>2017 Financial Statements</b>			
Debt service cover ratio	5.21	(0.29)	4.92
Operating surplus ratio	(0.35)	(0.02)	(0.37)
<b>2018 Financial Statements</b>			
Debt service cover ratio	4.28	(0.43)	3.85
Operating surplus ratio	(0.40)	(0.01)	(0.41)
Own source revenue coverage ratio	0.62	(0.01)	0.61

### 30. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

This note explains management's assessment of the new and amended pronouncements that are relevant to the Shire, the impact of the adoption of AASB 15 *Revenue from Contracts with Customers*, AASB 16 *Leases* and AASB 1058 *Income for Not-for-Profit Entities*. These standards are applicable to future reporting periods and have not yet been adopted.

#### (a) Revenue from Contracts with Customers

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

		AASB 118 carrying amount		AASB 15 carrying amount
	Note	30 June 2019	Reclassification	01 July 2019
		\$	\$	\$
<b>Contract liabilities - current</b>				
Unspent grants, contributions and reimbursements		0	5,155	5,155
Adjustment to retained surplus from adoption of AASB 15	30(d)		(5,155)	

#### (b) Leases

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

On adoption of AASB 16, the Shire will recognise lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. These lease liabilities will be measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate on 1 July 2019. The weighted average lessee's incremental borrowing rates applied to the lease liabilities on 1 July 2019 is 2.75%.

	Note	2019
		\$
Operating lease commitments disclosed as at 30 June 2019		598,579
Lease liability recognised as at 1 July 2019		
Discounted using the Shire's incremental borrowing rate of 2.75%	30(d)	506,110
Right-of-use asset recognised as at 1 July 2019		506,110
Low-value leases recognised on a straight-line basis as an expense		13,210

On adoption of AASB 16, the Shire will recognise a right-of-use asset in relation to a lease which had previously been classified as an 'operating lease' applying AASB 117. This right-of-use asset is to be measured as if AASB 16 had been applied since its commencement date by the carrying amount but discounted using the lessee's incremental borrowing rate as on 1 July 2019. Property, plant and equipment increases by \$506,110 on 1 July 2019 resulting in no impact on retained earnings on 1 July 2019.

On adoption of AASB 16 Leases (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

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

### 30. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS (Continued)

#### (c) Income For Not-For-Profit Entities

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

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes will occur to the following financial statement line items by application of AASB 1058 as compared to AASB 1004 Contributions before the change:

		AASB 1004 carrying amount		AASB 1058 carrying amount
	Note	30 June 2019	Reclassification	01 July 2019
		\$	\$	\$
Trade and other payables		1,389,586	146,517	1,536,103
Adjustment to retained surplus from adoption of AASB 1058	30(d)		0	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. In accordance with the Shire's current accounting policies, prepaid rates have been netted off against rates debtors as at 30 June 2019. Therefore the initial application of AASB 1058 Income for Not for Profit Entities on 1 July 2019 will not have an impact on the recognition and classification of prepaid rates.

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

Volunteer Services in relation to Volunteer Fire Services will not be recognised as the fair value of the services cannot be reliably estimated.

#### (d) Impact of changes to Retained Surplus

The impact on the Shire of the changes as at 1 July 2019 is as follows:

	Note	Adjustments	2019
			\$
Retained surplus - 30 June 2019			61,674,730
Adjustment to retained surplus from adoption of AASB 15	30(a)		(5,155)
Retained surplus - 01 July 2019			61,669,575

**SHIRE OF COOLGARDIE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**31. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**b) Current and non-current classification**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

**e) Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**f) Superannuation**

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

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

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

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

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

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

**h) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**i) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

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

### 32. ACTIVITIES/PROGRAMS

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

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

### 33. FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	2.48	3.21	2.06
Asset consumption ratio	0.97	0.75	0.97
Asset renewal funding ratio	1.11	N/A	N/A
Asset sustainability ratio	0.80	0.27	0.39
Debt service cover ratio	11.76	3.85	4.92
Operating surplus ratio	(0.32)	(0.41)	(0.37)
Own source revenue coverage ratio	0.65	0.61	0.62

The above ratios are calculated as follows:

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



**SHIRE OF COOLGARDIE**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 November 2019**

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

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**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 11 December 2019  
Prepared by: Martin Whitely  
Reviewed by: James Trail

**BASIS OF PREPARATION**

**REPORT PURPOSE**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not inconsistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 13.

**SIGNIFICANT ACCOUNTING POLICIES**

**GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**CRITICAL ACCOUNTING ESTIMATES**

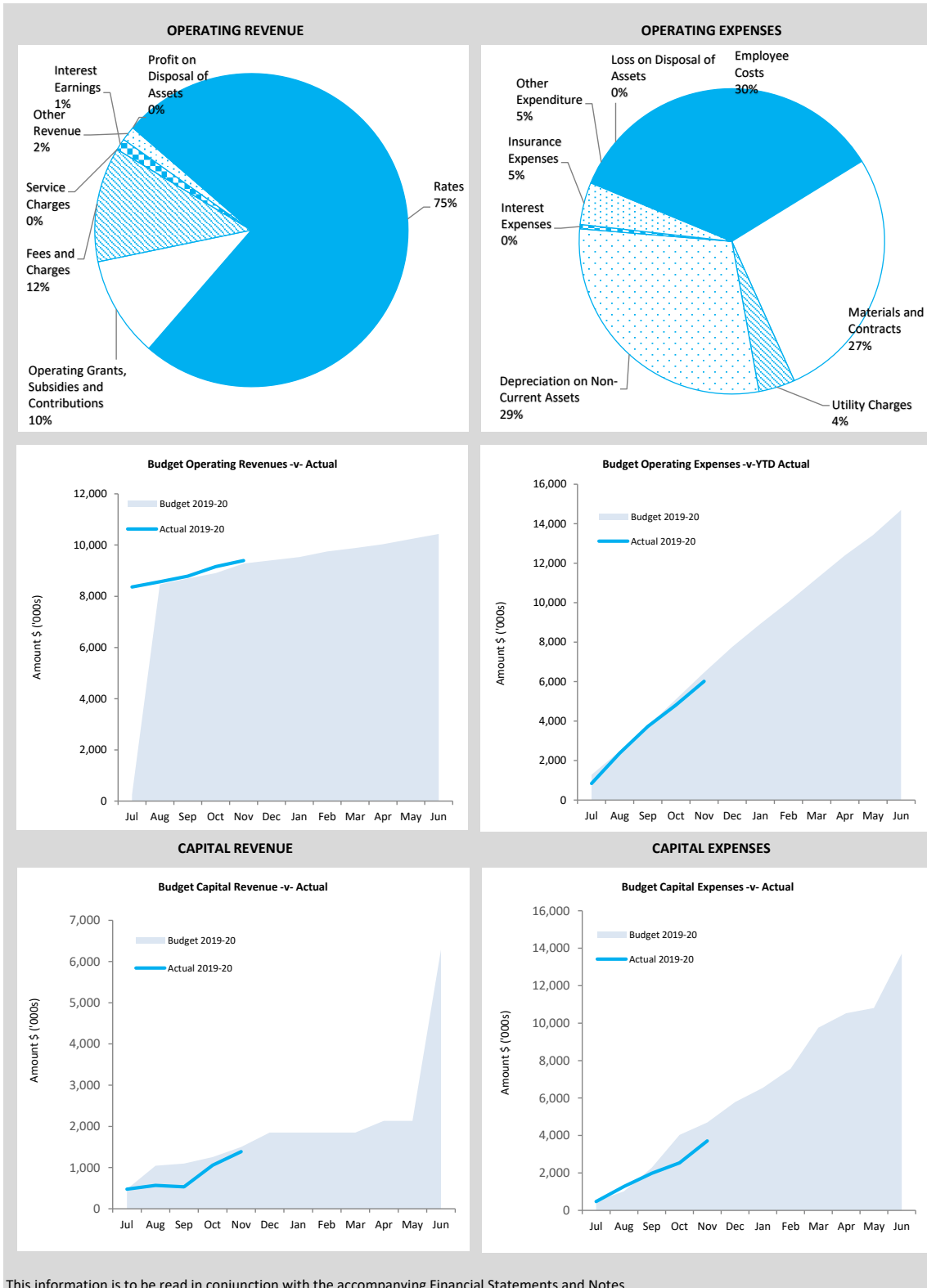
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**ROUNDING OFF FIGURES**

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

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**SUMMARY GRAPHS**



**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**STATUTORY REPORTING PROGRAMS**

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

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	5,767,510	5,767,510	<b>5,505,340</b>	<b>(262,170)</b>	(4.55%)	
<b>Revenue from operating activities</b>							
Governance		22,000	20,500	<b>2,615</b>	<b>(17,885)</b>	(87.24%)	▼
General Purpose Funding - Rates	6	7,150,490	7,114,115	<b>7,043,145</b>	<b>(70,970)</b>	(1.00%)	
General Purpose Funding - Other		630,121	303,597	<b>305,304</b>	1,707	0.56%	
Law, Order and Public Safety		34,300	18,250	<b>14,399</b>	<b>(3,851)</b>	(21.10%)	
Health		3,000	1,250	<b>1,133</b>	<b>(117)</b>	(9.36%)	
Education and Welfare		222,304	112,954	<b>116,159</b>	3,205	2.84%	
Housing		113,681	47,367	<b>41,749</b>	<b>(5,618)</b>	(11.86%)	
Community Amenities		1,042,665	965,648	<b>972,835</b>	7,187	0.74%	
Recreation and Culture		298,000	215,458	<b>56,357</b>	<b>(159,101)</b>	(73.84%)	▼
Transport		524,996	327,498	<b>559,637</b>	232,139	70.88%	▲
Economic Services		331,742	97,948	<b>168,139</b>	70,191	71.66%	▲
Other Property and Services		58,710	50,752	<b>112,631</b>	61,879	121.92%	▲
		<b>10,432,009</b>	<b>9,275,337</b>	<b>9,394,103</b>	118,766		
<b>Expenditure from operating activities</b>							
Governance		<b>(1,833,407)</b>	<b>(843,309)</b>	<b>(752,190)</b>	91,119	10.80%	▲
General Purpose Funding		<b>(384,767)</b>	<b>(151,360)</b>	<b>(185,676)</b>	<b>(34,316)</b>	(22.67%)	▼
Law, Order and Public Safety		<b>(429,626)</b>	<b>(185,525)</b>	<b>(201,265)</b>	<b>(15,740)</b>	(8.48%)	
Health		<b>(480,198)</b>	<b>(187,171)</b>	<b>(164,592)</b>	22,579	12.06%	▲
Education and Welfare		<b>(366,561)</b>	<b>(156,498)</b>	<b>(140,258)</b>	16,240	10.38%	▲
Housing		<b>(360,485)</b>	<b>(122,264)</b>	<b>(111,448)</b>	10,816	8.85%	
Community Amenities		<b>(1,680,482)</b>	<b>(719,325)</b>	<b>(741,699)</b>	<b>(22,374)</b>	(3.11%)	
Recreation and Culture		<b>(3,320,481)</b>	<b>(1,470,249)</b>	<b>(1,221,810)</b>	248,439	16.90%	▲
Transport		<b>(4,612,011)</b>	<b>(2,051,873)</b>	<b>(1,882,017)</b>	169,856	8.28%	
Economic Services		<b>(1,178,807)</b>	<b>(523,837)</b>	<b>(563,459)</b>	<b>(39,622)</b>	(7.56%)	
Other Property and Services		<b>(45,000)</b>	<b>(45,000)</b>	<b>(51,859)</b>	<b>(6,859)</b>	(15.24%)	
		<b>(14,691,825)</b>	<b>(6,456,411)</b>	<b>(6,016,273)</b>	440,138		
Non-cash amounts excluded from operating activities	1(a)	4,235,461	1,712,401	<b>1,637,755</b>	<b>(74,646)</b>	(4.36%)	
<b>Amount attributable to operating activities</b>		<b>(24,355)</b>	<b>4,531,327</b>	<b>5,015,585</b>	484,258		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12(b)	6,288,074	1,500,969	<b>1,386,304</b>	<b>(114,665)</b>	(7.64%)	
Proceeds from disposal of assets	7	291,364	25,130	<b>25,130</b>	0	0.00%	
Purchase of property, plant and equipment	8	<b>(13,710,113)</b>	<b>(4,698,737)</b>	<b>(3,711,369)</b>	987,368	21.01%	▲
<b>Amount attributable to investing activities</b>		<b>(7,130,675)</b>	<b>(3,172,638)</b>	<b>(2,299,935)</b>	872,703		
<b>Financing Activities</b>							
Proceeds from self supporting loans		484,453	234,381	<b>0</b>	<b>(234,381)</b>	(100.00%)	▼
Transfer from Reserves	10	1,942,863	0	<b>0</b>	0	0.00%	
Repayment of Debentures	9	<b>(700,151)</b>	<b>(348,251)</b>	<b>(348,251)</b>	0	0.00%	
Transfer to Reserves	10	<b>(339,645)</b>	0	<b>0</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>1,387,520</b>	<b>(113,870)</b>	<b>(348,251)</b>	<b>(234,381)</b>		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>0</b>	<b>7,012,330</b>	<b>7,872,739</b>			

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

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

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**REVENUE**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST EARNINGS**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**NATURE OR TYPE DESCRIPTIONS**

**EXPENSES**

**EMPLOYEE COSTS**

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	5,767,510	5,767,510	<b>5,505,340</b>	(262,170)	(4.55%)	
<b>Revenue from operating activities</b>							
Rates	6	7,150,490	7,114,115	<b>7,043,145</b>	(70,970)	(1.00%)	
Operating grants, subsidies and contributions	12(a)	1,377,027	685,483	<b>976,252</b>	290,769	42.42%	▲
Fees and charges		1,583,651	1,295,973	<b>1,114,646</b>	(181,327)	(13.99%)	
Interest earnings		228,841	95,059	<b>112,900</b>	17,841	18.77%	▲
Other revenue		57,500	50,208	<b>142,132</b>	91,924	183.09%	▲
Profit on disposal of assets	7	34,500	34,500	<b>5,028</b>	(29,472)	(85.43%)	
		<b>10,432,009</b>	<b>9,275,338</b>	<b>9,394,103</b>	118,765		▲
<b>Expenditure from operating activities</b>							
Employee costs		(4,575,660)	(1,895,863)	<b>(1,794,204)</b>	101,659	5.36%	▲
Materials and contracts		(4,292,923)	(1,994,128)	<b>(1,629,654)</b>	364,474	18.28%	▲
Utility charges		(586,840)	(214,058)	<b>(231,994)</b>	(17,936)	(8.38%)	
Depreciation on non-current assets		(4,182,961)	(1,742,901)	<b>(1,754,336)</b>	(11,435)	(0.66%)	
Interest expenses		(100,519)	(52,484)	<b>(27,529)</b>	24,955	47.55%	▲
Insurance expenses		(274,653)	(270,903)	<b>(269,766)</b>	1,137	0.42%	
Other expenditure		(591,269)	(282,075)	<b>(290,822)</b>	(8,747)	(3.10%)	
Loss on disposal of assets	7	(87,000)	(4,000)	<b>(17,968)</b>	(13,968)	(349.20%)	
		<b>(14,691,825)</b>	<b>(6,456,412)</b>	<b>(6,016,273)</b>	440,139		▲
Non-cash amounts excluded from operating activities	1(a)	4,235,461	1,712,401	<b>1,637,755</b>	(74,646)	(4.36%)	
<b>Amount attributable to operating activities</b>		<b>(24,355)</b>	<b>4,531,327</b>	<b>5,015,585</b>	484,258		▲
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	12(b)	6,288,074	1,500,969	<b>1,386,304</b>	(114,665)	(7.64%)	
Proceeds from disposal of assets	7	291,364	25,130	<b>25,130</b>	0	0.00%	
Payments for property, plant and equipment	8	(13,710,113)	(4,698,737)	<b>(3,711,369)</b>	987,368	(21.01%)	▲
<b>Amount attributable to investing activities</b>		<b>(7,130,675)</b>	<b>(3,172,638)</b>	<b>(2,299,935)</b>	872,703		▲
<b>Financing Activities</b>							
Transfer from reserves	10	1,942,863	0	<b>0</b>	0	0.00%	
Proceeds from self-supporting loans		484,453	234,381	<b>0</b>	(234,381)	(100.00%)	
Repayment of debentures	9	(700,151)	(348,251)	<b>(348,251)</b>	0	0.00%	
Transfer to reserves	10	(339,645)	0	<b>0</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>1,387,520</b>	<b>(113,870)</b>	<b>(348,251)</b>	(234,381)		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>0</b>	<b>7,012,330</b>	<b>7,872,739</b>			

**KEY INFORMATION**

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(b) Adjustments to net current assets in the Statement of Financial Activity**

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

**Adjustments to net current assets**

		<b>Last Year Closing 30 Jun 2019</b>	<b>This Year Opening 01 Jul 2019</b>	<b>This Time Last Year 30 Nov 2018</b>	<b>Year to Date 30 Nov 2019</b>
Less: Reserves - restricted cash	10	(3,267,088)	(3,267,088)	(3,913,273)	(3,267,088)
Less: Accrued Interest on Long Term Borrowings		21,073	21,073		8,720
Less: Accrued Salaries & Wages		19,742	113,673		0
Add: Borrowings	9	700,151	700,151	32,178	351,900
Add: Provisions - employee	11	232,379	232,379	275,126	228,884
<b>Total adjustments to net current assets</b>		<b>(2,293,743)</b>	<b>(2,199,812)</b>	<b>(3,605,969)</b>	<b>(2,677,584)</b>

**(c) Net current assets used in the Statement of Financial Activity**

**Current assets**

Cash and cash equivalents	2	8,034,399	8,034,399	8,218,740	8,877,953
Rates receivables	3	1,330,210	1,330,210	2,746,247	3,030,440
Receivables	3	530,785	530,785	494,665	(55,460)
Other current assets	4	9,298	9,298	181,976	9,298

**Less: Current liabilities**

Payables	5	(1,381,885)	(1,259,310)	(624,147)	(731,123)
Borrowings	9	(700,151)	(700,151)	(32,178)	(351,900)
Contract liabilities	11	(7,700)	(7,700)	0	0
Provisions	11	(232,379)	(232,379)	(275,126)	(228,884)

<b>Less: Total adjustments to net current assets</b>	<b>1(c)</b>	<b>(2,293,743)</b>	<b>(2,199,812)</b>	<b>(3,605,969)</b>	<b>(2,677,584)</b>
<b>Closing Funding Surplus / (Deficit)</b>		<b>5,288,834</b>	<b>5,505,340</b>	<b>7,104,208</b>	<b>7,872,740</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Municipal Bank Account	Cash and cash equivalents	1,744,010			1,744,010	ANZ	0.05%	N/A
Kambalda Administration Office Petty Cash	Cash and cash equivalents	1,212			1,212	N/A	0.00%	N/A
ANZ Term Deposit	Cash and cash equivalents	0	3,290,141		3,290,141	ANZ	0.75%	11/01/2020
Bankwest Term Deposit 1	Cash and cash equivalents	1,011,615			1,011,615	Bankwest	1.44%	30/12/2019
Bankwest Term Deposit 2	Cash and cash equivalents	2,708,400			2,708,400	Bankwest	0.75%	18/12/2019
Bonds & Deposits	Cash and cash equivalents	0	122,575		122,575	ANZ	0.05%	N/A
<b>Total</b>		<b>5,465,237</b>	<b>3,412,716</b>	<b>0</b>	<b>8,877,953</b>			
<b>Comprising</b>								
Cash and cash equivalents		5,465,237	3,412,716	0	8,877,953			
Financial assets at amortised cost		0	0	0	0			
		<b>5,465,237</b>	<b>3,412,716</b>	<b>0</b>	<b>8,877,953</b>			

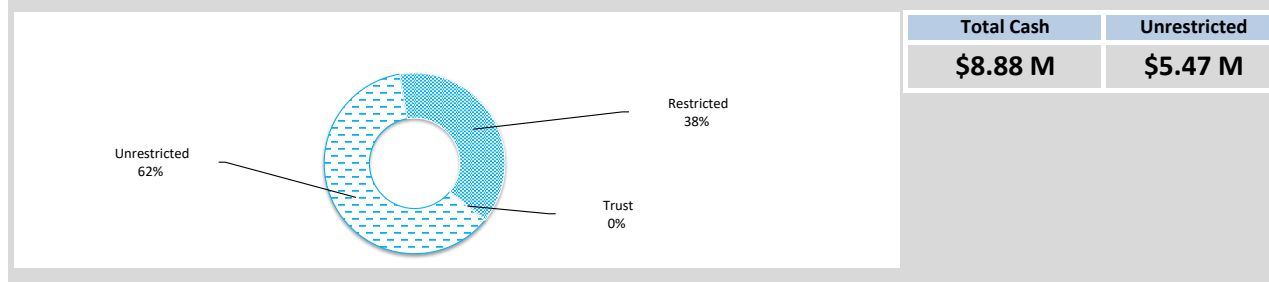
KEY INFORMATION

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

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

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

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



Total Cash	Unrestricted
\$8.88 M	\$5.47 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

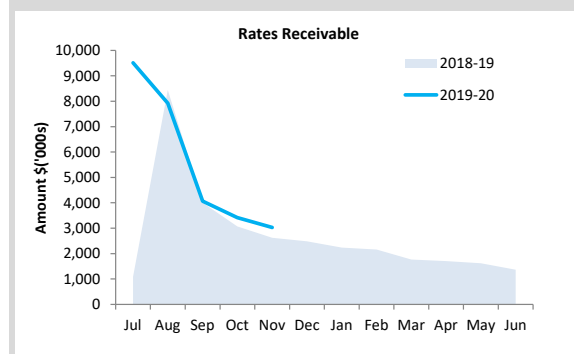
**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

Rates Receivable	30 Jun 2019	30 Nov 19
	\$	\$
Opening Arrears Previous Years	1,362,392	1,330,210
Levied this year	6,682,397	7,043,145
Less - Collections to date	(6,714,579)	(5,342,915)
Equals Current Outstanding	<b>1,330,210</b>	<b>3,030,440</b>
<b>Net Rates Collectable</b>	<b>1,330,210</b>	<b>3,030,440</b>
% Collected	83.5%	63.8%

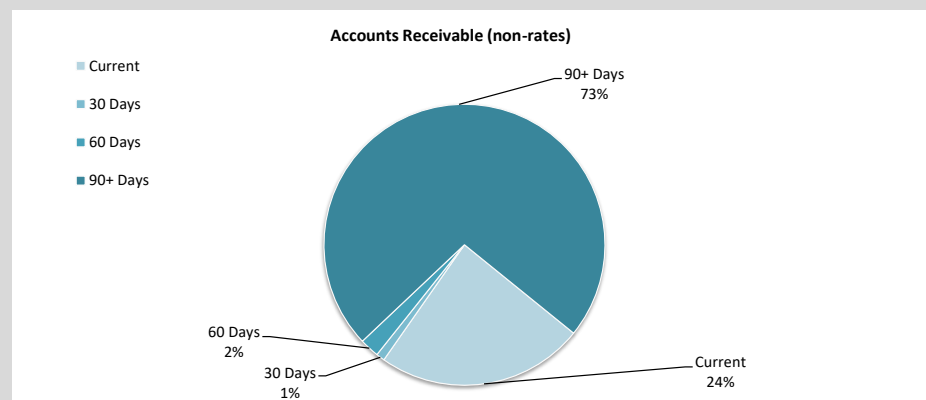
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(26,516)	55,270	2,282	5,185	168,604	204,825
Percentage	-12.9%	27%	1.1%	2.5%	82.3%	
<b>Balance per Trial Balance</b>						
Sundry receivable						204,825
GST receivable						246,300
Allowance for impairment of receivables						(153,077)
Prepayments						(263,790)
Emergency Services Levy						(90,195)
Pensioner Rebates						477
<b>Total Receivables General Outstanding</b>						<b>(55,460)</b>
Amounts shown above include GST (where applicable)						

**KEY INFORMATION**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
<b>63.8%</b>	<b>\$3,030,440</b>



<b>Debtors Due</b>
<b>(\$55,460)</b>
<b>Over 30 Days</b>
<b>86%</b>
<b>Over 90 Days</b>
<b>82.3%</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 30 November 2019
<b>Other Current Assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Museum Memorabilia & Giftware	9,298			9,298
<b>Total Other Current assets</b>				<b>9,298</b>
Amounts shown above include GST (where applicable)				

**KEY INFORMATION**

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

**Land held for resale**

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

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

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

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

**CONTRACT ASSETS**

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

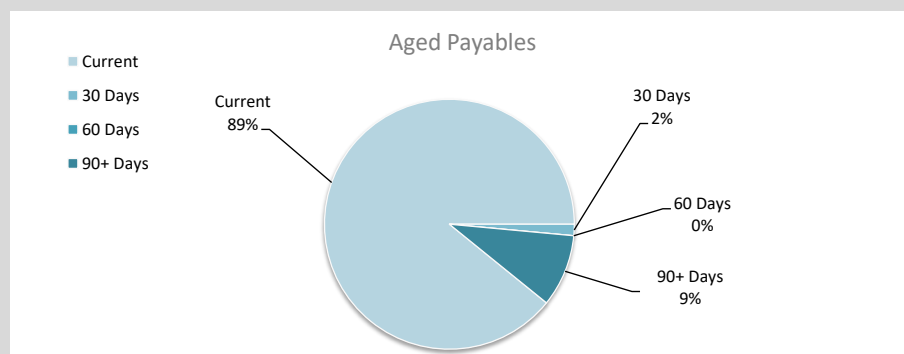
OPERATING ACTIVITIES

NOTE 5  
Payables

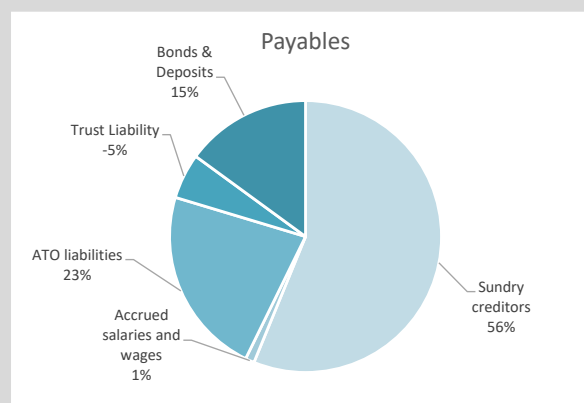
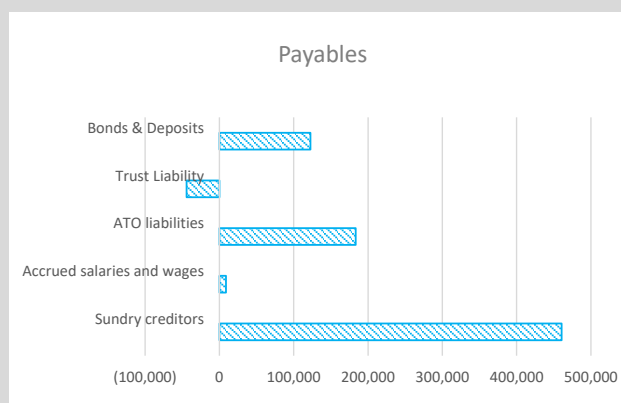
Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	17,285	285	0	1,815	19,385
Percentage	0%	89.2%	1.5%	0%	9.4%	
<b>Balance per Trial Balance</b>						
Sundry creditors						460,510
Accrued salaries and wages						8,720
ATO liabilities						183,509
Trust Liability						(44,191)
Bonds & Deposits						122,575
<b>Total Payables General Outstanding</b>						<b>731,123</b>
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



<b>Creditors Due</b>
<b>\$731,123</b>
<b>Over 30 Days</b>
<b>11%</b>
<b>Over 90 Days</b>
<b>9.4%</b>



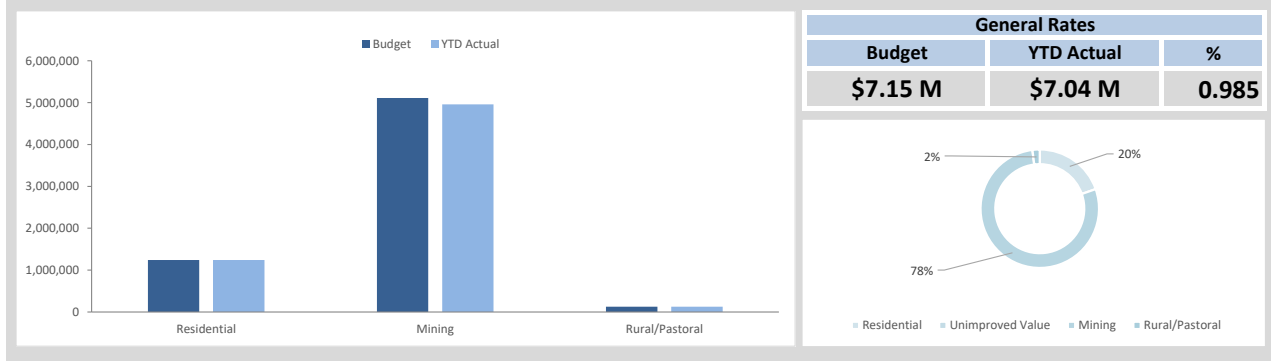
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

General Rate Revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>				\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
<b>Gross Rental Value</b>											
Residential	0.076107	1,135	16,317,541	1,241,879	0	0	1,241,879	1,241,879	0	0	1,241,879
<b>Unimproved Value</b>											
Mining	0.22044	1,159	22,636,584	4,989,895	120,000	0	5,109,896	4,989,894	(35,289)	2,842	4,957,448
Rural/Pastoral	0.11051	29	1,134,784	125,408	0	0	125,408	125,408	0	0	125,408
<b>Sub-Total</b>		2,323	40,088,910	6,357,183	120,000	0	6,477,183	6,357,182	(35,289)	2,842	6,324,735
<b>Minimum Payment</b>	<b>Minimum \$</b>										
<b>Gross Rental Value</b>											
Residential	708	656	4,185,895	464,448			464,448	464,448			464,448
<b>Unimproved Value</b>											
Mining	437	559	598,076	244,283			244,283	244,283			244,283
Rural/Pastoral	684	14	13,500	9,576			9,576	9,576			9,576
<b>Sub-Total</b>		1,229	4,797,470	718,307	0	0	718,307	718,307	0	0	718,307
Concession							(45,000)				103
<b>Amount from General Rates</b>							7,150,490				7,043,145
<b>Total General Rates</b>							7,150,490				7,043,145

KEY INFORMATION

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

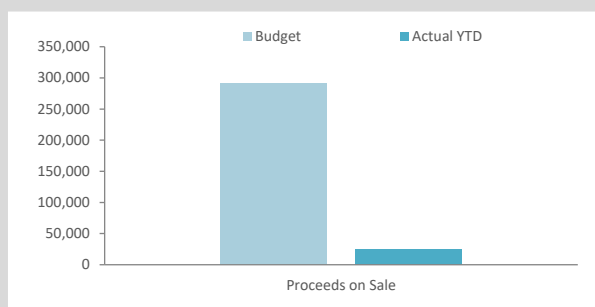


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Buildings</b>									
LB167	3 Spinifex Street, Kambalda	129,000	90,000	0	(39,000)	0	0	0	0
LB172	11 Sturt Pea Crescent, Kambalda	134,000	90,000	0	(44,000)	0	0	0	0
<b>Plant and equipment</b>									
<b>Transport</b>									
HV021	P216 - Cat 930H Loader	37,091	59,091	22,000	0	0	0	0	0
LV038	P306 - Holden Cruze	2,909	5,909	3,000	0	0	0	0	0
LV041	P323 - Holden Evoke	8,000	10,000	2,000	0	0	0	0	0
LV042	P324 - Holden Evoke	7,500	10,000	2,500	0	0	0	0	0
LV043	P327 - Holden Evoke	8,000	10,000	2,000	0	0	0	0	0
LV047	P337 - Ford Ranger	12,000	15,000	3,000	0	0	0	0	0
LV036	P301 - Mitsubishi Utility	5,364	1,364	0	(4,000)	0	0	0	0
HV007	P214 - Mitsubishi Tip Truck	0	0	0	0	6,045	7,800	1,755	0
PE205	P332 - Self Levelling Planner	0	0	0	0	20,888	4,655	0	(16,233)
HV015	P230 - Hino Dutro 6500	0	0	0	0	11,136	12,675	1,539	0
		<b>343,864</b>	<b>291,364</b>	<b>34,500</b>	<b>(87,000)</b>	<b>38,070</b>	<b>25,130</b>	<b>3,294</b>	<b>(16,233)</b>

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
<b>\$291,364</b>	<b>\$25,130</b>	<b>9%</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

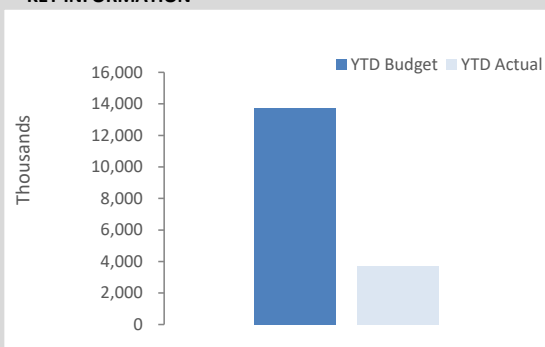
INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	4,108,209	511,709	94,110	417,599
Furniture and equipment	42,500	42,500	26,777	15,723
Plant and equipment	458,636	208,181	142,320	65,861
Infrastructure - Roads	2,778,768	1,204,347	829,947	374,399
Infrastructure - Footpaths	100,000	0	249	(249)
Infrastructure - Drainage	91,000	11,000	9,062	1,938
Infrastructure - Parks & Ovals	460,000	150,000	451	149,549
Infrastructure - Sewerage	55,000	0	0	0
Infrastructure - Other Infrastructure	5,616,000	2,571,000	2,608,452	(37,452)
<b>Capital Expenditure Totals</b>	<b>13,710,113</b>	<b>4,698,737</b>	<b>3,711,369</b>	<b>987,368</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	6,288,074	1,500,969	1,386,304	(114,665)
Other (Disposals & C/Fwd)	291,364	25,130	25,130	0
Cash Backed Reserves				
Road Reserve	118,499	0	0	0
Infrastructure Reserve	500,000	0	0	0
Recreation Reserve	250,000	0	0	0
Plant Reserve	377,364	0	0	0
Landfill Reserve	268,000	0	0	0
Environmental Reserve	300,000	0	0	0
Aerodrome Reserve	129,000	0	0	0
Contribution - operations	5,187,812	3,172,638	2,299,935	(872,703)
<b>Capital Funding Total</b>	<b>13,710,113</b>	<b>4,698,737</b>	<b>3,711,369</b>	<b>(987,368)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**KEY INFORMATION**

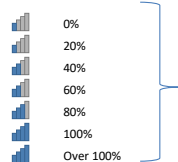


Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$13.71 M</b>	<b>\$3.71 M</b>	<b>27%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$6.29 M</b>	<b>\$1.39 M</b>	<b>22%</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total  
Level of Completion Indicators



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

% of  
Completion

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

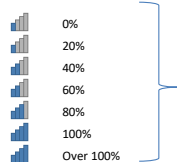
			Adopted		Variance
	Account Description	Budget	YTD Budget	YTD Actual	(Under)/Over
<b>Land &amp; Buildings</b>					
	C13056 St John's Primary Health Alliance	1,000,000	0	0	0
	C11154 Kcrf - Court Lighting	10,000	10,000	0	10,000
	C11032 Coolgardie Recreation Centre	15,500	0	0	0
	C11152 Ccrf - Security Cameras	6,000	0	0	0
63%	C12044 Kambalda Depot Upgrade	14,284	14,284	9,045	5,239
97%	C12045 Coolgardie Depot Upgrade	62,425	62,425	60,502	1,923
	C11040 Kambalda Pool Kiosk	0	0	5,200	(5,200)
	C08009 Coolgardie Montana Seniors Village	1,200,000	0	0	0
2%	C13039 Coolgardie Cultural & Community Hub	1,700,000	425,000	8,743	416,257
	C13015 Horse Blocks Subdivision	0	0	525	(525)
	C13051 Industrial Subdivision	100,000	0	10,094	(10,094)
18%	<b>Total Land &amp; Buildings</b>	<b>4,108,209</b>	<b>511,709</b>	<b>94,110</b>	<b>417,599</b>
<b>Furniture &amp; Equipment</b>					
110%	C04003 IT Upgrades And Replacements	20,000	20,000	21,985	(1,985)
	C11033 Gym Equipment Coolgardie	10,000	10,000	0	10,000
96%	C13043 Visitor Centre Air Conditioning	5,000	5,000	4,792	208
	C13054 Block Mount Story Boards	7,500	7,500	0	7,500
63%	<b>Total Furniture &amp; Equipment</b>	<b>42,500</b>	<b>42,500</b>	<b>26,777</b>	<b>15,723</b>
<b>Plant &amp; Equipment</b>					
88%	C12013 P301 - Mitsubishi Utility	40,909	40,909	36,063	4,846
	C12026 P337 - Ford Ranger	46,818	46,818	0	46,818
100%	C12033 P323 - Holden Evoke	31,818	31,818	31,947	(129)
	C12035 P324 - Holden Evoke	31,818	31,818	0	31,818
	C12069 P327 - Holden Evoke	34,091	34,091	0	34,091
	C12056 P216 - Loader	250,455	0	0	0
141%	C13052 P306 - Holden Cruze	22,727	22,727	31,947	(9,220)
	120489 Ford Ranger	0	0	42,364	(42,364)
68%	<b>Total Plant &amp; Equipment</b>	<b>458,636</b>	<b>208,181</b>	<b>142,320</b>	<b>65,861</b>
<b>Infrastructure - Roads</b>					
	R000 Renewal - Various Roads	66,172	0	0	0
84%	R002 Coolgardie North Road Construction	700,000	700,000	585,045	114,955
	R011 Binneringie Road Construction	169,836	169,836	0	169,836
	R011A Binneringie Road Intersection	950,000	0	44,923	(44,923)
	R017 Melaleuca Street	12,332	0	0	0
	R024 Sylvester Street	150,000	0	10,428	(10,428)
1%	R026 Shaw Street	28,990	28,990	350	28,640
96%	R036 Jobson Street	101,935	101,935	97,747	4,188
	R039 Jobson Street	0	0	14,451	(14,451)
	R052 Jaurdi Hills Road	169,836	169,836	0	169,836
25%	R068 Jasper Road	33,750	33,750	8,424	25,326
	R071 Melaleuca Road	0	0	350	(350)
	R073 Solanum Street	28,955	0	350	(350)
	R081 Pittosporum Street	29,900	0	350	(350)
	R092 Spinifex Street	39,573	0	38,992	(38,992)
	R097 Myoporium Street	11,280	0	350	(350)
	R107 Goodenia Court	31,260	0	350	(350)
	R155 Cave Hill Road	250,000	0	27,838	(27,838)
	R053 Ladyloch Road Construction	4,950	0	0	0
69%	<b>Total Infrastructure - Roads</b>	<b>2,778,768</b>	<b>1,204,347</b>	<b>829,947</b>	<b>374,399</b>
<b>Infrastructure - Footpaths</b>					
	RF001 Footpath Construction - Renewal	100,000	0	249	(249)
	<b>Total Infrastructure - Footpaths</b>	<b>100,000</b>	<b>0</b>	<b>249</b>	<b>(249)</b>



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total  
Level of Completion Indicators



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

% of  
Completion

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

Level of completion indicator, please see table at the end of this note for further detail.			Adopted			
Account Description			Budget	YTD Budget	YTD Actual	Variance (Under)/Over
	Infrastructure - Drainage					
82%	<div><div></div><div></div><div></div></div>	C13055 Coolgardie Recreation Centre Box Drainage	11,000	11,000	0	11,000
	<div><div></div><div></div><div></div></div>	RD001 Drainage Construction - Renewal	80,000	0	9,062	(9,062)
		Total Infrastructure - Drainage	91,000	11,000	9,062	1,938
	Infrastructure - Sewerage					
	<div><div></div><div></div><div></div></div>	C10007 Coolgardie Sewerage - Water Re-Use System	35,000	0	0	0
	<div><div></div><div></div><div></div></div>	C10015 Sewerage Fencing	20,000	0	0	0
		Total Infrastructure - Sewerage	55,000	0	0	0
	Infrastructure - Parks & Ovals					
	<div><div></div><div></div><div></div></div>	C11130 Kambalda Entry Statement	10,000	0	0	0
	<div><div></div><div></div><div></div></div>	C11131 Playground Renewal	80,000	0	0	0
	<div><div></div><div></div><div></div></div>	C11134 Coolgardie Water Park	20,000	0	451	(451)
	<div><div></div><div></div><div></div></div>	C11135 Ben Prior Park	200,000	0	0	0
	<div><div></div><div></div><div></div></div>	C1204 West Oval Reticulation	150,000	150,000	0	150,000
		Total Infrastructure - Parks & Ovals	460,000	150,000	451	149,549
0%						
	Infrastructure - Other Infrastructure					
97%	<div><div></div><div></div><div></div></div>	C05004 Kambalda Dog Pound	20,000	20,000	0	20,000
	<div><div></div><div></div><div></div></div>	C10009 Coolgardie Cemetery Project	20,000	0	0	0
	<div><div></div><div></div><div></div></div>	C11014 Kambalda Pool Refurbishment	3,500,000	2,187,500	2,112,220	75,280
	<div><div></div><div></div><div></div></div>	C11018 Kambalda Pool - Remedial Works	100,000	0	100,192	(100,192)
	<div><div></div><div></div><div></div></div>	C12901 Kambalda Airport Development	81,000	81,000	0	81,000
136%	<div><div></div><div></div><div></div></div>	C13028 Coolgardie Transit Park	1,200,000	0	214,015	(214,015)
	<div><div></div><div></div><div></div></div>	C13030 Coolgardie Gorge Surrounds	0	0	169	(169)
	<div><div></div><div></div><div></div></div>	C13053 Christmas Decorations	20,000	20,000	0	20,000
	<div><div></div><div></div><div></div></div>	RS004 Kambalda Refuse Site - Siteworks	300,000	37,500	50,974	(13,474)
	<div><div></div><div></div><div></div></div>	RS005 Coolgardie Refuse Site	150,000	0	8,893	(8,893)
61%	<div><div></div><div></div><div></div></div>	RS007 Refuse Site Surveillance Cameras	25,000	25,000	0	25,000
	<div><div></div><div></div><div></div></div>	TS01 Kambalda Transfer Station	200,000	200,000	121,990	78,010
101%		Total Infrastructure - Other Infrastructure	5,616,000	2,571,000	2,608,452	(37,452)
79%	<div><div></div><div></div><div></div></div>	Grand Total	13,710,113	4,698,737	3,711,369	987,368

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS**

**Repayments - Borrowings**

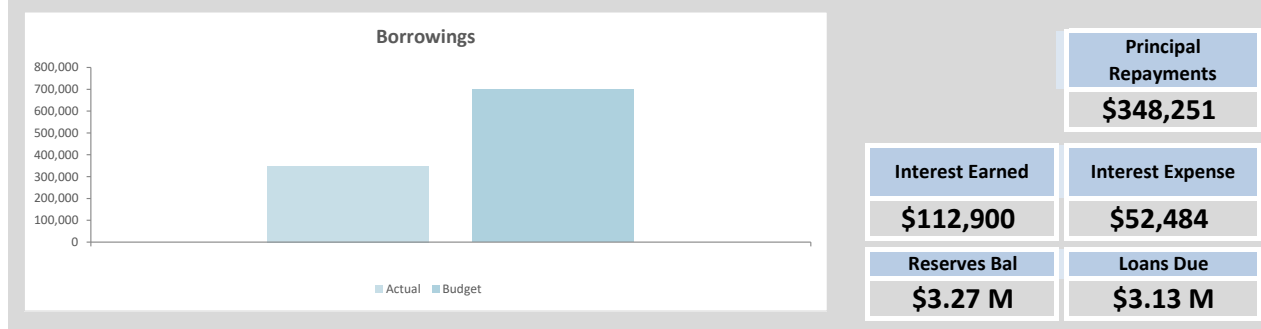
Information on Borrowings Particulars	1 July 2019	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>									
Loan 112 - Coolgardie Aquatic Facilities	205,643	0	0	9,384	19,011	196,260	186,632	5,280	9,354
Loan 114 - Kambalda Aquatic Facilities	1,905,000	0	0	85,778	172,489	1,819,222	1,732,511	27,105	53,276
<b>Economic services</b>									
Loan 113 - Coolgardie Post Office	416,817	0	0	18,708	37,821	398,109	378,996	12,254	24,265
	<u>2,527,460</u>	<u>0</u>	<u>0</u>	<u>113,870</u>	<u>229,322</u>	<u>2,413,591</u>	<u>2,298,139</u>	<u>44,639</u>	<u>86,895</u>
<b>Self Supporting Loans</b>									
<b>Transport</b>									
Loan 115 - Binneringie Road	950,000	0	0	234,381	470,829	715,619	479,171	7,845	13,624
	<u>950,000</u>	<u>0</u>	<u>0</u>	<u>234,381</u>	<u>470,829</u>	<u>715,619</u>	<u>479,171</u>	<u>7,845</u>	<u>13,624</u>
<b>Total</b>	<u>3,477,460</u>	<u>0</u>	<u>0</u>	<u>348,251</u>	<u>700,151</u>	<u>3,129,210</u>	<u>2,777,310</u>	<u>52,484</u>	<u>100,519</u>
Current borrowings	700,151					351,900			
Non-current borrowings	<u>2,777,309</u>					<u>2,777,310</u>			
	<u>3,477,460</u>					<u>3,129,210</u>			

All debenture repayments were financed by general purpose revenue.

Self Supporting Loans are financed by repayments from third parties.

**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



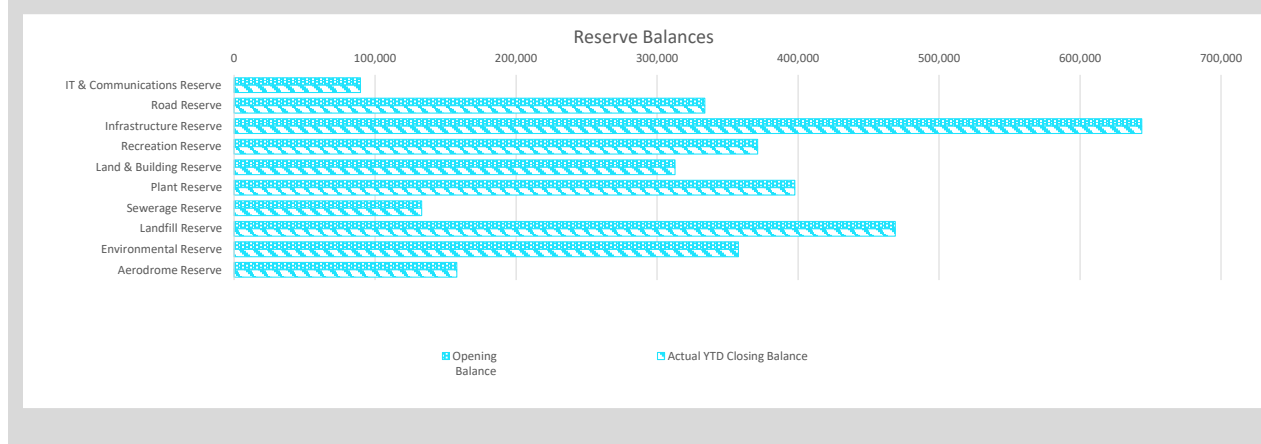
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

OPERATING ACTIVITIES  
NOTE 10  
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
IT & Communications Reserve	89,654	0	0	0	0	0	0	89,654	89,654
Road Reserve	333,857	0	0	0	0	(118,499)	0	215,358	333,857
Infrastructure Reserve	643,861	0	0	188,281	0	(500,000)	0	332,142	643,861
Recreation Reserve	371,418	0	0	0	0	(250,000)	0	121,418	371,418
Land & Building Reserve	312,769	0	0	0	0	0	0	312,769	312,769
Plant Reserve	397,697	0	0	111,364	0	(377,364)	0	131,697	397,697
Sewerage Reserve	133,125	0	0	40,000	0	0	0	173,125	133,125
Landfill Reserve	468,981	0	0	0	0	(268,000)	0	200,981	468,981
Environmental Reserve	357,726	0	0	0	0	(300,000)	0	57,726	357,726
Aerodrome Reserve	158,000	0	0	0	0	(129,000)	0	29,000	158,000
	3,267,088	0	0	339,645	0	(1,942,863)	0	1,663,870	3,267,088

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES**

	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 30 November 2019
<b>Other Current Liabilities</b>		\$	\$	\$	\$
<b>Provisions</b>					
Annual leave		155,308	0	0	151,813
<b>Contract Liabilities</b>					
Lease liability		0	0	0	0
<b>Amounts shown above include GST (where applicable)</b>					
<b>A breakdown of contract liabilities and associated movements is provided on the following pages at 11(a) and 11(b)</b>					

**KEY INFORMATION**

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

NOTE 12(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Unspent Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>											
<b>Governance</b>											
Donations & Contributions	0	0	0		0	0	0	0	0	0	2,315
Donations & Contributions										0	1,075
<b>General purpose funding</b>											
Grants Commission - General Purpose	0	0	0		0	266,277	133,139	266,277	0	266,277	130,935
<b>Law, order, public safety</b>											
DFES Operating Grants	0	0	0		0	16,500	10,250	16,500	0	16,500	7,195
<b>Education and welfare</b>											
Kambalda CRC	0	0	0		0	106,200	53,100	106,200	0	106,200	53,848
Kambalda Centrelink	0	0	0		0	5,104	5,104	5,104	0	5,104	5,104
Coolgardie CRC	0	0	0		0	102,000	51,000	102,000	0	102,000	51,622
Reimbursements	0	0	0		0	0	0	0	0	0	418
<b>Transport</b>											
Regional Road Group	0	0	0		0	0	0	0	0	0	124,511
Main Roads Direct Grant	0	0	0		0	120,000	120,000	120,000	0	120,000	124,511
Grants Commission - Road Component	0	0	0		0	245,996	122,998	245,996	0	245,996	118,825
<b>Economic services</b>											
Cashless Card Scheme	0	0	0		0	240,000	60,000	240,000	0	240,000	122,438
	0	0	0	0	0	1,102,077	555,591	1,102,077	0	1,102,077	742,797
<b>Operating Contributions</b>											
Community Chest	0	0	0		0	20,000	20,000	20,000	0	20,000	0
Various Reimbursements	0	0	0		0	0	0	0	0	0	300
Donations Received	0	0	0		0	2,000	500	2,000	0	2,000	0
Reimbursements - Rates Recovery	0	0	0		0	80,000	40,000	80,000	0	80,000	17,379
Various funding	0	0	0		0	3,000	1,250	3,000	0	3,000	15,000
Various reimbursements	0	0	0		0	1,800	750	1,800	0	1,800	416
Diesel Rebates	0	0	0		0	18,000	7,500	18,000	0	18,000	6,366
Kambalda CRC - Various Reimbursements	0	0	0		0	0	0	0	0	0	876
Staff Vehicle Contributions	0	0	0		0	6,240	2,640	6,240	0	6,240	1,440
<b>Recreation and culture</b>											
Various Club Reimbursements	0	0	0		0	3,000	1,000	3,000	0	3,000	1,006
Kambalda Recreations Centre Reimbursements	0	0	0		0	1,500	0	1,500	0	1,500	0
Coolgardie Pool - Activities Grant	0	0	0		0	0	0	0	0	0	2,000
Haulage Campaign Funds	0	0	0		0	120,000	50,000	120,000	0	120,000	186,490
Street Lighting Subsidy	0	0	0		0	4,500	0	4,500	0	4,500	0
Donations Received	0	0	0		0	1,200	500	1,200	0	1,200	0
<b>Other property and services</b>											
Staff Vehicle Contributions	0	0	0		0	6,240	2,640	6,240	0	6,240	2,182
GVROC Reimbursements	0	0	0		0	7,470	3,112	7,470	0	7,470	0
	0	0	0	0	0	274,950	129,892	274,950	0	274,950	233,455
<b>TOTALS</b>	0	0	0	0	0	1,377,027	685,483	1,377,027	0	1,377,027	976,252

SHIRE OF COOLGARDIE | 21

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

NOTE 12(b)  
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>											
<b>Health</b>											
St John's Primary Health Alliance	0	0	0		0	1,000,000	0	1,000,000	0	1,000,000	0
<b>Housing</b>											
Coolgardie Montana Seniors Village	0	0	0		0	1,200,000	0	1,200,000	0	1,200,000	0
<b>Recreation and culture</b>											
CSRFF - Kambalda Swimming Pool	0	0	0		0	525,000	0	525,000	0	525,000	0
AusSport - Kambalda Swimming Pool	0	0	0		0	287,823	230,258	287,823	0	287,823	287,823
Goldfields - Kambalda Swimming Pool	0	0	0		0	200,000	0	200,000	0	200,000	181,818
Community Event	0	0	0		0	50,000	50,000	50,000	0	50,000	0
<b>Transport</b>											
Regional Road Group	0	0	0		0	614,115	491,292	614,115	0	614,115	276,201
Roads to Recovery	0	0	0		0	317,975	158,988	317,975	0	317,975	327,184
National Black Spot	0	0	0		0	0	0	0	0	0	558
<b>Economic services</b>											
Lotterywest - Post Office Complex	0	0	0		0	233,500	0	233,500	0	233,500	104,320
Building Better Regions - Post Office Complex	0	0	0		0	912,491	570,431	912,491	0	912,491	208,400
HSVPP Department of Transport - Coolgardie Truck Stop	0	0	0		0	510,000	0	510,000	0	510,000	0
Department of Transport (State) - Coolgardie Truck Stop	0	0	0		0	260,000	0	260,000	0	260,000	0
Evolution - Ben Prior Park	0	0	0		0	177,170	0	177,170	0	177,170	0
	0	0	0	0	0	6,288,074	1,500,969	6,288,074	0	6,288,074	1,386,304
<b>Total Non-operating grants, subsidies and contributions</b>	0	0	0	0	0	6,288,074	1,500,969	6,288,074	0	6,288,074	1,386,304

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**NOTE 13  
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Closing Balance 30 Nov 2019
	\$	\$	\$	\$
Nomination Deposits	80	0	(80)	0
	80	0	(80)	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**NOTE 14  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
<b>Budget Adoption</b>			Opening Surplus				0
Nil				0	0	0	0
				<b>0</b>	<b>0</b>	<b>0</b>	



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**NOTE 15  
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Governance	(17,885)	(87.24%)	▼ Timing	Community Chest Contributions
Recreation and Culture	(159,101)	(73.84%)	▼ Timing	Kambalda Pool Funding
Transport	232,139	70.88%	▲ Timing	Heavy Haulage Campaign Funds / RTR Grants
Economic Services	70,191	71.66%	▲ Timing	Cashless Card Scheme
Other Property and Services	61,879	121.92%	▲ Timing	Miscellaneous Non Cash Income
<b>Expenditure from operating activities</b>				
Governance	91,119	10.80%	▲ Timing	Elected Member & Consultancy Costs
General Purpose Funding	(34,316)	(22.67%)	▼ Timing	Debt Recovery Costs
Health	22,579	12.06%	▲ Timing	St Johns Ambulance MOU
Education and Welfare	16,240	10.38%	▲ Timing	Youth Related Activities
				Community Development / Parks & Gardens / Other
Recreation and Culture	248,439	16.90%	▲ Timing	Recreational Services
<b>Investing Activities</b>				
Capital Acquisitions	987,368	21.01%	▲ Timing	Road Projects / Swimming Pool / Cultural Hub
<b>Financing Activities</b>				
Self-Supporting Loan Principal	(234,381)	(100.00%)	▼ Permanent	No Repayment received from Alita Resources



22 November 2019



053 / 05008

SHIRE OF COOLGARDIE  
PO BOX 138  
KAMBALDA EAST WA 6442

6-556

79 Maritana St  
KALGOORLIE WA 6430  
T 13 13 12 nab.com.au  
From overseas +61 8 8641 9083

SHIRE OF COOLGARDIE	
RECORD No .....	
OFFICER .....	
03 DEC 2019	
FILE No .....	
ACTION DATE .....	

Hi Sir/Madam

**We've processed your closure request**

Funds have been deposited into your nominated account on 22 November 2019 as calculated below.

**NAB Term Deposit account 76-230-4836**

Account name	Shire of Coolgardie - 'Binningerie Road Upgrade'
Amount	\$716,200.08
Term	30 days
Interest rate p.a.	0.55%
Start date	22 November 2019
Closure date	22 November 2019
adjusted Gross interest	\$0.00*
less Prepayment cost	\$0.00
Net interest	\$0.00
Closing balance	\$716,200.08

\* Gross interest includes any interest that may be payable prior to the maturity date

**Note:** When calculating the prepayment cost, we take into consideration any interest already paid to you during the term. The amount paid to you on the prepayment date, plus all previous interest payments, will always be equal to or more than your original deposit amount.

If you have any questions contact your NAB Banker, give us a call on 13 13 12 or visit your nearest NAB branch.

Thanks,

Ryan Jones  
Senior Business Banking Manager



## SPECIAL TERM DEPOSIT STATEMENT

For enquiries please call (08)90225024.

20 November 2019

KURTIS GRACE (08)90225024  
BANKWEST KALGOORLIE R&R771  
215 HANNAN STREET  
KALGOORLIE WA 6430

Account Number	<b>039-067794-3</b>
Period	<b>19 Nov 19 - 20 Nov 19</b>
Page 1 of 2	Statement Number 7



BT3243A 001024 (053D)

THE CEO  
SHIRE OF COOLGARDIE  
PO BOX 138  
KAMBALDA WA 6442



Account of: **SHIRE OF COOLGARDIE**

### Term Deposit Confirmation Letter

We are writing to confirm your Special Term Deposit current terms. Please see the details listed below and keep this letter for your records.

Account Number	039-067794-3
Account Type	SPECIAL TERM DEPOSIT
Deposit Amount	2,708,400.38
Term	1 month
Interest Rate Applicable	0.75% per annum
Commencement Date	18 November 2019
Maturity Date	18 December 2019
Interest Type	Interest At Maturity
Interest Raising Frequency	Maturity
Next Interest Payment Date	18 December 2019
Interest Payment Method	Add to Term Deposit



We've included your account transaction details on the following page.

If you would like any more information in regard to this or any other of our products, you can

- > contact Kurtis Grace on (08)90225024
- > call our contact centre on 13 7000 8am - 8pm, seven days a week
- > visit Bankwest.com.au

Warm regards

Ian Sivwright  
Executive Manager Product Delivery

<b>SHIRE OF COOLGARDIE</b>	
RECORD No .....	
OFFICER .....	
<b>25 NOV 2019</b>	
FILE No .....	
ACTION DATE .....	

BT3243A / 001024 / 0002725

TD06

Bankwest, a division of Commonwealth Bank of Australia ABN 48 123 123 124 AFSL / Australian credit licence 234945



## SPECIAL TERM DEPOSIT STATEMENT

For enquiries please call (08)90225024.

29 November 2019

KURTIS GRACE (08)90225024  
BANKWEST KALGOORLIE R&R771  
215 HANNAN STREET  
KALGOORLIE WA 6430

Account Number	<b>039-067202-4</b>
Period	<b>29 Nov 19 - 29 Nov 19</b>
Page 1 of 2	Statement Number 29



BT3333A 001125 (053R)

THE CEO  
SHIRE OF COOLGARDIE  
PO BOX 138  
KAMBALDA WA 6442

Account of: **SHIRE OF COOLGARDIE**

### Confirmation Letter

We are pleased to confirm that your Special Term Deposit has been amended in accordance with your instructions.

Your updated account details appear below. Please keep this letter for your records and check for any errors or omissions.

Account Number	039-067202-4
Account Type	SPECIAL TERM DEPOSIT
Deposit Amount	1,011,614.65
Term	1 month
Interest Rate Applicable	1.44% per annum
Commencement Date	28 November 2019
Maturity Date	30 December 2019
Interest Type	Interest At Maturity
Interest Raising Frequency	Maturity
Next Interest Payment Date	30 December 2019
Interest Payment Method	Add to Term Deposit

The Product Disclosure Statement for your Term Deposit was previously provided to you. If you need another copy, it is available from our Contact Centre on 13 17 19 or for Business Customers contact 13 7000, or view at anytime via [bankwest.com.au](http://bankwest.com.au)

Warm regards

Ian Sivwright  
Executive Manager Product Delivery

<b>SHIRE OF COOLGARDIE</b>	
RECORD No.	.....
OFFICER	.....
<b>04 DEC 2019</b>	
FILE No.	.....
ACTION DATE	.....

BT3333A / 001125 / 0003013

TD05

Bankwest a division of Commonwealth Bank of Australia ABN 48 123 123 124 AFSL / Australian credit licence 234945



Date: 22nd November 2019



059 / 08742

SHIRE OF COOLGARDIE  
SHIRE OF COOLGARDIE  
1 IRISH MULGA DR  
KAMBALDA WEST WA 6442

<b>SHIRE OF COOLGARDIE</b>	
RECORD No .....	
OFFICER .....	
<b>03 DEC 2019</b>	
FILE No. ....	
ACTION DATE .....	

#### ANZ Business Notice Term Deposit Maturity Advice

Account Name: Shire Of Coolgardie

Dear Customer,

#### Your ANZ Business Notice Term Deposit will soon mature

Below are the current and proposed details of your ANZ Business Notice Term Deposit, Number 9101-97877, plus the interest due at maturity.

ANZ Business Notice Term Deposit			
Current Details		Instructions on Maturity	
Amount Invested	\$3,290,140.69	Principal To Be	RE-INVESTED
Current Interest Rate	1.21% p.a.	Interest To Be	RE-INVESTED
Date Lodged	12th November 2019		
Term	30 days	Interest Frequency	AT MATURITY
Maturing On	12th December 2019	Amount To Be Reinvested	\$3,293,412.80
Interest Frequency	AT MATURITY	Term	30 days
Gross Interest	\$3,272.11	New Maturity Date	11th January 2020
Less Withholding Tax at 0.00%	\$0.00	Indicative Interest Rate	0.75% p.a. *
Net Interest	\$3,272.11		

\* This indicative rate is subject to change. The advertised rate on the date of maturity (applicable to your term) will be applied to your new Term Deposit and you should confirm this on the date of maturity by visiting an ANZ branch, calling 131314 or at anz.com.

#### What this means for your investment

At maturity we will reinvest your ANZ Business Notice Term Deposit based on the reinvestment consent you have given us and in accordance with the instructions above. The interest rate advertised on the maturity date of your ANZ Business Notice Term Deposit for the same investment term as above, will apply to your new ANZ Business Notice Term Deposit. This interest rate may be lower or higher than the interest rate on your maturing ANZ Business Notice Term Deposit and better interest rates may be available for other investment terms or for a different deposit with a comparable term.

The information contained in this letter is accurate as of the date of issue of the letter.

#### Do you wish to change the proposed instructions?

You can maintain your term deposit term, interest disbursement and balance instructions via the following channels;

- Visiting an ANZ branch
- Call your relationship manager or small business service line on 1800 801 485

You have a seven calendar day grace period from 12th December 2019 to change any of your above instructions or withdraw all or part of your investment. The grace period will end on 19th December 2019.

**Shire of Coolgardie**  
**Management Report for the period ended 30 November 2019**

**PENDING / OUTSTANDING ITEMS**

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
<b>GRS Facility</b>	Transactions held in Trust	<b>August 2019</b>	All transactions are being maintained as part of the trust module. Refer to recent paper released from OAG on the treatment for accounting for trust funds	Separate accounting module to be maintained for GRS facility transactions	<b>HIGH</b>	<b>Pending</b>	Reconciliation in the process of being completed.	<b>Dec 2019</b>
<b>Financial Management Review</b>	Various	<b>May 2019</b>	The recently completed FMR highlighted some areas that will require to be addressed.	Implement an Action Plan for addressing the matters raised in the FMR.	<b>HIGH</b>	<b>Pending</b>	An action plan in the process of being implemented.	<b>Dec 2019</b>
<b>Debtors</b>	Negative Balances	<b>August 2019</b>	There are still some negative debtors balances	Investigate the existing negative balances	<b>MEDIUM</b>	<b>Pending</b>	Debtor balances being reviewed regularly and variances are currently being worked through.	<b>Dec 2019</b>
<b>Trust</b>	Funds held in trust	<b>June 2019</b>	Position paper released by OAG on the treatment of accounting for trust funds	Remove any items not required to be held in trust	<b>HIGH</b>	<b>Pending</b>	Fund transfers to Municipal Bank account to be complete once Annual Financial Statements have been signed off.	<b>Dec 2019</b>



## ITEMS COMPLETED / CLOSED

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
<b>Assets</b>	Capitalisation	<b>June 2019</b>	FM Reg 17A(5) requires the capitalisation of assets under \$5,000	All assets under \$5,000 now require to be capitalised	<b>HIGH</b>	<b>Closed / Ongoing</b>	A table of assets by class will be completed and sent to auditors prior to finalisation of write off required. Transactions required to be completed for 18/19 Annual Financial Statements	<b>Oct 2019</b>
<b>Balance Sheet Reconciliations</b>	Various	<b>May 2019</b>	Not all balance sheet accounts are being regularly reconciled	All balance sheet accounts to be reconciled monthly	<b>MEDIUM</b>	<b>Closed / Ongoing</b>	Balance sheet reconciliations will be completed every month as part of the normal month end process as part of the Shire's continued monthly reporting practises	<b>Oct 2019</b>
<b>Asset Reconciliations</b>	Disposals & Acquisitions	<b>August 2019</b>	Disposals and Acquisitions not processed in Synergy	Process asset transactions in Synergy & reconcile back to GL	<b>MEDIUM</b>	<b>Pending / Ongoing</b>	Assets purchased and disposed during the month have not been processed in Synergy.	<b>Oct 2019</b>

## Governance

DATE	RES. No.	ACTION REQUIRED
Ordinary Council Meeting 26 April 2016		
26 April 16	068/16	<p><b><u>COUNCIL RESOLUTION: # 068/16</u></b></p> <p><b>That Council</b></p> <ol style="list-style-type: none"> <li><b>1. Authorise the Chief Executive Officer or his delegate to negotiate an agreement between Goldfields Masonic Homes Inc and the Shire of Coolgardie for the sale of the six units, known as Montana Homes for a total of \$30,000.00 (being \$5,000.00 per unit), <i>with Masonic Homes Inc to provide a written commitment to construct an additional two units subject to <u>Grant funding availability.</u></i></b></li> <li><b>2. Advise the Minister for Lands of their support for the transfer of the Management Order over Reserve 35500, Lot 2126 of the units known as Montana Homes, 1, 3, 5, 7, 9, 11</b></li> <li><b>3. Advertise the proposed disposal of Reserve 35500, Lot 2126 to Goldfields Masonic Homes Inc. in accordance with Section 3.58 of the Local Government Act 1995.</b></li> <li><b>4. Authorise the President and Chief Executive Officer to affix the Common Seal and sign the associated contract documents.</b></li> </ol>
		<p><b>In Progress.</b></p> <p>There have been two meetings held in July and August 2019. Masonic Homes have indicated that they would like to progress with the project. They will issue a written commitment for the construction of additional units based on a demand analysis and grant funding availability. SOC Officers are assisting Masonic Homes with the demand analysis. A report will be presented to Council when further correspondence has been received.</p>



Ordinary Council Meeting 28 November 2017			
28 Nov 17	262/17	<p><b><u>COUNCIL RESOLUTION: # 262/17</u></b></p> <p><b>That Council:</b></p> <ol style="list-style-type: none"> <li>1. <b>SUPPORTS</b> investigations into the partnership arrangements to provide government housing within Kambalda</li> <li>2. <b>APPROVES</b> undertaking investigations on the delivery of Government Housing within the townsite of Kambalda which comprise the following: -               <ol style="list-style-type: none"> <li>a. Agreement terms the timeframe</li> <li>b. Site identification</li> <li>c. Costs associated with the construction of the three houses</li> <li>d. Land Tenure options, costs and benefits</li> <li>e. Preliminary small lot subdivision design, costs, timeframe</li> </ol> </li> <li>3. <b>AUTHORISES</b> the Chief Executive Officer to undertake investigations on the potential of developing a small lot subdivision (up to 10 lots).</li> </ol>	<p><b>In Progress</b></p> <p>Staff working with DOH.</p>
27 Feb 18	017/18	<p><b><u>COUNCIL RESOLUTION: # 017/18</u></b></p> <p><b>That Council:</b></p> <ol style="list-style-type: none"> <li>5. <b>SUPPORT</b> the finalisation of the closure of Tindals Road, Coolgardie pursuant to Section 58 of the <i>Land Administration Act 1997</i>, comprising the               <ol style="list-style-type: none"> <li>a. Release of road reserve from the Southern Section of the intersection of Tindals Road and the Mine Bypass Road in accordance with Council Plan 12-056 Ladyloch Road Preliminary Plan.</li> <li>b. All costs associated with advertising and survey as part of the disposal to be borne by Focus Minerals Pty Ltd.</li> <li>c. That Council indemnifies the Minster for Lands against any costs or compensation claims arising from the dissolution of land, Tindals Roads, within the Shire of Coolgardie, on the plan approved by the Chief Executive Officer.</li> </ol> </li> <li>6. <b>ADVISES</b> the Department of Lands that the Shire of Coolgardie is pursuing the re-dedication of the land referred to as the former Londonderry Road in accordance with Section 56 of the <i>Land Administration Act 1997</i>.</li> </ol>	<p><b>In progress</b></p> <p>Request being processed by DPLH.</p> <p>Road survey details, location co-ordinates.</p>

27 Feb 18	018/18	<p><b><u>COUNCIL RESOLUTION: # 018/18</u></b></p> <p>That Council:</p> <ol style="list-style-type: none"> <li>1) ENDORSES the dedication of the realigned subject road (currently referred to as the realigned Lady Loch Road) pursuant to Section 56 of the <i>Land Administration Act 1997</i> as shown on the attached Plans.</li> <li>2) ENDORSES submission to the Minister pursuant to Section 56 of the <i>Land Administration Act 1997</i> for the dedication of the realigned Lady Loach Road, comprising: - <ol style="list-style-type: none"> <li>a. Location sketch map of the proposed road</li> <li>b. agrees in writing to cover the costs associated with the preparation of survey documentation to create the road reserve.</li> <li>c. Provides contact details of the applicants nominated Surveyor.</li> </ol> </li> <li>3) AUTHORISES the Chief Executive Officer to prepare the survey plans and documentation associated with the road dedication of the realigned Lady Loch Road with costs to be borne by the Shire of Coolgardie.</li> </ol>	<p><b>In Progress</b></p> <p>Request being processed by DPLH.</p> <p>Road survey details, location co-ordinates</p>
27 Feb 18	028/18	<p><b><u>COUNCIL RESOLUTION: # 028/18</u></b></p> <p>That Council:</p> <ul style="list-style-type: none"> <li>• SUPPORT the realignment of Cave Hill Road, Widgiemooltha subject to the written support from the affected Mining Tenement lease holders.</li> <li>• ENDORSE the dedication of the realigned section of Cave Hill Road pursuant to Section 56 of the <i>Land Administration Act 1997</i> as shown on the attached Plans</li> <li>• AUTHORISES the preparation of a legal agreement between the Shire of Coolgardie and Mincor Resources in relation costs to facilitate, construct and maintain the realigned Cave Hill Road comprising: - <ul style="list-style-type: none"> <li>○ Costs for the preparation and execution of the legal agreement by the Shires lawyers;</li> <li>○ Survey and documentation costs associated the road dedication costs.</li> <li>○ Construction costs for the realigned portion of the Road to the Shire and Main Roads requirements.</li> </ul> </li> </ul>	<p><b>In Progress –</b></p> <p>Allocation made in 2019/2020 Budget for construction</p> <p>Dedication and title in final stage</p> <p>Clearing permit issued. November clearing was done</p>

		<ul style="list-style-type: none"> <li>○ Maintenance contribution costs associated with the use of the road as a haul road for the mining activities.</li> <li>• <b>REQUIRES</b> the draft legal agreement for the dedication of portion of Cave Hill Road, Widgiemooltha to be referred back to a further Council meeting for endorsement prior to signing of the document on behalf of the Shire of Coolgardie.</li> </ul>	
27 March 18	057/18	<p><b><u>COUNCIL RESOLUTION: #057/18</u></b></p> <p>That Council resolves the following action in relation to the disposal of Lot 311 and 83 (No 44) Bayley Street, Coolgardie.</p> <p>1. <b>RESOLVES</b> to cancel the contract for sale of No 44 Bayley Street, Coolgardie with Mr Donald Ottey.</p> <p>2. <b>RETAIN</b> the funds associated with the contract between Mr Ottey and the Shire of Coolgardie and instruct Goldfields Settlement to return the balance to Mr Ottey.</p> <p>3. <b>AUTHORISE</b> the taking of possession of Lot 311 and 83 No 44 Bayley Street Coolgardie (A1241) for non-payment of rates in accordance with the provisions of Section 6.64 of <i>the Local Government Act 1995</i></p> <p>4. <b>RESOLVES</b> to dispose of the land at Lot 311 and 83 No 44 Bayley Street Coolgardie for non-payment of rates in accordance with the provisions of Section 6.64 of <i>the Local Government Act 1995</i> by way of: -</p> <p>a) Issuing Form 4 notice for the payment of outstanding rates in accordance with (Sch 6.3 clause 1(2)(a) Financial Reg 74 &amp; 75)</p> <p>b) Advertise the sale of the property by giving State-wide public notice of the sale (Form 5)</p> <p>c) Selling the land by public auction or by private treaty if having been offered for sale by public auction, it has not sold.</p>	<p><b>In Progress –</b></p> <p>FORM 4 prepared pending finalisation of possession</p> <p>FORM 5 prepared pending finalisation of possession</p>
27 March 18	058/18	<p><b><u>COUNCIL RESOLUTION: #058/18</u></b></p> <p>That Council, <b>AUTHORISE</b> pursuant to Section 6.64 and Schedule 6.3 of the Local Government Act 1995, where all reasonable efforts to locate the owners of the properties listed proceed to:</p> <p>1. Take possession of the 90 properties listed in Attachment 1 &amp; 2 and give notice in the prescribed Form to the owners of the land for non-payment of rates.</p> <p>2. Sell the land, listed in Attachment 2 (12 Properties) for rates unpaid for three or more years and recover from the proceeds of the sale the outstanding balance.</p>	<p><b>In Progress –</b></p> <p>Update report to be provided to February Council Meeting</p>

Ordinary Council Meeting 24 April 2018

24 April 18	079/18	<p><b><u>COUNCIL RESOLUTION: #079/18</u></b></p> <p>That Council,</p> <p><b>1. RESOLVES</b> that portion of Lot 888 (No15) Santalum Street, Kambalda, as shown on the attached plan, is surplus to Shire of Coolgardie requirements by virtue of: -</p> <ol style="list-style-type: none"> <li>1. Its separated from the depot activities by a fence since 1984 at handover of the land from Western Mining Corporation.</li> <li>2. The land has never been used for Shire purposes</li> <li>3. The land contains a workshop in use by the adjoining landowner.</li> </ol> <p><b>2. INITIATES</b> the process to dispose of portion of Lot 888 (No 15) Santalum Street, Kambalda West as shown of the attached plan, in accordance with section 3.58 of the Local Government Act 1995 by Private Treaty by giving Local Public Notice with the following details: -</p> <ol style="list-style-type: none"> <li>(1) Description of the property</li> <li>(2) Details of the disposition</li> <li>(3) Names of all parties</li> <li>(4) Price</li> <li>(5) Market valuation (which is not older than 6 months)</li> <li>(6) Invite submission</li> <li>(7) Council consideration of submission</li> </ol> <p><b>3. AUTHORISES</b> the Chief Executive Officer to: -</p> <ol style="list-style-type: none"> <li>1. Obtain a Market valuation for the portion of Lot 888 (No 15) Santalum Street, Kambalda West as shown on the attached plan.</li> <li>2. Prepare subdivision survey documentation.</li> </ol> <p><b>REQUIRES</b> a further report on the outcome of the investigations and discussions with the applicant prior to commencing Local Public Notice.</p>	<p><b>In Progress – Valuation received</b></p> <p>Valuation obtained.</p> <p>Meeting with adjoining landowner</p> <p>Written to landowner on costs waiting response</p>
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Ordinary Council Meeting 23 October 2018			
23 Oct 2018	213/18	<b><u>COUNCIL RESOLUTION: # 213/18</u></b>  That Council,  1. recognize the name Kambalda exists. 2. request the historical significance of the Kambalda town site be recognized and evaluated to be included within the Shire of Coolgardie tourism strategy.	<b>In Progress</b>  Shire Officers are working with Market Creations to obtain recommendations.
Ordinary Council Meeting 27 November 2018			
27 Nov 2018	231/18	<b><u>COUNCIL RESOLUTION: #231/18</u></b>  That Council, 2. INITATES Amendment No 2 to Local Planning Scheme No 5 to rezone land from Rural to Industrial.  3. CONSIDERS Amendment No1 to Local Planning Scheme No 5 to be 'standard' under the provisions of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> .  4. PREPARES the Scheme Amendment report and documentation.  4. REFERS to Scheme Amendment to the EPA in accordance for assessment in accordance with Regulation Section 81 of the Planning and Development Act 2005.  5. AUTHORISES the public advertising of the proposal upon receipt of EPA advice regarding environmental assessment being received, and the incorporation.	<b>In Progress.</b>  Discussion with DPLH officer, comments received.  Currently advertising  Update report provided to Council in February 2020

Ordinary Council Meeting 18 December 2018			
18 Dec 2018	267/18	<b><u>COUNCIL RESOLUTION: #267/18</u></b>  That Council, <ol style="list-style-type: none"> <li>1. Authorises the clean-up of the material</li> <li>2. Request the Chief Executive Officer write to the landowner / leaseholder to seek a cost contribution for the asbestos material disposal.</li> <li>3. Request the Chief Executive Officer negotiate with the landowner / leaseholder the possibility of entering into an agreement for the future management of illegal dumping on the landowner / leaseholder land.</li> </ol>	<b>In Progress</b>  Meeting held with Gold Fields St Ives on site with contractor  Proposal to undertake works being prepared. Some works have already been undertaken to clear waste  Up date to be provided in February
Ordinary Council Meeting 26 February 2019			
26 Feb	022/19	<b><u>COUNCIL RESOLUTION: # 022/19</u></b>  <b>Moved: Councillor, B Logan</b> <b>Seconded: Councillor, T Rathbone</b>  That Council, <ol style="list-style-type: none"> <li>1. SUPPORTS the proposed subdivision layout for Lot 555 Jobson Road, Coolgardie as shown on the attached plan.</li> <li>2. AUTHORISED the submission of a subdivision application for Lot 555 Jobson Road, Coolgardie to the Western Australian Planning Commission (WAPC).</li> </ol> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 7/0</b></p>	<b>In Progress</b>  Application submitted to WAPC,  WAPC undertaking assessment and referral to agencies
26 Feb	023/19	<b><u>COUNCIL RESOLUTION: # 023/19</u></b>  <b>Moved: Councillor, N Karafilis</b> <b>Seconded: Councillor, S Botting</b>  That Council, <ol style="list-style-type: none"> <li>1. Note the report on Bushfire Activity in the Shire of Coolgardie</li> </ol>	<b>In Progress</b>  Framework is being developed and first draft been completed  Meeting held with DFES and relevant

		<ol style="list-style-type: none"> <li>2. Authorise the Chief Executive Officer to develop a bush fire management framework, including the development of bush fire brigades and processes required.</li> <li>3. In Accordance with Bush Fire Act 1954 Section 38 (1), appoint Mr Rod Franklin as Chief Bush Fire Control Officer</li> <li>4. In Accordance with Bush Fire Act 1954 Section 38 (1), appoint Mr Peter Miller as Deputy Chief Bush Fire Control Officer</li> <li>5. In Accordance with Bush Fire Act 1954 Section 38 (1), appoint; <ol style="list-style-type: none"> <li>a) Mr Shane Munro as Bush Fire Control Officer</li> <li>b) Mr Steve Forward as Bush Fire Control Officer</li> <li>c) Mr Paul Janssan as Bush Fire Control Officer</li> <li>d) Mr David Shilton as Bush Fire Control Officer</li> <li>e) Mr Brett Reeves as Bush Fire Control Officer</li> <li>f) Mr Kevin Caldwell as Bush Fire Control Officer</li> </ol> </li> <li>6. Request the Chief Executive Officer to advertise the appointments in accordance with Bush Fire Act 1954 Section 38 (2A),</li> <li>7. Authorise the Chief Executive Officer to seek further advice regarding insurance liabilities for bush fire control.</li> <li>8. Authorise the Chief Executive Officer to seek legal advice regarding the bush fire management framework and legal obligations for bush fire control.</li> <li>9. Authorise the Chief Executive Officer to prepare a business case for the establishment of bush fire brigades in Coolgardie and Kambalda.</li> <li>10. Prepare a report to Council for the May 2019 meeting of Council.</li> <li>11. Request annual funding for strategic fire breaks in the Shire of Coolgardie be allocated in the 2019/2020 Budget and the Long – Term Financial Plan</li> </ol>	<p>stakeholders following recent fires.</p>
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Ordinary Council Meeting – Confidential Item 26 February 2019			
26 Feb	026/19	<b><u>COUNCIL RESOLUTION: # 026/19</u></b>  <b>Moved: Councillor, T Rathbone</b> <b>Seconded: Councillor, B Logan</b>  <b>That Council: -</b> <ol style="list-style-type: none"> <li>1. Approves the disposal of Lot 8259, 3 Spinifex Street, Kambalda West in accordance with Section 3.58 of the Local Government Act by public listing.</li> <li>2. Funds received from the sale of the property be placed in the Infrastructure Renewal Reserve Account.</li> <li>3. Requests that the CEO sets a reserve price of the property as discussed.</li> <li>4. Agree to amend Council Resolution 226/18, point 1 to: <ul style="list-style-type: none"> <li>-</li> <li>o Approves the disposal of Lot 707, 11 Sturt Pea Crescent, Kambalda West in accordance with section 3.58 of the Local Government Act by public listing.</li> </ul> </li> </ol> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 7/0</b></p>	<b>In Progress</b>  Quotations being sought for listing of properties  Propose to review early in New Year to sell properties
30 April	056/19	<b><u>COUNCIL RESOLUTION: #056/19</u></b>  <b>Moved: Councillor, N Karafilis</b> <b>Seconded: Councillor, T Rathbone</b>  <b>That Council,</b> <ol style="list-style-type: none"> <li>1. Endorse the proposal from Australian Venture Consultants Pty Ltd</li> <li>2. Authorise the Chief Executive Officer to issue a purchase order for \$44,000 ex GST to Australian Venture Consultants Pty Ltd to undertake work up to and including Decision Point</li> <li>3. Request Chief Executive Officer to provide updated progress report at the June Ordinary Meeting of Council</li> </ol> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 6/0</b></p>	<b>In Progress.</b> Australian Venture Consultants been engaged  Workshop held in Coolgardie on 18 <sup>th</sup> June 2019.  Meetings currently taking place with key stakeholders



30 April	061/19	<p><b><u>COUNCIL RESOLUTION: #061/19</u></b></p> <p>Moved: Councillor, K Lindup Seconded: Councillor, T Rathbone</p> <p>That Council,</p> <ol style="list-style-type: none"> <li>1. Request the information \$504,366 was transferred from the Airport Reserve to the Environmental Improvement Reserve in July 2013 be included in the body of agenda item 11.1.6 Kambalda Airstrip</li> <li>2. In Accordance with Section 6.11 (2) give one month's local public notice of the proposed use of funds from the Environmental Improvement Reserve Account for improvements to the Kambalda Airstrip</li> <li>3. Authorise transfer of \$123,000 from the Environmental Improvement Reserve Account 728000 to A1202 Kambalda Airport Operating</li> <li>4. Authorise transfer of \$35,000 from the Environmental Improvement Reserve Account 728000 to A1202 Kambalda Airport Operating to C12900 Airport Upgrade to fund Terminal/building, signs and grounds repair and maintenance</li> <li>5. Authorise transfer of \$46,000 from Plant reserve Account 721000 to C12900 Airport Upgrade to fund Electrical work and generator</li> <li>6. Authorise the Increase of Budget for job number A1202 Kambalda Airport Operating from \$17,607 to \$140,607</li> <li>7. Authorise the Increase of Budget for job number C12900 Airport Upgrade from \$0 to \$81,000</li> <li>8. Endorse the quotation from Aerodrome Management Services Pty Ltd for \$54,000 ex GST (Confidential Attachment 1) and authorise the Chief Executive Officer to issue a purchase order for \$54,000 ex GST</li> <li>9. Endorse the quote from Pryce Brothers for \$45,985 ex GST (Confidential Attachment 2) and authorise the Chief Executive Officer to issue a purchase order for \$45,985 ex GST</li> <li>10. Request the Chief Executive Officer investigate all possible options for tree lopping and pruning and bring a report to May 2019 Ordinary Meeting of Council</li> <li>11. Request the Chief Executive Officer seek further expressions of interest to utilise the Kambalda Airstrip</li> </ol> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 6/0</b></p>	<p><b>In Progress. Order issued to AMS.</b></p> <p>Works commenced on airport access road and runway strips. Completed 18/11/2019.</p> <p>AMS met with Shire staff to undertake certification. CASA currently assessing certification</p> <p>Training scheduled for week commencing 22<sup>nd</sup> July 2019 has been completed</p> <p>Allocations included in 2019/2020 Budget as per resolution</p>
28 May	077/19	<p><b><u>COUNCIL RESOLUTION: #077/19</u></b></p>	<p><b>In Progress</b></p>

		<p>Moved: Councillor, K Lindup Seconded: Councillor, E Winter</p> <p>That Council: -</p> <p>1. INITATES Amendment No 3 to Local Planning Scheme No 5 to add the following additional uses to Special Use zones are follows: -</p>			Proposal being advertised
		Site	Current Uses	Additional Uses	Up date to February Council Meeting following close of submission period
		Lot 37 Great Eastern Highway, Coolgardie	Caravan Park	Office, bulky goods showroom Motor Vehicle, boat or caravan sales, motor vehicle repair and motor vehicle washdown	
		Lot 6 Great Eastern Highway, Coolgardie	Caravan Park	Office, bulky goods, showroom, Motor Vehicle, boat or caravan sales, motor vehicle repair and motor vehicle washdown	
		<p>2. CONSIDERS Amendment No1 to Local Planning Scheme No 5 to be 'standard' under the provisions of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>.</p> <p>3. PREPARES the Scheme Amendment report and documentation.</p> <p>4. REFERS to Scheme Amendment to the EPA in accordance for assessment in accordance with Regulation Section 81 of the Planning and Development Act 2005.</p> <p>5. AUTHORISES the public advertising of the proposal upon receipt of EPA advice regarding environmental assessment being received, and the incorporation.</p> <p style="text-align: right;">CARRIED ABSOLUTE MAJORITY 7/0</p>			
28 May	078/19	<p><b><u>COUNCIL RESOLUTION: #078/19</u></b></p> <p>Moved: Councillor, T Rathbone Seconded: Councillor, N Karafilis</p> <p>That Council: -</p> <p>1. SUPPORTS the transfer of the management order Lots 581 &amp; 582 – Reserve- R2446 – Coolgardie Post Office and adjoining park to the Shire of Coolgardie: -</p> <p style="padding-left: 40px;">a. For the purpose of community, recreation and tourism purposes,</p>			In Progress
					In for dealing

		<p>b. With the power to lease for a period of 21 years.</p> <p>2. SUPPORTS the transfer of the management order over Lot 311 Reserve – R4311 – Water Reserve to the Shire of Coolgardie</p> <p>a. for the purpose of water supply and recreation purposes</p> <p>b. With the power to lease for a period of 21 years.</p> <p>3. That officers PURSUE further investigations to transfer a management order a portion of the R2446 comprising part of lot 586 to the Shire of Coolgardie for civic and community purposes.</p> <p>CARRIED ABSOLUTE MAJORITY 7/0</p>	Completed. New management order issued.
28 May	082/19	<p><b>COUNCIL RESOLUTION: #082/19</b>  <b>Moved: Councillor, T Rathbone</b>  <b>Seconded: Councillor, E Winter</b></p> <p>That Council</p> <p>1. Note that an extension to haul from the Mt Edwards access road intersection until 30th September 2019 has been granted to Mincor by MRWA</p> <p>2. In accordance with Main Roads Heavy Vehicle Services Framework for Downgrading Local Roads on the Restricted Access Vehicle Networks request the Chief Executive undertake community and stakeholder consultation to consider the downgrade of Kingswood Road North to a road for local traffic only for residential purposes and potential use of light vehicles inclusive of the Kingswood Road North intersection with the Goldfields Esperance Highway</p> <p>CARRIED ABSOLUTE MAJORITY 7/0</p>	In Progress
25 June	103/19	<p><b>COUNCIL RESOLUTION: #103/19</b>  <b>Moved: Councillor, K Lindup</b>  <b>Seconded: Councillor, T Rathbone</b></p> <p>That Council SUPPORTS the transfer of the management order over 'Portion' Reserve 2446 being Lots 580, 581 and 582 on DP67244 - Coolgardie Post Office and adjoining park to the Shire of Coolgardie: -</p> <p>1. For the purpose of community, recreation and tourism purposes,</p> <p>2. With the power to lease for a period of 21 years.</p>	In Progress  At Landgate for new title.

		<b>CARRIED SIMPLE MAJORITY 6/0</b>	
<b>30 July</b>	139/19	<b><u>AUDIT COMMITTEE</u></b> <b><u>COMMITTEE RESOLUTION: #139/19</u></b>  <b>Moved: Councillor, E Winter</b> <b>Seconded: Councillor, T Rathbone</b>  <b>That the Audit Committee,</b> <ol style="list-style-type: none"> <li>1. Request a report be provided to the November Audit Committee on the Shire adequately assessing permit applications and effectively monitoring and enforcing compliance with permits?</li> <li>2. Request the Chief Executive Officer to implement measures, as deemed necessary by the Chief Executive Officer, to address the key findings and recommendations highlighted in the Auditor General's Report as they relate to the Shire of Coolgardie</li> </ol>	<b>In Progress</b>
		<b>CARRIED ABSOLUTE MAJORITY 4/0</b>	
<b>27 August</b>	160/19	<b><u>COUNCIL RESOLUTION: #160/19</u></b>  <b>Moved: Councillor, N Karafilis</b> <b>Seconded: Councillor, K Lindup</b>  <b>That Council receive and accept the petition</b>	<b>In Progress</b>
		<b>CARRIED ABSOLUTE MAJORITY 4/0</b>	
<b>27 August</b>	168/19	<b><u>COUNCIL RESOLUTION: #168/19</u></b>  <b>Moved: Councillor, S Botting</b> <b>Seconded: Councillor, K Lindup</b>  <b>That Council approves the management agreement with Ray White for a 1-year period commencing 1 September 2019 for the following properties:</b> <p>11 Wildflower Court  Lot 1/11 Barnes Drive  1 Gimlet Court  4 Eucalypt Court  Unit 1 – 6 Salmon Gum Road</p>	<b>In Progress</b>
		<b>CARRIED ABSOLUTE MAJORITY 4/0</b>	
<b>27 August</b>	170/19	<b><u>COUNCIL RESOLUTION: #170/19</u></b>  <b>Moved: Councillor, N Karafilis</b> <b>Seconded: Councillor, K Lindup</b>	<b>In Progress</b>

		<p>That Council support One Tree Community Services planned upgrade to the outside space which occupies portion of the Kambalda Community Recreation Facility on the following conditions:-</p> <ul style="list-style-type: none"> <li>Any costs associated with the upgrade are the responsibility of One Tree Community Services.</li> <li>Final plans need to be signed off by the Chief Executive Officer prior to any works commencing</li> <li>If One Tree Community Services were to depart the space, Council does not expect them to reinstate the area back to its original state.</li> <li>Any equipment that is currently in the space and is to be removed remains the property of the Shire of Coolgardie.</li> </ul> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 4/0</b></p>	
27 August	179/19	<p><b><u>COUNCIL RESOLUTION: #179/19</u></b></p> <p>Moved: Councillor, N Karafilis Seconded: Councillor, S Botting</p> <p>That Council,</p> <ul style="list-style-type: none"> <li>Support the project by waiving the charges of \$4300.00 in administration fees for Renew of Grant of Right of Burial and Erecting of small memorial plaque for 100 graves.</li> <li>Support the project by accepting the quote from Outback Grave Markers Inc. of \$3184.12 Including GST from C10009 Coolgardie Cemetery Infrastructure</li> </ul> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 4/0</b></p>	In Progress
10 September	182/19	<p><b><u>COUNCIL RESOLUTION: #182/19</u></b></p> <p>Moved: Councillor, T Rathbone Seconded: Councillor, N Karafilis</p> <p>That Council,</p> <ol style="list-style-type: none"> <li>Authorise the Chief Executive Officer to award Tender 05/19 - Provision of Miscellaneous Repairs within Coolgardie Townsite to Johns Lyng Group, 2/235 Balcatta Road, Balcatta WA 6914 for \$658,507.30 inc GST.</li> </ol>	<p>In Progress</p> <p>Insurers agreed to pay for project management cost</p>

		<p>2. Authorise a contract to Johns Lyng Group for the Tender 05/19 - Provision of Miscellaneous Repairs within Coolgardie Townsite.</p> <p>3. Authorise the CEO to sign and return the attached Crawford's Insurance Declaration Form.</p> <p>4. Authorise the Shire President and the Chief Executive Officer to sign and affix the Common Seal in accordance with Part 19.1(2) of the Standing Orders Local Law to any required documentation.</p> <p>5. Authorise the Chief Executive Officer to engage Core Business Australia to project manage Tender 05/19 for \$44,081.95 inclusive GST as per confidential proposal attached.</p> <p>6. Request the Chief Executive Officer write to Crawford Insurance Assessors to advise the increase in Insurance claim to \$702,589.25 inclusive GST to incorporate project management.</p> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 6/0</b></p>	
10 September	183/19	<p><b><u>COUNCIL RESOLUTION: #183/19</u></b></p> <p>Moved: Councillor, T Rathbone Seconded: Councillor, S Botting</p> <p>That Council,</p> <p>1. In Accordance with Bush Fire Act 1954 Section 38 (1), appoint;</p> <ul style="list-style-type: none"> <li>a. Mr Darren McCarthy as Bush Fire Control Officer</li> <li>b. Mr Steve Forward as Bush Fire Control Officer</li> <li>c. Ms Yvette Butterfield as Bush Fire Control Officer?</li> <li>d. d) Mr David Shilton as Bush Fire Control Officer</li> <li>e. Mr Brett Reeves as Bush Fire Control Officer</li> <li>f. Mr Kevin Caldwell as Bush Fire Control Officer</li> </ul> <p>2. Request the Chief Executive Officer to advertise the appointments in accordance with Bush Fire Act 1954 Section 38 (2A),</p> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 6/0</b></p>	In Progress
10 September	192/19	<p><b><u>COUNCIL RESOLUTION: #192/19</u></b></p> <p>Moved: Councillor, T Rathbone Seconded: Councillor, S Botting</p>	In Progress

		<p>That Council,</p> <ol style="list-style-type: none"> <li>1. Support the project by waiving the charges of \$2500.00 (inc GST) for the erecting of small memorial plaque for 100 graves.</li> <li>2. Provide a letter of support to Judumul Advisory Aboriginal Corporation for their Grant Application for this project.</li> </ol> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 5/0</b></p>	
30 October	231/19	<p><b><u>COUNCIL RESOLUTION: #231/19</u></b></p> <p>Moved: Councillor, S Botting Seconded: Councillor, T Rathbone</p> <p>Recommendation 25: That Council in accordance with Section 6.20 (3) resolves to change the purpose of Loan 115 Binneringie Road to Kambalda Aquatic Facilities Upgrade and gives one month's local public notice of the proposed change of purpose.</p> <p style="text-align: right;"><b>CARRIED ABSOLUTE 5/0</b></p>	<p><b>In Progress</b></p> <p>Change of Purpose in loan advertised in the Kalgoorlie Miner on 9<sup>th</sup> November 2019. Public submission period closes 11<sup>th</sup> December 2019.</p> <p>Report prepared for Dec Meeting</p>
12 November	245/19	<p><b><u>COUNCIL RESOLUTION: #245/19</u></b></p> <p>Moved: Councillor, N Karafilis Seconded: Councillor, K Lindup</p> <p>That Council, respond to the Draft for Consultation by advising the Department of Local Government that:</p> <ul style="list-style-type: none"> <li>• Currently many behavioural issues, that meet a threshold, are ordinarily addressed by the Local Government Standards Panel, but it is proposed that additional matters of standards are to be addressed by local governments themselves, with little, or no statutory powers to assist in doing so. In addition, local governments will have to create mechanisms and processes to deal with such matters, and this is likely to incur costs. Small regional, remote local governments such as the Shire of Coolgardie are opposed to the approach proposed, without further clarity.</li> <li>• The proposed “dual paths” for addressing standards of behaviour, being local governments under Part B and the LGSP (and related bodies) under Part C.</li> </ul>	<p><b>Completed</b></p> <p>Submission submitted</p>

		<ul style="list-style-type: none"> <li>It is incongruous that whereas the LGSP does not have investigative powers under Part C, that local government is expected to investigate matters under Part B</li> <li>Clause 2.24 states that if a breach is found under Part B, the Council may "prepare an action plan", developed in conjunction with the Council member, to address future behaviour – if the council member refuses to accept their behaviour is inappropriate then cooperation and redress would appear unlikely.</li> <li>It is not clear from the document how behavioural issues from candidates at local government elections, especially defeated candidates, will be addressed, and by whom?</li> </ul> <p>That Council authorise the Shire President and CEO to complete the survey attached to the Draft for Consultation.</p> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 7/0</b></p>	
26 November	255/19	<p><b><u>COUNCIL RESOLUTION: #255/19</u></b></p> <p>Moved: Councillor, N Karafilis Seconded: Councillor, S Botting</p> <p>That Council, approve concessions to rates for the following Sixteen assessments, the total concession of \$17,129.67 is in accordance with section 6.47 of the Local Government Act 1995</p> <p>Assessment A16911 Assessment A16912 Assessment A17042 Assessment A16923 Assessment A16935 Assessment A16932 Assessment A16933 Assessment A2724 Assessment A3865 Assessment A3868 Assessment A3869 Assessment A3856 Assessment A17228 Assessment A1704 Assessment A2721 Assessment A5494</p> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 6/0</b></p>	In Progress
26 November	256/19	<p><b><u>COUNCIL RESOLUTION: #256/19</u></b></p> <p>Moved: Councillor, T Rathbone</p>	Completed



		<p>Seconded: Councillor, E Winter</p> <p>That Council receive listing (attached) of accounts paid during the month of October 2019 by the Chief Executive Officer under delegated authority of Council.</p> <ol style="list-style-type: none"> <li>1. Municipal accounts totalling \$1,967,675.24 on Municipal vouchers EFT17396 – EFT17623, cheques 52265 - 52278, and direct payments made during the month of October 2019.</li> <li>2. Trust payments totalling \$2,779.30 on cheques 2238 - 2240 for the month of October 2019.</li> <li>3. Credit card payments totalling \$17,975.33 for the month of October 2019.</li> </ol> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 7/0</b></p>	
26 November	257/19	<p><b><u>COUNCIL RESOLUTION: #257/19</u></b></p> <p>Moved: Councillor, N Karafilis Seconded: Councillor, E Winter</p> <p>That Council, That Council,</p> <ol style="list-style-type: none"> <li>1. AGREE for Ordinary Council Meetings to be scheduled to convene every Fourth Tuesday at the Coolgardie Council Chamber or Kambalda Community Recreation Facility at 6.00pm on the following dates: <p style="margin-left: 40px;">January 2020– No Meeting 25 February 2020 Kambalda 24 March 2020 Coolgardie 28 April 2020 Kambalda 26 May 2020 Coolgardie 23 June 2020 Kambalda 28 July 2020 Coolgardie 25 August 2020 Kambalda 22 September 2020 Coolgardie 27 October 2020 Kambalda 24 November 2020 Coolgardie 15 December 2020 Kambalda</p> </li> <li>2. AGREE for Audit Committee Meetings to be scheduled at least four times a year to convene at the Coolgardie Council Chamber or Kambalda Community Recreation Facility as advertised.</li> </ol>	Completed

		<b>CARRIED ABSOLUTE MAJORITY 7/0</b>	
<b>26 November</b>	258/19	<p><b><u>COUNCIL RESOLUTION: #258/19</u></b></p> <p>Moved: Councillor, T Rathbone Seconded: Councillor, E Winter</p> <p>That Council accept the Coolgardie swimming pool management contract as per confidential attachment 1 as amended, between Lash N Blinq and the Shire of Coolgardie for the remainder of the 2019/2020 pool season.</p> <p><b>CARRIED ABSOLUTE MAJORITY 7/0</b></p>	<b>In Progress</b>
<b>26 November</b>	259/19	<p><b><u>COUNCIL RESOLUTION: #259/19</u></b></p> <p>Moved: Councillor, E Winter Seconded: Councillor, N Karafilis</p> <p>That Council,</p> <p>Endorse the Memorandum of Understanding between the Shire of Coolgardie and St John for the period</p> <p>Authorise the Chief Executive Officer and Shire President to execute the MOU Agreement as attached (CONFIDENTIAL)</p> <p><b>CARRIED ABSOLUTE MAJORITY 7/0</b></p>	<b>In Progress</b>
<b>26 November</b>	260/19	<p><b><u>COUNCIL RESOLUTION: #260/19</u></b></p> <p>Moved: Councillor, K Lindup Seconded: Councillor, T Rathbone</p> <p>That Council receive the Quarterly Report for the Period Ending 30 September 2019.</p> <p><b>CARRIED ABSOLUTE MAJORITY 7/0</b></p>	<b>Completed</b>
<b>26 November</b>	261/19	<p><b><u>COUNCIL RESOLUTION: #261/19</u></b></p> <p>Moved: Councillor, S Botting Seconded: Councillor, T Keast</p> <p>That Council Receive the Monthly Financial Activity Statement for the period 1 July 2019 to 31 October 2019.</p> <p><b>CARRIED ABSOLUTE MAJORITY 7/0</b></p>	<b>Completed</b>
<b>26 November</b>	262/19	<p><b><u>COUNCIL RESOLUTION: #262/19</u></b></p> <p>Moved: Councillor, K Lindup Seconded: Councillor, N Karafilis</p>	<b>Completed</b>

		<p>That Council, endorse the Freedom of Information statement for the Shire of Coolgardie.</p> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 7/0</b></p>	
26 November	263/19	<p><b><u>COUNCIL RESOLUTION: #263/19</u></b></p> <p>Moved: Councillor, T Rathbone Seconded: Councillor, N Karafilis</p> <p>That Council accept the alternative officer recommendation</p> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 7/0</b></p>	Completed
26 November	264/19	<p><b><u>COUNCIL RESOLUTION: #264/19</u></b></p> <p>Moved: Councillor, T Rathbone Seconded: Councillor, N Karafilis</p> <ol style="list-style-type: none"> <li>1. That Council Authorise the CEO to accept the proposal from Core Business Australia to prepare tender documentation, advertise, assess and prepare contract documentation for Stage 2 of the Shire's Hail Damage Claim for an estimated cost of \$14905 (inc gst).</li> <li>2. That Council Authorise the CEO to further request Core Business Australia to undertake a review of other Shire owned, hail damaged buildings in Coolgardie and if considered to be damaged as result of the hail storms, approach the Shire's insurer with the aim of having the damage added to the Shire's insurance claim. The cost of this work will be undertaken on a schedule of rates basis as a variation under Core Business Australia's contract to project manage the Stage 1 works. Buildings for assessment include; <ol style="list-style-type: none"> <li>a. Coolgardie Shire office Roof and Airconditioning units</li> <li>b. Post Office Roof</li> <li>c. Other buildings as identified</li> </ol> </li> <li>3. That Council Authorise the CEO to further request Core Business Australia to also review the buildings that form part of CRD's Stage 2 engineering report and which have been excluded from the Stage 2 works Scope due to CRD considering that the work is maintenance and not storm damage. This includes; <ol style="list-style-type: none"> <li>a. Old Fire Station</li> </ol> </li> </ol>	<p><b>In Progress.</b></p> <p>Meeting to be held week commencing 16<sup>th</sup> December</p>

		<p><b>b. Coolgardie Men's Shed and Train Station</b></p> <p>The cost of this work will be undertaken on a schedule of rates basis as a variation under Core Business Australia's contract to project manage the Stage 1 works.</p> <p style="text-align: right;"><b>CARRIED ABSOLUTE MAJORITY 7/0</b></p>	
26 November	265/19	<p><b><u>COUNCIL RESOLUTION: #265/19</u></b></p> <p>Moved: Councillor, S Botting Seconded: Councillor, T Rathbone</p> <p>That Council endorse the following amendments made to Policy 42 Community Housing Eligibility.</p> <p><b>Introduction / Background</b> An applicant must meet the eligibility criteria applying at the time of lodgement of an application for registration; while he/she remains on the Expression of Interest waiting list; and at the time of offer of accommodation. To be eligible for public housing, applicants must meet the following criteria:</p> <ul style="list-style-type: none"> <li>• applicants are required to be Australian citizens or have permanent resident status;</li> <li>• be able to prove their identity;</li> <li>• live and receive their income in Western Australia;</li> <li>• always meet public housing income limits as per the Department of Housing's income eligibility guidelines prior to and during occupancy of the units;</li> <li>• not own or have an interest in a property, or be in the position to buy a property; unless in the process of selling or disposing of the property; and</li> <li>• are required to be of Senior Retirement Age as per the current Australian Government's Department of Social Services classification.❖</li> </ul> <p>Eligibility is periodically reviewed while the applicant remains on the Expression of Interest applicant list</p> <ul style="list-style-type: none"> <li>• when there are changes to the application (e.g. Household members are added or removed to making an offer of housing.</li> <li>• prior to making an offer of housing.</li> </ul> <p><b>Permanent Residency in Australia</b></p>	<p><b>Completed</b></p> <p>Amendments Made</p>

		<p>Applicants are required to be Australian citizens or have permanent resident status. A household member who was born overseas must provide evidence that he/she has been granted citizenship or permanent residency.</p> <p>Appropriate documentation includes:</p> <ul style="list-style-type: none"> <li>• a certificate of Australian Citizenship</li> <li>• a permanent residence permit stamped in the applicant's passport.</li> </ul> <p><b>Rent Increases / Income reviews</b></p> <p>Rent is calculated at 25% of base accessible income at the time of signing the lease and is reviewed / increased yearly based on this formula. Reviews occur on 1 June and are applied by 1 July.</p> <p><b>Proof of Income</b></p> <p>applicants must supply documentary proof of income for themselves and their partner to confirm eligibility for assistance. Gross weekly income from other household members (except dependents) is counted as household income when assessing the amount of rent to be paid.</p> <p>Single applicants jointly seeking accommodation will be income tested as a household.</p> <p><b>Property or Land</b></p> <p>Applicants must not own or be part owner in property;</p> <p>Permission may be given for continuing ownership or joint ownership of property for a period after application, where there are specific difficulties relating to immediate disposal;</p> <p>Sale of the property must be in the process of being sold at the time of the allocation of a property;</p> <p>If land or property is inherited, property must be disposed of and the rent reviewed. Any income from the sale of the property will become part of the accessible income.</p> <p><b>Appointments</b></p> <p>The Shire of Coolgardie maintains an Expression of Interest Waiting List, the longest waiting eligible applicant will be placed first, however, in some cases, eligible priority placements will be given precedence.</p>	
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		<p>The Chief Executive Officer has authority to approve occupancy of the community housing if someone has received doctor's certification that they require housing over people on the waiting list.</p> <p><b>Visitors</b></p> <p>Visitors are permitted a maximum of one month stay only; the Shire of Coolgardie must be notified.</p> <p><b>CARRIED ABSOLUTE MAJORITY 7/0</b></p>	
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*Shire of Coolgardie Policy Manual 2019/2020*  
*December 2019*

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## Introduction

The Council of the Shire of Coolgardie has determined to develop Council Policies and the CEO to develop CEO Management Policies and Procedures to guide its direction and operations and their implementation.

This accords with the provisions of s2.7(2)(b) Local Government Act 1995 -

### **s2.7. Role of council**

- (1) The council —
  - (a) governs the local government's affairs; and
  - (b) is responsible for the performance of the local government's functions.
- (2) Without limiting subsection (1), the council is to —
  - (a) oversee the allocation of the local government's finances and resources; and
  - (b) determine the local government's policies.

In addition, the Local Government Act 1995 and other Acts require, or contemplate, the development of Policies.

Policies that must be adopted by Council under various Acts include;

### Local Government Act

- s5.50 Payments to employees in addition to contract or award (can be delegated to CEO under s5.42)
- s5.103 - Code of Conduct
- A procurement policy under regulation 11A of the Local Government (Functions and General) Regulations 1996

### State Records Act, Freedom of Information Act 1992

- Record Keeping

In addition, Council makes policies under the Local Planning Scheme

Council Policies are high level decisions intended to guide the decision-making processes of the Council, as the local government, and the CEO as the employer of all Shire employees, in implementing decisions of the Council, or under delegated authority (from various Acts). These Policies reflect current practices and procedures for the Shire to ensure compliance with relevant legislative and administrative requirements.

Many of the Council and Management Policies have been developed to support delegations and sub delegations contained within the Register of Delegations. Within the Register of Delegations, each instrument of delegation or sub delegation provides a link to the relevant Council or Management Policy, which serve to guide implementation.

In many cases there will also be detailed operational instructions in place to complement Policies. These may include CEO instructions and procedures, machinery operational instructions etc but such matters are entirely administrative and procedural.

The CEO is responsible for the development and implementation of Management Policies, but this Policy Manual contains both Council and Management Policies for completeness of the record and to ensure transparency for Shire residents and ratepayers.

Management Policies cannot be amended by Council.

Council Policy is over-ridden by:

- Commonwealth and State legislation and regulations,
- the Local Planning Scheme
- Local Laws
- Council resolutions
- Decisions made under delegated authority (although all such decisions should comply with Council Policy)

Council Policy overrides:

- Management Policy
- Local Government Guidelines – although are not decisions of Council, close observance is strongly recommended
- Operational/Administrative directions/instructions

Council Policy is not binding on the Council, but is binding on employees, unless discretion is stated. Council Policy is to be considered as Council's standing or permanent instructions.

Policy is not required to be based in legislation but can be a stand-alone instruction of Council or the CEO. However, it cannot be inconsistent with legislation.

The Council and CEO will each review all relevant Policies on an annual basis, but when necessity requires a review to address circumstances this may also occur.

## Council Policies - Legislative

Policy Number      01      Council Policy Management

Legislative Reference: s.2.7 Local Government Act 1995

Relates to: Delegation   Sub Delegation NA

Policy Objective:

To enable the documentation and maintenance of a record of policies adopted by Council and outline processes to be followed for their drafting and implementation.

Policy Scope:

This policy details the process to follow for the setting of Council policy.

Policy Statement:

s2.7 of the Local Government Act 1995 prescribes part of the role of a Council is to “determine the local governments policies.”

### 1.      **Definition**

The Act does not define the term “policy” and hence, for the purpose of this manual, it shall mean:

*A general rule, adopted by Council, which provides a key influence in the Shire’s decision making, rendering direction for the day to day management of the subject functions within the Shire’s operations.*

Policies will provide for the more efficient and effective use of the Shire’s resources and enable the Shire to make decisions based on the principles of equity, fairness, natural justice, transparency of decision making and good government as well as meeting statutory requirements.

### 2.      **Objectives of the Shire’s Policies**

- To provide the Shire with a record of policy decisions.
- To provide employees with guidelines in which to act in accordance with Council’s direction.
- To enable employees to act promptly in accordance with Council’s requirements, but without continual reference to Council.
- To enable councillors to adequately handle enquiries from electors without undue reference to the employees or the Council.
- To enable the Shire to maintain a structured review of Council Policies and to ensure they are in keeping with statutory requirements, community needs, current trends and circumstances.
- To enable the Community to obtain immediate advice on matters of Council Policy.

### 3.      **Policy Development**

A Policy response will be considered where there is either complexity or lack of clarity in one or a combination of any of the following circumstances:

- Legislative requirement;
- Industry standards;

- Organisational standards;
- Strategic objective; or
- Community need or expectation.

A Policy response will only be proposed where it can be demonstrated that the policy will deliver:

- Clarity and consistency in decision making;
- Improved efficiency and effectiveness; or
- Improved customer / community outcomes.

Where it is identified that for purposes of effectiveness, efficiency or clarity in decision making, a new policy or policy amendment may be required, it may be initiated by either:

- A Council resolution; or
- An officer report to Council.

Where Council has resolved that a policy is required to be developed, the Chief Executive Officer is to cause a Council report to be prepared that considers the range of influences on the proposed policy and includes a draft policy. Policy needs which are identified through the Shire's operations will similarly be provided to Council in a comprehensive report.

#### **4. Requirements for Proposed New Policies and Major Amendment to Existing Policies**

Where a new policy or substantial review of an existing policy is commenced, the following key elements will be researched and considered:

- Statutory compliance obligations
- Industry standards, codes of practice, guidelines
- Risk implications
- Customer / community needs and expectations
- Whether it effectively integrates in the Shire's operations
- External stakeholder consultation, where determined appropriate in accordance with the Shire's Community Consultation Manual
- Internal stakeholder consultation (including relevant senior employees and councillors)
- Potential resource and budget implications

When the draft new policy or major amendment to existing policy has been prepared it is to be circulated to councillors and senior employees seeking feedback over a minimum period of 21 days prior to inclusion in the Ordinary Council Meeting Agenda. Where feedback identifies improvements, these will be incorporated into the final draft presented for Council's consideration and detailed within the report to Council.

#### **5. Minor Amendments to Existing Policies**

Where a proposed policy amendment is considered minor and does not impact on the Substantive operation of the existing policy, then the requirements outlined in sub-clause 3.2 of this policy do not apply and the amendment can be provided direct to Council via a report.

#### **6. Policy Manual Review**

Each Policy adopted is to be assessed using the following risk considerations:

- Implications of statutory requirements;

- Implications for operational effectiveness and efficiency;
- Potential for negative impact on;
  - I. operational activity
  - II. strategic objectives
  - III. environmental / economic factors
  - IV. reputation
- Complex procedures or technical information; or
- Change is likely to occur

All Council policies will be reviewed at least every 2 years:

- This does not, however, limit the review of individual policies during the year if identified as requiring amendment prior to the annual review date.
- Amendment to and revocation of, policies shall be done in accordance with Regulation 10 of the Local Government (Administration) Regulations 1996, with all decisions to be carried by an Absolute Majority of Council.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any): 1.17

Date First Adopted: June 2017

Review dates: May 2017

Legislative Reference: Parts 6, 7 Local Government Act 1995

Relates to: Delegation   Sub Delegation NA

Policy Objective:

The objectives of the Audit Committee are to aid and guide Council on the discharge of its duties under Part 6 and 7 of the Local Government Act 1995. The Audit Committee assists Council to monitor the integrity of the Shire's financial statements, risk management, internal controls and compliance with legislative requirements.

The primary objective of the Audit Committee (the Committee) is to accept responsibility for the annual external audit and liaise with the Shire's auditor so that Council can be satisfied with the performance of the Shire of Coolgardie (the Shire) in managing its financial affairs.

Reports from the Committee will assist Council in discharging its legislative responsibilities of controlling the Shire's affairs, determining the Shire's policies and overseeing the allocation of its finances and resources. The Committee will ensure openness in the Shire's financial reporting and will liaise with the CEO to ensure the efficient and effective management of the Shire's financial and accounting systems and compliance with legislation.

The Audit Committee is to facilitate:

- The enhancement of the credibility and objectivity of internal and external financial reporting; effective management of financial and other risks and the protection of Council assets;
- Compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- The coordination of the internal audit function with the external audit; and
- The provision of an effective means of communication between the external auditor, internal auditor, the CEO and Council.

Policy Scope:

To establish Terms of Reference for the effective operation of the Audit Committee.

Policy Statement:

#### **Powers of the Audit Committee**

The Committee is a formally appointed committee of 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.

#### **Membership**

The Committee will consist of five (5) members. Membership will be reviewed biennially immediately following Local Government elections unless, by a decision of Council, an interim appointment is required. All members shall have full voting rights.



An external person (if any) will have senior business or financial management/reporting knowledge and experience and be conversant with the financial and other reporting requirements. The evaluation and selection of potential members will be reviewed and endorsed by the CEO and the Committee presiding member. This will take into consideration the candidate's work experience and their likely ability to apply appropriate analytical, strategic financial and management skills, and a recommendation put to Council.

The nature of independence with regard to an external independent person is a person with no operating responsibilities with the Shire. Associations refer to commitment and paid services to the Shire, directly or indirectly, for example sporting clubs, regional committees and participation on other Council committees. The exclusion does not include ratepayers. The objective is to have the Committee approach its tasks objectively, maintain its independence also be seen to be independent.

Appointments of external persons shall be for a maximum of two years endorsed by the Council following public advertisement and the allocation of sufficient funds for meeting expenses. Members will be eligible for reappointment. The terms of the appointment should be arranged to align with the beginning of the Council year to ensure an orderly rotation and continuity of membership despite changes to the Council's elected representatives.

The CEO or their nominee is to attend all meetings to provide advice and guidance to the Committee. Other officers will attend where necessary. The CEO and employees are not members of the Committee.

#### Meetings

The Audit Committee shall meet at least four times a year in accordance with a schedule adopted and published by the Council. The schedule will be developed to coincide with Council reporting deadlines.

#### Reporting

Reports and recommendations of each Committee meeting shall be presented to the next ordinary meeting of the Council.

#### Duties and Responsibilities

The duties and responsibilities of the Audit Committee will be to:

- Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits;
- Develop and recommend to Council an appropriate process for the selection and appointment of a person as the Shire's auditor;
- Develop and recommend to Council a list of those matters to be audited and the scope of the audit to be undertaken;
- Recommend to Council the person or persons to be appointed as auditor;
- Develop and recommend to Council a written agreement for the appointment of the external auditor. The agreement is to include:
  - a) the objectives of the audit;

- b) the scope of the audit;
  - c) a plan of the audit;
  - d) details of the remuneration and expenses to be paid to the auditor; and
  - e) the method to be used by the local government to communicate with, and supply information to, the auditor;
- Liaise with the CEO to ensure that the local government does everything in its power to;
  - a) assist the auditor to conduct the audit and carry out his or her other duties under the Local Government Act 1995; and
  - b) ensure that audits are conducted successfully and expeditiously;
- Examine the reports of the auditor after receiving a report from the CEO on the matters to:
  - a) determine if any matters raised require action to be taken by the local government; and
  - b) ensure that appropriate action is taken in respect of those matters;
- Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to the Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditors is received, whichever is the latest time.
- Review the scope of the audit plan and program and its effectiveness;
- Review the appropriateness of any special internal audit assignments undertaken at the request of Council or CEO;
- Review the level of resources allocated to internal audit and the scope of its authority;
- Review reports of internal audits, monitor the implementation of recommendations made by the audit and review the extent to which Council and management reacts to matters raised;
- Review the local government's draft annual financial report, focusing on:
  - a) accounting policies and practices;
  - b) changes to accounting policies and practices;
  - c) the process used in making significant accounting estimates;
  - d) significant adjustments to the financial report (if any) arising from the audit process;
  - e) compliance with accounting standards and other reporting requirements; and
  - f) significant variances from prior years;
- Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;
- Review the annual Compliance Audit Return and report to Council the results of that review, and
- Consider the CEO's reviews of the appropriateness and effectiveness of the Shire's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to the Council.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: June 2017

Review dates: May 2017

Legislative Reference: s.103 Local Government Act 1995 and Regulations

Relates to: Delegation 1.18 Sub Delegation NA

Policy Objective:

A Local Government in accordance with s103(1) of the Local Government Act is required to adopt a Code of Conduct to be observed by Council members, committee members and employees.

Policy Scope:

The Code of Conduct provides Council Members, Committee Members and employees in Local Government with consistent guidelines for an acceptable standard of professional conduct. The Code addresses in a concise manner the broader issue of ethical responsibility and encourages greater transparency and accountability in individual Local Governments.

The Code is complementary to the principles adopted in the Local Government Act and regulations which incorporates four fundamental aims to result in:

- Better decision-making by Local Governments;
- Greater community participation in the decisions and affairs of Local Governments;
- Greater accountability of Local Governments to their communities; and
- More efficient and effective Local Government.

The Code provides a guide and a basis of expectations for Council Members, Committee Members and employees. It encourages a commitment to ethical and professional behaviour and outlines principles in which individual and collective Local Government responsibilities may be based.

Policy Statement:

A Local Government in accordance with s103(1) of the Local Government Act is required to adopt a Code of Conduct to be observed by Council members, committee members and employees.

### **Rules of Conduct**

Council Members acknowledge their activities, behaviour and statutory compliance obligations may be scrutinised in accordance with prescribed rules of conduct as described in the Local Government Act 1995 and Local Government (Rules of Conduct) Regulations 2007.

#### **1. Roles**

##### 1.1 Role of Council

The Role of the Council is in accordance with s2.7 of the Local Government Act 1995:

*“(1) the council —*

*(a) Directs and controls the local government’s affairs; and*

*(b) is responsible for the performance of the local government’s functions.*

*(2) Without limiting subsection (1), the council is to —*

*(a) Oversee the allocation of the local government’s finances and resources; and*

*(b) Determine the local government's policies."*

### 1.2 Role of Council Members

The primary role of a Council Member is to represent the community, and the effective translation of the community's needs and aspirations into a direction and future for the Local Government will be the focus of the Council Member's public life.

The Role of Council Members as set out in s2.10 of the Local Government Act 1995 follows:

*"A Councillor —*

- (a) Represents the interests of electors, ratepayers and residents of the district;*
- (b) provides leadership and guidance to the community in the district;*
- (c) facilitates communication between the community and the council;*
- (d) Participates in the local government's decision-making processes at council and committee meetings; and*
- (e) Performs such other functions as are given to a Councillor by this Act or any other written law."*

A Council Member is part of the team in which the community has placed its trust to make decisions on its behalf and the community is therefore entitled to expect high standards of conduct from its elected representatives. In fulfilling the various roles, Council Members activities will focus on:

- achieving a balance in the diversity of community views to develop an overall strategy for the future of the community;
- achieving sound financial management and accountability in relation to the Local Government's finances;
- ensuring that appropriate mechanisms are in place to deal with the prompt handling of residents' concerns;
- working with other governments and organisations to achieve benefits for the community at both a local and regional level;
- having an awareness of the statutory obligations imposed on Council Members and on Local Governments.

In carrying out its functions a local government is to use its best endeavours to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.

### 1.3 Role of employees

The role of employees is determined by the functions of the CEO as set out in s5.41 of the Local Government Act 1995: -

*"The CEO's functions are to —*

- (a) advise the council in relation to the functions of a local government under this Act and other written laws;*
- (b) ensure that advice and information is available to the council so that informed decisions can be made;*
- (c) cause council decisions to be implemented;*

- (d) manage the day to day operations of the local government;*
- (e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions;*
- (f) speak on behalf of the local government if the mayor or president agrees;*
- (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to S 5.37(2) in relation to senior employees);*
- (h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and*
- (i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO."*

#### 1.4 Relationships between Council Members and employees

An effective Councillor will work as part of the Council team with the Chief Executive Officer and other members of employees. That teamwork will only occur if Council Members and employees have a mutual respect and co-operate with each other to achieve the Council's corporate goals and implement the Council's strategies. To achieve this Council Members and employees need to observe their statutory and professional obligations which include, but are not limited to, the following:

##### **Councillors**

- accept that their role is a leadership, not a management or administrative one;
- acknowledge that they have no capacity to individually direct members of employees to carry out functions;
- refrain from publicly criticising employees in a way that casts aspersions on their professional competence and credibility

##### **Employees**

- respect the role and position of councillors and implement to their best ability the decisions of Council;
- acknowledge that individual councillors have no capacity to direct employees or become involved in day to day operations of the Shire of Coolgardie;
- will not actively involve councillors in any work instruction, direction, conflict, dispute or issue arising from their employment with the Shire of Coolgardie;
- refrain from publicly criticising Council decisions and/or individual councillors in public forums or in situations where their personal views could be reasonably be misinterpreted as the views of the Shire's Management and/or Administration.

## **2. Conflict and Disclosure of Interest**

### 2.1 Conflict of Interest

Councillors, Committee Members and employees will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.

Employees will not engage in private work with or for any person or body with an interest in a proposed or current contract with the Local Government, without first making disclosure to the Chief Executive

Officer. In this respect, it does not matter whether advantage is in fact obtained, as any appearance that private dealings could conflict with performance of duties must be scrupulously avoided.

Council Members, Committee Members and employees will lodge written notice with the Chief Executive Officer describing an intention to undertake a dealing in land within the local government area or which may otherwise be in conflict with the Council's functions (other than purchasing the principal place of residence).

Council Members, Committee Members and employees who exercise a recruitment or other discretionary function will make disclosure before dealing with relatives or close friends and will disqualify themselves from dealing with those persons.

Employees will refrain from partisan political activities which could cast doubt on their neutrality and impartiality in acting in their professional capacity. An individual's rights to maintain their own political convictions are not impinged upon by this clause. It is recognised that such convictions cannot be a basis for discrimination, and this is supported by anti-discriminatory legislation.

## 2.2 Financial Interest

Council Members, Committee Members and employees will adopt the principles of disclosure of financial interest as contained within the Local Government Act.

## 2.3 Disclosure of Interest

Definition:

In this clause, and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996 -

“interest” means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.

(a) A person who is an employee and who has an interest in any matter to be discussed at a council or committee meeting attended by the person is required to disclose the nature of the interest -

(i) in a written notice given to the CEO before the meeting; or

(ii) at the meeting immediately before the matter is discussed.

(b) A person who is an employee and who has given, or will give, advice in respect of any matter to be discussed at a council or committee meeting not attended by the person is required to disclose the nature of any interest the person has in the matter -

(i) in a written notice given to the CEO before the meeting; or

(ii) at the time the advice is given.

(c) A requirement described under items (a) and (b) exclude an interest referred to in S 5.60 of the Local Government Act 1995.

(d) A person is excused from a requirement made under items (a) or (b) to disclose the nature of an interest if -

(i) the person's failure to disclose occurs because the person did not know he or she had an interest in the matter; or

(ii) the person's failure to disclose occurs because the person did not know the matter in which he or she had an interest would be discussed at the meeting and the person discloses the nature of the interest as soon as possible after becoming aware of the discussion of a matter of that kind.

(e) If a person who is an employee makes a disclosure in a written notice given to the CEO before a meeting to comply with requirements of items (a) or (b), then -

(i) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and

(ii) immediately before a matter to which the disclosure relates is discussed at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present.

(f) If -

(i) to comply with a requirement made under item (a), the nature of a person's interest in a matter is disclosed at a meeting; or

(ii) a disclosure is made as described in item (d)(ii) at a meeting; or

(iii) to comply with a requirement made under item (e)(ii), a notice disclosing the nature of a person's interest in a matter is brought to the attention of the persons present at a meeting, the nature of the interest is to be recorded in the minutes of the meeting.

#### 2.4 Independent Legal advice to be sought if in doubt

If a Council Member is in doubt whether a conflict of interest exists, they should seek independent legal or other appropriate advice.

### **3. Personal Benefit**

#### 3.1 Use of Confidential Information

Council Members, Committee Members and employees will not use confidential information to gain improper advantage for themselves or for any other person or body, in ways which are inconsistent with their obligation to act impartially and in good faith, or to improperly cause harm or detriment to any person or organisation.

#### 3.2 Intellectual Property

The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Local Government upon its creation unless otherwise agreed by separate contract.

#### 3.3 Improper or Undue Influence

Council Members and employees will not take advantage of their position to improperly influence other Council Members or employees in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.

#### 3.4 Gifts

*Definitions:*

*In this clause, and in accordance with Regulation 34B of the Local Government (Administration) Regulations 1996 -*



*“activity involving a local government discretion” means an activity -*

*(a) that cannot be undertaken without an authorisation from the local government; or*

*(b) by way of a commercial dealing with the local government;*

*“gift” has the meaning given to that term in S 5.82(4) except that it does not include -*

*(a) a gift from a relative as defined in S 5.74(1); or*

*(b) a gift that must be disclosed under Regulation 30B of the Local Government*

*(Elections) Regulations 1997; or*

*(c) a gift from a statutory authority, government instrumentality or non-profit association for professional training;*

*“notifiable gift”, in relation to a person who is an employee, means -*

*(a) a gift worth between \$50 and \$300; or*

*(b) a gift that is one of 2 or more gifts given to the employee by the same person within a period of 6 months that are in total worth between \$50 and \$300;*

*“prohibited gift”, in relation to a person who is an employee, means -*

*(a) a gift worth \$300 or more; or*

*(b) a gift that is one of 2 or more gifts given to the employee by the same person within a period of 6 months that are in total worth \$300 or more.*

A person who is an employee is to refrain from accepting a prohibited gift from a person who:

- is undertaking or seeking to undertake an activity involving a local government discretion; or
- it is reasonable to believe is intending to undertake an activity involving a local government discretion.

A person who is an employee and who accepts a notifiable gift from a person who:

- is undertaking or seeking to undertake an activity involving a local government discretion; or
- it is reasonable to believe is intending to undertake an activity involving a local government discretion,

notify the CEO, in accordance with item (c) and within 10 days of accepting the gift, of the acceptance.

The notification of the acceptance of a notifiable gift must be in writing and include:

- the name of the person who gave the gift; and
- the date on which the gift was accepted; and
- a description, and the estimated value, of the gift; and
- the nature of the relationship between the person who is an employee and the person who gave the gift; and

if the gift is a notifiable gift under paragraph (b) of the definition of “notifiable gift” (whether or not it is also a notifiable gift under paragraph (a) of that definition):

- a description; and
- the estimated value; and
- the date of acceptance,

of each other gift accepted within the 6 month period.

The CEO is to maintain a register of notifiable gifts and record in it details of notifications given to comply with a requirement made under item (c).

This clause does not apply to gifts received from a relative (as defined in S 5.74(1) of the Local Government Act) or an electoral gift (to which other disclosure provisions apply).

This clause does not prevent the acceptance of a gift on behalf of the local government in the course of performing professional or ceremonial duties in circumstances where the gift is presented in whole to the CEO, entered into the Register of Notifiable Gifts and used or retained exclusively for the benefit of the local government.

### 3.5 Personal dealings with Council

Council Members and employees will inevitably deal personally with their council (for example, as a ratepayer, recipient of a council service or applicant for a consent granted by council). They must not expect or request preferential treatment for themselves or their family because of their position. They must avoid any action that could lead members of the public to believe that they are seeking preferential treatment.

## **4. Behaviour of Council Members, Committee Members and Employees**

### 4.1 Personal Behaviour

Council Members, Committee Members and employees will:

- act, and be seen to act, properly and in accordance with the requirements of the law and the terms of this Code;
- perform their duties impartially and in the best interests of the Local Government uninfluenced by fear or favour;
- act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Local Government and the community;
- make no allegations which are improper or derogatory (unless true and in the public interest) and refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
- always act in accordance with their obligation of fidelity to the Local Government.

All Council Members and employees to abide by the Corporate Governance Charter.

Council Members will represent and promote the interests of the Local Government, while recognising their special duty to their own constituents.

### 4.2 Honesty and Integrity

Council Members, Committee Members and employees will:

- observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;

- bring to the notice of the Mayor/President any dishonesty or possible dishonesty on the part of any other member, and in the case of an employee to the Chief Executive Officer.
- be frank and honest in their official dealing with each other.

#### 4.3 Performance of Duties

While on duty, employees will give their whole time and attention to the Local Government's business and ensure that their work is carried out efficiently, economically and effectively, and that their standard of work reflects favourably both on them and on the Local Government.

Council Members and Committee Members will at all times exercise reasonable care and diligence in the performance of their duties, being consistent in their decision making but treating all matters on individual merits. Council Members and Committee Members will be as informed as possible about the functions of the Council and treat all members of the community honestly and fairly.

#### 4.4 Compliance with Lawful Orders

Council Members, Committee Members and employees will comply with any lawful order given by any person having authority to make or give such an order, with any doubts as to the propriety of any such order being taken up with the superior of the person who gave the order and, if resolution cannot be achieved, with the Chief Executive Officer.

Council Members, Committee Members and employees will give effect to the lawful policies of the Local Government, whether they agree with or approve of them.

#### 4.5 Administrative and Management Practices

Council Members, Committee Members and employees will ensure compliance with proper and reasonable administrative practices and conduct, and professional and responsible management practices.

#### 4.6 Corporate Obligations

##### **Standard of Dress**

Council Members, Committee Members and employees are always expected to comply with neat and responsible dress standards. Accordingly:

- Council Members and Committee Members will dress in a manner appropriate to their position, when attending meetings or representing the Local Government in an official capacity.
- Management reserves the right to adopt policies relating to corporate dress and to raise the issue of dress with individual employees.

##### **Communication and Public Relations**

All aspects of communication by employees (including verbal, written or personal), involving Local Government's activities should reflect the status and objectives of that Local Government. Communications should be accurate, polite and professional.

As a representative of the community, Council Members need to be not only responsive to community views, but to adequately communicate the attitudes and decisions of the Council.

In doing so Council Members should acknowledge that:

- as a member of the Council there is respect for the decision making processes of the Council which are based on a decision of the majority of the Council;
- information of a confidential nature ought not be communicated until it is no longer treated as confidential;
- information relating to decisions of the Council on approvals, permits and so on ought only be communicated in an official capacity by a designated officer of the Council;
- information concerning adopted policies, procedures and decisions of the Council is conveyed accurately.

Committee Members accept and acknowledge it is their responsibility to observe any direction the Local Government may adopt in terms of advancing and promoting the objectives of the Committee to which they have been appointed.

#### 4.7 Appointments to Committees

As part of their representative role Council Members are often asked to represent the Council on external organisations. It is important that Council Members:

- clearly understand the basis of their appointment; and
- provide regular reports to Council on the activities of the organisation.

#### 4.8 Quasi Judicial Roles

When acting in a Quasi-Judicial role Council Members and employees:

- must recognise that this is a decision making function and not an information gathering function, councillors and employees will make each decision based on the relevant information before them and other relevant decision makers.
- will not gather information by liaising with applicants or opponents or conducting site visits, other than: through an official site visit or briefing endorsed by the Chief Executive Officer or the Council; or as part of their normal work duties.

If a Council Member considers that they do not have enough information to make an informed decision, then they are required to ask for any further information that they may require. Additional information will be provided subject to its availability and the organisation's capability to provide the additional information.

#### 4.9 Harassment and Discrimination

Councillors, Committee Members and employees shall not harass, discriminate against, or support others who harass and discriminate against colleagues or members of the public. This includes, but is not limited to harassment and discrimination, on the grounds of sex, pregnancy, age, race (including their colour, nationality, descent, ethnic or background), religion, political affiliation, marital status, disability, sexual preference or transgender.

#### 4.10 Anonymous Communication

A Council Member or employees will under no circumstances distribute anonymous correspondence received by them other than that they shall cause such correspondence (which includes any printed or electronic communication) to be given immediately to the Chief Executive Officer.

## **5. Dealing with Council Property**

### **5.1 Use of Local Government Resources**

Council Members and employees will:

- be scrupulously honest in their use of the Local Government's resources and shall not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
- use the Local Government resources entrusted to them effectively and economically in the course of their duties; and
- not use the Local Government's resources (including the services of Shire employees) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the Chief Executive Officer).

### **5.2 Travelling and Sustenance Expenses**

Council Members, Committee Members and employees will only claim or accept travelling and sustenance expenses arising out of travel-related matters which have a direct bearing on the services, policies or business of the Local Government in accordance with Local Government policy and the provisions of the Local Government Act.

### **5.3 Access to Information**

Employees will ensure that Council Members are given access to all information necessary for them to properly perform their functions and comply with their responsibilities.

Council members will ensure that information provided will be used properly and to assist in the process of making reasonable and informed decisions on matters before the Council.

## **6. Reporting Breaches and Misconduct**

### **6.1 Reporting breaches of the code of conduct**

A Council Member or employees has an obligation to report suspected breaches of the code of conduct to the Chief Executive Officer or to the Shire President. If a suspected breach of the code of conduct is reported to the Shire President, the Shire President has an obligation to refer this to the Chief Executive Officer for investigation. Council Members should refrain from making allegations at open council meetings.

### **6.2 Investigation procedures – Employees' conduct (excluding the Chief Executive Officer)**

The Chief Executive Officer will investigate breaches of the code of conduct regarding employees of council and others engaged by the council and will facilitate a report to the Council.

Each complaint will be dealt with quickly and fairly in accordance with the principles of procedural fairness.

### **6.3 Investigation procedures – Council Member and Chief Executive Officer conduct**

Where a councillor believes that the Chief Executive Officer or another Council Member has failed to comply with the code, the Council Member should report the matter to the Shire President, who will report the matter to the Council, if the Shire President believes the alleged breach warrants investigation.

Council is to create a Governance Committee of no less than three (3) members to investigate any alleged breach a Council Member or the Chief Executive Officer

The Governance Committee will be responsible for the investigation of allegations of breaches of the code of conduct by Council Members and the Chief Executive Officer and must either:

- investigate the alleged breach; or
- engage an independent person to investigate the allegation.

An investigation conducted by the Chief Executive Officer, or the Council will follow the rules of procedural fairness. The investigator must:

- inform the person/s against whose interests a decision may be made of any allegations against them and the substance of any adverse comment in respect of them
- provide the person/s with a reasonable opportunity to put their case
- hear all parties to a matter and consider submissions
- make reasonable enquiries before making a decision
- ensure that no person is involved in enquiries in which they have a direct interest

#### 6.4 Misconduct

The Chief Executive Officer has a statutory obligation to report, to the Corruption and Crime Commission:

- any allegation of misconduct; or
- any situation that otherwise comes to his or her attention involving misconduct,

where the CEO considers on reasonable grounds that misconduct may have occurred.

<p><u>Responsible Department:</u> Executive</p> <p><u>Responsible Officer:</u> CEO</p> <p><u>Delegation link (if any):</u> 1.17</p> <p><u>Date First Adopted:</u></p> <p><u>Review dates:</u></p>
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Legislative Reference: s.6.14 (and others) Local Government Act 1995 and Regulations

Relates to: Delegation 1.20   Sub Delegation 1.20a

Policy Objective:

- To take a conservative approach to investments, but with a focus to add value through prudent investment of funds.
- To have investment funds achieve a return consistent with the BBSW (90-day average) rate and/or UBSWA 90 day Bank Bill Index.
- To achieve a high level of security for the overall portfolio by using recognised rating criteria.
- To maintain an adequate level of diversification
- To have ready access to funds for day to day requirements, without penalty

Policy Scope:

This policy applies to investments made by the Shire of Coolgardie employees in accordance with the requirements of Section 143 of the Local Government Act.

Policy Statement:

**1.      Statutory Compliance**

All investments are to be made in compliance with:

- Local Government Act 1995 – s6.14
- Trustees Act 1962 – Part III Investments as amended by the Trustees Amendment Act 1977.
- r19cLocal Government (Financial Management) Regulations 1996

**2.      Delegated Authority**

The Chief Executive Officer is delegated the authority to make investment decisions and sign investment lodgements and withdrawals. Pursuant to the provisions of s5.44 of the Local Government Act 1995, this authority may be delegated to Shire employees.

**3.      Approved Institutions**

Investments shall be made with institutions which meet this policy’s guidelines on diversification and credit risk.

**4.      Authorised Investments**

Authorised investments shall include but not necessarily be limited to:

- Fixed and floating rate interest bearing deposits/securities issued by Authorised Deposit taking Institutions (ADI’s) as authorised by the Australian Prudential Regulation Authority (APRA), including Fixed and Floating Rate securities;
- State/Commonwealth Government Bonds;
- Mortgage and Asset Backed Securities with a credit rating of “AA-“or better;

## **5. Risk Profile**

When exercising the power of investment, the following are to be given consideration:

- The purpose of the investment, and its needs together with the circumstances.
- The nature of and the risk associated with the different investments.
- The need to maintain the real value of capital and income.
- The risk of capital loss or income loss.
- The likely income return and the timing of that return.
- The liquidity and the marketability of the proposed investment during, and at the determination of the term of the proposed investment.
- The aggregate value of the investment.
- The likelihood of inflation affecting the value of the proposed investment.
- The costs (including commissions, fees, charges and duties payable) of making the proposed investment.

## **6. Investment Guidelines**

### **6.1 Council's Direct Investments**

Quotations on Investments

- Not less than three (3) quotations shall be obtained from authorised institutions whenever an investment is proposed. The best quote on the day will be successful after allowing for administrative and banking costs, as well as having regard to the limits set above.

Term to maturity

- Fixed rate investments up to one (1) year.
- ADI floating rate investments of more than one (1) year to legal maturity, subject to the investments having the capacity to be able to be sold at any time before maturity.
- Investment grade mortgage/asset based securities up to five (2) years.

Liquidity

- At least 35% of the total investment portfolio must be liquefiable within 10 days.
- Cash flow must be monitored daily to ensure cash funds are available to meet commitments.

### **6.2 General Policy Guidelines**

Restrictions on investments are per the regulations imposed by r19c Local Government (Financial Management) Regulations 1996.

#### **Diversification/Credit Risk**

The amount invested with any one financial institution or managed fund should not exceed the following percentages of average annual funds invested. When placing investments, consideration should be given to the relationship between credit rating and return.



<b>Long Term Rating (Standard &amp; Poors)</b>	<b>Short Term Rating (Standard &amp; Poors)</b>	<b>Direct Investments  Maximum % with any one institution</b>	<b>Maximum % of Total Portfolio</b>
AAA Category	A1+	75%	100%
AA Category	A1+	75%	100%
A Category	A1	25%	80%

### Credit Ratings

If any of the funds/securities are downgraded such that they no longer fall within the Shire's investment policy guidelines, they will be divested as soon as practicable.

The Short term (0-365 days) rating (as defined by Standard & Poors Australian Ratings) is:

<b>A1+</b>	Extremely strong degree of safety regarding timely payment
<b>A1</b>	A strong degree of safety for timely payment

The long term rating is:

<b>AAA to AAA-</b>	An extremely strong capacity to repay
<b>AA+ to AA-</b>	A very strong capacity to repay

### Benchmarks

<b>Investment</b>	<b>Performance Benchmark</b>
Cash, Cash Plus or equivalent and Direct Investments	UBSWA Bank Bill Index & BBSW Rate

## **7. Reporting**

- Documentary evidence must be held for each investment and details thereof maintained in an Investment Registrar.
- Certificates must be obtained from the financial institutions confirming the amounts of investments held on the Shire's behalf as at 30th June each year and reconciled to the Investment Registrar.
- A monthly report shall be submitted to Council with details of the investment portfolio, including performance figures and percentage exposure to categories as restricted by this policy.

- An annual report (each financial year) shall be submitted to Council reviewing the performance of the portfolio and investment strategy as required by s18 (3) of the Trustees Act 1962.

Responsible Department: Operation Services

Responsible Officer: Director Operation Services

Delegation link (if any): 1.20

Date First Adopted: October 2013

Review dates: May 2017, 30 April 2019

Legislative Reference: s6.5, s6.8(1)(c) (and others) Local Government Act 1995 and Regulations

Relates to: Delegation 1.10, 1.11, 1.12, 1.13    Sub Delegation 1.10a,1.11a, 1.12a, 1.13a

Policy Objective:

The Shire of Coolgardie will commit to the principles of transparency, probity and good governance with the procurement of goods, services and works to deliver a best practice approach to procurement procedures.

Acting always within the legislative requirements of the Local Government Act 1995 and Part 4 of the Local Government (Functions and General) Regulations 1996. Procurement practices and processes defined within this policy are to be complied with throughout the Shire.

Policy Scope:

This policy is a directive for:

- The procurement of goods and services,
- The best value for money,
- Statutory compliance,
- Authorised employee's expenditure limits and
- Fuel cards.

All budgetary and purchasing expenditure will have regard to the development, maintenance and replacement of Coolgardie Shire infrastructure, facilities and plant.

Policy Statement:

**1. Objectives**

All purchasing activities will:

- Comply with s6.5(a) of the Local Government Act 1995 and Part4 of the Local Government (Functions and General) Regulations 1996;
- Ensure consistency of all purchasing activities across all operational areas;
- Contribute to the efficient and effective operation of the Coolgardie Shire;
- Eliminate probity risk by providing consistent and demonstrated processes that promote openness, fairness, transparency and equity to all potential suppliers.
- Ensure the best value for money is achieved through design, construction, maintenance and replacement of new and existing infrastructure and plant asset.

**2. Purchasing Principles**

The following principles and standards will be demonstrated throughout all stages of the procurement process to ensure the fair and equitable treatment of all parties:

- Employees and employees shall be accountable for efficient and effective purchasing decisions based on achieving value for money;

- Procurement practices will comply with relevant legislative and regulatory requirements, the Shire's Code of Conduct, Delegations Register and Record keeping procedures and practices.
- Processes, evaluations, and decisions shall be unbiased, transparent and fully documented in accordance with associate policies, audit requirements and relevant legislation.
- Any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed;
- Any information provided to the Shire of Coolgardie by a supplier shall be treated as commercial- confidential and shall not be released by the Shire unless authorised by the supplier or relevant legislation and
- Purchasing will be undertaken on a competitive basis whereby all suppliers are considered on an impartial, honest and consistent manner.

### 3. Value for money

Value for Money is determined when the consideration of price, risk and quantitate factors that are assessed to determine the most advantageous outcome to be achieved for the Shire of Coolgardie.

Procurement decisions will be made with greater consideration than obtaining the lowest price, with consideration given to incorporate qualitative and risk factors into the decision.

### 4. Pre procurement requirements

Unless by Council resolution, or by requirement of legislation, the following minimum guidelines for inviting quotes prior to the procurement of any goods or services will be adhered to by all employees.

Purchase Value Threshold	Purchasing Requirement
Less than \$2,000	Obtain one verbal quote.
Over \$2,000 and up to \$10,000	Obtain one (1) itemised written quote from a suitable supplier. Purchase directly from a supplier using a purchasing order; or obtain at least one (1) oral or written quotation from a suitable supplier, either from: <ul style="list-style-type: none"> <li>• an existing panel of pre-qualified suppliers administered by the Shire of Coolgardie; or</li> <li>• a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or</li> <li>• from the open market.</li> </ul>
Over \$10,000 and up to \$30,000	Two (2) itemised written quotes from a suitable supplier. Purchase directly from a supplier using a purchasing order; or obtain at least one (1) oral or written quotation from a suitable supplier, either from: <ul style="list-style-type: none"> <li>• an existing panel of pre-qualified suppliers administered by the Shire of Coolgardie; or</li> <li>• a pre-qualified supplier on the WALGA Preferred Supply Program or State</li> </ul>

	<p>Government Common Use Arrangement (CUA); or</p> <ul style="list-style-type: none"> <li>from the open market.</li> </ul>
Over \$30,000 and up to \$100,000	<p>Three (3) itemised written quotes from a suitable supplier.</p> <p>Purchase directly from a supplier using a purchasing order; or obtain at least one (1) oral or written quotation from a suitable supplier, either from:</p> <ul style="list-style-type: none"> <li>an existing panel of pre-qualified suppliers administered by the Shire of Coolgardie; or</li> <li>a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or</li> <li>from the open market.</li> </ul>
Over \$100,000 and up to \$150,000	<p>Obtain three (3) itemised written quotes authorised by the CEO from suppliers by formal invitation under a Request for Quotation, containing price and detailed specifications of goods and services required. The procurement decision is to be based on all value for money considerations in accordance with the definition of this policy.</p> <p>Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire of Coolgardie through the WALGA preferred supply program or State Government CUA) are not required to be invited using a Request for Quotation form, however at least three written quotes are still required to be obtained.</p>
Over \$150,000	Tenders required

## 5. Emergency Purchases

An emergency purchase is defined as an unanticipated and unbudgeted purchase which is required in response to an emergency as provided for in the Local Government Act 1995. In this or services on the proviso that:

- A brief explanation of the emergency/urgency of the situation is provided by the officer upon issue of purchase order and prior to payment of the invoice for the service.
- The value of works being undertaken in the emergency is within the officer's delegated authority limit.

- The value of the works being undertaken is within the limits of the Council's adopted Annual Plan and Budget.

It is the Officer's responsibility to provide evidence that a reasonable attempt has been made to meet the above guidelines.

If a selection criterion, other than price, is used to determine the successful supplier, the authorising officer will advise of all potential suppliers of the selection criteria prior to receiving quotations. All documentation received or internally generated, as evidence of meeting the above quoting requirements will be attached to Council's copy of the payment advice and retained as per either Council internal or legislated records requirements for financial documents, whichever is the longest.

#### **6. Authorising Officer**

An Authorising Officer is a Shire of Coolgardie employee who is registered in the sub delegation register as authorised to incur expenditure and claims for payment, within a set monetary limit.

#### **7. Purchase Orders**

The Shire of Coolgardie requires a purchase order to be raised and issued prior to the service or product being supplied. The authorising officer will ensure items purchased are made within budget parameters.

#### **8. Purchase Orders Exemptions**

The requirement to issue a purchase order is not required in the following instances:

- Procurement of goods or services:
  - I. Utilities; including telephone, electricity, water and gas.
  - II. Annual Membership/subscriptions
  - III. Reimbursements to Council Members and employees
  - IV. Freight
  - V. Department of Land Information online transactions
  - VI. Motor Vehicle Licensing and Registration
  - VII. Postage
  - VIII. Legal Costs
- Corporate Credit or Fleet Fuel Card purchases;
- Petty Cash purchases - \$200 limit GST inclusive;
- All emergencies as deemed in writing by the Shire President s6.8(1)(c) LGA

Responsible Department: Operation Services

Responsible Officer: CEO

Delegation link (if any): 1.11, 1.12, 1.13 (and sub delegations)

Date First Adopted: May 2016

Review dates: May 2017, June 2018, November 2018

Legislative Reference: Local Government (Functions and General) Regulations 1996: r.24G

Relates to: Delegation 1.13 Sub Delegation 1.13a

Policy Objective:

The purpose of this policy is to maximise the use of competitive locally based businesses in the provision of goods or services purchased or contracted by the Shire of Coolgardie.

Policy Scope:

The scope of this policy is to obtain value in the purchase of goods and services whilst providing an opportunity for locally based businesses to be competitive in the process.

Policy Statement:

For the purposes of this policy, a regionally based business is to have an office and/or workshop premises (LIA or Shop Front) and/or employees housed (Residentially not in a Camp) located within the district of the Shire of Coolgardie

A regional price preference will apply to all Request for Tenders (RFT) and formal Request for Quotations (RFQ) invited by the Shire of Coolgardie for the supply of goods and services and construction (building) services, unless Council resolves that this policy will not apply to a particular RFT or RFQ.

Where no submission is received from a Shire of Coolgardie based business for a RFT or formal RFQ, submissions from businesses based within the Goldfields Esperance region will be deemed to be regionally based for the purposes of this policy.

The following levels of preference will be applied under this policy:

1. Goods and Services – 10%, or to a maximum price reduction of \$20,000
2. Construction (building) Services – 5%, or to a maximum price reduction of \$50,000
3. Goods and Services, including Construction (building) Services – 10%, or to a maximum price reduction of \$100,000, if the Council is seeking tenders for the provision of those goods or services for the first time, due to those goods or services having been, until then, undertaken by the Council.

The application of the preference levels listed in 1.2 above will only be in consideration of the value of those goods and services identified by the supplier as being from regional sources.

**Principles**

In considering any RFT or formal RFQ or submission, price is only one of the factors to be assessed when Council is to decide which of the suppliers it thinks would be the most advantageous to it

**Example of the Application of the Regional Price Preference Policy**

**Example 1**

Consider a scenario when the following 2 submissions for a RFT or Formal RFQ to supply goods and services are received by a local government that has chosen a 10% rate of preference.

1. Submission 1 is from a regional supplier (as defined by Council in this policy).
2. Submission 2 is from a metropolitan based firm.

<b>Submissions Received</b>	<b>Price of RFT or Formal RFQ</b>	<b>Price Reduction at 10% rate of preference</b>	<b>Adjusted Price used for evaluation purposes</b>
Submission 1	\$100,000	\$10,000 (10% of \$100,000)	\$90,000 (\$100,000 less \$10,000)
Submission 2	\$95,000	(10% of \$100,000)	\$95,000

As can be seen from the table above, in terms of price, the submission from the regional Supplier (Submission 1) is the most advantageous once the preference has been applied.

However, it is important to emphasise that price is only one of the criteria used to determine a successful submission. Nonetheless, when the submissions are assessed against all the RFT or RFQ criteria, the adjusted price is the one to be used. That is, the price following the application of any preference.

#### **Example 2**

This example highlights how the maximum price reduction affects the assessment of tenders. The following scenario where tenders are called to supply construction (building) services by a local government that has chosen a 5% rate of preference.

1. Tender 1 is from a regional tenderer
2. Tender 2 is from a metropolitan based firm

<b>Tenders Received</b>	<b>Price of Tender</b>	<b>Price Reduction at 5% rate of preference</b>	<b>Reduced Price used for evaluation purposes</b>
Submission 1	\$1,200,000	Less 5% of \$1,200,000 = \$60,000.  However maximum price reduction is limited to \$50,000 (10% of \$100,000)	\$1,150,000 (\$1,200,000 less \$50,000)
Submission 2	\$1,145,000	No preference available	\$1,145,000

In this case, in terms of price alone, Tender 2 is the most advantageous.



Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any): Delegation 1.13 Sub Delegation 1.13a

Date First Adopted: 27<sup>th</sup> August 2019

Review dates:

Legislative Reference: Local Government Act 1995 s 2.8(1)(d), 5.41(f)

Relates to: Delegation NA Sub Delegation NA Authorisation 11.16

Policy Objective:

Direction between Authorised employees and Media

Policy Scope:

To provide a framework for councillors, employees, delegates and advisers to:

- Ensure all communication with the media is consistent, balanced, well-informed, timely, professional and appropriate.
- Clearly indicate Council's authority spokespersons.
- Improve communication with customers and enhance Council's public image
- Limit the possibility of miscommunication and to maximise the effectiveness of employees by ensuring comments to the media relating to Council are made only through authorised people.

Policy Statement:

**Introduction / background**

Council recognises that a well-run, competent, ethical and reputable organisation is the best way to promote favorable image and that way public relations program is only as good as the organisation behind it.

Council will take advantage of interest from the media to further its reputation and inform the public about Council's activities. Council will also distribute information to the media to communicate information about Council's activities and decisions. In dealing with the media, councillors and employees must be careful to communicate accurate information.

Council welcomes enquiries from the media. All media representatives are to be treated in the same manner as any other customer of Council.

Councillors and employees should treat all media outlets equally and should avoid giving one outlet preferential treatment. Media releases should be distributed to all media outlets at the same time.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: 22 October 2013

Review dates: 16 May 2017, June 2019

Legislative Reference: s5.94 Local Government Act 1995

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

The councillors, employees and contractors at the Shire of Coolgardie are committed to providing an efficient, effective, systematic and consistent approach that strives for continuous improvement in the management of complaints.

Policy Scope:

This policy applies to all councillors, employees and contractors of the Shire of Coolgardie that receive and manage customer feedback relating to products and services delivered by or on behalf of the Shire of Coolgardie. For the purposes of this policy, the following is not classified as customer feedback and are out of the scope of this policy:

- Feedback obtained during stakeholder and community engagement processes.
- Queries and requests for specific information.
- Requests for a direct service.
- Matters currently being dealt with or have been previously dealt with by a court, tribunal or external complaints agency.
- Matters that have already been subjected to an Internal review and an outcome has been determined.

Policy Statement:

Definitions / Abbreviations Used in Policy

**Complaint:** The Australian Standard on Complaints Handling (ISO 10002:2006) defines a 'complaint' as any: "expression of dissatisfaction made to an organisation, related to its products [or services] or the complaints handling process itself, where a response or resolution is explicitly or implicitly expected.

**Feedback:** a generic term that includes compliments, complaints, suggestions and service requests

**Request for Service:** provision of a Shire service or some action required to be taken to address a problem or a request for a change to the way a Shire service is delivered. For example, a customer at the Swimming Pool tells employees member there is not hot water in the shower. This is a request for service and the employees must rectify the problem. If the problem is not rectified and the customer must repeatedly ask for hot water over several visits the request is likely to escalate to a complaint.

The Shire recognises that effective complaints management is integral to customer service excellence and values all complaints and encourages a people-focused and proactive approach to complaints management.

The Shire is committed to the following complaints management principles:

- complaints can be lodged without fear of retribution;
- the confidentiality and privacy of complainants will be protected;
- complaints will be assessed in a fair, objective and professional manner;
- complaints are resolved in a timely manner;
- ensure the application of natural justice; and
- integrate complaints information into business improvement processes.

This policy acknowledges customers, employees, councillors, contractors and all other parties who deal with the Shire of Coolgardie have a right to provide feedback about the Shire's policies, products and services.

#### Fairness and Objectivity

The Shire's handling of customer feedback is based on the Shire of Coolgardie's values and guiding principles and is in line with the standards set by the Code of Conduct and Customer Service Charter. All feedback will be addressed in an equitable, objective and unbiased manner.

#### Confidentiality

Personally identifiable information concerning customer feedback should be available where needed, but only for the purposes of addressing the feedback within the organisation and should be actively protected from disclosure, unless the customer expressly consents to its disclosure.

#### Data Collection

The Shire may collect and register data on customer feedback.

#### Remedies and Resolution of Complaints

The decision or action taken regarding the customer complaint will be communicated to the customer as soon as the decision or action is taken.

The Shire recognises the various remedial methods that can be used to deal with a complaint:

- A review of the issue.
- Information to the customer as to how the complaint was dealt with, upon conclusion thereof.
- A change to the decision.
- A conciliation process.
- Referral to third party for appeals e.g. State Administrative Tribunal, the State Ombudsman's Office.
- Other remedies that are considered appropriate to the circumstances i.e. an apology.

#### External Review

Any complainant can seek external review about any complaint about any councillors or employees from the Ombudsman, Public Sector Commission or Department of Local Government and Communities. The level of information provided to the Shire by these agencies, and that which it can report to others is constrained by the various laws and policies governing those agencies.

Reporting to the Council Annually, at the first Council meeting held at least two months after the close of the relevant financial year, the Chief Executive Officer will report to the Council, in a

report intended for review by the Council, to inform the Council on customer service data, trends, issues and improvements as a minimum, while protecting the privacy and confidentiality of all parties, unless a written law requires otherwise.

See also Policy 33.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: June 2017

Review dates: May 2017

Legislative Reference: Local Government Act 1995, Part 5, Division 4, s5.38, Local Government (Administration) Regulations 1996, Regulation 18D, Salaries and Allowances Act 1975 (Salary and Allowances Tribunal)

Relates to: Delegation NA Sub Delegation NA

Policy Objective:

To ensure the Shire of Coolgardie complies with s5.38 of the Local Government Act 1995, (the Act) which requires that the performance of the Chief Executive Officer be reviewed at least once in relation to every year of employment.

To also describe the processes and procedures for annual, mid term and interim reviews of the CEO's performance.

Policy Scope:

The process of undertaking a performance and salary review of the Chief Executive Officer must be formalised to ensure equity in assessment against Key Performance Indicators (KPIs) established in the Chief Executive Officer's Contract of Employment, and/or in the immediately previous performance assessment.

Adoption of this process by Council ensures a consistent approach to the Shire of Coolgardie's Chief Executive Officer performance and salary review.

This Policy ensures a collaborative, constructive process, designed to enhance performance and to provide guidance for the forthcoming review period.

Councillors should take a corporate view and regard the process as an opportunity to build relationships, increase the effectiveness of individuals, systems and processes, whilst offering improved performance and profile of the Shire of Coolgardie.

Policy Statement:

**1. Performance and Salary Review**

- Council will establish a committee to be titled the "Chief Executive Officer - Performance and Salary Review Committee" (the Committee) for the purpose of undertaking the probationary, and annual performance and salary review of the Shire's Chief Executive Officer.
- Establishment of the Committee will be in accordance with Part 5, Division 2, Subdivision 2 of the Local Government Act 1995.
- Part 5, Division 2, s5.9(4) of the Act determines that if Council were to form such a Committee, and the Shire President informs councillors of his/her wish to be a member of that Committee, the local government is to appoint the Shire President to the Committee.
- The undertaking of performance and salary reviews will be in accordance with the Local Government Act 1995, the Local Government (Administration) Regulations 1996, Salaries and Allowances Act 1975 (Salary and Allowances Tribunal), and the Chief Executive Officer's Contract of Employment.
- The Committee will comprise the Shire President and all council members.

- All councillors seeking appointment to the Committee must undertake the relevant Chief Executive Officer Performance Review training provided by the Western Australian Local Government Association (WALGA) within six months of appointment.
- The Shire President is authorised to source a suitably qualified external professional to facilitate the review process

## **2. Probationary and Annual/Mid year reviews**

- An initial review will be undertaken following completion of the designated probationary period.
- Annual reviews will be undertaken in July each year.

Mid-Year: Shire President to arrange meeting with Councillors to discuss the mid-year progress of the CEO's Annual Action Plan and provide feedback and guidance

- Council will meet with the CEO to discuss work-in-progress on the Annual Action Plan and provide feedback and guidance
- CEO to present a report on the mid-year progress of his Annual Action Plan and provide supporting materials to assist the Shire President and Councillors with their deliberations
- Shire President and Councillors have an opportunity to provide specific feedback to the CEO on each activity/KPI and make recommendations detailing any change of priorities including change of resources and professional development
- Shire President and Councillors are to complete their Councillor Feedback Form following the meeting with the CEO and the Manager Administration is to collect the Councillor Feedback Forms and compile the Council Feedback Form, providing the CEO with performance feedback and guidance
- will have an opportunity to clarify the CEO's progress against each activity/KPI before they finalise their Councillor Feedback Form – noting there is no rating of CEO's performance at Mid-Year
- A Strategic Issues Briefing may be scheduled to provide all councillors with the opportunity to provide input to the review process.
- The Committee will report and make recommendation(s) to Council following each review.

End-of-Year: Council to meet with CEO to discuss performance results, review the Annual Action Plan and provide performance feedback and guidance as well as recommendations on any salary/bonus variation

- Shire President to arrange meeting with Councillors to discuss the end-of-year results of the CEO's Annual Action Plan and provide feedback and guidance
- CEO to present a report on the end-of-year results of his Annual Action Plan and provide supporting materials to assist the Shire President and Councillors with their deliberations
- Shire President and Councillors will have an opportunity to clarify the CEO's progress against each activity/KPI before they finalise their Councillor Feedback Form
- Shire President and Councillors to complete their Councillor Feedback Form following the meeting with the CEO
- Manager Administration to collect the Councillor Feedback Forms and compile the Council Feedback Form, providing the CEO with performance feedback and guidance as well as recommendations on any salary/bonus variation

## **3. Key Performance Indicators and Annual Action Plan**

- CEO is to prepare a draft Annual Action Plan that details key strategic initiatives – activity and KPIs – using the Community Strategic Planning, Corporate Business Plan and the latest Budget
- CEO is to present the draft Annual Action Plan to the Shire President and Councillors for: – consideration of key strategic initiatives – development of quality standards as may be required – adoption of KPIs • CEO's Annual Action Plan is the foundation document on which the CEO's annual performance will be considered
- CEO is to develop and present to Council the proposed Annual Action Plan and proposed KPIs
- Council is to consider and agree on CEO's Annual Action Plan and KPIs
- KPIs must refer to the Chief Executive Officer's Contract of Employment, the Corporate Business Plan and/or the Strategic Community Plan.
- KPIs must contain a balance of both tactical and strategic indicators, define realistic milestones and reporting requirements, mirror expectations of Council and the community, and acknowledge leadership.
- KPIs are reviewed annually and are to be agreed upon by the Chief Executive Officer and the Council after each review period.
- The Chief Executive Officer will provide a self-assessment to the Committee of his/her performance against the relevant KPIs prior to the commencement of each

#### **4. Interim Reviews and informal discussions**

- If Council has concerns about the performance of the Chief Executive Officer, at Council's request, the Shire President will ask the Committee to undertake an interim performance review.
- The Chief Executive Officer is to be advised in writing by the Shire President if there is to be an interim review, advising the areas of concern, and providing a minimum of one week's notice of the timing of the review.
- Shire President is to arrange two informal performance discussions with the CEO – one between the End-of-Year Review (previous) and Mid-Year Review (current) – one between the Mid-Year Review and End-of-Year Review
- The agenda for the ongoing performance dialogue sessions will come from earlier performance discussions
- Ongoing performance dialogue sessions should be used to implement the CEO's agreed Action Plan – amend the CEO's contract if required – discuss the CEO's professional development needs – progress the CEO's performance direction in line with the Council's desires
- These informal sessions should be documented to reflect the discussions and any agreements, which may be a variation to earlier agreements/direction – where there are significant variations to what's previously been agreed, the Shire President and CEO should report to Council



Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: June 2017

Review dates: May 2017

Legislative Reference: s5.50 Local Government Act 1995

Relates to: Delegation NA Sub Delegation NA

Policy Objective:

The purpose of this policy is to outline the circumstances in which a payment may be made to an employee who:

- is ceasing employment with the Shire, in accordance with s5.50 of the Local Government Act 1995 (the Act) or
- who has exceeded the minimum years of service and is entitled to a service award payment.

Policy Scope:

The aim of this policy is to:

- establish guidelines for the consideration of Gratuity Payments to employees in accordance with s5.50 of the Local Government Act 1995; and
- prescribe the circumstances when an employee who is ceasing employment with the Shire may be paid an amount in addition to their entitlements under an award or contract of employment ("Gratuity Payment")
- establish guidelines and the relevant amounts for employees who have exceeded minimum years of service and are entitled to a service award payment

Policy Statement:

## **1. Introduction/Background**

### 1.1 Gratuity payments

Pursuant to s5.50 of the Act, this gratuity policy outlines the circumstances in which gratuity payments may be made to an employee. These payments, when made, are in addition to any amount which the employee is entitled to under a contract of employment, enterprise agreement or award.

This policy shall not be considered as a contractual entitlement under the employment relationship the maximum value of the Gratuity is not to exceed the amount specified in r19A (1) (b). Local Government (Administration) 1996.

The Regulations establish:

- a maximum additional entitlement of \$5,000 for circumstances relating to a redundancy; and
- a maximum entitlement of a person's annual remuneration for circumstances relating to voluntary severance.

The provisions do not apply to the CEO or a senior employee whose employment is governed by a written contract in accordance with s5.39.

### 1.2 Eligibility to Gratuity Payments

It is the position of the Council that when an Employee's services are ceasing with the Shire for any of the reasons identified below, the employee will be entitled to a gratuity payment, as outlined within this policy based on the completed years of service:

- Resignation (not as a result of any performance management or investigation being conducted by the Shire);
- Retirement;
- Redundancy.

The Gratuity Payment identified within this policy does not apply to an employee, whose services have been terminated by the Shire for any reason, other than redundancy.

### 1.3 Cessation of Employment

The Shire may elect to pay to a terminating employee an amount in excess of their award contractual entitlement where:

- subject to other provisions in this Policy, the Employee has provided outstanding service or contribution to the Shire, or
- the termination of employment is a matter of serious and genuine dispute between the Shire and the Employee that is best resolved, in the judgement of the Chief Executive Officer, after considering legal and other relevant advice, on a commercially negotiated basis.

In determining the Gratuity Payment to be made, a confidential report will be submitted to the Council, which will consider the matter on its merit having regard for the length of the employee's service or contribution with the Shire and the employee's standard of performance, outstanding service and/or contribution.

### 1.4 Limits and conditions of gratuity

A farewell function will be arranged for an employee who resigns or retires from continuous employment with the Shire in excess of 5 years.

The farewell function shall not exceed the value of \$50 per head to a maximum value of \$2,000 and must be authorised by the Chief Executive Officer.

Arrangements of a farewell function or farewell gift is the responsibility of the relevant Coordinator.

An employee who retires or resigns from employment with the Shire may be entitled to a farewell gift based on:

- Five – Ten years' service - \$500
- Ten – Fifteen or above years of service - \$750
- 15 years or more - \$1000

And any such proposed gift must be authorised by the Chief Executive Officer.

If a farewell gift or farewell function in excess of this policy is agreed, the details of such arrangements must be published in accordance with the provisions of s5.50 (2) of the Local Government Act 1995.

At the discretion of the Chief Executive Officer an employee with less than five years continuous service who has displayed exceptional performance, initiative or commitment to the organisation may receive a farewell gift to the value of \$250.

NOTE: As required by s5.50 of the Act, this Policy was advertised through Public Notice.

#### 2.1 Service payment and function

At the discretion of the CEO, A function to recognize employee service will be held annually for employees who have completed 5 years or more of continuous service with the Shire.

Employees will be presented with a voucher (service gift) to the store of their choice to the value of;

- 5 Years            \$250 voucher
- 10 Years        \$500 voucher
- 15 years         \$750 voucher
- 20 years         \$1000 voucher

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: February 2016

Review dates: February 2019

Legislative Reference: Public Interest Disclosure Act 2003

Relates to: Delegation NA Sub Delegation NA

Policy Objective:

The Shire of Coolgardie does not tolerate corrupt or other improper conduct, including mismanagement of public resources, in the exercise of the public functions of the Shire of Coolgardie and its employees, employees and contractors.

Policy Scope:

The Shire of Coolgardie is committed to the aims and objectives of the Public Interest Disclosure Act 2003 (PID Act). It recognises the value and importance of contributions of employees to enhance administrative and management practices and strongly supports disclosures being made by employees as to corrupt or other improper conduct.

As a property authority, the Shire of Coolgardie is responsible for:

- receiving disclosures;
- investigating disclosures;
- taking appropriate action; and
- reporting.

The Shire of Coolgardie will take all reasonable steps to provide protection to employees who make such disclosures from any detrimental action in reprisal for the making of a public interest disclosure. The Shire of Coolgardie does not tolerate any of its employees, employees or contractors engaging in acts of victimisation or reprisal against those who make public interest disclosures.

Policy Statement:

The Shire of Coolgardie will receive disclosures of public interest information in accordance with the provisions of the Public Interest Disclosure Act 2003 and the Code detailed below.

The Code is to be complied with by any person to whom a disclosure is made under the PID Act.

The Code

The Code uses as its ethical base the principles of personal integrity, relationships with others and accountability as referred to in the Western Australian Public Sector Code of Ethics.

Consistent with those principles, to meet the minimum standards of conduct and integrity, persons receiving disclosures, must:

- be professional and courteous to those involved in a disclosure, and give prompt attention to all their lawful requirements
- not use any circumstance or information connected to a disclosure for personal profit or gain
- take all reasonable steps to seek to ensure informants who make a public interest disclosure are protected in accordance with the provisions specified in the PID Act
- take all reasonable steps to seek to ensure that persons who are the subject of a disclosure are also provided with appropriate safeguards and protections as specified in the PID Act

- maintain records that ensure all action taken about the receipt and processing of a disclosure is reviewable
- declare to an appropriate person, in writing, any interests that may conflict with their obligations to impartially receive and process disclosures
- immediately report corrupt behaviour that has been, or may be occurring, to an appropriate authority
- provide information to the informant about their rights and responsibilities and the possible implications of lodging a public interest disclosure.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted:

Review dates:

Policy Number      12      Public Question Time

Legislative Reference: s5.24 Local Government Act 1995 s5.24, r 6(1) Local Government (Administration) Regulations 1996

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To permit and describe the way members of the public, whether ratepayers or residents of the Shire of Coolgardie or not are able to ask questions in relation to the Shire and receive an answer.

Policy Scope:

This Policy applies to all Ordinary and Special Council meetings and relevant Committee meetings.

Policy Statement:

“Public Question Time” will be limited to 15 minutes\*. The Council may exercise discretion to extend the time by resolution if required. If there are questions remaining unasked at the expiration of the time allotted members of the public will be asked to submit their questions in writing to the Chief Executive Officer who will provide a written reply with the response placed in the Agenda of the next Ordinary Meeting of the Council.

\* A minimum of 15 minutes is provided by r 6(1) of the Local Government (Administration) Regulations 1996 (s5.24 of the Local Government Act 1995).

Questions may be asked at the Ordinary Council Meeting and any Committee meeting on any matter affecting the Council and the Shire’s operations. Questions submitted to Special Meetings of the Council will be restricted to the subject matter of the meeting.

**Procedures**

- Each questioner will be limited to two (2) questions. Statements or long preamble are not permitted, without the express approval of the Presiding member
- People wishing to ask questions are encouraged to put their questions in writing or in a prescribed form and submit them to the Chief Executive Officer prior to 12.30 pm on the day of the meeting.. Oral questions are permitted.
- Priority will be given to questions about matters on the agenda for the meeting and which are comply with the above.
- Every person who wishes to ask a question must identify them self and register with the Minute Secretary immediately prior to the meeting. Questions will be taken in the order in which people register.
- Questions containing offensive remarks, reference or assumptions to the personal affairs or actions of councillors or employees, or which relate to confidential matters or legal action will not be accepted.
- Questions that the Presiding Member considers have been answered by earlier questions at the meeting or earlier meetings may not be accepted.
- On receipt of a question the Presiding Member may answer the question or direct it to the Chief Executive Officer to answer. If the question is of a technical nature the Chief Executive

Officer may direct the question to another employee present. If the question requires research, it will be taken on notice.

- There will be no debate on the answers to questions.
- A summary of the question and the answer will be recorded in the minutes of the meeting at which the question was asked.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: June 2017

Review dates: May 2017



Legislative Reference: NA but Local Government Operational Guidelines No. 14 – Legal Representation for Council Members and Employees – Department of Local Government 2006

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

This policy establishes the guidelines for determining when it is appropriate for the Shire to pay legal representation costs to protect the interests of councillors and employees who become subject to legal proceedings through their performance of official functions in good faith.

Policy Scope:

s9.56 of the Local Government Act 1995 (the Act) provides protection from actions of tort for anything a Councillor or employee has, in good faith, done in the performance of a function under the Act or any other written law.

s3.1 of the Act, provides that the general function of a Local Government is to provide for the good government of the District. s6.7(2) provides that money held in the Municipal Fund may be applied towards the performance of the functions of the Local Government.

Therefore, the Shire's approval to pay legal representation costs incurred by an individual Councillor or employee will rely on the determination that it is reasonably concluded that the expenditure provides for the good governance of the district.

This policy does not apply to legal advice and representation that is obtained by the Shire in the normal course of fulfilling the functions and exercising the powers of a Local Government.

Policy Statement:

**1. Definitions**

***Approved lawyer*** is to be:

- A 'certified practitioner' under the Legal Practice Act 2003;
- From a law firm on the Shire's panel of legal service providers, unless the Council considers that this is not appropriate for example in circumstances where a conflict of interest exists or insufficient expertise; and
- Approved in writing by Council or, where this policy allows, by the Chief Executive Officer.

***Good faith*** means a sincere belief or motive without any malice or desire to defraud others.

***Councillor or employee*** means a current or former Councillor, employee or member of a council committee of the Shire.

***legal proceedings*** may be civil, criminal or investigative.

***legal representation*** is the provision of legal services, to or on behalf of a Councillor or employee, by an approved lawyer that are in respect of:

- A matter or matters arising from the performance of the functions of the Councillor or employee; and

- Legal proceedings involving the Councillor or employee that have been or may be commenced.

**legal representation** costs are the costs, including fees and disbursements, properly incurred in providing legal representation.

**legal services** include advice, representation or documentation that is provided by an approved lawyer.

**payment** by the Shire of legal representation costs may be either by;

- A direct payment to the approved lawyer; or
- A reimbursement to the councillor or employee.

## **2. Payment Criteria**

There are four major criteria for determining whether the Shire will pay the legal representation costs of a Councillor or employee. These are:

- The legal representation costs must relate to a matter that arises from the performance, by the Councillor or employee, of his or her functions;
- The legal representation costs must be in respect of the legal proceedings that have been, or may be commenced;
- In performing his or her functions, to which the legal representation relates, the Councillor or employee must have acted in good faith, and must not have acted unlawfully or in a way that constitutes improper conduct; and
- The legal representation costs do not relate to a matter that is of a personal or private nature.

## **3. Legal Representation - Costs that may be approved**

If the criteria in clause 3 of this policy are satisfied, the Shire may approve the payment of legal representation costs:

- Where proceedings are brought against a Councillor or employee in connection with his or her functions, for example an action for defamation or negligence arising out of a decision made or action taken by the Councillor or employee; or
- To enable proceedings to be commenced and / or maintained by a Councillor or employee to permit him or her to carry out his or her functions, for example where a Councillor or employee seeks to take action to obtain a restraining order against a person using threatening behaviour toward the Councillor or employee; or
- Where exceptional circumstances are involved, for example where a person or organisation is lessening the confidence of the community in the local government by publicly making adverse personal comments about councillors or employees.

The Shire will not approve, unless under exceptional circumstances, the payment of legal representation costs for a defamation action, or a negligence action, instigated by a Councillor or employee.

## **4. Application for payment**

A Councillor or employee who seeks assistance under this policy is to make application in writing to the Council through the Chief Executive Officer.

The written application for payment of legal representation costs is to give details of:

- The matter for which legal representation is sought;
- How that matter relates to the functions of the Councillor or employee;
- The lawyer, or law firm, who is to be asked to provide the legal representation;
- The nature of the legal representation to be sought (such as but not limited to advice, representation in court, preparation of documentation.);
- An estimate of the cost of the legal representation; and
- Why it is in the interest of the Shire for payment to be made.

The application is to contain a declaration by the applicant that he or she has acted in good faith and has not acted unlawfully or in a way that constitutes improper conduct in relation to the matter to which the application relates.

The application is to be accompanied by a signed written statement by the applicant that he or she:

- Has read, and understands, the terms of this Policy;
- Acknowledges that any approval of legal representation costs is conditional on the repayment provisions of clause 9 of this policy and any other conditions to which the approval is subject; and,
- Undertakes to repay to the Shire any legal representation costs in accordance with the provisions of clause 9 of this policy.

An application is to be presented to Council, accompanied by a report prepared by the Chief Executive Officer, or where the Chief Executive Officer is the applicant, by a senior employee.

#### **5. Legal Representation Costs - Limit**

Unless otherwise determined by Council, the payment of legal representation costs in respect of a matter is not to exceed \$10,000.

A Councillor or employee may make a further application to the Council in respect of the same matter.

#### **6. Determining an Application**

The Council may:

- Refuse;
- Grant approval; or
- Grant approval subject to conditions, on an application for payment of legal representation costs.

Conditions under clause 7.1 of this policy may include, but are not restricted to a:

- Financial limit;
- Requirement to enter into a formal agreement with the Shire, which includes requirements for repayment should this be required in accordance with this policy.

In assessing an application, the Council may have regard to any insurance benefits that may be available to the applicant under the Shire's Councillor or employee indemnity insurance policy.

The Council may at any time revoke or vary an approval, or any condition of approval, for the payment of legal representation costs.

The Council may, subject to clause 7.6 of this policy, determine that a Councillor or employee whose application for legal representation costs has been approved has, in respect of the matter for which the legal representation costs were approved –

Not acted in good faith, or has acted unlawfully or in a way that constitutes improper conduct; or  
Given false or misleading information in respect of the application.

A determination under clause 7.5 of this policy may be made by Council based on, and consistent with, the findings of a court, tribunal or inquiry.

Where the Council decides under clause 7.5 of this policy, legal representation costs paid by the Shire are to be repaid by the Councillor or employee in accordance with clause 9 of this policy.

#### **7. Urgent access to legal representation**

In cases where a delay in the approval of an application will be detrimental to the legal rights of the applicant, the Chief Executive Officer may exercise, on behalf of Council, any of the powers provided in this policy to a maximum of \$5000 in respect of a matter.

Where for the purposes of this policy, the Chief Executive Officer is the applicant, the President may exercise the powers of this policy to a maximum of \$5000 in respect of a matter.

An application approved in accordance with clause 8 of this policy is to be submitted to the next ordinary meeting of the Council. Council may exercise any of its powers under this Policy, including its powers under clause 7.4 of this policy.

#### **8. Repayment of legal representation costs**

A Councillor or employee whose legal representation costs have been paid by the Shire is to repay the Shire:

- All or part of those costs, in accordance with a determination by the Council under this policy.
- As much of those costs as are available to be paid by way of set-off, where the Councillor or employee receives monies paid for costs, damages, or settlement, in respect of the matter for which the Shire paid the legal representation costs.

The Shire may act in a court of competent jurisdiction to recover any monies due to it under this Policy.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: October 2013

Review dates: May 2017

Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To provide conditions to govern the use of all Information Technology users for the Shire of Coolgardie.

Policy Scope:

This document outlines the conditions governing use of all Information Technology (IT) facilities provided by the Shire of Coolgardie. It applies to councillors, employees and to others to whom access to IT facilities has been provided.

Deliberate and/or continued non-compliance with this Policy may result in disciplinary action and/or termination.

Policy Statement:

### **Introduction / background**

This document describes the Shire of Coolgardie's conditions governing use of all Information Technology (IT) facilities (including computers, computer peripherals, voice mail, software, facsimile machines, fixed and mobile telephones, and any other equipment related to the storage and/or distribution of electronic data) provided by the Shire of Coolgardie. All elected Members, employees and other people working with the Shire of Coolgardie requiring the use of IT facilities must sign a form as an acceptance of the terms and conditions described in this document.

### **1. Principles**

- These conditions apply to all councillors, employees and others to whom access to Shire of Coolgardie IT facilities has been provided.
- The Shire of Coolgardie reserves the right to, without notice modify, upgrade, withdraw or otherwise alter any facilities provided.
- The Shire of Coolgardie has ownership of all files and email messages stored on the Shire's computers and reserves the right to examine all computer data and software on its facilities and to monitor usage in order to ensure compliance with this Policy.

### **2. Storage**

- All corporate information including correspondence, minutes of meetings, memos, file notes and reports (other than those generated through the Shire's databases) are to be stored in accordance with the Shire's Record Keeping Plan. This is consistent with the legislative requirements of the State Records Act 2000.
- Emails sent and received, of a corporate nature must be captured and stored. This is consistent with the legislative requirements of the State Records Act 2000.
- Hard copy documents must be entered into the mail register immediately upon receipt.
- Corporate documents must not be solely stored on desktop computers or on portable media (ie USB, CD's)

- Only the network drives and corporate systems are backed up. 'C' drives are not backed up and users will be responsible for any loss of data stored on this drive or on portable media.
- Duplication of data is to be avoided. Any documents store on the server should not be stored elsewhere unless access to the Shire's system is planned to be unavailable or the data is stored on media specifically designed for the purpose of backup.

### **3. Installing Unauthorised Software or Files**

- Users must not purchase, install, copy or use any software without prior consultation with the Director Operations.
- The use of any files that are subject to Copyright regulations that have not been authorised in writing for use by the Copyright owner are not permitted to be used on Shire of Coolgardie systems.
- The installation and use of third party "screen savers" are not permitted.

### **4. Access to computer facilities**

- Users may use only those facilities, which they have been properly authorised to use by the CEO or Director Operations
- Users may not use any of the facilities provided by the Shire of Coolgardie in such way as to reflect poorly upon the Shire either in part or as a whole.
- Users may not use any of the facilities provided to them by the Shire of Coolgardie in such a way as to achieve personal gain or earn income external to the Shire.
- The playing of games on Shire of Coolgardie computers is not permitted.
- Where the use of any IT facility is governed by a password then the password must not be inappropriately divulged to any other person.
- Users must take every reasonable precaution to ensure that their passwords, accounts, software and data are adequately protected.
- Any computer account or facility allocated to a user is for their exclusive use. The user must not allow another person to use it without appropriate authorisation from the Director Operations.
- Users will comply with any directive (verbal, written or electronic) from the Director Operations relating to access to IT facilities.
- Users must treat IT facilities with respect. Any willful damage sustained to equipment will result in the costs of repair being sought from the user of the equipment. Any damage sustained to equipment as a result of neglect may result in the costs of repair or replacement being sought from the user of the equipment.
- Food and beverages should not be consumed near IT equipment.
- Users must be aware that the use of mobile computing facilities may results in significant communications cots. When users do not have access to local call connections to the Shire, online time should be kept to a minimum. The shire of Coolgardie will not be responsible for any excessive costs incurred.
- Remote access to the Shire of Coolgardie IT facilities is provided on a needs basis. Those seeking such access will need approval in writing from the CEO / . Users with remote access must take extra care in relation to security issues and report any breaches (or perceived breaches) of security immediately to the Director Operations.
- The Shire's IT service employees reserve the right to perform system maintenance tasks outside regular Administration Centre working hours. Where abnormal maintenance tasks are

planned notification of the anticipated down time will be communicated if possible. If s employees have a particular need for after hour's access to IT facilities, they should liaise with the Director Operations in advance to arrange access options.

## **5. Security**

- Regardless of the prevailing security, or lack of security, users shall not access any data or software except data or software that belongs to the user and that has been provided for their use or is stored on a shared medium for which they have been granted access.
- Users must not attempt to rename, delete, or modify the data of another user without prior authorisation from the Director Operations, except in the following circumstances:
  - I. For data or files stored on a shared network facility or transferred in/out via a shared network facility
  - II. Under direction of their supervising officer(s) to amend data or files stored in a personal directory.
- Anti-virus software protection is provided at both server and desktop level. If a user suspects that their machine has become infected with a virus (or similar type entity) it should be reported immediately to the Director Operations.
- Users are encouraged to log out of their workstations when they are not in use. If users are aware that they are going to be away from their workstation for a period of at more than two hours they should log out of their machines.
- Users should correctly shut their computer systems down before finishing work each day.
- Users must report to the Director Operations, without delay, any breaches (either real or perceived) of security.

## **6. Software Copyright / License Regulations**

Under Australian law all software is copyright by the author whether it explicitly contains copyright notice or not. Users must be aware of, and abide by, the relevant provisions of the Copyright Act as they apply to computer software including the following:

- Computer facilities provided by the Shire of Coolgardie must not be used to make illegal copies of software or copyrighted material.
- Users must comply with the conditions of the software license.
- Illegal software must not be installed on Shire of Coolgardie computer systems.

## **7. Regulating Internet Browsing Usage**

- The provision of Internet browsing facilities to the user of a personal computer must be authorised by the relevant line Coordinator.
- Internet users must be aware that their use of the medium will be monitored and as such all use of internet browsing facilities must be for the Shire of Coolgardie business purposes only.
- For example, sites including but not limited to those of the following nature must be accessed:
  - I. Personal Shopping / Auctions
  - II. Share Trading
  - III. Entertainment
  - IV. Adult Entertainment
  - V. Pornography
  - VI. Personal Internet Email (such as hotmail or yahoo)
  - VII. Personal Newsgroups

## VIII. Chat rooms / Channels

Deliberate and/or continued access to sites such as (although not restricted to) those listed above will be a disciplinary matter.

- Users must not plagiarise works that are found on the internet.
- Internet users should not download the large files (in excess of ten (10) megabytes) unless necessary. If necessary, individual files of significant size should be downloaded at a time agreed to by the Director Operations.
- The Shire of Coolgardie will not be responsible for any unauthorised financial obligations arising through the use or misuse of the internet.

## 8. Provision of Electronic Mail (E-Mail) Services

E-mail should not be used as a substitute for formal written correspondence on Shire of Coolgardie letterhead when letterhead is required. E-mail messages are official corporate documents and are legally binding.

- Most users of computer facilities will be provided with an e-mail address (where a need is identified) and are able to send and receive e-mail correspondence.
- The e-mail address of e-mail users identified the user as working for the Shire of Coolgardie. Users should communicate via electronic mail as they would in a public forum
- E-mail messages of a corporate nature that leave the Shire of Coolgardie destined for an external organisation are public records and must be captured in the corporate memory. Any corporate e-mail messages that employees receive must also be captured in this manner. If the user is unclear of how to capture the correspondence themselves, such messages should be forwarded to Records employees to facilitate this legislative (State Records Act 2000) requirement.
- E-mail users must not post chain letters or engage in “spamming”. Spamming is the sending of an annoying or unnecessary (i.e. non-business related) message to many recipients.
- Virus warnings will be issued by Operation Services. If you receive a virus warning by e-mail it should be forwarded to Operation Services so that its authenticity can be determined. Warnings should not be forwarded to any other e-mail user unless authorised by Operation Services.
- E-mail users must check their e-mail frequently, delete any unnecessary messages promptly and manage their e-mail files wisely.
- E-mail users must not use obscene, profane, lewd, inflammatory or threatening language.
- E-mail users must not make or engage in personal, prejudicial, slanderous, libelous or discriminatory attacks, remarks, statements or messages.
- E-mail users must not harass other persons. Harassment is acting in a manner that distresses or annoys another person. If an employee is told by a person to stop sending them messages of this nature, the employee must stop.
- E-mail users must not knowingly or recklessly post false or defamatory information about a person or organisation.
- If you receive or continue to receive e-mail of a nature that does not comply with this Policy, or includes non-business related file attachments such as, but not limited to, sound files, games, presentations, images or movie clips, the sender of the message(s) should be instructed to stop sending them immediately and the messages deleted. The sending (or forwarding) of such non-business related email attachments are not permitted.



**9. Disciplinary Measures and Termination of Employment**

- Any Breach of this policy will lead to disciplinary action against the employee, which may result in termination of the employee.
- Employees should also be aware that breaches of this Policy may incur legal action pursuant to the Copyright Act 1968, Sexual Discrimination Act 1984 the Anti Spamming Legislation and Equal Opportunity Act 1984.

Responsible Department: Operation Services

Responsible Officer: Director Operations

Delegation link (if any):

Date First Adopted: October 2013

Review dates: May 2017

Legislative Reference: Local Government Act 1995 s9.49(A)

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To provide guidance on the appropriate method of execution for the Shire's documents.

Policy Scope:

This policy ensures that the Shire's common seal is utilised, and documents executed in accordance with the provisions of s9.49A Local Government Act 1995 (the Act) whereby a document is duly executed by a local government if the common seal is affixed to it or it is signed by an officer authorised by the Council to do so.

Policy Statement:

This policy applies to all Shire of Coolgardie employees who have been authorised through the provisions of this policy to execute documents on behalf of Council.

Executing documents using the common seal or by signing a document does not constitute the decision to undertake a course of action. A Council resolution or a decision under delegated authority is required prior to executing documents pertaining thereto.

If the Chief Executive Officer has authorised a senior employee to witness the affixation of the seal to a document or a class of documents, that authorisation is detailed in the Chief Executive Officer's Delegated Authority Register.

In the case of:

- Legislation;
- The formal requirements of a Commonwealth or State department, authority or agency (as described in a policy or procedure, etc.); or
- A Council decision;

Expressly specifying a way in which a document is to be executed, that course of action is to take precedence over this policy.

Should ambiguity arise over what category might apply to a document i.e. two categories may have relevance to a document, then the higher category is to take precedence unless the decision has been made under delegated authority in which case it is a Category 2 document and can be executed by the officer exercising the delegated authority.

#### **1. Procedure**

- Where possible, documents requiring the common seal must be duly executed by the other counterparties prior to being submitted to the Shire of Coolgardie for execution. Exceptions may arise regarding Scheme Amendment and Structure Plan documents which may be certified prior to the WAPC certifying the document.
- Documents should be executed in original (paper) form, and the use of counterparts should be avoided unless justified by the urgency of a document or transaction.

## **2. Category 1(A) Documents**

Category 1A documents require a specific resolution of Council to sell, lease or enter into an agreement etc. as well as an authority to affix the seal e.g. (1) Council approves the leasing of Lot 1 on DP2 to Mr and Mrs Smith for four years; and (2) Council authorises the affixation of the seal to the lease.

These documents will be executed by having the common seal affixed under the authorisation of Council with the affixing of the seal in the presence of and being attested to by the President and Chief Executive Officer.

Following is a list of documents that are Category 1(A) documents.

### 2.1 Deeds, including but not limited to: -

- Deeds of Agreement;
- Deeds of Release; and
- Memorandum of Understanding,

in respect to sale, purchase or other commercial dealing relating to Shire assets including equitable interests.

### 2.2 Local Planning Schemes and Amendments.

### 2.3 Lease documents. This category includes, but is not limited to: -

- Extension of Lease under original lease and new term not previously provided;
- Variation of Lease;
- Assignment of Lease; and
- Surrender of Lease.

Except for any of the above that is granted under delegated authority.

### 2.4 Local Laws

### 2.5 Landgate documents

Documents prepared for registration at Landgate that are mortgage documents and transfer of land forms where the value of the land exceeds the amount determined by the Shire of Coolgardie for the purpose of s5.43 (d) of the Act.

## **3. Category 1(B) Documents**

Category 1(B) documents are those of a general form or category and which may be subject to time constraints for execution. These documents are to be sealed as part of a “class of documents” authorised by Council to be executed under the common seal without a specific Council resolution to affix the seal. Please note that the document may not require a Council resolution (being a Category 1(B) document) however the decision to undertake a course of action may still require Council approval.

Following is a list of documents that are Category 1(B) documents.

- Agreements relating to grant funding, when the funder requests that the agreement be signed under seal;
- Debenture documents for loans which Council has resolved to raise;

- General Legal and Service Agreements not already listed in this policy; and
- Indemnity given by the Shire to a third party.

#### 4. Category 2 Documents

Category 2 documents do not require the seal to be affixed.

Under s9.49(A)(4) Council hereby authorises those employees listed in the table below to sign documents on behalf of the Shire of Coolgardie.

To follow is a list of documents that are Category 2 documents.

Description	Authority of Execute
Documents required to enact a decision of Council (i.e. contractual documents resulting from a tender process, adoption of a new Structure Plan etc.)	Any one of Chief Executive Officer, Director Operations, Director Economic Development and Projects, Manager Commercial Services
Documents required in the management of land as a landowner.	Chief Executive Officer
Documents required to be signed as the management body of Crown land where a decision is being made under delegated Authority	Chief Executive Officer
<ul style="list-style-type: none"> <li>• Documents prepared for registration at Landgate. The above authorisation does not extend to: -</li> <li>• Executing mortgage documents; and</li> <li>• Transfer of land forms where the value of the land exceeds the amount determined by the Shire of Coolgardie for the purpose of s5.43 (d) of the Act.</li> </ul> <p>Which are category 1A documents.</p>	President and Any one of Chief Executive Officer, Director Operations, Director Economic Development and Projects, Manager Commercial Services
Memorandum of Understanding	Chief Executive Officer,

#### 5. Category 3 Documents

Category 3 documents are those documents that are created in the normal course of business and are consistent with Shire policies and procedures. Category 3 documents are to be executed by CEO, Director Operations, Director Economic Development and Projects, Manager Commercial Services, Works Supervisor, or a Shire officer where the authority and accountability has been extended through a policy or procedure.

These documents include but are not limited to the following: -

- Agreements in the normal course of business for the purchase of goods or services identified within the service unit's budget (other than for tenders awarded by Council) and conforming to the requirements of the Shire's Purchasing Policy and other relevant policies.
- General correspondence required to discharge the duties of your position; and
- Contracts for grant funding conducted in accordance with the Shire's External Grants - Development, Applications and Acquittals Management Procedure

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: June 2017

Review dates: May 2017

Legislative Reference: NA

Relates to: Delegation NA Sub Delegation NA

Policy Objective:

To provide clear direction on the use of Corporate Credit Cards by employees.

Policy Scope:

The Shire, in order to enhance daily purchasing processes and reduce administrative costs, will authorise the issue, by its preferred financial provider, of corporate credit cards with a maximum limit of \$15,000 to the Chief Executive Officer, \$10,000 for the Works and Services Supervisor, Director Operations, Director Economic Development and Projects and Manager Commercial Services.

Policy Statement:

**1.      Obligations of the Credit Cardholder**

**1.1      Credit Card Usage**

The Credit Card:

- Is only to be used for the purchase of goods and services on behalf of the Shire such as but not limited to accommodation, meals, travel expenses, conference/seminar fees, subscriptions to professional memberships, journals/publications and activity cost charges where purchase orders are not useable.
- Shall not be used for cash advances.
- Shall not be used for expenditure on personal items or services.
- Shall not be tied to any type of reward system that provides cardholders with any personal benefit or reward.
- If lost, stolen and/or damaged shall be reported immediately to the Financial Institution and to the Director Operations or Chief Executive Officer.

The following are the approved methods of processing transactions, subject to the cardholder, on each occasion, maintaining a documented record of such transactions;

- Across the counter.
- By telephone (the transaction is completed by quoting Corporate card details to the supplier).
- By mail, quoting card details on orders to suppliers.
- By internet (the transaction is completed by quoting credit card details to the supplier).

**1.2      Acquittals**

It is the responsibility of the respective cardholder to retain purchase/expenditure documentation, tax invoices and reconcile credit card statements at the end of each month.

Each cardholder must sign the credit card statement in the space provided to validate the transactions shown in the statement and then obtain authorisation from their relevant supervisor being the:

- Shire President for the Chief Executive Officer
- Chief Executive Officer for the Works and Services Supervisor, Director Operations and Director Economic Development and Projects and Manager Commercial Services.

Disputed amounts must be investigated by the cardholder and notification must be provided immediately to the Finance Manager.

#### 1.3 Termination of employment

Credit cards must be returned to the Finance Manager immediately on termination of employment of the cardholder for cancellation. The cardholder remains responsible for providing details of any expenditure included on a credit card statement up to and including their final day of employment.

#### 1.4 Cardholder Acknowledgement

The cardholder must sign a “letter of acknowledgement and declaration” acknowledging their responsibilities to comply with the Shire of Coolgardie policy when using their credit card.

#### 1.5 Cardholder Register

The Finance Manager shall ensure that a register of all Council Corporate credit cards is maintained.

#### 1.6 Improper Use of Credit Cards

All holders of corporate credit cards are in a position of trust regarding the use of public funds and improper use of that trust may render the cardholder liable to disciplinary or legal action or criminal prosecution. Improper use includes misuse and/or fraudulent use.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any): 1.17

Date First Adopted: June 2017

Review dates: May 2017

Legislative Reference: State Records Act 2000, FOI Act 1992

Relates to: Delegation NA Sub Delegation NA

Policy Objective:

To provide Council's expectations and commitment for record keeping of business transactions and official activities of the Shire of Coolgardie in line with legislative requirements

Under current records-related legislation including the State Records Act 2000, Freedom of Information Act 1992 and the accredited Australian Standard ISO 9001, the Shire is required to maintain record keeping systems that are dedicated to the creation and control of the Shire's records. The systems must ensure that the Shire's records accurately and adequately record the performance of its functions and are able to contribute towards informed decision-making of the Shire.

This Policy applies to all records, which are created or received by the Shire of Coolgardie, regardless of their media, date of creation or storage location.

Policy Scope:

This Policy fulfils the requirement of the State Records Principles and Standards 2002 for a Record Keeping Policy as part of a government organisation's record keeping framework that also includes a Record Keeping Plan and Operating Procedures (see Management Policies and Procedures Manual)

Policy Statement:

## **1. Definitions**

Record, as defined by the State Records Act 2000, a record is information recorded in any form created or received and maintained by an organisation in the transaction of business and kept as evidence of such activity and includes:

- anything on which there is writing;
- a map, plan, diagram or graph;
- a drawing, pictorial or graphic work, or photograph;
- anything on which there are figures, marks, perforations or symbols, having a meaning for persons qualified to interpret them;
- anything from which images, sounds or writings can be reproduced with or without the aid of anything else; and
- anything on which information has been stored or recorded, either mechanically, magnetically, or electronically.

## **2. Council Policy**

Council recognises that the Shire's records are a corporate asset.

Complete and accurate records of all business decisions and transactions are to be recorded in the Shire's records keeping system both in respect to their content and context.



The records are to be managed in accordance with the relevant legislation, policies and procedures.

- Records creation
  - I. All employees and councillors are to create full and accurate records of the Shire's business decisions and transactions in the appropriate format.
- Records capture and control
  - I. Original documents are to be forwarded to the Records Section. All records created and received in the course of the Shire's business regardless of the format are to be captured into the Shire' record keeping system.
- Records access
  - I. Councillors' access to the Shire' records will be via the Chief Executive Officer in accordance with the Local Government Act 1995.
  - II. Employees and City contractor's access to the Shire' records will be in accordance with designated access requirements, security classifications and operational guidelines.
  - III. The general public's access to the Shire' records by the will be in accordance with the Local Government Act 1995 and the Freedom of Information Act 1992.
- Records protection and security All records are to be managed and adequately protected and stored according to whether they are significant, insignificant or vital records, and in accordance with their security classification definitions;
- Contractual and outsourcing obligations. All contractual arrangements are to ensure the Shire' ownership of its records.
- Retention and Disposal actions: All records within the record keeping system maintained by the Shire are to be disposed of in accordance with the State Records Office's General Disposal Schedule for Local Government Records (GDALG) RD2015-001.
- Records transfer Records are only to be transferred according to legislative requirements and the transfer is to be recorded in the relevant record keeping system.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any): 1.17

Date First Adopted: June 2017

Review dates: May 2017

## **Council Policies - Governance and councillors**

Policy Number        18        Corporate Governance Charter

Legislative Reference: NA

Relates to: Delegation NA Sub Delegation NA

Policy Objective:

The Shire of Coolgardie exists to provide the best possible services for all our residents everyone in the organisation must serve the customer or support someone who does in dealing with all our customers, both external and internal, the employees Officers and councillors of the Shire of Coolgardie.

Policy Scope:

This policy details the expectations for the organisation to adhere by when engaging with the Community.

Policy Statement:

Offer integrity and equality to our customers by:

- Listening to, respecting, considering and empathising with their opinions
- Applying consistency and fairness in all dealings
- Valuing our clients and their ability to make a positive contribution
- Ensuring confidentiality where appropriate

Provide a service focus to our customers by:

- Providing prompt, consistent, friendly and professional assistance
- Consulting our clients about their views and needs
- Actively pursuing continuous improvement in our customer service

Pledge ourselves to progressive leadership by

- Adopting a positive focus which values trust, teamwork and competence
- Being flexible and adaptable in our response to changes in circumstances

Ensure responsible management by

- Being committed, decisive, ethical, effective and accountable in all operations
- Developing efficient and effective policies, procedures and initiatives
- Achieving the desired outcomes

We will:

- Greet you with courtesy and friendliness;
- Answer your telephone call promptly;
- Listen carefully to what you have to say and confirm your needs by questions;
- Assist you with your enquires promptly and to the best of our ability;
- Endeavour to establish your name and to use it in all dealings wherever possible;
- Wear name badges and give you the relevant employees names in all dealings that we have with you;

- Always follow up on commitments we have made to you;
- Be punctual for meetings and appointments;
- Return your telephone call within two (2) working days;
- Respond to your written requests in the first instance within five (5) working days;
- Formally record your query where appropriate, and follow up on your request.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any): 1.17

Date First Adopted: June 2017

Review dates: May 2017

Policy Number        19        Recognition of councillors Service

Legislative Reference: s5.100A Local Government Act 1995, r34AC Local Government (Administration)

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To recognise and acknowledge councillors following the completion of their time to service Council.

Policy Scope:

To ensure that councillors are acknowledged formally

Policy Statement:

Greater than 4 years of service:

- Shire Plaque and gift to the value of \$100 per year of service – to a maximum value of \$1000.00. In addition, each Shire Presidents is to be presented with their gavel and striker plate, suitably engraved on the completion of their term of office as President.
- The gifts are to be presented at a function to be held to recognise the councillor's service to Council.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: October 2013

Review dates: May 2017

Legislative Reference:

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

The purpose of this policy is to acknowledge the Traditional Custodians of the land upon which the Shire of Coolgardie (the Shire) is situated and demonstrate respect for the original custodians. This policy provides direction to the Shire outlining how this acknowledgement is conducted.

Policy Scope:

This Policy applies to relevant Shire of Coolgardie functions, and where appropriate and relevant, to functions held in Shire facilities.

Policy Statement:

The Shire values its Aboriginal and Torres Strait Islander residents and employees. Observing Welcome to Country protocols demonstrates respect for Aboriginal traditional cultural practices and recognises the Aboriginal people as Traditional Custodians in the cultural history of the Coolgardie District.

**1.      Implementation**

A Welcome to Country should only be observed at official major Shire events including:

- All events celebrating Aboriginal and Torres Strait Islander people and culture, for example NAIDOC and Reconciliation Week celebrations;
- Opening of new significant buildings or other infrastructure
- Australia Day Citizenship Ceremonies; and
- Opening of major exhibitions and annual art awards.

A Welcome to Country ceremony gives Traditional Custodians, the opportunity to formally welcome people to their land. This ceremony should be undertaken by Elders acknowledged as such by their family and community. The Shire acknowledges the importance of having Elders who are recognised in the local community as being the most appropriate people to conduct a Welcome to Country for the Shire. Where a local Elder is not available, it is acceptable for an Elder from another area to give the Welcome to Country.

**2.      Welcome to Country**

Welcome to Country should always occur as the first item in a ceremony or event. There is no specific wording or format for a Welcome to Country and it may include speech, dance, music, song and/or other cultural rituals.

Where a Welcome to Country has occurred an Acknowledgement of Country should also be included in the speech notes of the MC, Senior Officer or councillors who is the next to speak at the event, meeting or ceremony. This Acknowledgement of Country should make a specific link or observation to the Welcome to Country that has just occurred and give thanks.

## **2. Acknowledgement of Country**

An Acknowledgement of Country can be undertaken by an Aboriginal and Torres Strait Islander person who is not a Traditional Custodian of the area or a non-Aboriginal person.

An Acknowledgement of Country is a way for people to show respect for indigenous heritage. This Acknowledgement of Country should make a specific link or observation to the Welcome to Country that has just occurred and give thanks.

An Acknowledgement of Traditional Custodians should be used by a Shire Officer or Elected Member at significant events, meetings and ceremonies prior to the commencement of the activity.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted:

Review dates:

Legislative Reference: Flags Act 1953 (Commonwealth)

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To properly recognise precedence in relation to the flying of flags at Shire facilities.

Policy Scope:

This Policy applies to all Shire of Coolgardie offices and buildings where there are flagpoles.

Policy Statement

The Shire recognises the significance of certain flags connected to its governance responsibilities and will utilise Council flagpoles to fly such flags.

- The flags that are to be flown each working day are the:
  - I.    Australian National flag,
  - II.   Australian Aboriginal flag, and

The Western Australian State flag and any other flag/s approved by Council or CEO may be flown on appropriate occasions.

Flags flown in response to Council's governance responsibilities will be flown in accordance with the relevant legislation and protocols in force at the time.

Order of precedence of flags:

- Australian National flag,
- National flags of other nations;
- State and Territory flags,
- Other flags prescribed by the Flags Act 1953 (Commonwealth):
  - I.    Australian Aboriginal flag and the Torres Strait Islander flag in either order
  - II.   Australian Defence Force Ensign
  - III.   Australian White Ensign
  - IV.   Royal Australian Air Force Ensign,
- Ensigns and pennants:
  - I.    Local Government,
  - II.   Commonwealth, State and Territory agencies,
  - III.   Non-Government organisations,
- Banners:

Flags should not be flown with any other flag on the same flagpole

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted:

Review dates:



Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To protect the usage of the Shire Crest, title and logo on material, other than Shire of Coolgardie material and to set a framework for the circumstances in which approval may be sought and obtained for external usage.

Policy Scope:

Applies to all none Shire of Coolgardie material.

Policy Statement:

### **Shire of Coolgardie Crest**

The Shire of Coolgardie crest indicates Nickel, Gold, Salt Mining and Pastoral Land. The Shires Crest/logo is to promote the Shire with what it stands for in the way of industry or commodities produced within it.

### **Corporate Branding and Logos**

The Shire develops and uses, from time to time, a range of corporate branding and logos in its official and promotional publications and materials. Such corporate branding and logos remain the property of the Shire.

### **Use of the Crest, Corporate Branding and Logos**

The Shire of Coolgardie crest and any corporate branding or logos shall not be used by any person or entity without the express authorisation of the Shire. The use of the Shire's Crest, corporate branding or logo by organisations may be authorised under the following circumstances:

- Used by an entity that is in partnership with the Shire, however the usage may only be used in activities and functions in relation to the partnership.
- Used by a person or entity in acknowledgement of the Shire's provision of sponsorship or in-kind support, however, may only be used in activities directly related to the sponsorship.
- Used by a person or entity in the promotion of an undertaking that is aligned with the strategic objectives of the Shire, where the use is considered to have the effect of promoting the Shire and the undertaking is not-for-profit or altruistic.

### **Applications to Use**

Applications must be made prior to any use occurring and must be made in writing, specifying the planned use of the crest, corporate branding or logos, including but not limited to:

- The full text of the materials to which the crest, corporate branding or logos are proposed to be applied;
- The manner and format by which the materials are to be distributed or published.
- Details of the persons who will be responsible for the administration of the Shire's approval and its conditions, should such an approval be provided.

### **Conditions on Use**

The following criteria will be conditional on any authorisation for the use of the Shire's Crest, corporate branding or logos, and will be communicated to the applicant on issue of an authorisation:

- Use of the crest, corporate branding or logos will be in accordance with the Shire's style guidelines.
- The Shire will determine a period for which the approval remains valid.
- The Shire retains the right to withdraw its approval, with the applicant subsequently being obligated to remove the Shire's crest, corporate branding or logos from their materials and circulation.
- Any other conditions deemed appropriate to the circumstances of the application.

### **Shire of Coolgardie Title**

The use of the title 'Shire of Coolgardie' in the name of an entity, will not be approved by the Shire.

### **Shire of Coolgardie Letterhead**

The Shire of Coolgardie Letterhead may only be used by the Shire for its official functions and duties. It may not be used by:

- councillors or employees for any purpose other than the fulfilment of their Official duties; or
- Any other entity for any purpose.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: 27 June 2017

Review dates:

Legislative Reference:

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To outline the Shire's commitment and approach to managing risks that may impact on its day-to-day operations and threaten the achievement of its objectives.

Policy Scope:

The Risk Management Policy and any associated frameworks, guidelines and protocols will apply across all operations of the Shire. All employees within the Shire are encouraged to develop an understanding and awareness of risk and contribute to the risk management process.

Policy Statement:

Objective:

The purpose of the Risk Management Framework (Framework) is to support an integrated and effective approach to enable the Shire of Coolgardie to manage its risks through informed decision-making and to achieve value creation and asset protection in accordance with the Shire's Risk Management Policy.

The Framework is based on good practice and sound corporate governance and is consistent with the risk management guidelines and principles of AS/NZS ISO 31000:2018 – Standard for Risk Management. The Framework is an important component of the Shire's overall Governance Model and remains central to all its operations while delivering a wide and diverse range of services to its residents and visitors. The management of risk is the responsibility of everyone and is an integral part of the Shire's organisational culture which is reflected in the various policies, protocols, systems and processes to ensure efficient and effective service delivery.

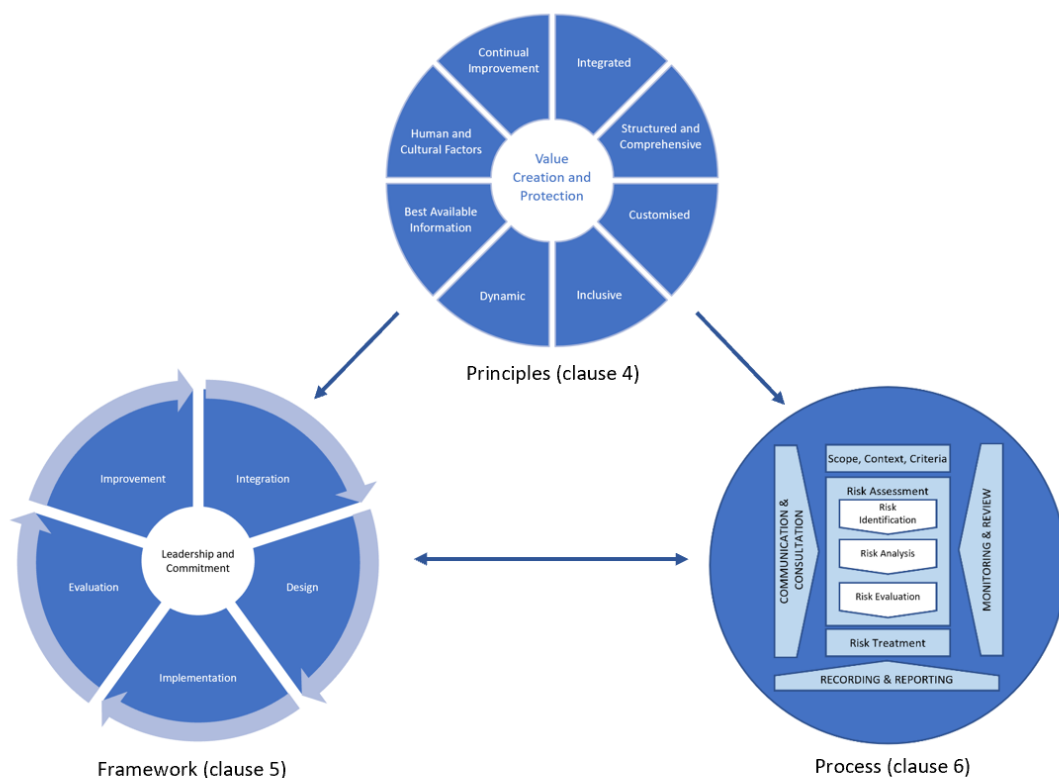
**1.      Risk Appetite**

The Shire seeks to manage risk carefully. Risk appetite is the amount of risk to which an organisation is prepared to be exposed to before it judges action to be necessary. Risk appetite may be described using various terms such as high/medium/low or risk averse, risk prudent or risk tolerant. Resources available to control risks are limited and the amount of risk that the Shire is prepared to accept at any one time will have a limit.

The Shire's overall risk appetite is 'risk prudent'. The Shire should accept the taking of controlled risks, the use of innovative approaches and the development of new opportunities to improve service delivery and achieve its objectives provided that the risks are properly identified, evaluated and managed to ensure that exposures are acceptable.

**2.      Principles of Risk Management**

Overview of ISO 31000:2018 Standard



Source: Australia/New Zealand Standard ISO 31000:2018

The diagram above demonstrates the relationship between each component of the Risk Management Strategy with the Principles forming the foundation of the Strategy.

The Strategy is intended to facilitate integration of risk management throughout the Shire, through commitment from leadership to risk management practices. Any gaps identified through analysis of existing practices should be addressed through implementation of controls and other risk mitigation action plans.

The Risk Management Process is designed and tailored to align to the Shire's structure, resources and practices. The Risk Process is iterative, consisting of Risk Assessment, Risk Identification, Risk Analysis, Risk Evaluation and Risk Treatment, Communication and Consultation, Recording and Reporting along with Monitoring and Review.

The following key principles provide necessary guidance and methodology when implementing a structured risk management process.

#### Principles driving Value Creation and Protection

Human and cultural factors: Risk culture is created from visible leadership and commitment in embedding a risk mindset. All elected members and employees have responsibility for managing risk.

Risk management should be a part of, and not separate from, the Shire's purpose, governance, leadership and commitment, strategy, objectives and operations.(ISO 31000:2018 Risk Management – Guidelines, page 5)

Structured and comprehensive: Refers to the risk management process which encompasses:

- Risk identification, assessment and treatment;
- Risk monitoring and review; and
- Risk reporting and communication.

Inclusive accountability and transparency: Leadership to assign clear roles and responsibilities for employees, external stakeholders and decision makers to ensure risk management remains relevant and up-to-date, and is based on informed choices and agreed priorities.

Integrated: Managing risks should create and protect value by contributing to the achievement of objectives as included in the Strategic Community Plan and Corporate Business Plan (Plan for the Future), as well as project outcomes and improving Shire performance as an integrated activity within existing processes.

Customised to Shire risk profile: Recognises the Shire's external and internal influences and challenges, due to its geographical location and community needs.

Dynamic: Risks needs to be managed in a dynamic, iterative and responsive manner.

Continuous improvement: Developing a more risk aware workforce will result in operational processes which take into account risk considerations and enable processes and decision making to improve over time.

Best available information: Risk management is reliant on use of the best available information at any given point in time. Risk analyses should also be forward looking to take into account potential long term risks

### **3. Risk Management Strategy – Implementation stages**

The following are the key considerations when formulating the strategy for a sustainable risk management process:

Integration:

- Integrate risk management into Shire processes and structure. All elected members and employees are responsible for managing risk.

Design the Strategy:

- Understand the organisation and its context;
- Establish and adopt Risk Management Policy;
- Establish roles, responsibilities and accountabilities;
- Allocate resources; and
- Establish internal and external communication and reporting mechanisms.

Implement the Strategy:

- Develop Risk Management Plan;
- Engage stakeholders to convey the purpose and importance of the Strategy and Plan;
- Implement corporate risk management processes in all activities throughout the Shire, particularly decision making processes; and
- Identify changes in the internal and external context, as well as identifying emerging risks or changed risk conditions.

Evaluate the Strategy:

- Regularly assess the purpose, objectives, and outcomes of the Strategy against actual risk management practices; and
- Consider the suitability and application of the Strategy to the Shire's operations and activities.

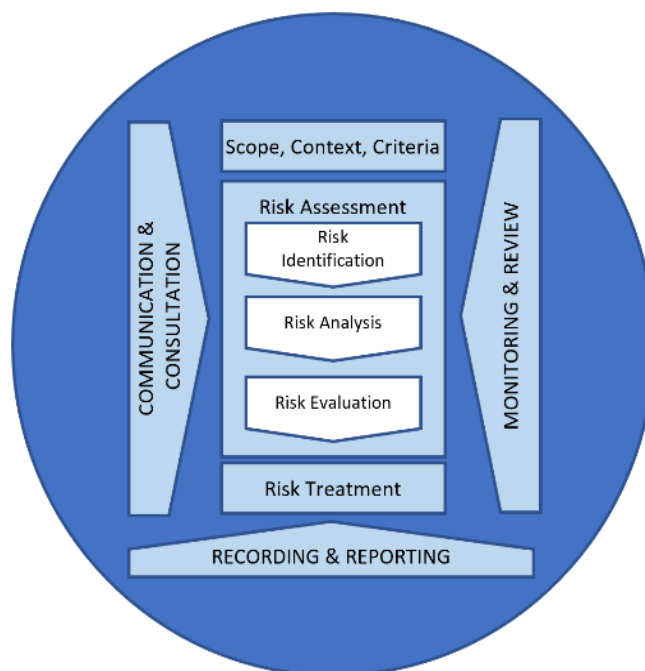
Continuous Improvement:

- As gaps or improvement opportunities are identified from risk processes, continuously refine the Framework and the way the process is integrated; and
- Develop plans and tasks and assign them to those accountable for implementation.

**4. Risk Management Process**

Risk Management is about understanding risk tolerance, identifying and assessing what can go wrong in delivering business objectives, what opportunities for improvement or refinements exist and implementing risk treatments when necessary.

The diagram below depicts the re-iterative and continuous process for managing risks (Source: Australia/New Zealand ISO31000:2018)



### Key Elements of Risk Management Process

The key elements are described below:

- Communication and Consultation Risk Identification Process
- Understanding Scope, Context and Criteria
- Risk Assessment Process
- Risk Treatment
- Monitoring and Review
- Recording and Reporting

#### 4.1 Communication and Consultation

An effective risk management process relies on regular communication and consultation, both upward to leadership and downward from leadership and senior employees, involving risk owners, Shire management and Audit and Risk Committee / Council (as applicable).

The main objectives of risk communication and consultation are to:

- Provide information for decision making (relevance of information is dependent on currency);
- Utilise expertise from across the organisation in the course of carrying out risk management activities; and
- Facilitate an inclusive and empowered culture across the Shire in relation to risk management.

#### 5.2 Risk Identification and Risk Treatment Process

The day to day management of risks including potential risks is part of business as usual.

Understanding when existing risks reach above the tolerable level i.e. risk tolerance and requires management attention is the main focus of this critical step. Risk Registers are established to ensure that the details of the risk 'event' or operational procedure are documented to outline the context of the issue, the potential impact and likelihood of the risk on the Shire and what is being done to treat the risk or to reduce the level of risk within the risk appetite / prescribed policy / minimum industry standard etc.

It is industry practice to report risks by risk category and/or risk themes to group similar risks under the appropriate risk category. The use of standard risk categories enables:

- Structured process for employees to identify and capture risks; and
- Reporting of risks by risk type, providing focus areas requiring risk mitigation, especially where similar risks are identified across functional areas and/or by different stakeholders.

The Shire's risk categories/themes should be continually reviewed to ensure relevance in current environment.

Examples of risk categories within the local government sector:

- Performance: inability to deliver on key strategic objectives, failure to manage key projects
- Infrastructure: potential loss of infrastructure impacting on delivery of essential services;
- Financial: loss of assets, impact on annual revenues or costs, mismanagement of funds;

- Environmental Risk: negligence resulting in long term harm to the environment;
- Community / Reputational Damage: adverse publicity, release of sensitive data such as ratepayer details;
- Service Delivery/Business Interruption: loss of service, disruption in business processes or impact to service delivery (including through lack of skilled resources); and
- Legislative / Regulatory / Policy / Occupational Safety and Health: misconduct, injury, breaches to regulatory and/or statutory requirements. Detailed procedures for maintenance of risk registers is outlined in Appendix A.

### 5.3 Monitoring and Review

To ensure the design of the overall risk management process remains fit for purpose and relevant, it should be regularly reviewed for quality and effectiveness as a management tool. The outcomes of the risk process should also be periodically reviewed to ensure accountabilities and responsibilities are clearly defined and risk issues are concise and contain sufficient data and analyses to enable informed decisions.

### 5.4 Recording and Reporting

To demonstrate an inclusive and transparent process, the Shire uses risk registers to document identified key risks, what is being done to mitigate the risk, who is responsible for managing the risk and are the risk treatment plans / risk mitigation strategies providing the desired outcomes.

Recording and reporting also enables the Shire to use the risk reporting process as a communication tool to inform and share information across the organization including formal reporting such as Council and Audit & Risk meetings.

Detailed procedures for Risk Reporting is outlined in Appendix B.

#### Key Outcomes from Risk Management Process

- Risk identification will be integrated into the business and project planning processes. Employees should be trained to flag risks or potential risks to their Supervisors if emerging issues are not dealt with adequately.
- Departmental Risk Registers should be used to capture new risks and to ensure risks which require ongoing risk mitigation can be validated by management as being adequately mitigated.
- The process for evaluating risks will be more consistent if the Risk Matrix and Assessment Criteria is applied according to the definitions outlined Tables 2-5.
- Risk mitigation plans should outline who, what, when and why of the proposed solution. For high risk issues, management should receive regular progress updates for full transparency and for calibration of risk tolerance (i.e. in conjunction with all the other risks at the Shire).
- Summary risk reports should be provided to the Audit & Risk Committee on a regular basis to provide them with visibility as to how the Shire is managing its top risks.



Role	Responsibilities
Council	<p>Council's responsibilities are to:</p> <ul style="list-style-type: none"> <li>• Adopt a Risk Management Policy compliant with the requirements of AS/NZS ISO 31000:2018 and to review and approve the Policy on a regular basis as required.</li> <li>• Be satisfied risks are identified, managed and controlled appropriately, to achieve Shire's strategic objectives</li> <li>• Support the allocation of funds / resources to treat risks as required.</li> </ul>
Audit and Risk Committee	<p>Audit and Risk Committee responsibilities are:</p> <ul style="list-style-type: none"> <li>• Requests and reviews reports on risk management on a semi-annual basis (minimum) or as required depending on the nature of the risk(s).</li> <li>• Monitors the overall risk exposure of the Shire and makes recommendations to Council as appropriate.</li> <li>• Assesses for effectiveness the risk control measures / risk treatment plans in reducing the severity of the risk(s).</li> </ul>
Executive	<p>Executive responsibilities are:</p> <ul style="list-style-type: none"> <li>• Creates an environment where employees are responsible for and actively involved in managing risk.</li> <li>• Oversight of the Shire's Risk Management Strategy.</li> <li>• Maintain and implement the Risk Management Strategy.</li> <li>• Ensures a consistent risk management approach is embedded in the operations and processes of the Shire.</li> <li>• Actively participates and supports the Risk Management Strategy through identification and creation of suitable risk treatments to control strategic and operational risks facing the Shire.</li> <li>• Monitors the strategic and operational risk management performance.</li> <li>• Reviews the Shire's Risk Summary Report prior to submission to the Audit &amp; Risk Committee.</li> </ul>
Employees	<p>Employee responsibilities are:</p> <ul style="list-style-type: none"> <li>• Adopt and understand the principles of risk management and comply with policies, processes and practices relating to risk management.</li> <li>• Alert and bring to management's attention, any risks which are above the acceptable risk tolerance levels;</li> <li>• Conduct risk assessments which are appropriate with the scope of the task and the associated level of risk identified;</li> <li>• Take responsibility for risks assigned to them</li> </ul>

Table 2: Consequence Ratings

Description	Performance	Financial	Environment	Reputation	Service Delivery / Business Disruption	Legislative / Regulatory / Policy / OSH
<b>CATASTROPHIC</b>	Unable to achieve key objectives. External resources required. Ongoing loss of critical infrastructure.	>15% of asset value. Adverse >15% deviation from budget. Audit unable to be completed.	Catastrophic long term environmental harm.	Significant damage to public confidence leading to sustained compromise in the achievement of strategic objectives.	Major, including several important areas of service and/or a protracted period. Ongoing loss of business systems.	Criminal instances of regulatory non-compliance. Extreme breaches of Code of Conduct. Personal details compromised / revealed – all. Death.
<b>MAJOR</b>	Major impact on ability to achieve key objectives. Impact cannot be managed with current allocated resources. Long-term loss of critical infrastructure.	5%-15% of asset value. Adverse 5%→15% deviation from budget. Audit qualification on the report and accounts.	Significant long-term environmental harm.	Local publicity of a major and persistent nature, affecting the perception/ standing within the community.	Complete loss of an important service area for a short period. Major disruption to business processes.	Major revenue or cost implications. Individuals at risk of harm. Significant breaches of Code of Conduct. Personal details compromised / revealed – many. Multiple serious injuries.
<b>MODERATE</b>	Moderate impact on ability to achieve key objectives. Significant adjustment to resource allocation. Loss of support infrastructure.	2%-5% of asset value. Adverse 2%→5% deviation from budget. Management letter contains significant issues.	Significant short-term environmental harm.	Damage to reputation to a specific audience, may not have significant long-term or community effects.	Major effect to an important service area for a short period, brief impact on multiple areas. Moderate disruption to business processes.	Minor revenue or cost implications. Breach of Code of Conduct. Personal details compromised / revealed – some. Serious injury and/or illness.
<b>MINOR</b>	Minor impact on ability to achieve key objectives. Additional internal management efforts required. Interruption to support infrastructure.	< 2 of asset value. Adverse impact on revenues and costs <2% deviation from budget. Management letter contains minor issues.	Minor transient environmental harm.	Minor damage to reputation to a small audience, complaint from a large group of people.	Brief disruption of important service area. Noticeable effect to non-crucial service area. Minor disruption to business processes.	Minor breaches of Code of Conduct. Personal details compromised / revealed – isolated. First aid or minor lost time injury.
<b>INSIGNIFICANT</b>	Negligible impact on ability to achieve key objectives. Impact can be managed through routine activities. Negligible interruption to support infrastructure.	Insignificant loss. Insignificant adverse impact on annual revenue or costs. Matters discussed with management not reported.	Negligible transient environmental harm.	Minor unsubstantiated publicity or damage to reputation to a small audience, complaint from individual/small group.	Negligible impact on the effectiveness of the organisation's processes. Negligible disruption to business processes.	Little or no impact to Code of Conduct. Personal details compromised / revealed - an individual's. Incident with or without minor injury.

Table 3: Likelihood Ratings

Likelihood	Definition	Frequency of Noted
Almost Certain	Expected to occur in most circumstances or occurs regularly. A clear opportunity already apparent, which can easily be achieved.	More than once per year
Likely	Occurrence is noticeable or is likely to occur. An opportunity that has been explored and may be achievable.	At least once per year
Possible	Occurs occasionally or may occur. Possible opportunity identified.	At least once in 5 years
Unlikely	Occurs infrequently or is not likely to occur. Opportunity that is fairly unlikely to happen.	At least once in 10 years
Rare	Only occurs in exceptional circumstances. Opportunity that is very unlikely to happen.	Less than once in 20 years

Table 4: Risk Matrix

		CONSEQUENCE				
		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium	High	High	Extreme	Extreme
Likely	4	Medium	Medium	High	High	Extreme
Possible	3	Low	Medium	Medium	High	High
Unlikely	2	Low	Low	Medium	Medium	High
Rare	1	Negligible	Low	Low	Medium	High

Table 5: Expected Risk Response for corrective action

Risk	Action Required
Extreme/Exceptional	Immediate corrective action
High	Prioritised action required
Medium	Planned action required
Low	Planned action required
Very low	Manage by routine procedures

## Maintenance of Risk Registers

### Big Rules:

1. The responsibility for being alert to risks and /or identification of potential risks is everyone's responsibility.
2. The Shire has a designated Risk Champion. Their role is to drive the risk management process and to strive for continuous improvement.
3. Risks which require management attention and active risk monitoring must be documented and assigned a risk owner in the Department's Risk Register.
4. The second level review of Risk Registers is the responsibility of Service Managers.
5. New emerging risks should be communicated to the CEO as part of a regular management meeting. Emerging risks often become strategic risks if nothing is done to reduce the risk to an acceptable level.
6. A standard Risk Register template has been created for the Shire to ensure a consistent approach. Any changes to the template requires consultation with the Risk Champion.

Guidelines when describing risk events or issues.

- ✓ Each risk item should have a unique reference.
- ✓ Important details to always include - date identified and the who, what, when of incident are important facts. Date of later updates should also be included.
- ✓ The impact assessment – likelihood and consequence for risk rating can be based on best known information. Do not get bogged down with the actual rating. The key is to log the event and raise it with the appropriate Manager for further consultation.
- ✓ Action Owners – sometimes there are multiple people involved; consult with the Risk Champion or Manager as to listing multiple owners or having one overall owner. If multiple, it should be clear as to what each person is responsible for.
- ✓ The amount of detail and factual information is dependent on the risk situation and should be reflective of the severity and nature of the risk.

Examples: Legal disputes or issues which impact on the reputation of the Shire should be actively monitored. Restricting access to the specific risk register would be an appropriate control whilst ensuring a transparent process to those that are managing the issue. Updates to the risk register is one way of providing status updates to multiple risk owners / stakeholders.

Risks which have action plans in the future i.e. next financial year, may not need an update for the regular Risk Reports unless there is a change to the agreed action plans. Items of this nature can remain on the risk register with the Status = Open with periodic confirmation of the action plan. However, any decisions which may impact or likely impact on the action plan not being executed as stated should be flagged as soon as it is known. This will enable alternate solutions to be considered in a timely manner.

## Example: Risk Register Template

Ref	Risk Category	Description of Risk (context)	Likelihood	Impact or consequence	Rating	Risk Mitigation Plan	Risk Owner	Expected comp
1	Finance	<p><u>Banking arrangements</u></p> <p>Current banking arrangements with ANZ expose the Shire to the following risks:</p> <ul style="list-style-type: none"> <li>. increased safety concerns for staff who are responsible for making the deposits into Kalgoorlie branch</li> <li>. Increased exposure to loss due to introduction of Armaguard as the transport agent on behalf of ANZ for the cash pick-ups</li> <li>. increased risks due to cash staying on the premises for much longer (mitigated by procedure that cash is kept in vault until the weekly pick-ups)</li> <li>. lack of clarity over roles and responsibilities between Shire and ANZ if there are service issues with Armorguard</li> </ul>	Possible	Minor	Medium	<p>1. Ensure the arrangements for use of Armaguard for the 'cash' pick-ups are documented and agreed in writing with ANZ. The steps for the Shire to take when something goes wrong should be agreed by both parties and communicated to Armaguard.</p> <p>2. All pick-ups by Armaguard should be checked for deposit into the relevant accounts the following day. Any missing deposits should be escalated to Management immediately.</p>	Bec Horan	Jun-19

### Types of Risk Mitigation:

**Avoid:** remove cause of risk event from occurring

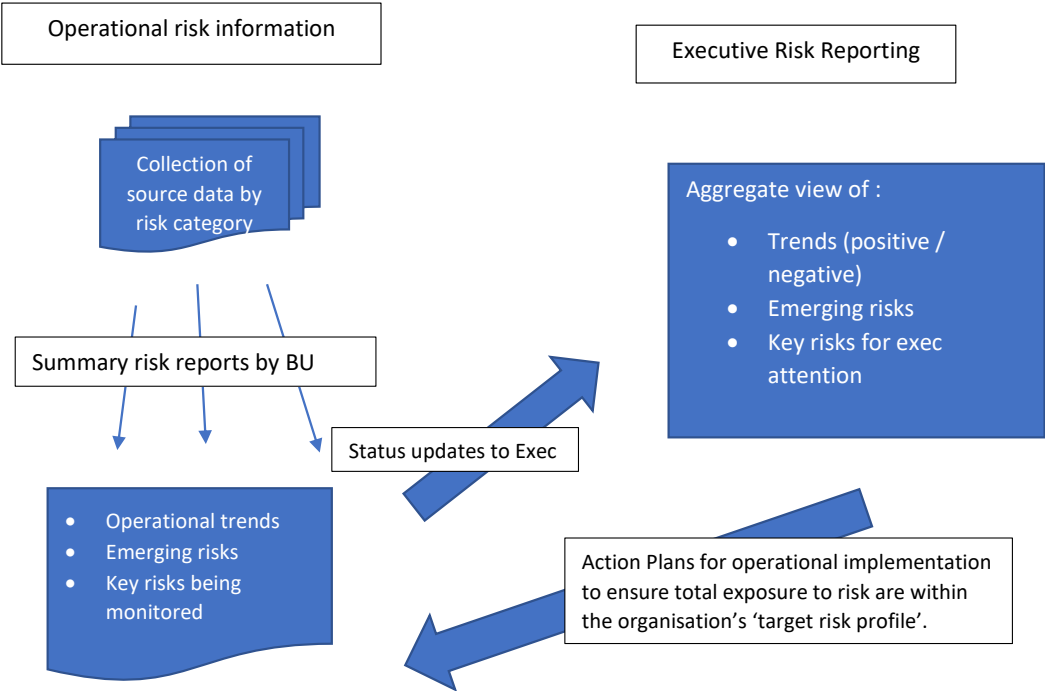
**Reduce:** mitigate risk event so that it does not occur; or put in place measures to reduce the impact of the risk if it occurs i.e. reduce speed limit

**Transfer:** transfer risk to a third party i.e. purchase insurance policy

**Accept:** the risk is within the set risk tolerance; management chooses not to do anything and accepts the risk

**Treat risk:** risk mitigation strategies are put in place to treat the risk which has occurred i.e. weather event has caused damage to old power poles. They will be replaced with more durable poles plus a maintenance schedule has been put in place to ensure that power poles are regularly inspected.

TABLE X: RISK REPORTING



Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: November 2014

Review dates: May 2017

Legislative Reference:

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

The objectives of the Fraud and Corruption Prevention Policy are to:

- articulate that the Shire of Coolgardie is intolerant of fraud and corruption,
- prevent fraud or corruption occurring at the Shire of Coolgardie.

Policy Scope:

This policy applies to all councillors, employees and Contractors working for the Shire of Coolgardie as fraud and corruption control is the responsibility of everyone in or associated with the Shire.

Policy Statement:

The Shire of Coolgardie recognises that fraud and corruption is illegal and contrary to the Shire's organisational values. In view of this, a proactive stance is taken to ensure incidences of fraudulent or corrupt activities or behaviours do not occur. Whilst the Shire aims to foster a culture which upholds trust and honesty as part of its core values, it is acknowledged that not everyone throughout the organisation may share those values. As such, the Shire will ensure that the effective prevention of fraud and corruption is an integral part of its operating activities.

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

Where appropriate, the Shire will protect the anonymity of those responsible for reporting the activity.

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

A Fraud and Corruption Prevention Management Plan will be developed to assist the Shire to meet the objectives of this policy by ensuring that it has thorough, up-to-date procedures in place to mitigate the risk of fraud or corruption occurring in the organisation.

The success of this policy will be determined by the employees at the Shire being aware of their responsibilities in relation to fraud and corruption prevention and control, the identification, treatment and recording of fraud or corruption risks, fraud or corruption auditing and detection processes, reporting responsibilities and obligations and investigation procedures.



Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: June 2017

Review dates: May 2017

Legislative Reference:

Relates to: Delegation 1.19   Sub Delegation 1.19a

Policy Objective:

To describe the circumstances and prerequisites for community groups and individuals to apply for donations, grants or other support from the Shire of Coolgardie, via the Community Assistance Fund (CAF).

The CAF is offered to assist community groups who provide valuable community, cultural, environmental, sporting and recreational services, activities and outstanding individuals.

The Council aims to assist the efficiency of operations of community groups through the provision of funding for organisational development, asset purchases, marketing and management.

Where possible, the Shire will work cooperatively on projects and events addressing community, family or volunteer issues.

Policy Scope:

This Policy guides the CEO (and any sub delegates) in determinations, under delegated authority and within limits and conditions attached to such delegated authority.

The responsibility for the selection and approval of successful grant applications rests with the Coolgardie Shire Council who will meet at Budget deliberation meetings to determine funding allocations.

Shire employees play an important role liaising with CAF applicants to ensure submissions meet criteria described in this guide, and to manage the payment of grants.

Policy Statement:

Definition

Not-for profit (NFP) Community Group is defined as an organisation of people who are formed (including a group that is incorporated under the Associations Incorporations Act) to promote a community or sporting activity which has a positive effect on the community of Shire of Coolgardie.

**1.      Funding Decisions**

Council will determine, on an annual basis, as part of its budget deliberations, the amount of funding available in the CAF.

Maximum funding available annually, per application, per NFP or individual:

Non – profit community based organisations \$2,000.00

Individuals \$500.00

## 2. Criteria

Criteria for the assessment of applications to the Community Assistance Fund includes the promotion and development of activities, events and services in the Shire of Coolgardie such as:

- Arts, culture & entertainment
- Disability Services
- Youth & family services
- Multicultural & Indigenous projects
- Seniors Event
- Management & sponsorship
- Natural environment & cultural heritage conservation
- Tourism & promotion
- Business support and development
- Emergency services
- Crisis or financial support & Counselling
- Health promotion & injury prevention
- Sport and recreation
- Crime prevention & community safety
- Monuments & projects to commemorate events or people
- Upgrading community facilities

## 3. Eligibility

In order to be eligible for funding an organisation must:

- Be a NFP organisation and, depending on amount of grant requested, be able to supply audited accounts and annual reports.
- Have one or more community assistance criteria as its prime objective.
- Demonstrate a substantial degree of community support and representation.
- Undertake to give due recognition to the Shire of Coolgardie for its contribution to their activities.
- Have a valid lease with the Shire of Coolgardie if funding is related to a building which is on a Reserve vested in the Shire of Coolgardie. (*Organisations that operate from buildings on Shire Reserves will only be recommended for CAF funding if they comply with insurance and lease conditions*).
- Agree to complete a specified evaluation report. *Failure to do so may render the applicant ineligible for future funding*

In order to be eligible for funding an outstanding individual must:

- Achieve or demonstrate recognition in their field of endeavour at a State, National or International level. Recognition at a regional level may be considered in special circumstances.
- Demonstrate a substantial degree of community support.
- Provide a letter of support from the Association or Organisation relevant to their field of endeavour.
- Provide the names and contact details of two referees, outside the organisation.
- Undertake to give due recognition to the Shire of Coolgardie for its contribution to their activities.

- Agree to complete a specified evaluation report. Failure to do so may render the person ineligible for future funding.
- Funding application requests for individuals will only be to a maximum of \$500.00.

#### **4. Applications**

Applications will only be considered if they are submitted on the CAF Application Form and completed in full. Projects are expected to be conducted within the Shire of Coolgardie with possible exception of funding to outstanding individuals.

Assessment of applications will be open from 1 September until 1 May of each year. Applications that exceed a delegation will be required to be tabled as an Agenda item at Council Meetings for Council to decide upon. For applications to be considered within a month of a Council meeting they must be submitted by COB of the second Monday of each month.

Applications will not be considered outside of nominated periods to allow for processing for end of financial year and budget adoption.

#### **5. Accountability**

- Successful applicants will be required to sign a grant funding acknowledgement that will detail funding conditions and accountability requirements, prior to any grant funds being paid.
- Grants provided under the Community Assistance Fund must only be spent on the project as approved by Council.
- All grant monies must be expended within the budgeted financial year or the funds must be refunded to the Shire.
- If the situation arises where the event, project, activity or attendance does not occur the monies shall be reimbursed to the Shire in full.
- Any unspent funds must be returned to the Shire.
- Any changes to the project that would result in funding being expended other than as detailed in the application may not be undertaken without prior written approval from the Shire.
- An Accountability report must be provided on the prescribed forms within 60 days of the completion of the project or the end of the financial year which ever falls first.
- The Accountability report must include a financial report of budgeted and actual expenditure, and evidence of grant funds being spent; recognition of Shire contribution.

#### **6. What we don't support**

- Retrospective funding requests - Funding is not provided in retrospect (i.e., for projects that have already commenced or have been completed).
- Funding requests from State Government or Federal Agencies.
- Individuals / teams / groups / organisations can only receive one grant from Council each financial year.
- The athlete or performer receives payment of any kind for their participation in the event or activity.
- Individuals have nominated themselves to participate in an event or activity.

Responsible Department: Community Development

Responsible Officer: Director Economic Development and Projects

Delegation link (if any): 1.19 and sub delegation

Date First Adopted: February 2016

Review dates: May 2017, December 2018

Legislative Reference: Surveillance Devices Act 1998, State Records Act 2000

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

This policy provides guidelines in respect of the utilisation of loan facilities to fund the acquisition, construction or renewal of assets. Recognition of this policy will ensure that a consistent methodology is adopted when considering loans as a potential funding source

Policy Scope:

As part of its strategic planning and Long Term Financial Planning processes, the Council will consider how significant projects are to be funded.

The use of loan facilities may be an appropriate, or even a preferred option, in respect of specific capital projects. However, in order to ensure that financial prudence is demonstrated when deliberating the utilisation of loan facilities in preference to other funding options, consideration of the guidelines as detailed in this policy must form part of any associated decision making process.

Policy Statement

The Council is committed to demonstrating financial responsibility in its utilisation of loan facilities to fund specific capital projects. It is also acknowledged that the funding of identified projects via loan facilities can assist in addressing intergenerational equity issues.

Additionally, any proposal to utilise loan facilities as a funding source should always be considered against several predetermined criteria. This policy provides an overview of the associated criteria to be considered as part of any decision making process to utilise loan facilities.

**1.     Self Supporting Loans**

The policy content does not apply to self-supporting loan facilities; as the purpose of such facilities is distinct from the Shire's own funding requirements - see Policy 60.

**2.     Guidelines**

The following guidelines are to be considered as part of any proposal to utilise loan facilities:

- Loans are not to be utilised to fund operating expenditure
- Loans are not to be utilised to fund capital expenditure of a recurrent nature (e.g. road resurfacing and associated works or plant replacement unless funding becomes available via Federal / State or other additional grants that enables the Shire to bridge gaps in Asset Management Plans that could maximise leveraging opportunities.
- A demonstrable economic benefit must be evident to support the use of loan facilities, as opposed to saving for the asset acquisition, construction or renewal. Priority for loan funding will be given to projects that will deliver greater community benefit and secondly generate revenue to offset associated loan repayments or can be funded from contributing revenue streams other than General Rates. These revenue streams may include specified area rates, service charges and fees and charges.
- The term of any loan facility is not to exceed the economic life of the asset.

- The repayment method for a loan facility will be via principal and interest repayments. Interest only payments or capitalisation can be considered where a financial benefit can be demonstrated; and the nature of the asset being funded is consistent with this methodology. As an example, a property acquisition / subdivision where the impact on the rate base is lesser during the initial phases and the full debt can be acquitted from the disposal of the land under development.
- In considering the utilisation of loan facilities, the Shire's capacity to repay must be assessed, with regard given to associated debt service coverage ratio which is to result in the Shire having a ratio above 3.0.

Responsible Department: Executive Services

Responsible Officer: Chief Executive Officer

Delegation link (if any):

Date First Adopted:

Review dates:

Legislative Reference:

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To provide access to training and development by councillors in order to enhance their knowledge, representation and decision-making ability.

Policy Scope:

The Shire acknowledges its commitment to the training and development of councillors in order to promote ongoing professional development, well informed decision making and enhance the quality of community representation.

Policy Statement: “Event” means conferences, seminars, forums, workshops, courses, information training sessions and other like events.

**1.        Eligible Events**

1.1        Events to which this policy applies shall generally be limited to those coordinated and/or run by either:

- The Australian or Western Australian Local Government Associations (ALGA / WALGA).
- The major professional bodies associated with local government.
- Accredited organisations offering training relating to the role and responsibilities of councillors.
- Other local government specific events where the Chief Executive Officer is of the opinion attendance would benefit both the Councillor and the Shire.

**2.        Funding**

2.1        To enable attendance by councillors at events, the following shall be considered when preparing the budget annually:

- An allocation for councillors to cover costs associated with attendance at events relevant to the role and responsibilities of a councillor that may include:
  - I.        Events held in Australia
  - II.       The annual WALGA Convention, inclusive of, where requested, the councillor’s partner’s attendance at the convention dinner;
  - III.      Accredited training.

2.2        Unexpended funds at the end of the financial year will not be carried over to the next financial year.

**3.        Request for Attendance**

Councillors who wish to attend an event may make application by completing a training and development application form (Attachment “A”) detailing the following:

- Title, location and dates
- Program



- Anticipated benefits to the Shire from attendance
- Total estimated costs including accommodation, travel and sundry expenses.

All applications shall be forwarded to the Chief Executive Officer in reasonable time to meet the event registration deadline.

#### **4. Attendance Approval**

4.1 Conditions for granting approval include:

- Generally, no more than two councillors may attend a particular event outside Western Australia at the same time, unless Council has resolved for additional councillors to attend.
- That approval of attendance at an event does not impede a quorum at any scheduled Council or Committee meetings.

4.2 Approval for councillors to attend events may be granted by either the Chief Executive Officer or Council, in accordance with clause 4.2(a) and (b) below:

- The Chief Executive Officer may approve councillors attending events where the:
  - I. Application complies with this policy;
  - II. Event is to be held within Australia and
  - III. Councillor has sufficient funds available in their allocation for training and development to meet the costs of attendance.
- A resolution of Council is required to approve councillors attending events where the estimated event expenses exceed the available balance of the councillor's annual expense allocation.

#### **5. Restrictions**

5.1 A councillors who at the date of the event has an electoral term of less than six months to complete, shall be ineligible to attend unless the application is to attend the annual Western Australian Local Government Convention and Trade Exhibition, and in the case of the President, the Australian Local Government Association's National General Assembly.

5.2 A councillors who has failed to fulfil the obligations of this policy in attending a prior event, namely;

- Acquittal of cash advance expenditure in accordance with Clause 9; or
- Provision of a report arising from attendance at an interstate event, in accordance with Clause 10; Shall be ineligible to attend any future event unless authorisation is granted by a resolution of Council.

#### **6. Expenses**

Subject to approval being granted by the CEO or Council to attend an event, the following expenses will be met:

##### **6.1 Travel**

Where travel is involved, the cost of travel by the shortest most practical route to and from the event venue will be met by the Shire for the respective Councillor.

- All air travel shall be by Economy Class (unless otherwise determined by Chief Executive Officer). As far as is practicable, advantage should be taken of any available discount fares including advance purchase fares.

- Airline tickets purchased are to be insured to enable the ticket purchase price to be refunded, on occasions whereby a delegate is unable to travel.

## 6.2 Registration

Registration fees which may include, where applicable, event registration, dinners, technical tours and accompanying workshops identified within the event program.

## 6.3 Accommodation

Reasonable accommodation expenses for the Councillor for a room at or near the event venue.

Where an event to be attended commences prior to midday, the Shire will meet the cost of accommodation on the night preceding the commencement of the event.

Where an event commences after midday and flights are available, the Councillor will be expected to travel on the day the event begins. Where flights are not available to enable the Councillor to arrive in time for the commencement of the event, the Shire will meet the cost of accommodation on the night preceding the commencement of the event.

With the exception of international events, where an event concludes prior to 1pm and flights departing the location in which the event is held are available to enable the Councillor's return to Perth by 10pm on that day, the Shire will not meet the cost of accommodation on the night on which the event concludes.

## 6.4 Meals, transport and incidental expenses

Funding for meals and incidental expenses will be provided in accordance with the State Public Service Award conditions of service and allowances:

- Meal expenses shall be interpreted as reasonable expenses incurred for the purchase of breakfast, lunch and dinner where these are not provided at the event or in travel.

Note: Claims for meals at venues other than the event will not be paid by the Shire, when alternate meals are included and have been paid for in the registration fee.

- Incidental expenses shall be interpreted as reasonable expenses incurred by the delegate for telephone calls, newspapers, magazines, laundry, public transport and sundry food and beverages.
- Transport expenses to and from the airport and intra-Shire movement will be reimbursed.

## **7. Accompanying Persons - entertainment expenses**

7.1 Where a Councillor chooses to invite an accompanying person to attend a conference event, the Shire will fund that person's attendance at the official conference dinner only.

7.2 The Shire may, where it may be reasonably facilitated, organise the arrangements for travel, accommodation and registration of an accompanying person to attend a conference event.

The relevant Councillor is responsible for all costs associated with arrangements for the accompanying person, including penalties for cancellation or amendment of bookings if required. Such costs are to be reimbursed to the Shire at the time the arrangements are made.

The Shire will not reimburse or fund any other expenses incurred by an accompanying person.

## 8. Sharing of knowledge

Within a reasonable time (which period of time shall not exceed 60 days) of attendance at an interstate event the Councillor shall provide a written report or presentation (including copies of conference papers where appropriate) concerning the event for the information of other councillors and for Shire records (Attachment 'B').

The CEO is to cause a copy of that report to be distributed to all other councillors.

Should a Councillor wish to extend their visit for personal reasons not associated with approved Shire business, any extended stay or additional costs associated with that stay are to be met by the Councillor.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: 27 June 2017

Review dates:



## ATTACHMENT A

### **Councillor Training and Development Application Form**

*Applications must be in accordance with the requirements of  
Council Policy 'Councillor Training and Development'*

Councillor Name:	
Term of Office Expires:	

<b><u>Part 1 – Event Details</u></b>				
Event Name:				
Event Date/s:	From:		To:	
Event Location: [Shire, State]				
[Tick one]	<b><u>Local:</u></b> <i>Event is within 150kms of Civic Centre. Travel arrangements are the responsibility of the Councillor who may make a travel claim. No accommodation provided.</i>			
	<b><u>Intrastate / Interstate:</u></b> <i>Travel and Accommodation arrangements will be made by the Shire.</i>			
Anticipated benefit to the Shire from your attendance:				
Is a waiver required for a restriction that may apply to your request to attend?			<b><u>YES:</u></b>	<b><u>NO:</u></b>
If yes, provide details to support your request:				

<b><u>Part 2 - Event Registration:</u></b>
<i>The event registration form must be completed in full, identifying preferences for event variables, such as; concurrent sessions, technical tours, social events, event dinner, accommodation and supplementary tours.</i>
<i>Note: The Shire will only cover those expenses which are incurred in accordance with Policy 5.4.12, the Councillor is responsible for any other costs incurred.</i>

Registration Form Completed and Attached:	<u>YES:</u>		<u>NO:</u>	
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<b>Accompanying Person will be attending:</b>	<u>YES:</u>		<u>NO:</u>	
<p><i>A Councillor may choose to invite an accompanying person to attend a Training and Development Event. The Registration Form must include all registration requirements for an accompanying person. Please see section 8 of this Policy regarding accompanying person.</i></p>				
Registration Form Completed and Attached detailing Accompanying Person registration requirements:	<u>YES:</u>		<u>NO:</u>	

<b>Special Dietary Requirements:</b>	<u>YES:</u>		<u>NO:</u>	
<p><i>Please advise if for reasons of a medical condition, you have any special dietary requirements. The Shire will ensure that these are communicated to the event organiser; however, it is recommended that the Councillor reconfirm such arrangements with the event organiser prior to the event, and also at registration on arrival.</i></p>				
Details:				



## ATTACHMENT B

### Councillor Training and Development REPORT

*This template assists in ensuring that reports are presented in a consistent and logical manner. The report may be filled out or obtained electronically from the Governance PA, however if this proforma is not used you must provide a report which conforms with the requirements of Council Policy 'Councillor Training and Development'. The report must be provided within 60-days of return from the event to the Director Governance.*

Councillor Name:	
------------------	--

Event Name:				
Event Theme: [provide a brief outline]				
Event Date/s:	From:		To:	
Event Location: [Shire, State]				
Names of Other councillors / employees who attended:				

<b>DAY 1</b> [Provide details for each session attended]	
Session Title:	
Speaker Name & Details:	
Comment:	
Session Title:	
Speaker Name & Details:	

Comment:	
Session Title:	
Speaker Name & Details:	
Comment:	

<b><u>DAY 2 [Provide details for each session attended]</u></b>	
Session Title:	
Speaker Name & Details:	
Comment:	
Session Title:	
Speaker Name & Details:	
Comment:	
Session Title:	
Speaker Name & Details:	
Comment:	

<b><u>DAY 3 [Provide details for each session attended]</u></b>	
Session Title:	
Speaker Name & Details:	

Comment:	
Session Title:	
Speaker Name & Details:	
Comment:	
Session Title:	
Speaker Name & Details:	
Comment:	

Provide an outline of the Learning and Knowledge obtained through attendance at this Training and Development event:



Highlights Report:

Where appropriate, based on the knowledge and information obtained, make recommendations for improvements in the operations of the Shire.

Additional Comment:

Legislative Reference: Corruption, Crime and Misconduct Act 2003, Public Sector Act 1984 (primarily, and others)

Relates to: Delegation NA Sub Delegation NA

Policy Objective:

The objective of this policy is for the Manager Executive Services to have the ability to communicate with the Shire President for Compliance and HR issues relating to the Chief Executive Officer.

Policy Scope:

The Human Resources communicating with the Shire President Policy is applicable to all employees. The complaint should be directed, in the first instance to the Manager Executive Services who will assess whether it will need to go to the Shire President for further consideration.

Policy Statement:

This policy will allow for the Manager Executive Services to have access to the Shire President as required for HR issues regarding the Chief Executive Officer.

When employees lodge a complaint about the Chief Executive Officer, the first step will be to interview the complainant to obtain full details of the complaint. The Manager Executive Services will discuss the complaint with the Shire President.

The intent of this policy is to:

- Provide employees with a complaint resolution process if they have concerns about the Chief Executive Officer that is flexible and aims to resolve complaints in the best interest of all parties involved in the areas of equal opportunity.
- Encourage all employees to raise issues that are of concern as soon as possible
- Provide structured, multiple levels of resolution that aim to resolve complaints, enabling the ability to advance to more formal resolution processes.
- Ensure that complaints made by employees will be dealt with ethically, in a sensitive, impartial, timely and confidential manner which ensures all parties involved in the complaint.
- Ensure that no employee is penalised or disadvantaged as a result of raising a complaint

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: June 2017

Review dates: May 2017

Legislative Reference: Local Government Act 1995 s5.98A, 5.98(1)(b), 5.98(5), 5.98A, 5.99A, Local Government (Administration) Regulations 1996 Reg. 33A, 33(1)(b), 33(3), 33(5), 34A, 34(1)(b), 34(2)(b), 33(5),

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To outline the support that will be provided to councillors through the payment of allowances, reimbursement of expenses incurred, insurance cover and supplies provided in accordance with the Local Government Act 1995 while performing the official duties of office.

Policy Scope:

This policy details the requirements to follow for Councillor Allowances Expenses and Supplies.

Policy Statement:

**1.        Allowances**

1.1        Presidents Allowance

The President shall be entitled to an annual Local Government allowance equal to the maximum amount permitted to be paid to the President as determined by the Salaries and Allowances Tribunal.

1.2        Deputy President Allowance

The President shall be entitled to an annual Local Government allowance equivalent to 25% of the President Allowance.

1.3        Meeting Attendance Allowance

The President and councillors shall be entitled to an annual meeting attendance allowance equal to the maximum amount permitted to be paid as determined by the Salaries and Allowances Tribunal.

1.4        Telecommunications Allowance

Councillors shall be entitled to an annual telecommunications allowance equal to 60% of the maximum amount permitted to be paid as determined by the Salaries and Allowances Tribunal to cover all information and communications technology costs that are a kind of expense for which councillors may be reimbursed as prescribed by Regulations 31(1)(a) and 32(1) of the *Local Government (Administration) Regulations 1996*.

**Note:** All allowances referred to in clause 1 of this policy will be paid in arrears with elected members able to elect to receive payment monthly, quarterly, biannually or annually.

1.5        Information and Communication Technologies

Facsimile / Telephone Answering Machine

- The Shire shall make available to all councillors, for use in their private residence during their term of office a facsimile/telephone answering machine, for the conduct of Council related business.

- Councillors may choose to install a separate telephone line at their residence to facilitate Council business activities (thus providing separate facilities for the Councillor's private and Council business activities). Refer clause 1.4(a) of this policy.

#### 1.6 Computer/iPad

The Shire shall make available to all councillors, for use in their private residence during their term of office, a suitably equipped computer and printer for the conduct of Council related business. The Shire will also make iPads available to councillors to provide ready access to agendas, minutes and other Shire documentation.

#### 1.7 Maintenance of Equipment

Where necessary the Shire shall provide and make provision for the ongoing maintenance of Facsimile / Telephone Answering Machine and Computer/iPad of this policy with all maintenance costs being met by the Shire.

- In the event of a malfunction of the equipment the councillors is to contact, during business hours, a Governance employee or designated service provider, who will coordinate the attendance of maintenance personnel.
- Under no circumstances should councillors undertake repairs or maintenance to Shire equipment without the express permission of the Chief Executive Officer.

#### 1.8 ICT Hardware Supplies

The Shire will supply councillors up to four reams of paper and eight toner cartridges per financial year to service Shire supplied equipment and for the conduct of Council related business. Requests for replacement supplies are to be lodged with the Governance Directorate on the appropriate requisition form.

#### 1.9 Reimbursable Expenses

*Local Government Act 1995 s.5.98(2), (3) and (4) and Local Government (Administration) Regulations 1996 Regs 31 and 32*

#### 1.10 Travelling Expenses

*[Local Government Act 1995 s.5.98(2) and (3) and Local Government (Administration) Regulations 1996 Reg.31(4) and 32]*

Councillors shall be entitled to reimbursement of travelling expenses incurred while using their own private motor vehicle in the performance of the official duties of their office.

Claims must be related to travel to a destination from their normal place of residence or work and return in respect to the following:

- Council Meetings, Civic functions, Citizenship Ceremonies or briefings called by either Council, the President or the Chief Executive Officer.
- Committees to which the Councillor is appointed a delegate or deputy by Council.
- Meetings, training and functions scheduled by the Chief Executive Officer or Directors.
- Conferences, community organisations, industry groups and Local Government associations to which the Councillor has been appointed by Council as its delegate or a deputy to the delegate.

- Functions and presentations attended in the role as a Councillor or whilst deputising for the President, that are supported by a copy of the relevant invitation or request for attendance.
- Gatherings or events (i.e. funerals, local business or community events), approved by the Chief Executive Officer for attendance by the President or the President's nominated deputy as a representative of the Shire.
- Any other occasion in the performance of an act under the express authority of Council.
- Site inspections in connection with matters listed on any Council Agenda paper (Members to state the Item Number listed on any Council Agenda paper along with the date and time of the visit on the claim form).
- In response to a request to meet with a ratepayer/elector but excluding the day of Council Elections. (Members to state the time and purpose of the visit and the name and address of the ratepayer/elector on the claim form).

All claims for reimbursement should be lodged with the Chief Executive Officer, on the appropriate claim form by no later than 30 days from the end of the month to which the claim relates. In submitting claims for reimbursement, councillors shall detail the:

- Date of the claim
- Particulars of travel
- Nature of business
- Distance travelled
- Vehicle displacement and the total kilometres travelled.

Councillors are required to certify the accuracy of the information they provide with their claim forms and all claims must be accompanied by supporting documentation such as invitations or approvals. The rate of reimbursement being as prescribed from time to time by the Salaries and Allowances Tribunal.

**Note:** Councillors should note that any diary used by a Councillor to record the scheduling or occurrence of activities related to the fulfilment of the office of councillors are subject to the *State Records Act 2000* and the *Freedom of Information Act 1992*.

## **2. Other**

### **2.1 Name badges:**

- Formal (gold tone) Councillor name badge.
- Plastic informal Councillor Name badge.
- Plastic informal Councillor's partner name badge.
- The Shire will, within reason, replace on request any name badge which is lost or irreparably damaged.

### **2.2 Insurance**

The Shire will insure or provide insurance cover for councillors for:

- Personal accident whilst engaged in the performance of the official duties of their office, however, the cover does not include medical expenses. Spouses/partners of councillors are entitled to the same level of cover when attending meetings, conferences or functions with the express approval of the Chief Executive Officer.

- Professional indemnity for matters arising out of the performance of the official duties of their office provided the performance or exercise of the official duty is in the opinion of Council, not illegal, dishonest, against the interests of the Shire or otherwise in bad faith.
- Public liability for matters arising out of the performance of the official duties of their office but subject to any limitations set out in the policy of insurance.
- Motor vehicle at the time owned or driven by the Councillor or driven by another person on behalf of the Councillor whilst the Councillor is proceeding as a member to and from:
  - I. Council Meetings, Civic functions, Citizenship Ceremonies or briefings called by Council, the President or the Chief Executive Officer.
  - II. Committees to which the Councillor is appointed by Council or in the role as a deputy in the event the member is not available to attend.
- Meetings and functions scheduled by the Chief Executive Officer:
  - I. Conferences, community organisations, industry groups and Local Government associations to which the Councillor has been appointed by Council as its delegate.
  - II. Functions and presentations as a representative of the President.
  - III. Any other occasion while performing the functions of a Councillor or as a result of an act under the express authority of Council.

### **3. Salary Sacrifice**

Elected representatives may salary sacrifice the Councillor remuneration to any approved Superannuation Scheme nominated by the Councillor.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: June 2017

Review dates: August 2017

Legislative Reference:

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

This policy establishes protocols for the Shire of Coolgardie's official communications with our community to ensure the Shire of Coolgardie is professionally and accurately represented and to maximise a positive public perception of the Shire of Coolgardie.

Policy Scope

This policy applies to:

- Communications initiated or responded to by the Shire of Coolgardie with our community; and
- Elected Members when making comment in either their Shire of Coolgardie role or in a personal capacity.

Policy Statement

Official Communications

The purposes of the Shire of Coolgardie's official communications include:

- Sharing information required by law to be publicly available.
- Sharing information that is of interest and benefit to the Community.
- Promoting Shire of Coolgardie events and services.
- Promoting Public Notices and community consultation / engagement opportunities.
- Answering questions and responding to requests for information relevant to the role of the Shire of Coolgardie.
- Receiving and responding to community feedback, ideas, comments, compliments and complaints.

The Shire of Coolgardie's official communications will be consistent with relevant legislation, policies, standards and the positions adopted by the Council. Our communications will always be respectful and professional.

The Shire of Coolgardie will use a combination of different communication modes to suit the type of information to be communicated and the requirements of the community or specific audience, including:

- Website;
- Advertising and promotional materials;
- Media releases prepared for the Shire President to promote specific Shire of Coolgardie positions;
- Social media; and
- Community newsletters, letter drops and other modes of communications undertaken by the Shire of Coolgardie's Administration at the discretion of the CEO.



### **Speaking on behalf of the Shire of Coolgardie**

The Shire President is the official spokesperson for the and may represent the Shire of Coolgardie's in official communications, including; speeches, comment, print, electronic and social media. [s.2.8(1)(d) of the *Local Government Act 1995*]

Where the Shire President is unavailable, the Deputy Shire President may act as the spokesperson. [s.2.9 and s.5.34 of the *Local Government Act 1995*]

The CEO may speak on behalf of the Shire of Coolgardie where authorised to do so by the Shire President. [s.5.41(f) of the *Local Government Act 1995*]

The provisions of the *Local Government Act 1995* essentially direct that only the Shire President , or the CEO if authorised, may speak on behalf of the Local Government. It is respectful and courteous to the office of Shire President to refrain from commenting publicly, particularly on recent decisions or contemporary issues, until such time as the Shire President has had opportunity to speak on behalf of the Shire of Coolgardie.

Communications by Elected Members, whether undertaken in an authorised official capacity or as a personal communication, must not:

- bring the Shire of Coolgardie into disrepute,
- compromise the person's effectiveness in their role with the Shire of Coolgardie
- imply the Shire of Coolgardie's endorsement of personal views, or
- disclose, without authorisation, confidential information.

Social media accounts or unsecured website forums must not be used to transact meetings which relate to the official business of the Shire of Coolgardie.

Elected member communications must comply with the Code of Conduct and the *Local Government (Rules of Conduct) Regulations 2007*.

### **Responding to Media Enquiries**

All enquiries from the Media for an official Shire of Coolgardie comment, whether made to an individual Elected Member or Employee, must be directed to the CEO or a person authorised by the CEO. Information will be coordinated to support the Shire President or CEO (where authorised) to make an official response on behalf of the Shire of Coolgardie.

Elected members may make comments to the media in a personal capacity – refer to clause 7.1 below.

### **Website**

The Shire of Coolgardie will maintain an official website, as our community's on-line resource to access to the Shire of Coolgardie's official communications.

### **Social Media**

The Shire of Coolgardie uses Social Media to facilitate interactive information sharing and to provide responsive feedback to our community. Social Media will not however, be used by the Shire of Coolgardie to communicate or respond to matters that are complex or relate to a person's or entity's private affairs.

The Shire of Coolgardie maintains the following Social Media accounts:

- Social networks, including - Facebook and Google+;
- Media Sharing networks,

The Shire of Coolgardie may also post and contribute to Social Media hosted by others, so as to ensure that the Shire of Coolgardie's strategic objectives are appropriately represented and promoted.

The Shire of Coolgardie actively seeks ideas, questions and feedback from our community however, we expect participants to behave in a respectful manner. The Shire of Coolgardie will moderate its Social Media accounts to address and where necessary delete content which is deemed as:

- Offensive, abusive, defamatory, objectionable, inaccurate, false or misleading;
- Promotional, soliciting or commercial in nature;
- Unlawful or incites others to break the law;
- Information which may compromise individual or community safety or security;
- Repetitive material copied and pasted or duplicated;
- Content that promotes or opposes any person campaigning for election to the Council, appointment to official office, or any ballot;
- Content that violates intellectual property rights or the legal ownership of interests or another party; and
- Any other inappropriate content or comments at the discretion of the Shire of Coolgardie.

Where a third party contributor to a Shire of Coolgardie's social media account is identified as posting content which is deleted in accordance with the above, the Shire of Coolgardie may at its complete discretion block that contributor for a specific period of time or permanently.

#### **Shire President Social Media Official Accounts**

The Shire of Coolgardie supports the Shire President in using official social media account/s to assist the Shire President in fulfilling their role under section 2.8 of the *Local Government Act*, to speak on behalf of the Local Government. The content will be administered and moderated in accordance with this policy.

These official Shire of Coolgardie accounts must not be used by the for personal communications.

#### **Use of Social Media in Emergency Management and Response**

The Shire of Coolgardie will use the following channels to communicate and advise our community regarding Emergency Management:

- Shire of Coolgardie Website
- Shire of Coolgardie Facebook page

#### **Record Keeping and Freedom of Information**

Official communications undertaken on behalf of the Shire of Coolgardie's including on the Shire of Coolgardie's Social Media accounts and third party social media accounts must be created and retained as local government records in accordance with the Shire of Coolgardie's Record Keeping Plan and the *State Records Act 2000*. These records are also subject to the *Freedom of Information Act 1992*.

#### **Personal Communications**

Personal communications and statements made privately in conversation, written, recorded email or posted in personal social media have the potential to be made public, whether it was intended to be made public or not.

Therefore, on the basis that personal or private communications may be shared or become public at some point in the future, Elected Members must ensure that their personal or private communications do not breach the requirements of this policy, the Code of Conduct and the *Local Government (Rules of Conduct) Regulations 2007*.

#### **Elected Member Statements on Shire Matters**

An Elected Member may choose to make a personal statement publicly on a matter related to the business of the Shire of Coolgardie.

Any public statement made by an Elected Member, whether made in a personal capacity or in their Local Government representative capacity, must:

- Clearly state that the comment or content is a personal view only, which does not necessarily represent the views of Shire of Coolgardie.
- Be made with reasonable care and diligence;
- Be lawful, including avoiding contravention of; copyright, defamation, discrimination or harassment laws;
- Be factually correct;
- Avoid damage to the reputation of the local government;
- Not reflect adversely on a decision of the Council;
- Not reflect adversely on the character or actions of another Elected Member or Employee;
- Maintain a respectful and positive tone and not use offensive or objectionable expressions in reference to any Elected Member, Employee or community member.

An Elected Member who is approached by the media for a personal statement may request the assistance of the CEO.

Comments which become public and which breach this policy, the Code of Conduct or the *Local Government (Rules of Conduct) Regulations 2007*, may constitute a serious breach of the *Local Government Act 1995* and may be referred for investigation.

<u>Responsible Department:</u> Executive Services
<u>Responsible Officer:</u> CEO
<u>Delegation link (if any):</u>
<u>Date First Adopted:</u> January 2018
<u>Review dates:</u>

Legislative Reference:

Relates to: Delegation NA Sub Delegation NA

Policy Objective:

The Shire of Coolgardie recognises that employees, are entitled to be absent from work for the purpose of voluntary emergency management activities. The following policy provides guidelines to facility access to such leave in the forms of both paid leave – Voluntary Emergency Services Leave and unpaid leave – Community Service Leave.

Policy Scope:

This applies to all employees of the Shire to the exclusion of casuals unless otherwise stated.

Policy Statement:

**1. Definitions**

Voluntary emergency management activities (s.109 (2) Fair Work Act 2009)	<p>An employee engages in a voluntary emergency management activity if, and only if:</p> <ul style="list-style-type: none"><li>• the employee engages in an activity that involves dealing with an emergency or natural disaster; and</li><li>• the employee engages in the activity on a voluntary basis (whether or not the employee directly or indirectly takes or agrees to take an honorarium, gratuity or similar payment wholly or partly for engaging in the activity); and</li><li>• the employee is a member of, or has a member-like association with, a recognised emergency management body; and</li><li>• either:<ul style="list-style-type: none"><li>I. the employee was requested by or on behalf of the body to engage in the activity; or</li><li>II. no such request was made, but it would be reasonable to expect that, if the circumstances had permitted the making of such a request, it is likely that such a request would have been made.</li></ul></li></ul>
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**2. Community Service Leave**

An employee who engages in a voluntary emergency management activity is entitled to be absent from employment for a period (including reasonable travel and rest time) to engage in that activity, in the form of Community Service Leave, in accordance with the *Fair Work Act 2009*.

Access to Community Service Leave for the purposes of voluntary emergency management activity will be in the form of unpaid leave.

Employees accessing Community Service Leave must notify their supervisor as soon as is practicable, of the period, or expected period of absence. Employees must also provide evidence supporting their application for Community Service Leave.

#### 2.1 Applying for Community Service Leave

Employees can apply for Community Service Leave by completing the leave application, as soon as practicable and with enough evidence for taking the leave.

### **3. Voluntary Emergency Services Leave**

In addition to Community Services Leave, employees at the Shire may receive paid Voluntary Emergency Services Leave as follows:

Paid leave of up to five (5) working days per calendar year shall be given to employees who undertake a voluntary emergency management activity for the specific purpose of attending local emergency situations within the Shire of Coolgardie Local Government District. It is preferable that these are not consecutive days.

Paid leave of up to two (2) working days per calendar year shall be given to employees who undertake a voluntary emergency management activity for the specific purpose of attending an emergency situation outside of the Shire of Coolgardie Local Government District. The number of days may be increased, depending on the nature of the emergency (e.g. major bush fire) subject to the Chief Executive Officer's approval.

Voluntary Emergency Services Leave is designed to support the local community in engaging volunteers to support emergency services such as firefighting and recognising the commitment of Shire employees to engage in volunteer service.

The following conditions apply for paid leave:

- The employee will only be granted special paid leave for ordinary rostered hours only; i.e. not for overtime hours.
- The employee must have approval granted by their Manager/Supervisor.

The leave application must be completed and if requested proof provided of the services undertaken and nature of the incident. Authority by a senior officer of the emergency service organisation may also be requested.

Any additional days would need to be taken at the discretion of the Manager/Supervisor and the CEO.

### **4. Applying for Voluntary Emergency Services Leave**

Employees can apply for Voluntary Emergency Services Leave by completing the leave application, as soon as practicable and with sufficient evidence for taking the leave.

#### 4.1 Approval

Approval of paid Voluntary Emergency Services Leave will be at the discretion of the Chief Executive Officer.

#### 4.2 Notification of volunteer arrangements

It is the responsibility of the Employee to notify the Shire details of any volunteer commitments/arrangements upon commencement of employment or commencement of volunteer service.

#### 4.3 Variation to this Policy

This policy may be cancelled or varied from time to time. All the Shire's employees will be notified of any variation to this policy by the normal correspondence method.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: March 2019

Review dates:

Legislative Reference:

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

A key role of a Local Government Councillor is to participate in the Local Government's decision making processes at Council and Committee meetings. A key function of the organisation's CEO is to ensure that advice and information is available to the Council so that informed decisions can be made.

It is not always possible for all information that a Councillor may need to be able to fully and confidently participate in formal decision-making processes to be provided in the course of a formal meeting process. Therefore, the Shire utilises a range of mechanisms to ensure informed decisions can be made including workshops, briefing sessions, community access sessions and various electors' meetings in addition to its formal Council and committee meetings.

The purpose of this Policy is to set out the guidelines for the provision of information to councillors and the Council and other matters relating to the various forums utilised.

Policy Scope:

This Policy is applicable to all convened information sessions and formally-constituted meetings involving councillors of the Shire of Coolgardie held in the course of carrying out the business of the local government.

Policy Statement:

**1. Information Provision**

- All councillors should have access to the same information when making decisions
- Councillor's written questions of employees regarding agenda reports shall be circulated to all councillors for information and the officer's response shall be circulated to all councillors.
- Where a question cannot be sufficiently answered at any information session or meeting and further information is required to be provided by an officer, it shall be circulated to all councillors.
- Councillors however can ask for personal information of a private nature to be provided on a "Private and Confidential" basis

**2. Council and Committee Meetings**

- Council and Committee Meetings are conducted in accordance with the Local Government Act 1995, the Local Government (Administration) Regulations 1996 and the Shire of Coolgardie Standing Orders Local Law.
- Formal decisions of the Council are made utilising the Council and Committee meeting process.

### **3. Reports to Council or a Committee**

- All reports shall include the details of the reporting officer/s and the options that may be available to the Council should it not agree with the officer's recommendation.
- All reports listed for consideration at a meeting are to be provided at the time of agenda distribution, unless they meet the criteria for a late item of urgent business for consideration by the Council or Committee.
- Any employee's report shall not duplicate the subject of a motion of which a Councillor has given notice, and where this is unavoidable, the Councillor's notice of motion will take precedence in the order of business of the meeting.

### **4. Briefing Sessions and Workshops**

- It is usual for workshops and briefing sessions on a range of matters to be convened by the CEO to provide information to councillors to enable informed decisions to be made.
- The Council currently has a meeting cycle of formal Council meetings, preceded by various briefing sessions and workshops in the week before the meeting and on the day of the meeting.
- Agenda briefing sessions shall be conducted in an open, accountable manner and held in accordance with the Code of Conduct, subject to the confidentiality provisions relating to agenda reports.
- Other briefing sessions and workshops are convened to offer the councillors the opportunity to:
  - I. explore options and discuss ideas;
  - II. discuss future agenda items and strategic direction;
  - III. to be briefed on key ongoing projects and have input prior to the allocation of significant resources in taking forward reports to the Council;
  - IV. provide feedback and input in relation to decisions being made, or which may be made, by employees (under delegation/authorisation or similar, or acting through);  
\* The CEO will often refer matters to a briefing, information session or workshop for discussion and employees may then make decisions having regard for the nature of the discussion. They may be relatively informal and not open to the general public unless invited to attend due to the preliminary and exploratory nature of the discussions.
  - V. discuss grievances and concerns to be resolved where possible.
- Formal decisions of the Council are only made during a formal Council meeting and therefore collective or implied agreement on any issue cannot bind the Local Government during any briefing, information session or workshop.
- In addition to disclosure requirements that apply at formal meetings, the Department of Local Government guidelines promote disclosure of interests at agenda forums, as participation without disclosing an interest is ethically unacceptable. Interests shall therefore be disclosed at agenda briefing sessions (informal and formal), information sessions and workshops etc.



## **5. Electors' and Special Electors' Meetings**

- Matters discussed at electors' meetings provide important input into Council decision-making processes. All annual meetings of electors and special meetings of electors shall be convened in Shire-owned buildings to ensure that the venue is appropriate for the conduct of such a meeting.
- The CEO, or his representative, shall attend all meetings of electors and is requested to have Directors in attendance, such that wherever possible, electors can be provided with the information that they are seeking at the meeting

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted:

Review dates:

Legislative Reference:

Relates to: Delegation Sub Delegation NA

Policy Objective:

To describe a framework for identifying and dealing with habitual or vexatious complainants.

Policy Scope:

This Policy may be applied by the Council, or the CEO, where circumstances dictate.

Policy Statement:

**1. Purpose**

Habitual or vexatious complaints can be a problem for employees and members. The difficulty in handling such complainants is that they are time consuming and wasteful of resources in terms of Officer and Member time and displace scarce human resources that could otherwise be spent on Council priorities. Whilst the Council endeavours to respond with patience and sympathy to all needs of all complainants, there are times when there is nothing further which can reasonably be done to assist or to rectify a real or perceived problem.

- To identify situations where a complainant, either individually or as part of a group, or a group of complainants, might be “habitual or vexatious” and ways of responding to these situations.
- This policy is intended to assist in identifying and managing persons who seek to be disruptive to the Council through pursuing an unreasonable course of conduct.

**2. Definitions**

“habitual” means “done repeatedly or as a habit”. The term vexatious is recognised in law and means “denoting an action or the bringer of an action.

**3. Application**

For the purpose of this policy, the following definition of habitual or vexatious complainants will be used:

- The repeated and/or obsessive pursuit of:
  - I. unreasonable complaints and/or unrealistic outcomes; and/or
  - II. reasonable complaints in an unreasonable manner.

Where complaints continue and have been identified as habitual or vexatious in accordance with the criteria set out in the document below (Schedule A), the CEO, following discussions with the Executive Management Group, will seek agreement to treat the complainant as a habitual or vexatious complainant and for an appropriate course of action to be taken. The attached schedule (B) details the options available for dealing with habitual or vexatious complaints.

The CEO will notify complainants, in writing, of the reasons why their complaint has been treated as habitual or vexatious, and the action that will be taken. The CEO will also notify the Elected Members that a constituent has been designated as a habitual or vexatious complainant.

Once a complainant has been determined to be habitual or vexatious, their status will be kept under review after one year and monitored by the CEO with reports being taken to Council as required. If a complainant subsequently demonstrates a more reasonable approach, then their status will be reviewed.

#### **4. Schedule A – Criteria for Determining Habitual or Vexatious Complaints**

Complainants (and/or anyone acting on their behalf) may be deemed to be habitual or vexatious where previous or current contact with them shows how they meet one of the following criteria:

Where complainants:

- Persist in pursuing a complaint where the Council's complaints process has been fully and properly implemented and exhausted.
- Persistently change the substance of a complaint or continually raise new issues or seek to prolong contact by continually raising further concerns or questions whilst the complaint is being addressed. (Care must be taken, however, not to disregard new issues which are significantly different from the original complaint as they need to be addressed as separate complaints).
- Are repeatedly unwilling to accept documented evidence given as being factual or deny receipt of an adequate response in spite of correspondence specifically answering their questions or do not accept that facts can sometimes be difficult to verify when a long period of time has elapsed.
- Repeatedly do not clearly identify the precise issues which they wish to be investigated, despite reasonable efforts of the Council to help them specify their concerns, and/or where the concerns identified are not within the remit of the Council to investigate.
- Regularly focus on a trivial matter to an extent which is out of proportion to its significance and continue to focus on this point. It is recognised that determining what is a trivial matter can be subjective and careful judgment will be used in applying these criteria.
- Have threatened or used physical violence towards employees at any time. This will cause personal contact with the complainant and/or their representative to be discontinued and the complaint will, thereafter, only be continued through written communication. The Council has determined that any complainant who threatens or uses actual physical violence towards employees will be regarded as a vexatious complainant. The complainant will be informed of this in writing together with notification of how future contact with the Council is to be made.
- Have, in the course of addressing a registered complaint, had an excessive number of contacts with the Council – placing unreasonable demands on employees. A contact may be in person, by telephone, letter, email or fax. Judgment will be used to determine excessive contact considering the specific circumstances of each individual case.
- Have harassed or been verbally abusive on more than one occasion towards employees dealing with the complaint. Employees recognise that complainants may sometimes act out of character in times of stress, anxiety or distress and will make reasonable allowances for this. Some complainants may have a mental health disability and there is a need to be sensitive in circumstances of that kind.

- Are known to have recorded meetings or face-to-face/telephone conversations without the prior knowledge and consent of other parties involved.
- Make unreasonable demands on the Council and its employees and fail to accept that these may be unreasonable, for example, insist on responses to complaints or enquiries being provided more urgently than is reasonable or within the Council's complaints procedure or normal recognised practice.
- Make unreasonable complaints which impose a significant burden on the human resources of the Council and where the complaint:
  - I. Clearly does not have any serious purpose or value; or
  - II. Is designed to cause disruption or annoyance; or
  - III. Has the effect of harassing the public authority; or
  - IV. Can otherwise fairly be characterised as obsessive or manifestly unreasonable.
- Make repetitive complaints and allegations which ignore the replies which Council employees have supplied in previous correspondence.

##### **5. Schedule B – Options for Dealing with Habitual or Vexatious Complainants**

The options below can be used singularly or in combination depending on the circumstances of the case and whether the complaint process is ongoing or completed:

- A letter to the complainant setting out responsibilities for the parties involved if the Council is to continue processing the complaint. If terms are contravened, consideration will then be given to implementing other action as indicated below.
- Decline contact with the complainant, either in person, by telephone, by fax, by letter, by email or any combination of these, provided that one form of contact is maintained. This may also mean that only one named officer will be nominated to maintain contact (and a named deputy in their absence). The complainant will be notified of this in person.
- Notify the complainant, in writing, that the Council has responded fully to the points raised and has tried to resolve the complaint but there is nothing more to add and continuing contact on the matter will serve no useful purpose. The complainant will also be notified that the correspondence is at an end, advising the complainant that they are being treated as a habitual or vexatious complainant and as such the Council does not intend to engage in further correspondence dealing with the complaint.
- Inform the complainant that in extreme circumstances the Council will seek legal advice on habitual or vexatious complaints.
- Temporarily suspend all contact with the complainant, in connection with the issues relating to the complaint being considered habitual or vexatious, while seeking legal advice or guidance from its solicitor or other relevant agencies.

See also Policy 08

<u>Responsible Department:</u> Executive Services
<u>Responsible Officer:</u> CEO
<u>Delegation link (if any):</u>
<u>Date First Adopted:</u>
<u>Review dates:</u>

Legislative Reference: s2.8 (1)(c), 2.9, 5.41(e), 5.34 of the Local Government Act 1995

Relates to: Delegation Sub Delegation NA

Policy Objective:

To conduct various civic functions and receptions, as well as official openings of Council facilities and other specific receptions or functions from time to time as the need arises.

To provide guidelines for the provision of Entertainment and Hospitality relevant to the Shire

Policy Scope:

Policy Statement:

**1. Civic Functions and Receptions – General**

- The Shire President, in conjunction with the Chief Executive Officer, shall have discretion to determine whether a civic reception is to be held.
- The date, time and invitation list shall be determined by the Shire President, in conjunction with the Chief Executive Officer.
- At the discretion of the Shire President and Chief Executive Officer, the Shire President may host functions and receptions with light refreshments for visiting dignitaries, residents who are recipients of awards or prizes from the Shire, exchange students and visitors from other local authorities from Australia and overseas. The invitation list shall be at their discretion.
- The Chief Executive Officer is authorised authority to approve civic functions, ceremonies, receptions, provision of hospitality and the use of the Administration and Civic Centre, subject to compliance with this Policy, Procedure and Guidelines.
- In the absence of the Shire President, the Deputy Shire President may carry out Civic and Ceremonial duties on behalf of the Shire, in accordance with s5.34 of the Local Government Act 1995

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: June 2017

Review dates: May 2017

## Council Policies - Community

Policy Number      35      Consultation

### Legislative Reference:

Relates to: Delegation Sub Delegation NA

### Policy Objective:

The objectives of this Policy are:

- To promote positive relations between the Council and the community
- To promote effective communication and consultation between the Council and the community
- To enable the community to participate in Council planning and decision making
- To provide the framework for community involvement in Council planning and decision making
- To promote Council decision making which is open
- transparent, responsive and accountable to the community

### Policy Scope:

The purpose of this Policy is to outline the principles and procedures that the Council will follow to involve the community in planning and decision-making in the local area, and to ensure accountability of the Council to the community through effective communication and consultation strategies.

The Policy will apply in those circumstances where the Act requires the Council to follow the Policy and for other public consultation initiatives where the Council determines that it is appropriate to follow the Policy.

### Policy Purpose

The Shire of Coolgardie's Public Consultation Policy is underpinned by the following principles, which the Council believes are central to achieve effective communication and consultation:

- Council decision making should be open, transparent and accountable
- The Council will identify potential stakeholders in each specific circumstance
- The Council will ensure information is easily understood and accessible to identified stakeholders, and include contact details for obtaining further information in all communications
- The community has a right to be involved in and informed about key decisions affecting their area.
- A range of appropriate opportunities will be provided for people to access information and to be involved, taking account of barriers to access due to language, disability or cultural issues.
- The Council will define the parameters of the consultation process for each specific topic, and identify what aspects of the decision can be influenced by community involvement
- The Council will listen and respond to community views in a balanced way, taking account of all submissions made by various stakeholders

- The Council will review and evaluate its Policy to ensure ongoing improvement in the way it involves the community in its decision-making processes.
- The Council's desire to balance community views and interests with other influences such as budgetary constraints

#### Policy Statement:

The Shire of Coolgardie ("the Council") is committed to open, accountable and responsive decision making, which is informed by effective communication and consultation between the Council and the community.

This Public Consultation Policy ("the Policy") has been prepared pursuant to s50 Local Government Act 1995 and sets out the steps the Council will take both where it is required by the Act to follow this Policy and for the purpose of establishing partnerships and encouraging community involvement in planning and decision making about the services the Council provides and the management of community resources.

The Shire of Coolgardie's Public Consultation Policy addresses the key elements of both communication and consultation. Communication involves providing meaningful information in a timely and accessible manner. Consultation is a two-way process, providing opportunities to clarify information, raise issues and discuss ideas, options and views.

### **1. Availability of the Public Consultation Policy**

The Policy will be available for inspection without charge at the Council's Municipal Office, all service centres and libraries during business hours.

### **2. Roles and Responsibilities**

2.1 The Policy will apply to Council councillors, employees, contractors, and agents or consultants acting on behalf of the Council.

2.2 The Shire CEO is responsible for

- Implementing communication and consultation initiatives in accordance with the Policy
- Reporting on outcomes of these initiatives to Council and to inform the decision making process
- Reporting on the review and evaluation of the Policy.

### **3. Procedure**

Council will implement this Policy in terms of the requirements under the Local Government Act 1995 and will take account of the views and aspirations expressed by the community and stakeholders, balancing those views and aspirations with other influences such as budgetary constraints, and within the context of Council endorsed strategic directions.

The following steps will be taken by the Council to fulfil the requirements of this Policy:

- The Council will identify a range of options available to it to communicate information to interested persons and invite submissions
- The Council will publish a notice in a newspaper (circulating in the area) and on the Shire Website describing the matter for which public consultation is required, and inviting interested persons to make submissions to the Council within a period being at least twenty one (21) days from the date of the notice

- The Council will consider any submissions received as part of its decision making process and will also have regard to any relevant legislation
- Options which the Council may choose to utilise to communicate information and invite submissions, in addition to the above are:

#### **Communication Options**

- Regular newsletters
- Advertisements in local paper and /or newsletters. Advertisements in Advertiser if matter has relevance to broader community
- Media releases/editorial
- Fact Sheets or brochures
- Letters addressed to stakeholders
- Letter box drops in the relevant area
- Web site
- Telephone Access Line
- Displays in public places
- Notice in public places

#### **Conversation Options**

- Meetings with councillors and employees
- Council Advisory Committees
- Focus Groups
- Workshops for stakeholders
- Surveys through interviews/self completion
- Door knock surveys
- Open Days
- Staffed Displays
- Community Forums and Meetings
- Heard by Council
- Comment Sheets

Any steps taken by the Council in addition to the minimum requirements set out in the Act and of this Policy are at the absolute discretion of the Council and will depend upon the matter under consideration, the resources available to the Council and the level of interest the matter is likely to generate

The Council will record and provide feedback about the decisions where relevant



Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: June 2017

Review dates: May 2017

Legislative Reference: Local Government Act s6.12, 6.49, 6.64, 6.69, 6.71, 6.74 (and others)

Relates to: Delegation 1.19, 1.22,1.25    Sub Delegation 1.19a, 1.22a, 1.25a

Policy Objective:

To ensure there is consistency in the advice given to ratepayers about the payment of rates and the recovery of outstanding rates.

Policy Scope:

This policy outlines the requirements for rates recovery within the Shire of Coolgardie.

Policy Statement:

**1. Instalments**

1.1 Council will accept that there are ratepayers who cannot meet the 2 or 4 mandatory instalment options as provided under s6.45 of the *Local Government Act 1995*.

1.1.1 Council may accept by application an alternative payment schedule (henceforth call the 'Direct Debit Agreement').

1.1.2 In order for such an Agreement to be considered an Instalment Arrangement Form is to be completed and returned to Council.

1.1.3 The proponent is to specify the frequency of payments with the nominated amount sufficient to fulfil the rates and charges levied within a financial year.

1.1.4 Upon written acceptance of an Agreement by Council, written confirmation will be provided to the applicant. This formalises the agreement and will commit the ratepayer to the payment schedule.

1.1.5 Verbal agreements shall not be accepted.

1.1.6 Failure by the application to adhere to the payment schedule will result in the issue of a Final Notice for the total amount outstanding.

**2. Final Notices**

2.1 Final Notices will be issued during a period generally not exceeding 30 days after the due date of a notice for payment of rates.

2.2 Such notice will be issued when:

- No payment has been made;
- Insufficient payment to cover the first instalment has been made; or
- Where there is no current valid instalment option (i.e. persons who have paid their first instalment option late).

2.3 Final Notices will indicate that:

- Rates are now in arrears;
- That penalty interest is being charged at the rate set by Council; and

- That legal action may be taken without further notice, which will add extra costs onto the outstanding account.

Final Notices will not be sent to registered pensioners.

#### 2.4. Letter of Demand

General and other Property - A Letter of Demand will be issued no later than 30 days after the final notice of current financial year to all owners of property (excluding pensioners) who have failed to make any payment within the financial year, and who have not contacted Council to make any special arrangement for payment, or have defaulted on an approved payment option.

### 3. Issue of Summonses

Following completion of Item 2.4 Letter of Demand

- 3.1 Rates remaining unpaid after the expiry date shown on the Letter of Demand will be examined for the purpose of determining whether a summons will be issued.
- 3.2 Council may employ the services of a Collection Agent or Solicitor(s) to issue General Procedure Claims to those ratepayers who failed to pay by the date indicated upon the Letter of Demand.
- 3.3 Costs incurred as a result of the issue of a General Procedure Claim will be applied to the ratepayers' assessment immediately upon receipt by Council of such costs – refer s6.56 of the Act.
- 3.4 Following the issue of a General Procedure Claim, a reasonable offer to discharge a rate account (inclusive of the costs incurred through the issue of the General Procedure Claim) will not be refused.
- 3.5 Where a General Procedure Claim has been issued and remains outstanding, action will be taken to pursue that summons by whatever means necessary to secure satisfaction of the debt.
- 3.6 Legal proceedings will continue until payment of rates and any other outstanding costs are secured. This includes the issue of a Warrant of Execution against goods and land if necessary.
- 3.7 In cases where the owner of a leased or rented property on which rates are outstanding cannot be located or the owner refuses to settle amounts outstanding, notice will be served on the lessee. The lessee will then under the provisions of s6.60 of the *Local Government Act 1995*, be required to pay Council any rent due until such time as the amount in arrears has been fully paid

### 4. Sale of Property for non payment of Rates

The Chief Executive Officer be authorised to initiate sale of property for nonpayment of rates as per subdivision 6 of the Local Government Act 1995, action against land where rates or services charges are unpaid.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any): Delegation 1.19, 1.22,1.25 Sub Delegation 1.19a, 1.22a, 1.25a

Date First Adopted: 27 June 2017

Review dates:

Legislative Reference:

Relates to: Delegation: NA Sub Delegation NA

Policy Objective:

In accordance with the Local Government Act 1995, charges relating to rates may be paid using instalments options within a prescribed timeframe. Should payments be made outside the required timeframes, interest rates will apply.

Furthermore, if a payment option and/or a payment arrangement are made with the Shire then an administration fee will apply.

Policy Scope: This policy outlines the requirements for rates charges for the Shire of Coolgardie.

Policy Statement:

The following payments options, timeframes, discounts, charges and interest rates shall apply to rates, overdue payments and payment options.

1. Payment Options

1.1 Option 1 - One Payment

One payment in full, of rates and other charges plus 35 days following issue of rate entry into the rate incentive prize draw

1.2 Option 2 - Two Payments (50% each)

<u>1st Instalment</u>	<u>35 Days following issue of rate notice</u>
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<u>2nd Instalment</u>	<u>63 Days after due date of 1st Instalment</u>
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It is mandatory pursuant to s6.45 of the Local Government Act to provide an option for four equal instalments. Where a ratepayer elects to pay by instalments, an interval of at least 2 months must be given between the second and subsequent instalments.

1.3 Option 3 - Four Payments (25% each)

1st Instalment	35 Days following issue of rate notice
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2nd Instalment	63 Days after due date of 1st Instalment
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3rd Instalment	63 Days after due date of 2nd Instalment
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4th Instalment	63 Days after due date of 3rd Instalment
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Rates due from previous years, i.e. rate arrears, will also attract late payment charges, calculated at the rate set in the annual budget if they remain unpaid.

Instalments and Arrangements Administration Fees and Interest Charges In accordance with the provisions of s6.45 Local Government Act 1995, the Shire may impose administration fees and interest charges for payment of rates and charges by instalments. Interest charges and administration fees will be at a rate set in the annual budget.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: May 2017

Review dates:

Legislative Reference: Local Government Act 1995, s6.26 (2)

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

In accordance with the Local Government Act 1995, s6.26 (2) describes land that is not rateable land and as such is exempt from general rates without being referred to Council for determination.

In the situation where a rateable property is being leased to a Not-for-Profit (NFP) Community Group (including Sporting Associations) that meets Councils' rate exemption criteria, consideration will be given to providing a rate exemption proportional to the area leased by the NFP tenant. By meeting the specified criteria, the entity is deemed eligible for rate exemption.

Policy Scope: This policy sets specific criteria that must be met by those entities that are not covered under s6.26 (2) who are seeking a general rate exemption.

Policy Statement:

The following criteria must be met before consideration is given to the eligibility for a general rate exemption.

Rate Exemption Application Form;

- Organisations need to provide clear and concise information regarding the nature of their activities to illustrate eligibility. Supporting documentation must accompany the application for the application to be assessed non-exempt charges must be paid in full at the time application is made. A refund will be made to the applicant if approved.
- The organisation must be an incorporated body as per the Associations Incorporated Act 1987.
- The organisation must own or have the vesting of the property on which rates are levied. If the rateable property is being leased, the organisation must be responsible for the payment of rates under their leasing agreement.
- Where the organisation operates commercial activities from the property, the organisation must show what portion of the property is being used for the commercial activities. The portion of the property being used for commercial purposes will not attract a Rate Exemption.
- The organisation must not hold a liquor license (issued under the Liquor Licensing Act 1988) for the provision of alcohol for sale to the general public for profit.
- The Chief Executive Officer has delegated authority to approve applications that meet all the eligibility criteria.
- Those that hold a liquor licenses are only exempt to a 50% rates exemption.
- All approved applications will remain in force for a maximum period of two (2) years unless otherwise advised then the applicant must reapply.
- Where an organisation, that has been granted a general rates exemption, changes its method of operation, and that change would result in the organisation being precluded from exemption eligibility, the organisation must immediately inform the Shire of the

change. An example would be where an organisation commences commercial activities from the property address.

- Applications shall be determined within 30 days of receipt of the original application and or any additional information requested, whichever is the later.
- A summary of all approved applications shall be presented to Council annually prior to the annual budget deliberations.

All rates and charges will be levied each financial year whilst the rates exemption is in place. All charges will be included in the annual rates notice. Once the organisation has paid all non-exempt charges (i.e. sewerage, ESL, sanitation), the exempted amount (i.e. rates levied) will be credited back onto the property. Example:

Rates Levies \$1000.00

Sewerage \$200.00

Sanitation \$200.00

ESL \$100.00

**Total rates levied \$1,500.00**

Therefore, in this example the amount of \$500.00 (sewer, ESL & bin charges) must be paid before the credit of \$1,000.00 (i.e. rates levied) is applied to the property.

The Shire will provide written notification to organisations when general rates exemptions have been granted each year. For any two (2) year approvals, organisations will receive written notification advising their rate exemption is due to expire and will be invited to lodge a new application for the new rating year.

#### Definition

Not-for profit (NFP) Community Group is defined as an organisation of people who are formed (including a group that is incorporated under the Associations Incorporations Act) to promote a community or sporting activity which has a positive effect on the community of Shire of Coolgardie.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: June 2017

Review dates: May 2017



Legislative Reference: Local Government Act s6.12, 6.49, 6.64, 6.69, 6.71, 6.74 (and others)

Relates to: Delegation: 1.19, 1.22, 1.25 Sub Delegation 1.19a, 1.22a, 1.25a

Policy Objective:

To provide direction for the ethical and effective management of the Shire's wide range of debtors.

Policy Scope:

This policy sets specific criteria that must be met by those entities that are not covered under s6.26 (2) who are seeking a general rate exemption.

Policy Statement:

Guidelines

The following guidelines provide direction for the ethical and effective management of the Shire's wide range of debtors:

- Management to establish and maintain appropriate credit limits and controls in order to ensure the risk of financial loss is properly managed;
- Access to credit should be limited to those circumstances where it is deemed an efficient method for collecting revenue or is legally required to be given;
- The provision of credit is not automatic, and credit may be suspended or withdrawn based on compliance of trading terms. Management will use their discretion to deny any delinquent debtor access to Council's services and facilities;
- Fees applicable to the debt collection process (excluding recoupable Legal Fees) are listed in the Shire's Schedule of Fees Charges as adopted by Council annually;
- Action for the writing off bad debts (other than rates or service charges) should only take place where all avenues for recovery have been exhausted or it becomes unviable to keep pursuing the debt;
- Unrecoverable debts (other than rates and service charges) up to the individual value of \$500 may be written off under Council delegation;
- Bad debts over \$500 (other than rates or service charges) are to be brought to Council for write off on an annual basis or more often if required;
- When a debtor is under serious hardship the Chief Executive Officer shall have the power to enter into a special payment arrangement and to reduce or mitigate interest charges;
- The Shire should register as an unsecured creditor for debtors who go into administration where there is some likelihood of a settlement (excluding rate debtors but including Tenement holders, as rates debt is secured against a property).

## **1. Debt Recovery**

### **1.1 Recovery of Rate Arrears**

The recovery of outstanding rates will be collected in a fair and timely manner. Rate notices are due for payment 35 days from date of issue in accordance with the Local Government Act 1995. Interest Amounts that remain outstanding past the prescribed due date will have interest applied. Interest is calculated on the number of days from the due date of payment until the day the

payment is received by the Shire of Coolgardie. This includes overdue amounts where the debtor has elected to pay by an instalment option or special payment arrangement.

The Rate of interest to be applied will be published in the Shire's Schedule of Fees and Charges for the applicable year.

Accounts unpaid by the due date shown on the Rate Notice Where accounts remain outstanding after the prescribed due date, a Final Notice shall be issued requesting full payment within fourteen (14) days unless the debtor has entered into a payment arrangement which has been agreed upon by both parties.

Final Notices are not to be issued to eligible persons registered to receive a pensioner or senior rebate under the Rates and Charges (Rebates and Deferments) Act 1992; as such persons have until 30 June of the current financial year to make payment, without incurring any penalty interest. Final notices will, however, be issued to registered pensioners or seniors where there are unpaid charges which are not subject to a rebate or deferment e.g.: rubbish collection charges.

Accounts unpaid after the expiry date shown on the Final Notice Where amounts remain outstanding after the expiry date shown on the Final Notice, recovery action will commence based upon a risk management approach as determined by the value and type of debt and may include such action as referral to Council's debt collection agency.

#### Lodging of a Caveat on Mining Tenements on Current Year Rates

Where rates remain outstanding on mining tenements after the issuing of a Letter of Demand and prior to legal action commencing, as a safeguard to protect Council's interest, a caveat pursuant to s122A of the Mining Act 1978 may be lodged to preclude dealings in respect of the mining tenement.

#### General Procedure Claim

Where a Demand Letter has been issued and remains unpaid and the ratepayer has not elected to enter into an agreed special payment arrangement, a General Procedure Claim will be issued.

#### Property Sale and Seizure and Order

Where a General Procedure Claim has been issued and served and the amount remains outstanding fourteen (14) days after the service of the Claim, legal proceedings will continue until payment of rates is received. This includes Judgement and Enforcement of the Claim. Enforcement of the Claim may include a Property Sale and Seizure Order of goods and or land.

#### Seizure of Rent for non-payment of Rates

Where the property owner of a leased or rented property on which rates and service charges are outstanding cannot be located or refuses to settle rates and service charges owed, a notice may be served on the lessee or tenant under the provisions of s6.60 of the Local Government Act 1995 requiring the lessee or tenant to pay to the Shire the rent due that they would otherwise pay under the lease/tenancy agreement as it becomes due, until the amount in arrears has been paid.

## 1.2 Options to recover rates debt where rates are in arrears for in excess of three (3) years.

### 1.2.1 Lodging a Caveat on the Title for Land

If rates and service charges which are due to Council in respect of any rateable land have been unpaid for at least three (3) years a caveat may be registered on the title for the land, under the provisions of s6.64 (3) Local Government Act 1995. The approval of Council is required before this course of action is undertaken.

### 1.2.2 Sale of Property

If rates and service charges which are due to Council in respect of any rateable land have been unpaid for at least three years, Council may take possession of the land under the provisions of s6.64 Local Government Act 1995. The approval of Council is required to be obtained before this course of action is undertaken. Legal costs and other expenses All legal costs and expenses incurred in recovering outstanding rates and charges will be charged against the property in accordance with the Local Government Act 1995.

### 1.2.3 Recovery of Sundry and other Debtor Accounts

The recovery of outstanding sundry debtor accounts will be collected in a fair and timely manner. The Shire of Coolgardie's credit terms are as outlined on the issued tax invoice:

- Where payment is not received within thirty (30) days from the date of the initial invoice, a First and Final notice shall be issued requesting full payment immediately unless the debtor has applied to enter into a Special Payment Arrangement, subject to approval.
- Where the customer fails to pay the outstanding balance within sixty (60) days from the date of the initial invoice, and a special payment arrangement has not been entered into, a Letter of Demand will be issued. This letter will give the customer a further seven (7) days to pay the outstanding balance in full and may incur a fee as shown in the Shire's Schedule of Fees and Charges, which will be charged to the Debtor;
- Where the customer fails to pay in full by the expiry of the period defined above, credit may be suspended, or services limited, and legal action may be commenced. Any legal or other costs incurred will be charged to the Debtor.

### 1.2.4 Interest

Where payment is not received within thirty-five (35) days from the date of the initial invoice, interest will be applied on money that remains outstanding. Interest is calculated on the number of days from the due date of payment until the day the payment is received by the Shire of Coolgardie. Interest (percentage) charged on sundry debtors is the percentage as adopted at the annual budget meeting in accordance with s6.13 (1) of the Local Government Act 1995.

The rate as set under s6.13 (3) of the Local Government Act 1995 is not to exceed the maximum rate of interest as prescribed in r19A Local Government (Financial Management) Regulations 1996.

### 1.2.5 Sundry Debtors – bad debts

Where a sundry debtor has accounts unpaid for a period exceeding one hundred and twenty days (120 days) and

- The debtor has moved and all reasonable attempts to locate the debtor have been unsuccessful; or

- The debtor has provided documentary evidence of having filed for Bankruptcy/Insolvency.

Employees shall prepare a report for the Chief Executive Officer/Council listing the name of the debtor, the description of the debt, the amount outstanding, the period overdue and a reason for write off. Bad debts will be recognised when the sundry debt is seen to be no longer commercially collectable.

#### 1.2.6 Recovery of Infringement Debtors

Infringements are issued by authorised employees of the Shire of Coolgardie. There is no provision for part payments or payment arrangements with infringements due to making them unenforceable with the Fines Enforcement Registry.

Where payment is not received within twenty eight (28) days from the date of the infringement, a First Warning letter shall be issued requesting full payment within ten (10) days.

Where the customer fails to pay the infringement by the expiry of the period defined above, a Final Demand Notice will be issued, with an applicable fee. The final demand Notice gives the customer a further twenty eight (28) days to pay the infringement.

Where the customer fails to pay the infringement by the expiry of the period defined above, the infringement is referred to the Fines Enforcement Registry where further charges will be incurred.

Referrals to the Fines Enforcement Registry may result in an individual's licence being suspended.

#### 1.2.7 Recovery of debts resulting from construction of fire clearances

Under the Bushfires Act, the Shire can charge property owners for the construction of a firebreak when they fail to provide one themselves. Any infringement issued is separate and in addition to the charge for firebreak construction. An invoice will be issued for the construction debt and will be subject to 4.2 Recovery of Sundry Debtor Accounts.

If the account remains unpaid for a period exceeding one hundred and twenty (120) days, or if the property is listed for sale within that period, the debt will be transferred against the debtor's property and collected in accordance with 4.1 Recovery of Rate Arrears.

## **2. Payment Arrangements**

Ratepayers or other debtors, except infringement debtors, who are unable to pay a debt amount owing to Council by the due date, may apply in writing to enter into an arrangement with Council to make periodical payments by completing a Council issued payment arrangement form. Arrangements are to be negotiated with the aim of recovering all arrears and the current year's charges within the current financial year. Payment will usually be made by a direct debit arrangement weekly, fortnightly or monthly.

Where the ratepayer fails to adhere to a payment arrangement and has not contacted Shire employees to amend the current arrangement, recovery action will commence. If legal action has been suspended due to the ratepayer entering into a payment arrangement and the agreement has not been met by the ratepayer, the legal action will be reactivated at the level when the suspension took place.

Interest is chargeable on debts being repaid under a payment arrangement, also set up charges are payable in accordance with Shire's Schedule of Fees and Charges. A payment arrangement cannot be entered into verbally by any party.

### **3. Serious Hardship and/or exceptional Hardship Circumstances**

If a rate payer or other debtor is experiencing financial hardship due to rates and charges or other amounts owed to the Shire, they can submit a written application to the Chief Executive Officer to enter into a negotiated 'Special Payment Arrangement' detailing the "Serious Hardship" and/or "Exceptional Hardship/Circumstances" to warrant the Shire's consideration and lenience in accordance with Council's Debtors Management Guidelines.

#### **Roles and Responsibilities**

The Chief Executive Officer shall be responsible for the application of delegations of authority regarding the policy.

The Finance Manager shall be responsible for the review and monitoring of the operations of the policy.

The Finance and Rates Department teams shall be responsible for the day to day operations of the policy.

#### ***Definitions***

##### **Rates Debtors**

Rate debtors are classed as either secured or unsecured and will generally be recovered as they are deemed to be a charge on the land. Mining Tenements are unsecured and therefore subject to normal debt recovery processes. Except where a ratepayer is entitled to defer the payment of their rates, Council will actively pursue the recovery of rate arrears as specified in the Local Government Act 1995, including the power to sell land.

##### **Sundry Debtors**

A sundry debtor is one to whom credit has been offered for services provided by Council.

##### **Infringement Debtor**

An Infringement Debtor is one to whom an infringement notice has been issued.

##### **Firebreak Debtor**

A firebreak debtor is one to whom the Shire has on charged the costs incurred for construction of a firebreak on the debtor's property

#### ***Principles***

Council will exercise its debt recovery powers, as outlined in Part 6 of the *Local Government Act 1995*, in order to reduce the overall debt burden on ratepayers. It will be guided by the principles of:

- Providing the Shire of Coolgardie with an effective method over the collection of outstanding debtors;
- Ensuring that debt collection procedures are carried out in a fair and equitable manner;

- Making the processes used to recover outstanding debt clear, simple to administer and cost effective;
- Transparency by making clear the obligations of its ratepayers and other debtors to the processes used by Council in ensuring that they meet their financial obligations;
- Equity by having regard to providing the same treatment for ratepayers and other debtors with similar circumstances;
- Flexibility by responding where necessary to changes in the local economy;
- Ensuring the Shire of Coolgardie is compliant with all regulatory obligations;
- Promoting effective governance and definition of roles and responsibilities;
- Upholding recognition from the public and industry for the Shire of Coolgardie's collection practices that withstand probity.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any): 1.19, 1.22,1.25 and sub delegations

Date First Adopted: June 2017

Review dates: May 2017

Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA Authorisation 11.1

Policy Objective:

The purpose of this policy is to provide for the recognition of individuals and organisations that have made significant contributions to the Shire of Coolgardie's community, through annual awards presented on Australia Day.

Policy Scope:

Award recipients must meet the following eligibility criteria:

- Recipients must be; residents of the Shire; or have coordinated a community event Within the Shire; or be members of a community group whose principal activities are conducted within the Shire; or be a business or organisation that has contributed financially or in-kind to a community project or group within the Shire
- Awards cannot be granted posthumously
- Only one person (not a couple or group) may be nominated for individual award categories
- Local Government councillors, State and Federal politicians are not eligible to receive An Award
- Sitting members of State, Federal and Local Government are not eligible.

Policy Statement:

#### **1.        Awards**

The Shire annually recognises individuals and organisations that have made a significant contribution to the Shire's community by awarding four categories of awards every Australia Day. Awards are presentations are held in Coolgardie and Kambalda and only one award per category for recipients in each town will be presented:

- ***Shire of Coolgardie Australia Day Youth Award***

Presented to an individual under 25 years of age who has made an outstanding contribution to the local community.

- ***Shire of Coolgardie Australia Day Award***

Presented to an individual over 25 years of age who has made an outstanding contribution to the local community.

- ***Shire of Coolgardie Australia Day Community Group or Event Award***

Presented to a community group or organisers/committee of an event held in the Shire of Coolgardie that has made an outstanding contribution to the local community.

- ***Shire of Coolgardie Australia Day Corporate Citizen Award***

Presented to a business or organisation that has made an outstanding contribution (financial or in-kind) to the community in the Shire of Coolgardie.

## **2. Implementation**

Nominations open from the first Monday in November and close on the second Monday in January. Advertising of nominations will commence in November and December of each calendar year in the Coolrambler, Shire of Coolgardie's Website, Facebook and Councillors Clipboard with Any person in the community is eligible to submit a nomination form via the Community Recreation Facilities in Coolgardie or Kambalda.

Judging will occur by the Judging Panel by no later than two business days after nominations have closed. Nominees for the Shire Australia Day Awards will be assessed by a Judging Panel consisting of 2 councillors and 1 employee per town for Coolgardie and Kambalda according to the following criteria:

- A significant positive contribution has been made to the local community
- Possess leadership qualities
- Active member of the local community
- Commitment to enhancing their local community

Once the judging panel have decided the winning recipients, employees are to arrange printed certificates and trophies or a gift for winning recipients. Unsuccessful nominees will also be presented with certificates in recognition of their nomination.

Employees are to extend invitations to attend the next Australia Day Award ceremony in the locality they were nominated (Coolgardie or Kambalda) to the following:

- The recipient (and family) of the Shire of Coolgardie Australia Day Youth Award
- The recipient (and partner) of the Shire of Coolgardie Australia Day Award
- The recipient (President/Chairperson and partner) of the Shire of Coolgardie Australia Day Community Group or Event Award
- The recipient (nominated representative) of the Shire of Coolgardie Australia Day Corporate Citizen Award

## **3. Roles and responsibilities**

The Shire's Recreation and Community Development Service Area are responsible for implementation of all elements of this policy.

Roles and responsibilities include calling for nominations, promotion through the media, call for expressions of interest for the members of the judging panel, compiling nominations, scheduling judging panel meetings, arranging for printed certificates, trophies or a gift, organising awards and inviting nominees and nominators to the presentation event.



<p><u>Responsible Department:</u> Executive Services</p> <p><u>Responsible Officer:</u> CEO</p> <p><u>Delegation link (if any):</u></p> <p><u>Date First Adopted:</u></p> <p><u>Review dates:</u> December 2018</p>
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Legislative Reference:

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To reduce the amount of vandalism and willful damage to property using a reward system.

Policy Scope:

This policy outlines the provision of an ongoing reward of \$1,000 for information leading to the conviction of any person involved in vandalism of Shire of Coolgardie property. Shire of Coolgardie employees and police are not eligible to claim a reward.

Policy Statement:

Reports of any vandalism to Shire of Coolgardie property are to be directed to local police for action. The details of any person reporting vandalism of Shire of Coolgardie property are to be recorded and if a conviction arises from said information a \$1,000 reward is to be presented to the person.

Report of Vandalism

All vandalism is to be reported to the Shire of Coolgardie Recreation Centres immediately.

Report to Police

All vandalism to Shire of Coolgardie property is to be reported to the local police regardless of the size or nature of the damage.

Documentation of Vandalism

Where possible a photograph of the vandalism should be taken, and a description of the vandalism recorded and placed on file.

Presentation claiming the Reward

The details of any person reporting vandalism of Shire of Coolgardie property are to be recorded and if a conviction arises from said information a \$1,000 reward is to be presented to the person.

<p><u>Responsible Department:</u> Operation Services</p> <p><u>Responsible Officer:</u> Works Supervisor</p> <p><u>Delegation link (if any):</u></p> <p><u>Date First Adopted:</u> October 2013</p> <p><u>Review dates:</u> May 2017</p>
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Policy Number        42        Recreation Facility Behavior (Shire Managed Facilities and Programs)

Legislative Reference:

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

The objectives of this Policy are to:

- Provide a safe and enjoyable environment for all users and user groups within all of the Shire of Coolgardie recreation facilities Establish standards of behaviour expected of patrons.
- Establish a procedure for dealing with breaches of the behaviour policy.

Policy Scope:

- The Shire of Coolgardie is committed to a Fair Go for all users and participants of Shire of Coolgardie venues and programs where individuals are treated with respect and dignity.
- The Shire of Coolgardie is committed to providing an environment focused on the rights of all users to enjoy themselves.
- The Shire of Coolgardie is committed to an environment which is free of verbal and physical abuse.
- The Shire of Coolgardie is committed to providing a supportive environment for administrators, coaches, umpires, officials, pool operators, life guards, swim teachers, service providers and volunteers to enable them to do their jobs.

Policy Statement:

**1.        Minimum Standards of Behaviour**

All users of Shire of Coolgardie Recreation Facilities/Programs are expected to adhere to the following minimum standards:

- Respect the rules (Each venue can develop specific rules to suit their venue)
- Respect the employees, Administrators, Sports umpires/coaches/officials, pool operators, life guards, swim teachers and their decisions.
- Respect the rights and consider the safety of all employees, service providers, other participants, parents, employees, coaches, umpires, and volunteers.
- Not to attend venues under influence of drugs or alcohol.
- Do not verbally and physically abuse employees or other users
- Show appreciation of volunteers.
- Keep the venue tidy and rubbish free, look after equipment and buildings.
- Not to participate in harassment of any kind.
- Respect that venues are smoke free

## **2. Consequences of breaching minimum standards**

The Shire of Coolgardie and the community want a recreation venue that is a safe and welcoming place for all patrons. Penalties will be imposed for any behaviour that disturbs this atmosphere.

If employees feels that there is a reasonable probability that a patron has acted in a way that has or might put other patrons or employees at risk, penalties may be applied. The penalties will depend on the type and seriousness of the negative behaviour. Negative behaviour can be either illegal or anti- social.

Below are the consequences of failing to cooperate with or abusing shire employees.

On the following pages the consequences of illegal or anti-social behaviour are described.

## **3. Consequences of not Cooperating with Shire employees**

<b><i>Behaviour</i></b>	<b><i>Description</i></b>	<b><i>Initial Response</i></b>	<b><i>Continued Behaviour</i></b>	<b><i>Maximum Consequence</i></b>
Unwillingness to cooperate with employees	Refusing to listen employees' instructions or discuss the issue at hand	Banning for 1 day and discuss issue with employees	1 week ban	1 month ban
Abusive behavior when being dealt with by employees	Unwillingness to cooperate is not abusive behaviour unless swearing directed at a employee is involved. If violence is involved go to maximum penalty	1 week ban	4-week ban	If behavior continues call police and banned up to 1 year

## **4. Anti-social Behaviour**

This broadly includes any behaviour which, whilst not illegal, may give rise to harm or hurt to other patrons or employees, intimidate and frighten people or otherwise put them at risk. Such behaviours include fighting; swearing; shouting or talking excessively loudly; obstructing doorways; petty vandalism; pushing, jostling and shoving.

#### 4.1. Consequences of Antisocial Behaviour

<b><i>Behaviour</i></b>	<b><i>Description</i></b>	<b><i>Initial Response</i></b>	<b><i>Continued Behaviour</i></b>	<b><i>Maximum Consequence</i></b>
Minor antisocial behaviour	Behaviour that has no real victim –  Swearing  Throwing items to intimidate  Being excessively loud  Skateboarding/running etc, around premises  Activities that may upset other users	Banned for 1 week	2nd warning banned for 2 Months	Banned refer to Council
Serious anti-social behaviour	Intimidation  Threatening behaviour  Abusive language  Continued minor anti-social behaviour	Banned for 1 month	Ban of up to 6 months	Police Called ban up to 1 year

#### 4.2 Illegal Behaviour

Any illegal activities in the Centre or the surrounding area will be met with consequences this may mean the involvement of the Police but will also incur some kind of banning from the Centre.

Illegal behaviour covers anything that is against the law. This includes but is not limited to the following:

Smoking in Centre; drug use; selling drugs; stealing/theft; assault and intentional damage to Shire property.

Consequences of Illegal Behaviour (May also involve Police action)

<b><i>Behaviour</i></b>	<b><i>Description</i></b>	<b><i>Initial Response</i></b>	<b><i>Continued Behaviour</i></b>	<b><i>Maximum Consequence</i></b>
Minor Illegal Behaviour	Smoking Inside  Attending venue under influence of drugs.  Minor Graffiti	Banned for 1 month if under the influence of drugs or alcohol	Continue to smoke or visit venue under influence 6 months ban	Illicit drug use on premises will result in police called immediately and immediate ban and refer to Council
Serious Illegal behaviour	Stealing.  Fighting Assault  Dealing drugs  Willful Damage to venue, equipment or patrons/employees property  After hours break and enter	Matter referred to police with ban by discretion of management  - Indefinite ban until an outcome is reached.	Continue to refer to Police	Ban referred to Council.  Potential for police / legal involvement.

## 5. Definitions

Initial response is the first reaction of security or management to unacceptable behaviour.

Continued behaviour is when a person or group has been warned about unacceptable behaviour but carries on doing it. It may be on the same day as the initial response or on another occasion.

Maximum consequence is the maximum penalty for any one incident. This May be an initial response if the behaviour is serious enough to deserve it. The maximum penalty maybe increased if security or management is treated abusively. If someone has

received the maximum penalty on a previous occasion and repeats the same unacceptable behaviour, the maximum penalty may be increased by up to double.

Abusive language is swearing directed at a person or a group of people. These Guidelines apply mainly to individuals, but it is also appropriate for dealing with groups of people. It will not be automatically assumed that people accompanying a guilty individual are also behaving unacceptably – it will need to be reasonably established that this is the case. If Centre Management believe that accompanying persons have committed lesser offences than the guilty individual penalties applied may be less and may depend on the age of the people involved. If an accompanying person feels they have been treated unfairly, they are entitled to follow the appeals process (see next page).

Note: If police are patrolling the Centre and detect a crime, then they are not bound by this document, and may act against any person(s) observed committing an offence.

If police are contacted by the victim of an offence (e.g. other user who has had something stolen) then police are obligated to investigate the matter and, if appropriate, act.

## **6. Appeal against Ban**

Persons may appeal against Venue Management decisions that they feel are unfair, or wrong (Parents of Children 10-17years will need to have their parent/guardian involved).. They can do this by:

- Making an appointment to meet with Venue Management
- If they are still dissatisfied, they can make appointment with Pool Manager
- If they still feel dissatisfied with the result, they may make an appointment with the Chief Executive Officer who may refer the matter to Council

Anyone found guilty should provide a written or verbal apology to the appropriate parties involved.

## **7. Confidentiality**

The Shire of Coolgardie management and employees responsible for implementing this behaviour management policy will keep confidential the names and details related to breaches of the codes of behaviour and ethics unless disclosure is necessary as part of the disciplinary or corrective process.

Responsible Department: Recreation Services

Responsible Officer: Place Manager Kambalda, Place Manager Coolgardie, Pool Manager

Date First Adopted: October 2013

Review dates: May 2017



Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To outline the Shire's commitment to encourage the responsible consumption of alcohol on Shire property.

Policy Scope:

Determining the circumstances and conditions in which the consumption and or sale of alcohol is permitted in Shire owned/controlled parks and buildings.

Policy Statement:

To describe the conditions to be observed regarding the consumption of alcohol on Shire of Coolgardie property including parks, reserves, ovals and within Shire facilities.

Members of the public and organisations who wish to consume or sell alcohol on public reserves or within Shire facilities within the Shire are to observe the following conditions:

- An application for the consumption of alcohol must be made to the Shire of Coolgardie at least ten days prior to the event date.
- Alcohol can only be consumed during the following times but is not to exceed six hours in one day:  
Monday – Thursday 11.00am – 10.00pm Friday and Saturday 11.00am – 2.00am Sunday 11.00am – 9.00pm
- An extension or variation to these hours requires the written approval of the Chief Executive Officer after consultation with the Officer in Charge of Police in each town.

All glass beverage containers are prohibited in parks, reserves, and ovals (cans or plastic cups ONLY permitted).

Aquatic facilities alcohol consumption will not be allowed. Patrons will not be admitted into any Aquatic facility under the influence of alcohol.

Consumption of liquor outside the defined area at the location or facility contravenes the Liquor Licensing Act and offenders may be liable to prosecution.

<p><u>Responsible Department:</u> Recreation Services</p> <p><u>Responsible Officer:</u> Director Operation Services</p> <p><u>Delegation link (if any):</u></p> <p><u>Date First Adopted:</u> October 2013</p> <p><u>Review dates:</u> May 2017</p>
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Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To ensure fair and equitable management and offer of Councils seniors housing.

Policy Scope:

This policy applies to all eligible seniors seeking to reside in Shire of Coolgardie owned/managed seniors housing.

Policy Statement:

### **1.      Introduction / background**

An applicant must meet the eligibility criteria applying at the time of lodgment of an application for registration on the Applicants List; while he/she remains on the list; and at the time of offer of accommodation.

To be eligible for public housing, applicants must meet the following criteria:

- applicants are required to be Australian citizens or have permanent resident status;
- be able to prove your identity;
- live in Western Australia and receive their income here;
- always meet public housing income limits as per the Department of Housing income eligibility guidelines prior to and during occupancy of the premises.
- not own or have an interest in property or land, or be in the position to buy a property; unless in the process of selling or disposing of the property;
- all property owned by the applicant must be disposed of within 90 days of notification of a rental available from the Shire of Coolgardie, or a rental will then divert to the next available applicant on the list;
- are required to be 65 years and over.

In addition, eligibility is periodically reviewed while the applicant remains on the Applicant List:

- when there are changes to the application (e.g. household members are added or removed, or income varies);
- prior to making an offer of housing.

### **2.      Permanent Residency in Australia**

A person who has Australian citizenship or permanent residency status meets the Program requirement. A household member who was born overseas must provide evidence that he/she has been granted citizenship or permanent residency.

Appropriate documentation includes:

- a certificate of Australian Citizenship
- a permanent residence permit stamped in the applicant's passport.

### **3. Rent Increases / Income Reviews**

Rent and tenancy reviews are conducted yearly.

Kambalda Seniors Units: rent will increase yearly and is calculated at 25% of base accessible income at the time of signing the lease and reviewed / increased yearly based on this formula.

To be reviewed at 1 June, effective at 1 July

Coolgardie Seniors units (Montana Homes) Rent not to exceed 25% base income, plus rent assistance.

For rent at 30 June 2016 increase not to exceed 5% per annum until rent charge reaches level of 25% of base income plus rent assistance.

### **4. Cash Assets**

Applicants must conform to the most current Department of Housing eligibility criteria relating to cash assets.

### **5. Proof of Income**

- Applicants must supply documentary proof of income for themselves and their partner to confirm eligibility for assistance.
- All other household members are required to provide proof of income (except dependents) when your accommodation is allocated. Income from other household members is counted as household income when assessing the amount of rent to be paid.
- Assessable income is the total gross weekly income of the applicant or joint applicants. Note: Where the assessable income of a household exceeds the income limit the applicant is ineligible for placement.
- Single applicants jointly seeking accommodation will be assessed as a household in terms of the income barrier.
- If for any reason where household members do not provide proof of income the shire may reconsider if the occupant remains in the units. No one under 65 years of age should have permanency in the units unless proven spousal position is provided and or, adequate evidence is made available support the permanent residence of a career.

### **6. Property or Land**

Applicants must not own or be part owner in property or land.

- Permission may be given for continuing ownership or joint ownership of property or land for a period after application, where there are specific difficulties relating to immediate disposal;

- Sale of the property must be in the process of being sold at the time of the allocation of a property;
- If land or property is inherited, property must be disposed of and the rent reviewed. Any income from the sale of the property will become part of the accessible income.

## **7. Proof of identity**

Applicants must be able to provide proof of their identity when lodging their application.

Category A:

- birth certificate or extract
- passport
- citizenship papers

Category B

- marriage certificate or divorce papers
- birth certificate or extract
- tax assessment notice

Category C

- letter from government department
- electricity, phone or gas account
- verification of income from Centrelink or Department of Veteran's Affairs
- drivers licence
- car registration papers
- bank, building society or credit union account showing transactions for at least one year
- insurance policy or insurance renewal notice

## **8. Appointments**

The Shire of Coolgardie maintains an Expression of Interest Waiting List, the longest waiting eligible applicant will be placed first, however eligible priority placements will be given precedence.

## **9. Visitors**

- Visitors are permitted a maximum of one month stay only; the Shire of Coolgardie must be notified.
- Visitors are not entitled to stay any longer than one month unless they are a registered Career of the Lessee.
- The income of the Tenant and Career will be calculated as per the Department of Housing Income eligibility assessments and will be charged accordingly. (Joint income must not exceed the Department of Housing income eligibility criteria).

## **10. Review**

Tenancy income reviews are conducted yearly. (Twelve months from the date of occupancy). Tenants must continue to meet the criteria as outlined in the Eligibility Criteria Policy.

## **11. Pets / Other**

- The shire must be notified.
- Pets may only be kept in accommodation that has an enclosed yard.
- The right to approve / decline an application for the keeping of pets is at the discretion of the Chief Executive Officer.
- No Smoking inside the units
- That Chief Executive Officer has authority to approve occupancy of the community housing if someone has received doctor's certification that they need housing over people on the waiting list.

Responsible Department: Operation Services

Responsible Officer: Director Operations

Delegation link (if any):

Date First Adopted: March 2014

Review dates: May 2017

Policy Number        45        Smoking in Shire owned, controlled/managed buildings, vehicles and other facilities

Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

The purpose of this policy is to provide specific direction for all employees, councillors and visitors to the Shire of Coolgardie on where smoking is and is not permitted in respect to Shire owned, controlled and managed buildings, vehicles and other facilities.

Appropriate signage to be installed.

It will also further promote a healthy smoke free work environment.

Policy Scope:

This Policy applies to all property owned or controlled by the Shire of Coolgardie.

Policy Statement:

- Smoking is not permitted within buildings (structures) and other facilities controlled and/or managed by the Shire of Coolgardie.
- All areas where combustible fumes may accumulate, areas where chemicals are stored or used, and all other places where an occupational health or safety hazard may exist shall be deemed non-smoking areas.
- Smoking is not permitted in motor vehicles owned or operated by the Shire, including those where private use may be allowed as a condition of employment.
- All lease and license arrangements involving facilities which are accessible to members of the public will exclude smoking within the building and within seven (7) metres of any entrance to the building.
- All rental properties owned by the Shire of Coolgardie will exclude smoking within the building and within seven (7) metres of the entrance to the building. This will form part of the Special Conditions section of the Standard Residential Property Lease Schedule.
- The policy as presented will form part of the Shire of Coolgardie Policy Manual and will be included in the Employee and Councillor Induction handbooks. Prospective employees will be informed of the policy during the interview and selection process.
- Smoking is permitted in open air locations adjacent to Shire buildings, facilities, and plant provided the smoker is at least seven (7) metres away from the exterior of the building, facility or plant.
- Smoking is also prohibited where the fumes created by tobacco smoke causes inconvenience to employees and members of the public or where it is likely to be drawn back into the building. In this case, smoking is banned within ten (10) metres of any air intake ventilation equipment.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: October 2013

Review dates: May 2016



Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

This Policy outlines the condition for use of Shire roads for haulage campaigns.

Policy Scope:

This policy applies to haulage campaigns within the Shire Coolgardie

Policy Statement:

The following conditions (but not limited to) are to be used to assess the suitability of Shire roads for haulage campaigns and offer standards of construction that can be applied by the operator for consideration by Council.

Definitions:

This document should be read in conjunction with Shire of Coolgardie Policy 035 Conditions for use of Shire Roads.

- Austroads and Australian Road Research Board (ARRB) guidelines, will be used as the operator guidance documents for construction standards, in conjunction with the RAV network Category listing for construction specification. Other documentation listed in the GUIDELINES of this document will be used to assess suitability of existing or design route. Other relevant standards endorsed by the Institute of Engineers, or a relevant professional reputable body may be considered to the satisfaction of the Shire of Coolgardie.
- The Term “Operator” means the owner of the mine

## **1. Purpose**

The document has been created to inform the operators and haulage campaign users of the conditions of the use of Shire of Coolgardie Road networks. This document will allow progressive contributions by the operator towards providing safe and appropriate roads and maintain Shire asset without undue impact on the deterioration or preservation of the Shire road network in its entirety.

## **2. Heavy Vehicle Cost Recovery Contribution**

In consideration of the use of Shire Roads, the Shire will request either:

- \$0.07 (07 cents) as a capital contribution per tonne per kilometre travelled on Shire of Coolgardie Road Networks from the operator
- \$0.04 (04 cents) as a maintenance Contribution per tonne per kilometre travelled on Shire of Coolgardie Road Networks from the operator

The cost recovery unit shall apply to all vehicle movements over the full term of the carting campaign as listed on the application and be issued and reviewed annually.

Alternatively, the operator may wish to enter into an alternate agreement with the Shire, providing satisfaction of Austroad construction guidelines and appropriate consideration by the Council. This agreement could include the provision of capital and/or maintenance of the road during the period of the haulage campaign.

Contribution will be allocated to the area of use only, unless otherwise agreed by both parties, and spent on the route in an area decided by Council or its designated officer as being appropriate.

Capital contribution to the road will be used where a capital upgrade is required. If the roadway becomes damaged by the operator under any conditions of use, contributions will be used to repair fair damage and deterioration. Once contributions are exhausted, if the road becomes further damaged the Shire reserves the right to close the road as per the Local Government Act 1995, until the road is repaired by the person or body who caused that damage, or further contribution is made to repair damage not provided under the annual or other agreement.

### **3. Application process**

#### **3.1 Long Term Campaign**

Where a cartage campaign exceeds 25,000 tonnes or 100 return trips in any annual period, or more than six return trips in any week or part thereof; the operator needs to apply to the Shire of Coolgardie for use of the Shire of Coolgardie road network. The decision on Long Term Campaigns will be made by the Council subject to an agreement between the Operator and the Shire.

#### **3.2 Short Term Campaign**

Where a cartage campaign does not exceed 25,000 tonnes or 100 return trips in any annual period, the operator needs to apply to the Shire of Coolgardie for use of the Shire of Coolgardie road network. The CEO has authority to deal with Short Term Campaigns.

#### **3.3 The Operator is to provide**

- a digital plan, in a format compatible with Shire of Coolgardie computer systems, of their proposed route.
- total annual tonnage, as reported to the Department of Mines and Petroleum, or figures supplied as audit for taxation figures.
- the number plate numbers of each prime mover in use, and a letter head with date of expiry will be issued to each vehicle that forms part of the agreement.

### **4. Requirements**

Based on the Shires road construction cost an average cost (*as per point 2 Heavy Vehicle Cost Recovery Contribution*) will be applied per tonne per kilometre travelled on Shire of Coolgardie road network for capital construction and/or maintenance.

- The Shire, unless otherwise stipulated in an agreement with the Shire, will not undertake watering of haulage routes, and watering will remain the responsibility of the operator, other than required as part of construction. All

watering of haulage routes will be undertaken by the operator daily whilst the haulage campaign is in progress.

- Dependent on the complexity of the project, the Shire may request that all survey and design works are to be supplied as part of the project or negotiate the cost of the works as part of an agreement, to be fully recovered from the operator.
- On formation of a suitable agreement resulting from negotiations between the operator and the CEO, the agreement will be presented to Council for consideration. Council reserves the right to agree or disagree with the agreement and vary the agreement accordingly.
- If Council recommend agreement, the principal will be notified, and a copy of the formal recommendation will be supplied. If the operator in any way breaches the agreement, the CEO has the right to terminate the agreement and the approval with no recourse or penalty to the Shire of Coolgardie.
- If as part of agreement negotiations, it is considered that the principal shall progress any maintenance or construction works, the responsible party will ensure adherence to all normal conditions of work on a road reserve, ensuring insurances, certificates of currency, induction to works on a road reserve, and provide and implement a traffic management plan to the area of works. The traffic management plan to be created by an appropriately qualified and accredited person
- The Shire of Coolgardie has requested network conditions, Condition CA07, be placed on the RAV network. The requirement is for all haulage companies to carry written approval from the local government authority permitting use of the road in accordance with network conditions. The Shire of Coolgardie is responsible for the administration of Condition CA07 on local roads. The Operator's responsibility is to ensure the haulage company carry's written approval from the local government authority permitting use of the road.

## **5. Head of power**

- Local Government Act 1995, Subdivision 5 – Certain provisions about thoroughfares
- Road Traffic Act 1974, Part VI, Miscellaneous, 5.84 Liability for damage to roads etc.
- National Transport Commission (Road Transport Legislation – Restricted Access Vehicle Regulations) Regulations 2006.

## **6. Contribution amount of this Guideline**

Contributions will be considered for Capital upgrade of the road in use, and maintenance of the road in use, and applied based on Council cost and state of the road following a detailed driven audit of the road.

These contributions are to be spent on the route at council's discretion, and do not include intersection construction.

Council may also make applications for grant funds.

## 7. Guidelines

Guidelines taken into consideration are listed, but not limited to those below:

- AUSTROADS Vehicle Classification System
- MRD SPECIFICATION 501, Pavements
- MRD – RESTRICTED ACCESS VEHICLES, PERMIT NETWORKS, HEAVY VEHICLE ACCESS ROAD MAPS
- MRD, Heavy Vehicle Operations, GUIDELINES FOR ASSESSING THE SUITABILITY OF ROUTES FOR RESTRICTED ACCESS VEHICLES
- APPLICATION KIT AND GUIDELINES FOR ORGANISATIONS SEEKING TO UNDERTAKE WORKS WITHIN ROAD RESERVE: LOW COMPLEXITY WORKS
- Austroads Geometric Design Series Parts 1 – 13
- Suitability of Base thickness to be based on the Austroads Guide to Road Design Part 7: Geotechnical Investigation and design
- Relevant Australian Standards are applicable.

Responsible Department: Operation Services

Responsible Officer: Director Operation Services

Delegation link (if any):

Date First Adopted: October 2013

Review dates: October 2013, May 2017, June 2018, August 2018

Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To ensure safe road use on the RAV network within the Shire of Coolgardie.

Policy Scope:

This policy applies to haulage users on the RAV Network within the Shire of Coolgardie.

Policy Statement:

***Introduction / background***

The following conditions (but not limited to) are to be recommended to Main Roads WA to be applied to haulage users on the RAV Network within the Shire:

***Definitions:***

- The term “Haulage Operator” shall mean the Owner of the vehicle travelling on the Shire RAV Network
- The term “RAV” shall mean a Restricted Access Vehicle that requires accreditation through the Western Australian Heavy Vehicle Accreditation Registration process at Main Roads Department Western Australia, Heavy Vehicle Operations.
- The term “MRWA” shall mean Main Roads Department, Western Australia.
- The term “HVO” shall mean Heavy Vehicle Operations, branch of MRD that makes assessment and prosecution of RAV on State and Shire road networks.
- The Term “Operator” means the owner of the mine
- The term CA07 shall mean the requirement for all operators to carry written approval from the local government authority permitting use of the road in accordance with network conditions

**1.    General Conditions**

- Condition CA07 be placed on the Shire RAV Network. Non-compliance may result in Council, at its discretion, reporting the haulage user to Main Roads Heavy Vehicle Services (HVS)
- The haulage operator shall observe, always, all provisions contained in the Road Traffic Act and regulations, the Local Government Act 1994 and all Local Laws.
- In residential areas approval, be granted for cartage during sunrise to sunset hours 7:00am – 6:00pm, whichever is shorter, Mondays to Fridays. Weekends and public holidays excluded
- In non-residential areas approval, be granted for cartage 7 days a week.

- RAV's are restricted to a maximum speed of 50kph on local roads within townsites and maximum of 80kph on open roads in LG area local always unless a lesser speed limit is posted on the road or recommended to MRWA for reasons of safety.
- No operation on unsealed road segment when visibly wet, without road owner's approval.
- When travelling at night, the RAV must display an amber flashing warning light on the Prime Mover

## 2. **Weather and Road Conditions**

- A Shire RAV Network may be closed where the road surface has deteriorated and is determine by the CEO to be unsafe for heave haulage or any form of transport or that continuing use will cause a safety risk and/or significant damage to occur. Any haulage users found operating on a closed RAV Network may be reported to MRWA and Main Roads Heavy Vehicle Services (HVS) with a request to issue suspension notices.
- To minimise the potential for road damage safety hazards the CEO may give notice that a Shire RAV Network has been closed, where more than 20mm of rain has fallen in any 24 hours or lesser period. Such notice shall remain in effect until a re-commencement notice is issued by the Shire

## 3. **Requirements**

- Council authorises the CEO to withdraw CA07 at any time by notice to MRWA and the Operator in cases of non-compliance by haulage users.
- The Shire RAV Network will be reviewed annually inclusive of the provision of a condition report on the Network.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: October 2013

Review dates: June 2018, August 2018

Legislative Reference:

Relates to: Delegation    Sub Delegation

Policy Objective:

- To ensure that the Shire's services and infrastructure are provided in a sustainable manner, taking into consideration the whole of life costs and ensure the appropriate levels of services are provided to customers in line with Shire's Community Strategic Plan and Corporate Plan;
- To safeguard Shire assets, including physical assets and employees, by implementing appropriate asset management strategies and allocating appropriate financial resources for those assets;
- To create an environment where all Shire employees take an integral part in overall management of Shire assets by creating a sustaining asset management awareness throughout the organisation;
- To meet legislative requirement for asset management;
- To ensure resources and operational capabilities are identified and responsibility for asset management is allocated.
- To demonstrate transparent and responsible asset management processes that align with demonstrated best practice.

Policy Scope:

This policy applies to all infrastructure assets owned or controlled by the Shire of Coolgardie, regardless of their source of acquisition.

Policy Statement:

**Introduction / background**

- A consistent asset management strategy shall be developed for implementing systematic and best practice asset management practices in all of the Shire's operations.
- All relevant legislative requirements together with political, social and economic environments shall be taken into account in asset management.
- The asset management process shall be integrated within existing planning and operational processes and supported by a cross functional, multidisciplinary Asset Management Working Group.
- Asset Management plans shall be developed for all major service/asset categories. The plans shall be informed by community consultation and statutory requirements for Local Government financial planning and reporting
- Reviews of current services and service levels shall be determined in consultation with the community
- An inspection regime shall be used to ensure agreed service levels are maintained and to identify asset renewal priorities.

- Asset renewals required meeting agreed service levels for the whole of life shall be identified in adopted asset management plans and long term financial plans and shall form the basis of annual budget estimates, with the service and risk consequences of variations in defined asset renewals and budget resources to be reported annually.
- Service levels shall be defined in adopted asset management plans and shall form the basis of annual budget estimates with the service and risk consequences of variation in defined services level and budget resources to be reported annually.
- Asset renewal plans shall be priorities and implemented progressively based on agreed service levels and the capacity of the current assets to provide that level of service.
- Systematic and cyclic reviews shall be applied to all asset classes to ensure that the assets are managed, valued and depreciated in accordance with appropriate best practice and applicable Australian Standards.
- Reporting will be broken down into categories of operational, maintenance, renewal, upgrade and new, and funding will be broken down into discretionary and non- discretionary in both recurrent and capital budgets (figure 1)
- Future whole of life costs shall be reported and considered in all decisions relating to new services or assets and upgrading of existing services and assets.
- Training in asset and financial management shall be provided for councillors and relevant employees.

Recurrent Funding	Asset Management	Capital	Consequential Recurrent Funding
Maintenance & Operations	Renewal / Compliance	New/Upgrade	New maintenance and Operational Cost
Funds to maintain and operate existing asset stocks and risks so that existing services are maintained to approved service standards.	Funds to renew existing asset stock and compliance needs, in order to retain capacity to deliver specified levels of service of existing services and to manage risk. It must also allow for renewal of additional new and upgraded asset stock for approved new or improved services.	Funding for provision of new or upgrades to assets and to support approved new, improved or expanded services. Funds allocated only when all non-discretionary requirements are met.	Funds for the additional maintenance, and operating costs as determined by the lifecycle cost analysis that will be incurred as a result of the proposed new and upgraded assets, to support approved new or expanded existing services.
'Non-Discretionary' Operational	'Non-Discretionary' Capital	'Discretionary' Capital	'Non-Discretionary' Operational



## 2. Related documents

- Shire of Coolgardie Asset Management Plan.
- Local Government Act 1995 (WA), s5.56(1) and (2)
- WA Local Government (Administration) Regulations 1996
- The WA Department of Local Government's Integrated Planning and Reporting Framework and Guidelines (September 2016)
- International Infrastructure Management Manual (IIMM)
- National Asset Management Framework

## 3. Key Terms / Definitions

Asset Class - an asset class is a grouping of assets of a similar nature and use.

Asset Management –a framework to identify the costs and benefits associated with providing an agreed level of service that meets the needs of the community, whilst identifying how to optimise the asset through minimising the whole-life cost, including the operation, maintenance and replacement or disposal of each asset in the system

Asset Management Plan – a plan, typically at asset class level, combining technical and financial management techniques over the lifecycle of the asset to determine the most cost-effective manner by which to provide a specified level of service.

Infrastructure assets – are physical assets owned or under the care, control and management of Council that contribute to the community's needs for access to major economic and social facilities. These assets include roads, stormwater and drainage, transport, buildings, lighting and electrical, Park Lands and open space (including street trees) and urban elements.

Service Levels - the service quality for a activity, generally both a measurable performance specification, and a minimum condition or performance grade. Whole of Life Cost - is all the costs related to future activities including ongoing maintenance, renewal, replacement or disposal (including rehabilitation) of the asset

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: June 2017

Review dates: May 2017

Legislative Reference: Dog Act and Regulations, Local Law

Relates to: Delegation 5.6    Sub Delegation 5.6a

Policy Objective:

To set regulations and specifications for the management and control of dog kennels throughout the Shire of Coolgardie.

Policy Scope:

In setting regulations for the provision of dog kennels the Shire of Coolgardie will be guided by the Guidelines and the Conduct of Boarding Kennels and Catteries' produced by the RSPCA in addition to regulations outlined in this policy.

Policy Statement:

### **1.      Applications**

Prior to applying for a kennel license, Council's planning approval must first be obtained. Applicants should liaise with the Shire's Development Services Department to determine the requirements of the town planning scheme.

- An application for a license to keep an approved kennel establishment within a gazetted Townsite shall be in the form determined by Council from time to time and shall:
  - I.    Be supported by evidence that planning approval has been obtained.
  - II.   Be supported by evidence that due notice of the proposed use of the land has been given in accordance with (2) below.
  - III.   An accurate plan of the proposed site location.
  - IV.   Accurate plans and/or photographs describing any proposed yard and/or kennel; and
  - V.    The application/renewal fee.
- An applicant for a license within a gazetted Townsite shall forward such application to the Council prior to giving notice of the proposed use of the land.
- An applicant shall give notice of the proposed use of the land at their own cost by:
  - I.    Giving public notice in a newspaper circulating in the district; and
  - II.   Giving written notice to the owners and occupiers of all adjoining premises.

At least thirty days before the application is made to the Council.

### **2.      Licenses**

- A license to keep an approved dog kennel establishment shall not be granted by the Council until Council has considered all written submissions and objections received.

- A license shall be in the form determined by Council from time to time and shall be subject to such conditions as Council may impose.
- A license remains valid until the 31 October next following unless it shall have been previously cancelled.
- A license shall not be granted by the Council unless the applicant for the license resides on the premises the subject of the license.
- A license is not transferable to other premises.

### **3. License Renewal**

An application for a license renewal shall be:

- In the form determined by Council from time to time.
- Accompanied by the license certificate then in force together with payment; and
- Lodged no later than 31 October in each year.

### **4. License may be Cancelled**

The local government (or an employee under delegated authority) may refuse to renew or may cancel a license if:

- a licensee does not comply with or the kennel establishment is not kept in accordance with this local law; or
- for any reason relating to the conduct of the kennel resulting in the pound being a nuisance to neighbours by reason of noise, odours or any other cause.

### **5. Specification for Kennel Establishment**

The occupier of any premises which have been licensed as an approved kennel establishment shall provide a kennel or kennels which shall comply with the following specifications:

- Each kennel shall have a yard appurtenant thereto;
- Each kennel and each yard and every part thereof shall not be at any less distance than 6 metres from the boundaries of the land in the occupation of the occupier;
- Each kennel and each yard and every part thereof shall not be at any less distance than 24 metres from any road or street;
- Each kennel and each yard and every part thereof shall not be at any less distance than 10 metres from any dwelling house, church, school room, hall or factory;
- The walls shall be rigid, impervious and structurally sound;
- The roof shall be constructed of impervious material (or other material approved by the local government);
- All untreated external surfaces of material shall be painted and kept painted with good quality paint;
- The lowest internal height shall be at least 2 metres from the floor;
- Each yard shall be securely fenced, a fence not less than 2 metres in height constructed of galvanized iron, wood, galvanized link mesh or netting, or other material approved by the local government;
- All gates shall be provided with proper catches or means of fastening;

- The upper surface of the floor of each kennel shall be constructed of granolithic cement finished to a smooth surface, and shall have a fall of not less than 1 in 100;
- The entire yard shall be surrounded by a drain which shall be properly laid, ventilated and trapped and all floor washings shall pass through this drain and shall be disposed of in accordance with the health requirements of the local government;
- The floor of the yard shall be constructed in the same manner as the floor of a kennel;
- For each dog kept therein every kennel shall have not less than 2 square metres of floor space and every yard not less than 2.5 square metres;
- Each kennel shall be constructed so far as is practicable with materials, which prevent or minimize the emission of noise therein;
- Shade shall be provided to cover of no less than 75% of each yard; and;
- Every approved kennel establishment shall be provided with a reticulated water supply in the form of a supported standpipe and hose for the hosing down of the kennels and yards.

#### **6. Building Regulations to Apply**

No kennel or yard shall be erected until plans and specifications have been approved by the Council by the issue of a building license pursuant to part 15 of the Local Government (Miscellaneous Provisions) Act 1960.

#### **7. Keeping of Dogs in Kennels**

A person who keeps or permits dogs to be kept in an approved kennel establishment shall:

- keep dogs in kennels and yards appropriate.

Responsible Department: Executive Services

Responsible Officer: Manager Commercial Services

Delegation link (if any):

Date First Adopted: October 2013

Review dates: June 2017

Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To set guidelines for addressing applications to keep more than 2 dogs throughout the Shire of Coolgardie

Policy Scope:

A person can keep two registered dogs on a property. Should they wish to retain additional dogs they must first obtain approval from the Shire of Coolgardie.

Policy Statement:

The steps that an applicant is required to follow when applying for permission to retain more than the prescribed number of dogs are as follows:

- First notify neighbours of his/her intention to apply to keep extra dog/s.
- Take up a petition and have all neighbours sign the form if they agree to the intentions, giving name, address and contact numbers as a reference.
- When the signatures have been obtained on the required petition, the applicant must write to the Shire and apply for permission to retain extra dog/s.
- The applicant must be able to guarantee that all dogs that will be retained on the premises will be adequately contained (fences capable of keeping dogs from escaping).
- The Shire must approve the request to retain more than the prescribed number of dogs (2) on any property and all neighbours must also be agreeable.
- Should the applicant be successful in gaining permission to retain extra dog/s, he/she should be made aware that permission may be withdrawn at any time, if sufficient evidence is produced that would convince the Shire that the extra dog/s are creating a problem in the district.
- Should the applicant be successful in gaining permission to retain extra dog/s, he/she will be permitted to retain only the animal that has been approved by the Shire. Should any of the animals be rehoused, or pass away, the applicant is not permitted to purchase or obtain another dog to replace the one no longer under his/her control, unless they apply the same process that was required in the initial application to retain further dog/s.

Responsible Department: Executive Services

Responsible Officer: Manager Commercial Services

Delegation link (if any):

Date First Adopted: October 2013

Review dates: June 2017

Legislative Reference: Cat Act, regulations and Local Law

Relates to: Delegation 4.3, 4.5    Sub Delegation 4.3a, 4.5a

Policy Objective:

To set regulations and specifications for the management and control of cat pounds throughout the Shire of Coolgardie.

Policy Scope:

In setting regulations for the provision of cat pounds the Shire of Coolgardie will be guided by the Guidelines and the Conduct of Boarding Kennels and Catteries' produced by the RSPCA in addition to regulations outlined in this policy.

Policy Statement:

### **1. Applications**

Prior to applying for a cattery license, Council's planning approval must first be obtained. Applicant should liaise with Council's Development Services Department to determine the requirements of the town planning scheme.

- An application for a license to keep an approved cat pound within a gazetted Townsite shall be in the form determined by Council from time to time and shall:
  - I. Be supported by evidence that planning approval has been obtained.
  - II. Be supported by evidence that due notice of the proposed use of the land has been given in accordance with (2) below.
  - III. An accurate plan of the proposed site location.
  - IV. Accurate plans and/or photographs describing any proposed yard and/or pound; and
  - V. The application/renewal fee.
- An applicant for a license within a gazetted Townsite shall forward such application to the Council prior to giving notice of the proposed use of the land.
- An applicant shall give notice of the proposed use of the land at their own cost by:
  - I. Giving public notice in a newspaper circulating in the district; and
  - II. Giving written notice to the owners and occupiers of all adjoining premises.

At least thirty days before the application is made to the Council.

### **2. Licenses**

- A license to keep an approved cat pound shall not be granted by the Council until Council has considered all written submission and objections received.
- A license shall be in the form determined by Council from time to time and shall be subject to such conditions as Council may impose.

- A license remains valid until the 31 October next following unless it shall have been previously cancelled.
- A license shall not be granted by the Council unless the applicant for the license resides on the premises the subject of the license.
- A license is not transferable to other premises.

### **3. License Renewal**

An application for a license renewal shall be:

- in the form determined by the local government from time to time.
- accompanied by the license certificate then in force together with payment; and
- lodged no later than 31 October in each year.

### **4. License may be Cancelled**

The local government may refuse to renew or may cancel a license if:

- a licensee does not comply with or the pound is not kept in accordance with this local law; or
- for any reason relating to the conduct of the cat pound resulting in the pound being a nuisance to neighbours by reason of noise, odours or any other cause.

### **5. Specification for Cat Pounds**

Cats may be housed in walk-in modules that include a sleeping compartment and an exercise area or in colony pens. Cats must be housed singly except in the case of compatible cats from the same household with the written agreement of the owner.

Walk-in modules must have a minimum floor area of 1.5 square metres and contain at least two levels including raised sleeping quarters. This size is for one cat only and an additional one square metre floor space is required for a second cat. No more than two cats may be housed together in this type of accommodation.

### **6. Building Regulations do apply**

No kennel or yard shall be erected until plans and specifications have been approved by the Council by the issue of a building license pursuant to part 15 of the Local Government (Miscellaneous Provisions) Act 1960.

### **7. Keeping of cats in pounds**

A person who keeps or permits cats to be kept in an approved pound shall:

- keep cats in pounds and yards appropriate to the breed or kind in question, sited and maintained in accordance with the requirements of the public health and sufficiently secured;
- not permit any cat to escape from the pound or yard in which it is kept nor wander at large except for the purpose of reasonable exercise whilst under the control of a person;
- maintain all pounds and yards and all feeding and drinking vessels used by cats therein in a clean condition and cleanse and disinfect them regularly;

- dispose of or cause the disposal of all refuse, faeces and food wastes daily into an approved apparatus for the bacteriolytic treatment of sewerage; and
- ensure noise, odours, fleas, flies and vermin are effectively controlled.

<p><u>Responsible Department:</u> Executive Services</p> <p><u>Responsible Officer:</u> Manager Commercial Services</p> <p><u>Delegation link (if any):</u></p> <p><u>Date First Adopted:</u> October 2013</p> <p><u>Review dates:</u> June 2017</p>
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Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

This Policy is developed to assist the Shire of Coolgardie to comply with government policy and legislative requirements in the management of Asbestos Containing Materials (ACM) in workplaces.

The Shire of Coolgardie as an employer has a responsibility to maintain a safe working environment under the provisions of:

- Occupational Safety and Health Act 1984.
- Regulation 3.1 of the Occupational Safety and Health Regulations 1996 (OSH Regulations 1996), which requires an employer to identify hazards at a workplace, assess the risk of harm to a person from each hazard and to take steps to reduce the risk.
- Regulation 5.43 (OSH Regulations 1996) which specifically requires the presence and location of asbestos at a workplace to be identified and that the process of identification and risk assessment is conducted in accordance with the Code of Practice for the Management and Control of Asbestos in Workplaces [NOHSC:2018 (2005)].

ACM is the general term used to describe all products that contain asbestos; it is defined as any material, object, product or debris containing asbestos.

Policy Scope:

This policy applies to management of ACM in all buildings on Shire owned or managed land including, but not limited to;

- Ablutions and Toilets;
- Art and Cultural Buildings;
- Commercial and Community Leased Buildings;
- Community Buildings;
- Community Halls;
- Operations Facilities (Depots etc);
- Recreation Facilities;
- Residential Buildings;
- Shire Offices;
- Caravan Parks; and
- Camping Reserves

Policy Statement:

The Shire of Coolgardie is committed to ensuring that ACM in all buildings on Shire owned or managed land is managed and controlled to protect the health and well-

being of workers, contractors and the community. The ultimate long-term aim is for all buildings on Shire owned or managed land to be free of asbestos materials. The presence of asbestos in premises on Shire owned or managed land will be identified and the risk to health evaluated.

The programmed removal of ACM will be based on the risk to health as identified by a competent person carrying out an inspection. It is recognised that ACM in sound condition, left undisturbed, present little risk to the general community. Removal may not be immediately necessary but should be completed prior to demolition or major renovation. The Shire will manage the risks from ACM and provide a record of actions undertaken with the aim being to:

- Increase awareness;
- Prevent airborne asbestos fibre exposure;
- Prevent the spread of asbestos fibres;
- Increase competency and experience; and
- Control of works likely to disturb ACM.

To achieve these outcomes the Shire will:

- Ensure that clubs / organisations wanting to upgrade buildings or facilities on Shire owned or managed land will be required to remove ACM as part of any facility upgrade or alteration/improvement where it is necessary to do so to comply with legislative requirements.
- In relation to organisations seeking Council support and / or funding support for external funding from such bodies as CSRFF etc, any submission will be required to include the removal of ACM, as part of the application and/ or scope of works.
- Review Council's Lease Documentation to ensure ACM management in accordance with the policy is adequately provided for.
- Ensure that during the planning process and before commencement of major upgrades or renovations of any buildings / facility on Shire owned or managed land that priority is given to the removal of ACM in relation to funding.
- Where the building is located on land that the Shire owns or manages, the Shire will ensure that an appropriate risk assessment of any identified ACM has been conducted. Where the risk assessment has deemed it necessary, the ACM will be safely removed as per the requirements of the OHS Act 1982 and related Regulations and Codes of Practice.
- Ensure that all buildings on Shire owned or managed land are surveyed to identify ACM, so far as is reasonably practicable, that may be present therein.
- Ensure that all appropriate building surveys prior to any demolition or structural alteration of any buildings on Shire owned or managed land being undertaken.
- Provide information on ACM to employees, contractors, sub-contractors and any other person who may be affected by the presence of the ACM in their work area.
- Promote awareness of the risks from ACM and the Shire's Management Procedures through training and induction of relevant employees.

- Ensure that information regarding the presence of asbestos is contained in tender and Request for Quotation documentation as may be appropriate, and that contractors and sub-contractors have risk assessments, method statements etc., where appropriate for its removal and/or management in place.
- Ensure that any ACM that may be present in any buildings on land that it owns or manages is maintained in a condition to prevent the possibility of any harm to health occurring.
- Monitor the condition of ACM left in situ.
- Provide adequate resources to ensure the provision of appropriate information, instructions and training.

Asbestos management planning will define roles and responsibilities for decisions and address appropriate methodologies for the implementation of these decisions.

The following information shall be collated and documented as a minimum as part of asbestos management planning:

- Asbestos Register. This includes details of the location and condition of the known or presumed ACM and the level of risk posed by the identified ACM;
- Process involved for the Identification of ACM hazards;
- Rationale for conducting risk assessments of ACM hazards;
- Control measures required as a result of risk assessments of ACM hazards;
- Details of any monitoring and management arrangements in place (i.e. labelling and signage and buildings scheduled for planned removal of ACM);
- Safe work methods for working with ACM;
- Emergency procedures;
- Details of consultation, information sharing and training;
- Any operational considerations;
- A timetable for review;
- Areas of responsibility within the asbestos management process.

This Policy is to act as a guide for the effective identification, risk assessment, monitoring and management of ACM within buildings on Shire owned or managed land; the guidelines contained within are to ensure that the requirements of government policy and legislative requirements are adhered to.

Responsible Department: Commercial Services

Responsible Officer: Manager Commercial Services

Delegation link (if any):

Date First Adopted:

Review dates:

Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

The purpose of this policy is to ensure that the financial affairs of Bush Fire Brigades of the Shire of Coolgardie are conducted in a manner that will ensure accountability of community funds.

Policy Scope:

Through the application of this Policy, the Shire of Coolgardie seeks to ensure that the financial affairs of volunteer bush fire brigades are managed in a manner that will ensure that brigade and community members can be satisfied that any funds held by the brigade are properly accounted for, and are used for the purposes for which they were raised.

Policy Statement:

**1.      Accounts at Financial Institutions**

- The brigade must disclose where brigade account(s) are to be held for the ensuing Financial Year at each AGM and record this information within the minutes of the AGM.
- The brigade must have three (3) Brigade Executive Committee Members to act as signatories for the brigade accounts each Financial Year.
- A minimum of two (2) signatures is required on any brigade account cheque or bank transaction form.
- All brigade purchases are to be approved by the Brigade Executive Committee.
- All accounts raised, works undertaken or goods to be purchased by the brigade must be authorised in advance by the Brigade Executive Committee.
- All accounts raised, works undertaken or goods to be purchased need to be ratified by the brigade at the next Ordinary Meeting.
- All funds raised by the brigade are to be used for the purpose of improving the profile and operation of the brigade and its members.
- All payments issued must be accompanied by the appropriate documentation (invoice or monthly account).
- All money received by the brigade or by a member on behalf of the brigade must be recorded in the brigade financial records.

**2.      Financial Reports**

- The Treasurer must, at each AGM, present a financial report for the previous 12-month period or since the last AGM.
- The financial report must include:
  - I.    a Statement of Receipts and Payments;
  - II.   a Bank Reconciliation Statement;

- III. notes detailing any outstanding receipts or payments; and
- IV. an Inventory of Assets held by the brigade.
- The financial report will be forwarded to the Chief Executive Officer the information of the local government
- The Shire shall have the option to re/view the financial statement of any brigade if it considers it is necessary, and may undertake an audit if required by the Chief Executive Officer

### **3. Rules for Deductible Gift Recipient Funds**

- If a Volunteer Bush Fire Brigade establishes a Fire and Emergency Public Fund, the fund called the “(insert Brigade name) Volunteer Bush Fire Brigade Public Fund” is to be governed by this policy.
- The object of the (insert Brigade name) Volunteer Bush Fire Brigade Public Fund is to solicit and receive gifts from the public solely for the purpose of supporting the volunteer-based emergency service activities of the (insert Brigade name) Volunteer Bush Fire Brigade.
- The (insert Brigade name) Volunteer Bush Fire Brigade must maintain the (insert Brigade name) Volunteer Bush Fire Brigade Public Fund as a ‘gift fund’ to receive and record all the following:
  - I. gifts of money or property;
  - II. deductible contributions described in item 7 and 8 of the table in section 30-15 of the Income Tax Assessment Act 1997 in relation to a fund-raising event held for that purpose;
  - III. money received because of such gifts and contributions.
- The public fund is not to receive any other money or property
- All receipts for gifts must include all the following:
  - I. be issued in the name of the (insert Brigade name) Volunteer Bush Fire Brigade Public Fund;
  - II. state that the receipt is for a gift;
  - III. state the (insert Brigade name) Volunteer Bush Fire Brigade’s ABN.
- The (insert Brigade name) Volunteer Bush Fire Brigade may invite the public to donate to the (insert Brigade name) Volunteer Bush Fire Brigade Public Fund.
- A Brigade Executive Committee of management of no fewer than three persons will be appointed by the (insert Brigade name) Volunteer Bush Fire Brigade to administer the (insert Brigade name) Volunteer Bush Fire Brigade Public Fund. A majority of the members of the Brigade Executive committee of management are required to be persons having a degree of responsibility to the general community by reason of their occupation or standing in the community.
- The (insert Brigade name) Volunteer Bush Fire Brigade Public Fund (Fund) shall operate on a non-profit basis. No portion of the assets or income of the Fund will be distributed directly or indirectly to members of (insert Brigade name) Volunteer Bush Fire Brigade or the Fund’s management Brigade Executive committee apart from bona fide compensation for services rendered or expenses incurred on behalf of the Fund.
- If the (insert Brigade name) Volunteer Bush Fire Brigade Public Fund is wound up or if the endorsement of the (insert Brigade name) Volunteer Bush Fire

Brigade as a deductible gift recipient for the operation of the Fund is revoked, any surplus assets of the (insert Brigade name) Volunteer Bush Fire Brigade Public Fund remaining after the payment of liabilities attributable to it, shall be transferred to a fund, authority or institution which has similar objects and to which income tax deductible gifts can be made.

- (insert Brigade name) Volunteer Bush Fire Brigade must notify the Australian Taxation Office in writing or email if it is no longer entitled to be endorsed for the operation of the (insert Brigade name) Volunteer Bush Fire Brigade Public Fund, or of any changes that would affect its entitlement to endorsement.

Responsible Department: Operation Services

Responsible Officer: Finance Manager

Delegation link (if any):

Date First Adopted:

Review dates:

Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

The purpose of this policy is to establish an environment where members of Volunteer Bush Fire brigades of the Shire of Coolgardie can expect to be treated equally and with respect.

Policy Scope:

Through the application of this Policy, Volunteer Bush Fire Brigades of the Shire of Coolgardie shall operate in a manner that affords respect to all brigade members and provides for a fair process for dealing with grievances within the brigade.

Policy Statement:

**1.        Grievance Process / Disciplinary Action**

- All Brigades, through their management and members shall commit to providing an environment in which all persons can expect to be treated equally and with respect.
- All members upon joining a brigade shall be provided with a copy of this Policy as part of their induction into the brigade.
- A grievance is any serious allegation, dispute or claim, arising during any training or activity involving the brigade, in relation to an act committed by a member. Examples that may be considered a grievance include acts that:
  - I.     constitute a breach of the Rules that may be from time to time be formed by a brigade,
  - II.    contravene the values of the Rules or the Code of Conduct Policy,
  - III.   bring the brigade, the Shire of Coolgardie Volunteer Bush Fire Service, and or the Shire of Coolgardie into disrepute;
  - IV.   contravenes any reasonable direction given by the brigade's Fire Control Officer, Captain or the delegated authority of the committee of the Brigade;
  - V.    shows disregard for brigade regulations, Shire of Coolgardie policies or procedures;
  - VI.   jeopardises the safety of the member or others; and/or
  - VII.   results in the member being convicted of an offence for which an offender may be imprisoned.
- Where a grievance arises, an investigation must be conducted by the Chairman of the Brigade and the CBFCO if necessary, or the CBFCO if the grievance involves the Chairman, or by the Chief Executive Officer or their nominee if the grievance involves the CBFCO.

- During the investigation it may be determined that the member be suspended from all or part of brigade activities, subject to the CBFCO's approval. If a member is to be suspended during the investigation the CBFCO shall notify the member in writing or email of the terms of the suspension, including the reason for the suspension and the time period. The time period for suspension during an investigation, should not exceed three (3) consecutive months.
- When an investigation is completed a report will be provided by the investigating officer to the CBFCO outlining the process of the investigation, the conclusions drawn and any recommended action.
- Disciplinary action in relation to the member may include:
  - I. suspension of membership;
  - II. termination of membership; or
  - III. any other reasonable disciplinary action as determined by the Brigade Executive Committee in consultation with the CBFCO.
- If a disciplinary suspension is imposed, the CBFCO must notify the member in writing or email that they are suspended, including the suspension period and reason for suspension.

Suspension may be from complete or specific brigade duties and activities.

- The period of disciplinary suspension shall be determined by the CBFCO in consultation with the Chairman and the Brigade Executive Committee.
- On completion of the suspension period the member may be required to undertake refresher training before resuming active firefighting duties which will be supervised and or acknowledged by the Captain.
- If a membership is to be terminated, the Chairman with the approval of the CBFCO will notify the member in writing or email and provide a reason for termination.
- Where a membership is terminated, all property owned by the local government shall be returned to the local government within fourteen (14) days of giving notice. Failure to meet these conditions may require the local government to seek reimbursement of costs against the member.

## **2. Termination by the Member**

- A member can decide to resign from brigade activities and terminate their membership by providing written notification to the Brigade Executive Committee.
- Where a member resigns, all property owned by the local government shall be returned to the local government within fourteen (14) days of giving notice. Failure to meet these conditions may result in the local government to seeking reimbursement of costs against the member.

## **3. Rights of a Volunteer Member**

- A member shall not be suspended or dismissed from any brigade duty without an opportunity to defend the allegation.
- Any member may lodge a written objection to the CBFCO should they consider they have been unfairly dealt with by the Brigade Executive Committee.



- The CBFCO shall consider the objection and deal with it in consultation with the Brigade Executive Committee. This may include either:
  - I. dismissing the objection;
  - II. varying the decision;
  - III. revoking the original decision;
    - a) imposing an independent decision; or
    - b) referring the matter back to the Brigade Executive Committee to reconsider the decision

<p><u>Responsible Department:</u> Commercial Services</p> <p><u>Responsible Officer:</u> Manager Commercial Services</p> <p><u>Delegation link (if any):</u></p> <p><u>Date First Adopted:</u></p> <p><u>Review dates:</u></p>
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Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

The purpose of this policy is to provide a structure for the conduct of meetings of Volunteer Bush Fire Brigades to assist the operation of the Brigade and any Committee that the brigade may establish.

Policy Scope:

Applies to all Brigades within the Shire of Coolgardie.

Policy Statement:

**1.      Ordinary meetings**

- The brigade may at any time call an Ordinary Meeting of its members.
- The brigade shall hold a minimum of one (1) Ordinary Meeting between 1 July and 30 June each year or as they deem necessary.
- A quorum for an Ordinary Meeting shall comprise not less than 25% of the eligible voting members of the Brigade.

**2.      Annual General Meeting (AGM)**

- The brigade shall hold an AGM in the month of May each calendar year.
- A quorum for the AGM shall comprise not less than 25% of the eligible voting members of the Brigade.
- A report may be presented to the membership by a Brigade Executive Committee Office Bearer.
- At this meeting all Brigade Executive Committee and Brigade Officer positions will be declared vacant.
- All equipment and documentation relevant to each position is to be made available for auditing at the AGM.
- The Chairman or proxy will act as returning officer during the election of the new Brigade Executive Committee and brigade officer positions.
- The incoming Brigade Executive Committee will assume the positions at the close of the AGM.
- Any outgoing Brigade Executive Committee Member is to conduct a handover to the new incumbent.
- All minutes of the AGM including financial statements are to be lodged with Executive Officer of the Bush Fire Advisory Committee for the information of the local government within a period no later than twenty-one (21) days after the AGM.

**3.      Special Meeting**

- The Chairman may at any time convene a special meeting of the brigade.

- The Secretary of the brigade must convene a special meeting when a written request is made by not less than ten (10) or fifty (50) percent (whichever is least) active members of the brigade.
- The names of the members requesting the special meeting are to be recorded in the notice of meeting submitted to members and the minutes of the meeting.
- A quorum for a Special Meeting shall comprise not less than 25% of the eligible voting members of the Brigade.

#### **4. Notice of a Meeting**

- Notice of any Special Meeting of the brigade must be given to all members of the brigade eligible to vote at least seventy two (72) hours before the commencement of the meeting.
- Notice of the AGM of the brigade must be given to all members of the brigade eligible to vote, as well as the CBFCO, at least thirty (30) days before the commencement of the meeting.
- Notice of any Ordinary Meeting of the brigade must be given to all members of the brigade eligible to vote, as well as the CBFCO, at least seven (7) days before the commencement of the meeting.
- Notice of an Ordinary Meeting, Special Meeting or AGM:
  - I. must be given by the Secretary;
  - II. may be given by written notice to each member:
    - a) Personally, by post or electronic email; or
    - b) By a notice published in a newspaper circulating in the area of the brigade;
  - I. must set out the date, time, and venue of the meeting;
  - II. must be signed by the Secretary or, in the case of a special meeting, by the person convening the meeting; and
  - III. must set out an agenda for the meeting.

#### **5. Quorum**

No formal business is to be transacted at a meeting of the brigade unless a quorum of members is present.

#### **6. Voting**

- Each Active and Auxiliary Member shall be entitled to one (1) vote.
- In the event of an equality of votes, the Chairman may exercise the deciding vote.
- Votes may be counted by either:
  - I. formal secret ballot; or
  - II. informal show of hands.
- The form of voting in (3) above shall be determined by a simple majority of members present at the meeting.
- A member is not deemed to be active and is unable to cast a vote at any meeting of the brigade, unless all requirements regarding brigade training and activities have been satisfied.

## **7. Procedure at Meetings**

Meeting procedures and protocols are to be in accordance with the brigade's meeting procedures and protocol guidelines.

## **8. Committee Meetings**

- Each brigade shall have a Brigade Executive Committee. The Brigade Executive Committee shall meet each calendar month or as required.
- Any functions of the brigade may be delegated to the Brigade Executive Committee provided that a motion approving of the delegation has been carried at either an Ordinary Meeting or AGM.
- The Brigade Executive Committee shall consist of the following Office Bearers:
  - I. Chairman
  - II. Secretary
  - III. Treasurer
  - IV. FCO's
  - V. Captain
  - VI. Other Office Bearers
  - VII. A Bush Fire Ready Coordinator Representative where this organisation exists, and the representative is a member of the Brigade.
- The Brigade Executive Committee will be responsible for the management and administration of the brigade. The brigade officers are responsible for all operational requirements of the brigade.
- A motion carried by the vote of a majority of those present at a Brigade Executive Committee meeting shall be accepted as the decision of the Brigade Executive Committee.
- Each Brigade Executive Committee Member present at a meeting of the Brigade Executive Committee shall be entitled to one (1) vote. In the event of an equality of votes the Chairman will be entitled to a second or casting vote.
- The Secretary must keep accurate minutes of the meeting.
- Minutes of these meetings shall be made available to members of the brigade.
- The term of all elected positions on the Brigade Executive Committee shall expire at the completion of the next AGM of the brigade.

## **9. Brigade elections**

### **9.1 Nomination of Candidates for Brigade Elections**

- Any person accepting a nomination for a Brigade Executive Committee position must be competent and qualified to perform the duties and responsibilities of that position.
- The Secretary shall advise the Chairman of the brigade at the general meeting prior to the AGM that nominations are required to be presented at the AGM.
- A person can only be nominated by an Active Member.
- A nomination must be endorsed by a second Active Member filling out a Nomination Form in the form of Schedule 1 attached.
- Each member is only entitled to nominate one (1) person per position.

- A nomination may be made:
  - I. in writing or email to be received by the Chairman before the official close of nominations; or
  - II. verbally at a general meeting prior to the AGM.
- Nominees must sign or indicate acceptance of nomination.
- Nominees for operational Brigade Officer positions must meet the minimum requirements for training as set out in these Rules.
- Nominees for Brigade Officer positions must accept all requirements imposed by the Local Government, the brigade or legislation.
- The Brigade Executive Committee will assist and mentor new Brigade Officers in their new roles.
- The CBFCO or a proxy may act in the position as returning officer during the election of office bearers at the AGM if requested by the brigade.

#### 9.2 Conduct of Elections

- Positions shall be determined by vote in accordance with the following order:
  - I. Chairman 1 year
  - II. Secretary 1 year
  - III. Treasurer 1 year
  - IV. FCO Nominations 1 year
  - V. Captain 1 year
  - VI. Lieutenants 1 year
  - VII. Training Officer 1 year
  - VIII. Equipment Officer 1 year
  - IX. Other 1 year
- Any additional positions to the Brigade Executive Committee or the Brigade are to be elected in accordance with Brigade standard meeting procedures.
- Any appointment to the office of Bush Fire Control Officer shall not have effect until the nomination has been considered by the Bush Fire Advisory Committee and the appointment has been approved by the local government.

#### 9.3 Absentee Votes

- Where a member of the Brigade or the Brigade Executive Committee is not able to be present to cast their vote in person, that member may cast an absent vote.
- An absent vote shall be cast by the member in writing or email and be received by the brigade secretary prior to the voting on any matter before the meeting.
- The absent vote shall contain the name of the person casting the vote and some verification of authenticity of the vote (i.e. signature or email address if voting by email).

### **4. Supplementary Elections**

Where a supplementary election must be held due to a vacancy in a position as a result of an early resignation or other reason, the Brigade Executive Committee, by majority vote, will appoint a consenting Active Member for the remaining term of the vacant position.

Responsible Department: Commercial Services

Responsible Officer: Team Leader Ranger and Emergency Services

Delegation link (if any):

Date First Adopted:

Review dates:

Policy Number        56        Code of Conduct, Bush Fire Brigade Objectives and Values

Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

The purpose of this policy is to establish core values that underpin membership of, and the operations of Volunteer Bush Fire Brigades of the Shire of Coolgardie.

Policy Scope:

Applies to all Brigades within the Shire of Coolgardie.

Policy Statement:

### **1.        Code of Conduct**

The Shire of Coolgardie has established Volunteer Bush Fire brigades pursuant to the powers enabling the Shire contained in s41 of the Bush Fires Act 1954.

As members of Volunteer Bush Fire Brigades established under the Act, members of the brigade are officers of the Shire and as such are always expected to conduct themselves in a manner that is:

- consistent with the best interests of the brigade,
- is in line with the organisational chain of command for both firefighting and brigade activities, and
- does not in any way bring discredit to either the brigade, it's members or the Shire.

To this end, the Shire of Coolgardie has adopted the Code of Conduct for Volunteer Bush Fire Fighters.

Members of Brigades are required to commit to the standards of the Code and be governed by the Code.

Any person who is a member of a Brigade, when acting in that capacity shall:

- Act with reasonable care and diligence;
- Act with honesty and integrity;
- Act lawfully;
- Avoid damage to the reputation of the local government;
- Be open and accountable;
- Base decisions on relevant and factually correct information;
- Treat others with respect and fairness;
- Not be impaired by mind affecting substances.
- Fulfil their public and professional duties in a manner that is ethical, impartial, objective and responsible;

- Not use or attempt to use their positions for personal benefit or the personal benefit of others, either by influencing others, the improper use of information gained in the performance of their duties, or otherwise;
- Understand and be mindful of their role, responsibilities, empowerment and limitations and act within those parameters
- Refrain from making allegations which are improper or derogatory, unless true, in the public interest and in an appropriate forum;
- Refrain from any form of conduct in the performance of their official or professional duties which may cause any reasonable person unwarranted offence or embarrassment.

## 2. **Brigade Objectives**

The Brigade shall undertake the following objectives;

- provide timely, efficient and effective emergency services;
- minimise the impact of emergencies on the community;
- work with the community to increase bush fire awareness and fire prevention;
- ensure that active Members' training requirements are maintained and documented to meet Shire of Coolgardie and DFES standards
- ensure all operational equipment is serviceable and available for emergencies;
- provide an environment where every individual is treated with respect, and which is free from discrimination or harassment;
- uphold the Shire of Coolgardie's Policy - Code of Conduct; Brigade Objective and Values and
- service the needs of the community and work cohesively with other agencies

## 3. **Brigade Values**

- Members are always to adopt the Brigade values when representing the Brigade in accordance with the Code of Conduct.
- The Brigade values include:
  - I. Put the community first;
  - II. Act with integrity and honesty;
  - III. Work together as a committed team;
  - IV. Strive to keep ourselves and others safe;
  - V. Respect and value the contribution of others;
  - VI. Have open and honest two way communication; and
  - VII. Continuously develop our skills to improve our service to the community

Responsible Department: Commercial Services

Responsible Officer: Manager Commercial Services

Delegation link (if any):

Date First Adopted:

Review dates:



Policy Number        57        Membership of Bush Fire Brigades

Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

The purpose of this policy is to establish the classifications of membership within Bush Fire brigades of the Shire of Coolgardie and provide for the integration of new members into the brigade.

Policy Scope:

Through the application of this Policy, persons seeking to become members of Volunteer Bush Fire Brigades of the Shire of Coolgardie shall understand the commitment expected of a brigade member so that they may contribute in a manner that enhances their experience and value as a member of the brigade

Policy Statement:

**1.        New Membership Application**

- A new member is to complete a DFES volunteer nomination form and accept the conditions for membership.
- A minimum of two (2) Brigade Executive Committee members, including the Captain, should decide whether to recommend the application to the Senior FCO.
- At the meeting of the Committee, the brigade Office Bearers may;
  - I.    Accept Application;
  - II.    Defer the Application for further consideration; or
  - III.    Refer the application to the Senior FCO for consideration.

**2.        Dual Membership**

- A member may be a member of another local government brigade.
- A member may not be a member of another brigade within the local government unless they have the written permission of the Senior FCO's of the brigades concerned. This permission may be conditional.

**3.        Categories of Membership**

The categories of membership shall be:

- Fire Fighters;
- Management Support;
- Auxiliary Members;
- Cadets, and
- Associates.

#### **4. Training**

- A new member is required to complete the necessary Fire Fighter Training Courses as required by the local government prior to commencing active and unsupervised Fire Fighter duties.
- Competency in these Training Courses shall be the minimum acceptable standard required for a Fire Fighter to perform active and unsupervised firefighting duties. Currently this includes Induction, Introduction to Fire Fighting and Bush Fire Fighting training Courses.
- Members must comply with the legislative requirements of the:
  - I. Bush Fires Act 1954 (WA);
  - II. FESA Act 1998 (WA); and
  - III. Equal Opportunity Act 1984 (WA).
- Members must act within the:
  - I. Local guidelines;
  - II. Brigade's local policies;
  - III. Code of Conduct Policy,
  - IV. Competency and commitment requirements for an active volunteer Fire Fighter or Operation and Management Support roles as required by the CBFCO; and
  - V. Westplan Bushfire.
- Members must maintain currency of the appropriate licenses to be able to operate brigade vehicles. Any traffic offence that results in a suspension or loss of license must be reported to the Captain, the FCO and CBFCO and the member must comply with the terms of their suspension.

#### **5. Decision on Application Membership**

- The Chairman of the brigade must contact the applicant in writing or email within fourteen (14) days of a final decision by the brigade or the CBFCO.
- The applicant has the right to appeal the decision of the Brigade Executive Committee. The appeal shall be in writing or email addressed to the Senior FCO and Chairman.

#### **6. Induction**

All new members shall be:

- introduced to brigade members and shown all brigade facilities during induction;
- instructed about any safety requirements;
- made aware of brigade duties and responsibilities;
- provided with a mentor/s until such time as they are familiar with Normal Brigade Activities;
- provided with a copy of the Code of Conduct Policy, and
- made aware of Shire of Coolgardie and local brigade guidelines and policies if any exist within that brigade.

## **7. Membership Requirements (Brigade Commitments)**

- Members are required to maintain currency in brigade activities and training to be deemed as an Active Member and or be granted special considerations due to extenuating circumstances.
- Brigade Activities:
  - I. During the Fire Season members are required to attend a minimum of one (1) brigade ordinary meeting or another brigade activity or incident.
  - II. During the Non-Fire Season members are required to attend a minimum of one (1) brigade ordinary meeting or another brigade activity or incident
- Brigade Training:
  - I. During the Fire Season members are required to attend and participate at a minimum of one (1) brigade training activity or incident.
  - II. During the Non-Fire Season members are required to attend and participate at a minimum of one (1) brigade training activity or incident.
- If extenuating circumstances apply that a member is unable to meet brigade commitments, it shall be the responsibility of the member to notify the Brigade Executive Committee, in writing or email to advise of the circumstance, and the Brigade Executive Committee will acknowledge in writing or email any special considerations to the member.
- The Training Officer should endeavour to make alternative arrangements for the member to meet the requirements wherever possible.

## **8. Failure to Comply with Commitments**

- Should an active member of a brigade fail to comply with section 7, correspondence will be forwarded to the member requesting contact be made with the brigade to indicate the intentions of the member's status.
- The Brigade Member may:
  - I. respond to the correspondence providing a reasonable explanation and request for alternative arrangements to be made for training or meeting obligations.
  - II. request in writing or email for Leave of Absence from brigade commitments due to personal circumstances.
  - III. terminate their membership.
- If a member fails to respond to the correspondence Under section 8 within fourteen (14) days a subsequent letter will be forwarded putting the member on final notice. Should a member fail to acknowledge the final notice within fourteen (14) days, the membership shall be terminated, to take effect from the date of the final notice

## **9. Change of Members' Details**

The local government and DFES are to be notified of any change of personal details of a member.

The brigade will complete a DFES volunteer application form and forward it to the Local Government representative and DFES within fourteen (14) days of the change.

#### 10. Leave of Absence

- A member may at any time request a Leave of Absence from all brigade commitments for a period not to exceed twelve (12) consecutive months.
- The application should be made in writing or email and addressed to the Captain. Copy to Brigade FCO's.
- On completion of the Leave of Absence period the member must complete a Membership Update Form if deemed necessary providing any change of details and forward to the Captain and FCO's.
- On completion of the Leave of Absence period the member must undertake any refresher training required before resuming active firefighting duties. If the request for Leave of Absence is for a medical condition the member must provide confirmation of fitness to the satisfaction of the CBFEO to be able to resume active duties.

Responsible Department: Commercial

Responsible Officer: Manager Commercial Services

Delegation link (if any):

Date First Adopted:

Review dates:

Legislative Reference: NA

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

The purpose of this policy is to establish the roles of persons appointed as officers of Volunteer Bush Fire Brigades of the Shire of Coolgardie.

Policy Scope:

Through the application of this Policy, officers of Volunteer Bush Fire Brigades of the Shire of Coolgardie, shall have a clear understanding of the extent of their authority and how their role will contribute to the strong management and operations of the brigade.

Policy Statement:

# **1.      Roles and Responsibilities of Brigade Office Bearers**

Office bearers of a brigade shall perform the following roles:

## 9.1      Captain

The Captain of the brigade shall be responsible for the leadership and management of Brigade operations in liaison with Fire Control Officers.

As a role model and mentor for members, the Captain should always act with integrity and consider each member equally. All decisions should be in the interest of the Brigade and its members.

The position reports to the FCO's and the CBFCO on brigade related matters.

Duties and responsibilities of the Captain include:

- Demonstrate positive leadership and mentor members;
- If the Captain is the senior officer at an incident;
  - I. command, control and confidently manage activities at emergency incidents
  - II. to ensure incident control systems and management principles are implemented and maintained during all emergency incidents if required;
  - III. maintain some form of personal incident diary with a record of events and decisions that occur at an incident;
  - IV. conduct Brigade briefings and post incident analysis of any incident involving firefighting, incident support or management issues;
  - V. ensure members deployed for operational duties have the competencies to complete the task or duty assigned and hold currency in training to carry out the functions required, in accordance with training recommendations;

- VI. to undertake responsibility for the proper management and maintenance of Brigade property and equipment to the best of their ability;
  - VII. ensure conduct of members is in accordance with the Code of Conduct, and
  - VIII. report any injuries of personnel or damage to fire fighting vehicles or equipment immediately to the FCO and the CBFCO.
- In the absence of the Captain, the next senior officer of the brigade has authority to exercise the powers of the Act delegated to the Captain (Part IV Section 44(1)).

### 1.2 Fire Control Officer (FCO)

A FCO is a delegated representative of the local government responsible for the administration of provisions within the Act. The position is required to perform active operational duties in relation to both fire defense and fire prevention strategies within the local community.

A member of the Brigade may be nominated for this position at the Brigade AGM.

Fire Control Officers are nominated by the brigade to the Bush Fire Advisory Committee. The nomination is considered by BFAC and the CBFCO and if appropriate it is forwarded to the local government for its consideration and ratification. Duties and responsibilities of the FCO include:

- authorise permits for hazard reduction burns within the local government in accordance with the Act;
- identify and conduct risk assessments of fire hazards within the local government;
- perform duties prescribed by the Act and authorised by the local government;
- may take overall control of fire suppression activities or operational incidents where the local government is the Controlling Agency;
- maintain a personal incident diary to include a record of events and decisions during an incident;
- conduct brigade briefings and post incident analysis of any incident involving firefighting or management issues.
- provide advice and guidance and assist in Brigade management to effect improvements to fire management in the area.
- carry out normal brigade activities
- ensure conduct of members is in accordance with the Code of Conduct.

### 1.3 Lieutenant

- The Lieutenant of a brigade is responsible for the operational management of members during brigade activities. The position is required to provide operational support to the Captain in managing the brigade. The position reports to the Captain on all matters relevant to the functioning of the Brigade and/or personnel they are supervising.

- The Brigade should appoint a minimum of two (2) Lieutenants. Additional Lieutenants may be appointed according to the needs of the Brigade. If operational circumstances require the number of Lieutenants for a brigade to be more than four (4), as decided by the Brigade Executive Committee, a request is to be submitted in writing or email to the CBFCO for endorsement.
- The brigade must rank all Lieutenants numerically according to seniority including length of service and relevant skills.
- Duties and responsibilities of a Lieutenant include:
  - I. provide support to the Captain and assist with the operational management of the brigade;
  - II. in the absence of the Captain administer all powers and responsibilities of the Act (Part IV Section 44(1));
  - III. command and manage members during emergencies and other brigade related incidents and activities;
  - IV. maintain a personal incident diary with a record of events that occur during all incidents
  - V. if assuming the role of the most Senior Officer;
  - VI. in the absence of a more Senior Officer, conduct brigade briefings and post incident
  - VII. analysis of any incident involving firefighting or management issues;
  - VIII. encourage positive interaction and teamwork between members;
  - IX. ensure Bush Fire Operating Procedures are adhered to at brigade activities;
  - X. to endeavour to ensure active members engaged in brigade activities are allocated tasks relevant to their competencies;
  - XI. work cohesively with the Brigade Training Officer to conduct training activities for active members;
  - XII. to ensure the behaviour of members is in accordance with the Code of Conduct.

#### 1.4 Chairman

- The Chairman of the Brigade shall be elected at the Annual General Meeting of the Brigade, or a Special Meeting of the Brigade held for that purpose.
- The Chairman shall be elected by a majority of the members present at the meeting, subject to sufficient members of the meeting being present to constitute a quorum.
- The occupant of the position of Chairman is not required to perform active operational duties and may be inclusive to an additional position held within the brigade.
- The position reports to the Captain and FCO's on administrative matters pertinent to the brigade. In the absence of the Chairman, the members of the Brigade present shall elect one of the members present to deputise as Chairman for the duration of that meeting.
- The Chairman shall perform the following functions:
  - I. preside over all brigade meetings;
  - II. ensure meeting procedure and protocol is maintained;

- III. promote the aims and objectives of the brigade where possible;
- IV. advise the brigade on administrative matters;
- V. report brigade matters to the Captain and FCO's;
- VI. promote open fair discussion during debate in relation to brigade matters; and
- VII. ensure minutes of meetings are signed and dated by the Chairman.

#### 1.5 Secretary

- The Secretary is to record and manage administrative matters of the brigade. The position is not required to perform active operational duties and may be inclusive to an additional position held within the brigade.
- The position reports to the Chairman on administration matters relevant to the brigade. This position may be held in conjunction with the Treasurer position.
- The Secretary shall perform the following functions:
  - I. Ensure members receive notification of brigade meetings in accordance with Council Policy – Meetings of Brigades,
  - II. Where deemed appropriate, prepare an agenda for brigade meetings and distribute to members prior to meetings;
  - III. Ensure minutes of brigade meetings are recorded and wherever possible, distributed to all members prior to next meeting;
  - IV. Document and record all brigade correspondence;
  - V. Ensure brigade information is disseminated to all listed members;
  - VI. Make available circulars and other information to members;
  - VII. Work cohesively with local government management and administration employees on matters relevant to brigade administration.
  - VIII. Maintain a register of Brigade Members

#### 1.6 Treasurer

- The role of the Treasurer is to manage and report on all financial matters relevant to the brigade. The position is not required to perform active operational duties and may be inclusive to an operational position held within the brigade.
- The position reports to the Chairman on financial matters relevant to the brigade. This position may be held in conjunction with the Secretary position.
- The Treasurer shall perform the following functions:
  - I. Manage financial affairs including budgets of the brigade;
  - II. Maintain brigade financial records and provide detailed reports of income and expenditure at meetings;
  - III. Work cohesively with the Shire of Coolgardie on matters pertinent to brigade financial matters, including providing copies of financial statements when requested.

#### 1.7 Brigade Training Officer

- The Brigade Training Officer is responsible for the management and co-ordination of brigade training in conjunction with the Local Government



Training Coordinator, including the documentation of these activities. The position is not required to perform active operational duties and may be inclusive to an operational position held within the brigade. The Office is expected to maintain a sound knowledge of the Competencies required by members.

- Duties and Responsibilities of the Brigade Training Officer may include:
  - I. Ensure brigade members maintain necessary skill levels equivalent to the competency standards required by the local government and as recommended by DFES;
  - II. Endeavour to ensure regular training sessions are conducted within the brigade to maintain currency of qualifications and skills;
  - III. Maintain accurate records of training undertaken by members and ensure that qualification and training updates are forwarded to the Local Government Training Coordinator as required;
  - IV. Provide mentoring for members who express an interest in training to encourage future facilitators.
- Liaise with Captain and FCO's on training operations.

#### 1.8 Brigade Equipment Officer

- The role of the Brigade Equipment Officer is to manage brigade property, fleet vehicles, general equipment and stock levels of personal protective equipment. The position is not required to perform active operational duties but may be able to demonstrate a degree of knowledge of brigade equipment. The position may be inclusive to an operational position held within the brigade.
- The equipment officer shall perform the following functions:
  - I. Manage brigade equipment and maintain a register of all assets;
  - II. Coordinate and record maintenance of brigade equipment;
  - III. Report all damage of brigade equipment or property to the FCO's and Captain immediately;
  - IV. Manage brigade requests for replacement items and equipment; and
  - V. Compile documentation of replacement items and submit to the Captain and FCO's and CBFCO.

Responsible Department: Executive Services

Responsible Officer: Chief Executive Officer

Delegation link (if any):

Date First Adopted:

Review dates:

Legislative Reference: Surveillance Devices Act 1998, State Records Act 2000

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

CCTV Systems are installed to assist in the management and protection of the Shire's assets.

The purpose of this policy is to establish functional categorisation of CCTV Systems and protocols for the management of recorded data.

Policy Scope:

This policy is applicable to all CCTV systems owned, managed or controlled by the Shire of Coolgardie for the purpose of surveillance, protection and deterrence.

Policy Statement:

#### **1.      Definitions**

CCTV Closed Circuit Television - CCTV System Is a system that comprises of CCTV cameras, information store, connections and applications for storage, retrieval and viewing of information.

Public Area includes:

- any thoroughfare or place which the public are allowed to use, whether or not the thoroughfare or place is on private property; and
- local government property;  
but does not include private premises.

#### **2.      Types of CCTV and protocols**

There are five categories of CCTV cameras:

- Public Area permanent (Fixed);
- Public Area portable (Temporary);
- Vehicle-based (Mobile)
- Buildings and Assets Permanent (Fixed)
- Service/Employee Areas Permanent (Fixed)

The release or viewing of recorded footage and still photographs to the WA Police is permitted.

Unless specifically required under law, the release or viewing of recorded footage and still photographs other than to the WA Police is expressly prohibited.

The Chief Executive Officer is to establish Employee Management Practices and Operating Procedures that ensure CCTV is operated effectively in line with Statutory Requirements.

<p><u>Responsible Department:</u> Operation Services</p> <p><u>Responsible Officer:</u> Director Operations</p> <p><u>Delegation link (if any):</u></p> <p><u>Date First Adopted:</u></p> <p><u>Review dates:</u></p>
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Legislative Reference:

Relates to: Delegation NA   Sub Delegation NA

Policy Objective:

To provide a framework within which community organisations can apply for Self Supporting loans through the Shire of Coolgardie.

Policy Scope:

This Policy applies to all eligible organisations within the Shire of coolgardie.

Policy Statement:

- A request to Council to raise a self-supporting loan will be considered only from community or not for profit organisations.
- Each request will be considered on its merits, and the organisation may be asked to provide guarantors or other acceptable security.
- In the event of Council agreeing to make funds available on a self-supporting basis, Council reserves the right to control and/or to carry out any of the following:
  - I. the preparation of plans and specifications for the proposed work,
  - II. the calling of tenders for the proposed work,
  - III. the preparation of the contract documents,
  - IV. the letting of the contract,
  - V. sole supervision of the project,
  - VI. sole authorisation of expenditure of funds for the project.
- Each request for a Self Supporting loan is to be considered on its individual merits and any application is to include a minimum of the following information:
  - I. Request for Self-Supporting Loan in the amount of \$ for a term of xx years.
  - II. Demonstrate capacity to meet loan repayments,
  - III. Project scope,
  - IV. Total Cost of Project (project Budget) including all funding sources,
  - V. The Total number of registered Members,
  - VI. Benefits the project will bring to members and the community, and
  - VII. Acknowledgement that the applicant is responsible for reimbursement to the Shire of Coolgardie of full costs associated with the loan and that the club will enter into a “LOAN REPAYMENT AGREEMENT” with the Shire of Coolgardie.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted:

Review dates:

Policy Number      61      Dangerous trees on private property

Legislative Reference: s3.25, 3.26, 5.42 and 5.43 Local Government Act 1995

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

To ensure that a tree on the land that endangers any person or thing on adjoining land is made safe.

Policy Scope:

This Policy applies to all instances of dangerous trees on property within the Shire of Coolgardie.

Policy Statement:

- Notices under s3.25(1)(a), Schedule 3.1.9 of the Local Government Act 1995 (As Amended), regarding trees on private property will only be issued where the tree concerned represents a definite threat of imminent harm to persons or ‘catastrophic’ damage to property and only after the complainant has taken reasonable steps to resolve the issue privately with the tree owner.
- Requests from residents for the issuing of a Notice regarding dangerous trees on neighbouring private property are to be received in writing.
- The applicant will be required to:
  - I. Demonstrate what actions they have taken previously to resolve the issue privately with the tree owner; and
  - II. Commission and submit, at the applicant’s cost, a written tree inspection report from a qualified arborist prior to the Shire proceeding with any consideration of the request.
- The request will be declined if it does not meet the requirements above.
- Where the Shire determines that the request meets the requirements above, a notice will be issued to the tree owner to make the tree safe.
- Notices are to be issued in accordance with s3.25 (1)(a) of the Local Government Act 1995 and if not complied with, the notice shall be enforced by the Shire in accordance with s3.26 of the Local Government Act 1995 (As Amended).
- This Policy shall not prevent the Council or its employees from intervening in emergency situations, as provided for by s3.34 of the Local Government Act 1995.

Responsible Department: Operation Services

Responsible Officer: Works Supervisor

Delegation link (if any):

Date First Adopted:

Review dates:

Legislative Reference: Surveillance Devices Act 1998, State Records Act 2000

Relates to: Delegation NA    Sub Delegation NA

Policy Objective:

The purpose of this Policy is to assist Council to appropriately deal with and assess proposals to name a Shire Road or Shire Asset.

Policy Scope:

This Policy applies to the naming of Shire Roads and Shire Assets, inclusive of the entire asset or specific portion/s of it, which require a determination for naming.

Policy Statement

**1.      Naming Considerations**

- Council may consider naming a Shire Asset in honour of persons considered to be pioneers, persons who have made an outstanding humanitarian contribution or who, in the opinion of the Council, are worthy of such an honour. This may also be in acknowledgment of events of historical, environmental or cultural significance or collective community action.
- Where personal names are used, the person commemorated should preferably be recognised in memoriam.
- To facilitate ease of geographical identification and identification of purpose, where possible a locality name and purpose should be associated with the naming of a Shire Asset, even when it is determined that an honorary name will be applied.
- In general terms, naming should use the form, spelling and style of contemporary Australian English or a recognised Australian Aboriginal language local to the area of the feature.
- Where applicable and always in the first instance, naming guidelines as set out in Policies and Standards for Geographic Naming in Western Australia will be adhered to. The Shire must apply to Landgate for the naming of Shire Roads.
- Renaming will only occur in an extraordinary case or where a name is no longer deemed appropriate.
- The use of Aboriginal names and words for naming features are a way of recognising the different enduring cultural and language groups. Names originating from an Australian Aboriginal language local to the area must be written in a standard recognised format and their use shall be endorsed by the recognised local community. Evidence of this endorsement must be included with the naming proposal.
- A proposal to name a significant Shire asset can be put forward to Council for consideration by:
  - I.      a Councillor by way of a notice of motion;
  - II.     an employee via a report to Council;

- III. a member of the public via a submission to the CEO; or
- IV. users of a facility via a submission to the CEO.

- Any proposal to name a significant Shire Asset will include:
  - I. details of the proposed Shire Asset to be named;
  - II. proposed name; and
  - III. justification for the proposal.
- Through its consideration Council may endorse the name or determine that the proposal requires further community consultation.

## **2. Naming considerations**

### **Criteria for Assessment for Personal Recognition**

- A request to name a Shire Asset after a person shall be assessed against the following criteria:
  - I. whether the person being honoured has been instrumental in the development of the Shire asset or activities to be undertaken or contributed in a significant way to the Shire asset;
  - II. the views of the community with respect to honouring the person or event after which the Shire asset is proposed to be named;
  - III. the length of residency of the person proposed. For the purposes of guidance, residency of ten (10) years or more in a relevant location is likely to qualify a person for further consideration;
  - IV. the contribution made by the person to the local community through areas such as education, representation on Council or another level of government, volunteering, association with local sporting or service club or through business development. A significant contribution could include:
    - a) two (2) or more terms of office on the local government Council;
    - b) twenty (20) or more years association with a local community, sporting or service club;
    - c) action by an individual to protect, restore, enhance or maintain an area that produces substantial long-term improvements for the community of area; or
    - d) evidence of works undertaken being of a pioneering nature for the benefit of the community.

## **3. Policies and Standards for Geographic Naming in Western Australia**

- The established guidelines provide, among other things, that:
  - I. names should not be a duplication (within 50km radius of each other);
  - II. inappropriate names should not be used including but are not limited to:
    - a) obscene, derogatory, racist or discriminatory names;
    - b) incongruous names; and
    - c) company or commercial names.
  - III. preferred sources of names include:
    - a) Aboriginal names;
    - b) pioneers, early settlers, war casualty lists; and



c) thematic names, including flora, etc.

- In addition, the naming of Shire Roads or Shire Assets:
  - I. must not risk public and operational safety for emergency responders, or cause confusion for transport, communication and mail services;
  - II. should be reasonably easy to read, spell and pronounce; and
  - III. must avoid a duplication of names which are spelt or pronounced the same or similar within the local government area.
- The Shire maintains an approved list of Shire Road names and any application for a name that does not appear on the approved list, must include supporting documentation / justification prior to the Shire forwarding complying proposals to the Geographical Naming Committee (GNC).
- The Shire may, in certain special circumstances, support an application for naming of a Shire Road that departs from the Policies and Standards for Geographic Naming in Western Australia GNC guidelines. A proposal that departs from the GNC guidelines must:
  - I. demonstrate exceptional circumstances warranting special consideration;
  - II. be particularly beneficial for the District;
  - III. have great significance which may be lost without the use of the proposed Shire Road name; and
  - IV. have significant community support for the proposal.

Responsible Department: Executive Services

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted:

Review dates:

Legislative Reference: Tandem parachute jumps

Relates to: Delegation NA   Sub Delegation NA

Policy Objective:

This policy was developed to set out the guidelines and conditions for the conduct of tandem parachute operations external to, but in the vicinity of, the Coolgardie airport (and Kambalda airport if it reopens)

Policy Scope:

This Policy applies to those townsites within the Shire with street lighting.

Policy Statement

**1.      Conditions**

- The conduct of such operations will be the subject of individual operator approval by the Shire of Coolgardie
- Prior to granting any approval, the Shire will first require production of evidence from the Australian Parachute Federation (APF) as to the qualifications of the applicants.
- No tandem parachute drops are to take place whilst there are any aircraft in the circuit area (other than the drop aircraft). This includes aircraft in the process of landing and taking-off.
- The Chief Executive Officer is authorised to suspend or withdraw the approval for tandem parachute operations for any breach of safety or for any departure whatsoever from the conditions imposed herein and any such decision will apply forthwith.
- Tandem parachuting times of operation are to be the subject of specific approval by the Chief Executive Officer. In relation to requests for operational approval for tandem parachute operations on weekends, long weekends and public holidays, a schedule of requested times and dates shall be submitted in writing at least 14 days before to apply in relation to the next succeeding calendar month.
- The tandem parachute operators shall inform the Chief Executive Officer as to any other times for which they seek approval. The Chief Executive Officer will consider such requests considering operational considerations as well as conditions that may impact on other users. The Chief Executive Officer's decision in this matter shall also be final.
- Appeal Provisions - In relation to any instance where the Chief Executive Officer has exercised his authority under this policy, it shall be open to the affected tandem parachuting operator to appeal that decision to Council.
- Public Liability Insurance Coverage - Each person allowed through this Policy to conduct tandem parachute operations from the Coolgardie (or Kambalda)

Airport shall maintain a minimum Public Liability Insurance policy coverage of at least \$20 million.

<p><u>Responsible Department:</u> Executive Services</p> <p><u>Responsible Officer:</u> CEO</p> <p><u>Delegation link (if any):</u></p> <p><u>Date First Adopted:</u></p> <p><u>Review dates:</u></p>
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Legislative Reference: Road Safety Audits

Relates to: Delegation NA Sub Delegation NA

Policy Objective:

To set out the requirements for conducting Road Safety Audits in the Shire of Coolgardie.

To improve the safety of the road network and developments in the Shire of Coolgardie. and ensure measures to eliminate or reduce road environment risks for all road users are fully considered with emphasis placed on fatal and serious crash risk.

To promote the development, design and implementation of a safe road system through the adoption of formal road safety auditing principles and practices.

Policy Scope

This Policy applies to Shire of Coolgardie road infrastructure projects and to qualifying projects that are subject to the Development Application processes.

The Policy applies to all District Distributor, Local distributor and Local Access Roads within the Shire of Coolgardie.

Definitions/Abbreviations used in Policy

**Audit Team** means a team that shall comprise of at least two people, independent of the design team, including members appropriately experienced and trained in road safety engineering or crash investigation with knowledge of current practice in road design or traffic engineering principles who undertake the road safety audit.

**Audit Team Leader** means the person with appropriate training and experience with overall responsibility for carrying out the audit and certifying the report. An Audit Team Leader practising in Western Australia must be an IPWEA/Main Roads Accredited Senior Road Safety Auditor.

**Audit Team Member** means an appropriately experienced and trained person who is appointed to the Audit Team and who reports to the Audit Team Leader. An Audit Team Member practising in Western Australia must be an IPWEA/Main Roads Accredited Road Safety Auditor.

**Corrective Action Report (CAR)** means a tabular summary report prepared by the Audit Team to be completed by the Asset Owner, Project Owner, Project Coordinator or delegated representative to respond to identified findings and recommendations detailed in the audit report.

**Crash investigation** means an examination of crashes to identify patterns and common trends that may have contributed to crash causation or crash severity. This can include the detailed investigation of a single crash.

**IPWEA** refers to Institute of Public Works Engineering Australasia.

**Main Roads** means Main Roads Western Australia.

**Permanent change** means any permanent change to the road network, excluding like for like maintenance replacement works and temporary works.

**Public road** means a road either under the control of Main Roads, Local Government, or any other road accessible by the public (excludes private roads).

**Road Safety Audit** means a formal, systematic, assessment of the potential road safety risks associated with a new road project or road improvement project conducted by an independent qualified audit team. The assessment considers all road users and suggests measures to eliminate or mitigate those risks.

**Road safety engineering** means the design and implementation of physical changes to the road network intended to reduce the number and severity of crashes involving road users, drawing on the results of crash investigations.

**Road Safety Inspection** means a formal examination of an existing road or road related area in which a qualified team report on the crash potential and likely safety performance of the location, (formerly known as an 'Existing Road Safety Audit').

**Safe System** means a road safety approach adopted by National and State Government to generate improvements in road safety. The Safe System approach is underpinned by three guiding principles: people will always make mistakes on our roads but should not be killed or seriously injured as a consequence; there are known limits to the forces the human body can tolerate without being seriously injured; and the road transport system should be designed and maintained so that people are not exposed to crash forces beyond the limits of their physical tolerance.

**Specialist Advisor** means a person approved by the client who provides independent specialist advice to the audit team, such as, road maintenance advisors, traffic signal specialists, police advisors and individuals with specialist local knowledge.

#### Policy Statement

This policy requires that the following commitments be adopted as part of a strategic framework for the implementation of road safety audit principles and practices in the planning and development of infrastructure within the Shire of Coolgardie.

#### Background

In accordance with the Australian National and the Western Australia State Road Safety Strategies this policy adopts a Safe System approach to the delivery of a road safety audit service by placing emphasis on fatal and serious crash risk.

The road safety audit process is an assessment of road engineering projects and as such the Safe System sphere of influence is limited to two of the four cornerstones of the Safe System approach, namely, Safe Roads and Roadsides, and Safe Speeds.

This is to be achieved by focusing the audit process on considering safe speeds and by providing forgiving roads and roadsides. This is to be delivered through the Road Safety Audit process by accepting that people will always make mistakes and by considering

the known limits to crash forces the human body can tolerate with the aim to reduce the risk of fatal and serious injury crashes.

A road safety audit is a formal examination of a future road or traffic project in which an independent qualified team reports on potential crash occurrence and severity which may result from the introduction of the project.

Road safety audits are a proactive process to prevent the occurrence of road crashes. The road safety audit process provides project managers with a powerful mechanism to identify potential crash risk in the delivery of infrastructure projects and aims to reduce the risk of trauma and crashes on the road network.

In the implementation of this policy the road safety audit approach to be taken is: that it is not acceptable that any human should die or be seriously injured on the Western Australia road network, and specific road safety audit findings shall be highlighted in this regard.

#### Application

Road safety audits and road safety inspections must be conducted in accordance with the Austroads Guide to Road Safety Part 6: Road Safety Audit, and Main Roads Western Australia and Institute Public Works Engineering Australasia (WA division) complimentary checklists and procedures.

The road safety audit process must be completed using the Main Roads / IPWEA-WA road safety audit report template provided on the [Road Safety Audit Portal](#) website.

All road safety audits must be repeated if the project design materially changes, if there are many minor changes which together could impact on road user safety, or if the previous road safety audit for the relevant stage is more than 3 years old. Should a project not begin the next stage in its development within 3 years of the completion of the previous audit, the project must be re-audited. This is to ensure that due consideration is given to the project's interface with the existing road network.

Road Safety Audits will be conducted by an external Road Safety Audit Team.

#### Road Safety Audit Team

- All road safety audit teams must comprise a minimum of two members.
- All audit teams must be led by a suitably qualified and experienced Western Australia IPWEA/Main Roads Accredited Senior Road Safety Auditor and shall be listed on the Road Safety Audit Portal so that the maximum emphasis is placed on road safety engineering and Safe System principles,
- All audit team members must be Western Australia IPWEA/Main Roads Accredited Road Safety Auditors and shall be listed on the Road Safety Audit Portal.
- Specialist advisors, such as, Police advisors or technical experts can assist the audit team by providing independent specialist advice on particular aspects of a project. There is no requirement for a specialist advisor to be an Accredited Road Safety Auditor. Specialist advisors shall be listed as an "Advisor" in the audit report and shall not be listed as a team member.

- The audit team shall include a Local Government officer, (they can be a specialist advisor).

Team Leaders/Members shall excuse themselves from participation in the audit if:

- They have had any involvement in planning, design, construction or maintenance activities for road infrastructure for the project.
- They perceive any possibility of duress or coercion by their employer or employer's staff in relation to the audit.

Persons not accredited as a Road Safety Auditor or do not have relevant specialist skills may still participate as an observer if invited to do so by the Team Leader.

#### Existing Roads

Road safety inspections shall be undertaken for existing intersections or road sections where there is a traffic management or road safety concern, at the discretion of the Shire of Coolgardie.

#### Close out

The Asset Owner, Project Owner, Project Coordinator, or the delegated representative shall complete the Corrective Action Report within one calendar month and arrange for the completed and signed report to be recorded on the [insert organisation] records system and a copy forwarded to the audit team leader.

The Asset Owner, Project Owner, Project Coordinator, or the delegated representative shall be responsible for the proposed actions and comments resulting from the Corrective Action Report.

**Legislative Reference:** Local Government Act 1995 – PART 6 Financial Management  
Local Government (Financial Management) Regulations 1996 – Regulation 5A)

**Relates to:** Delegation NA, Sub Delegation NA, Authorisation 11.16

**Policy Objective:**

To define the Shire's approach to Related Parties matters.

**Policy Scope:**

This policy details the process to follow for Related Party Disclosures.

**Policy Statement:**

**1. Principles**

**1.1 Objectives**

The scope of AASB 124 Related Party Disclosures was extended in March 2015 to include application by not-for-profit entities, including local governments. The operative date for Local Government is 1 July 2016, with the first disclosures to be made in the Financial Statements for year ended 30 June 2017.

This procedure outlines required mechanisms to meet the disclosure requirements of AASB 124.

The objective of the standard is to ensure that an entity's financial statements contain disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and transactions.

The disclosure requirements apply to the existence of relationships regardless of whether a transaction has occurred or not. For each financial year, the Shire must make an informed judgement as to who is a related party and what transactions need to be considered, when determining if disclosure is required.

The purpose of this procedure is to stipulate the information to be requested from related parties to enable an informed judgement to be made.

**1.2 Identification of Related Parties**

AASB 124 provides that the Shire will be required to disclose in its Annual Financial reports, related party relationships, transactions and outstanding balances.

Related parties include a person who has significant influence over the reporting entity, a member of the key management personnel (KMP) of the entity, or a close family member of that person who may be expected to influence that person.



For the purposes of determining the application of the standard, the Shire has identified the following persons as meeting the definition of Related Party:

- (a) A council member
- (b) Key management personnel are defined as persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly
- (c) Close members of the family of any person listed above, including that person's child, spouse or domestic partner, children of a spouse or domestic partner, dependents of that person or person's spouse or domestic partner.
- (d) Entities that are controlled or jointly controlled by a Council member, KMP or their close family members. (Entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs).

The Shire will therefore be required to assess all transactions made with these persons or entities.

## **2. Identification of Related Part Transactions**

A related party transaction is a transfer of resources, services or obligations between the Shire (reporting entity) and the related party, regardless of whether a price is charged.

For the purposes of determining whether a related party transaction has occurred, the following transactions or provision of services have been identified as meeting this criterion:

- a) Paying rates
- b) Fines
- c) Use of Shire owned facilities such as [Coolgardie Community Centre and Sporting Grounds, Coolgardie Community Resource Centre, Library, Coolgardie Fuel Facility, parks, ovals and other public open spaces (whether charged a fee or not)]
- d) Attending Council functions that are open to the public
- e) Employee compensation whether it is for KMP or close family members of KMP
- f) Application fees paid to the Shire for licences, approvals or permits
- g) Lease agreements for housing rental (whether for a Shire owned property or property sub-leased by the Shire through a Real Estate Agent)
- h) Lease agreements for commercial properties
- i) Monetary and non-monetary transactions between the Shire and any business or associated entity owned or controlled by the related party (including family) in exchange for goods and/or services provided by/to the Shire (trading arrangement)
- j) Sale or purchase of any property owned by the Shire, to a person identified above.
- k) Sale or purchase of any property owned by a person identified above, to the Shire

- l) Loan Arrangements
- m) Contracts and agreements for construction, consultancy or services

Some of the transactions listed above, occur on terms and conditions no different to those applying to the general public and have been provided in the course of delivering public service objectives. These transactions are those that an ordinary citizen would undertake with council and are referred to as an Ordinary Citizen Transaction (OCT). Where the Shire can determine that an OCT was provided at arm's length, and in similar terms and conditions to other members of the public and, that the nature of the transaction is immaterial, no disclosure in the annual financial report will be required.

## **2.1 Disclosure Requirements**

For the purposes of determining relevant transactions in point 2 above, elected Council members and key management personnel as identified above, will be required to complete a Related Party Disclosures - Declaration form for submission to financial services.

## **2.2 Ordinary Citizen Transactions (OCTS)**

The following OCT that are provided on terms and conditions no different to those applying to the general public and which have been provided in the course of delivering public service objectives, are unlikely to influence the decisions that users of the Council's financial statements make. As such no disclosure in the yearly Related Party Disclosures - Declaration form will be required.

- a) Paying rates
- b) Fines
- c) Use of Shire owned facilities such as [Coolgardie and Kambalda Recreation Centres and Sporting Grounds, Resource Centres, Libraries, parks, ovals and other public open spaces (whether charged a fee or not)]
- d) Attending council functions that are open to the public

Where these services were not provided at arm's length and under the same terms and conditions applying to the general public, elected Council members and KMP will be required to make a declaration in the Related Party Disclosures - Declaration form about the nature of any discount or special terms received.

## **2.3 All other Transactions**

For all other transactions listed in point 2 above, elected Council members and KMP will be required to make a declaration in the Related Party Disclosures - Declaration form.

## **2.4 Frequency of Disclosures**

Elected Council members and KMP will be required to complete a Related Party Disclosures - Declaration form each year. Disclosures must be made by all elected Council members immediately prior to any ordinary or extraordinary election. Disclosures must be made immediately prior to the termination of employment of/by a KMP.

## 2.5 Confidentiality

All information contained in a disclosure return, will be treated in confidence. Generally, related party disclosures in the annual financial reports are reported in aggregate and as such, individuals are not specifically identified.

Notwithstanding, management is required to exercise judgement in determining the level of detail to be disclosed based on the nature of a transaction or collective transactions and materiality. Individuals may be specifically identified, if the disclosure requirements of AASB 124 so demands.

## 2.6 Materiality

Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements. In assessing materiality, management will consider both the size and nature of the transaction, individually and collectively.

### Associated Documents

ASB124 Related Party Disclosures

Responsible Department: Executive

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted:

Review dates:

**ATTACHMENT 1****RELATED PARTY DISCLOSURES - DECLARATION**

*As per requirements of AASB 124 Related Party Disclosures, and Business Operating Procedure – Related Party Disclosures. For additional information to assist you in making a declaration, please refer to the Appendices to this form.*

<b>Disclosure Period (June to July):</b>	
<b>Person making disclosure:</b>	
<b>Position held by person:</b>	

<b>CLOSE MEMBERS OF THE FAMILY (see definitions Appendix 1)</b>	
<b>Name of Family Member</b>	<b>Relationship to you</b>
<b>If there has been no change since your last declaration, please complete “No Change”</b>	
<b>ENTITIES THAT I, OR A CLOSE FAMILY MEMBER CONTROLS OR JOINTLY CONTROLS (see definitions Appendix 1)</b>	
<b>Name of Entity</b>	<b>Name of person who has control/nature of control</b>
<b>If there has been no change since your last declaration, please complete “No Change”</b>	

<b>ORDINARY CITIZEN TRANSACTIONS – NOT PROVIDED AT ARMS LENGTH</b> <b>Did you or any member of your close family use facilities provided at Recreation Centre, attend any event at the Civic Centre, or use any other council provided facility AND you received a discount or special terms that would not otherwise be offered to any other member of the public?</b>			
Name of person using the facility	Service/Facility used	Nature of transaction	Nature of discount or special conditions received.

Note: Recreation Centre membership provided as part of employment has been provided under the same terms as those memberships provided to the public.

<b>LEASING AGREEMENTS - DOMESTIC RESIDENTIAL</b> <b>Did you, a close family member or related entity, enter into a lease agreement with the Shire (either as lessee or lessor) for the provision of a domestic rental property (Includes properties owned by the Shire and privately owned properties sub-leased through the Shire from a real estate agent)? Did you receive or provide a discount or special terms that would not otherwise be offered to any other member of the public?</b>			
Name of Person party to the lease	Property Address	Term of Lease & Weekly rent	Detail of any non-arms length conditions

<b>LEASING AGREEMENTS - COMMERCIAL</b> Did you, a close family member or related entity, enter into a commercial leasing agreement with the Shire for the provision of a commercial property? Did you receive a discount or special terms that would not otherwise be offered to any other member of the public?			
Name of person party to the lease	Property Address	Term of Lease & Weekly rent	Detail of any non-arms length conditions

<b>TRADING ARRANGEMENTS</b> Were you or a close family member (as defined above) the owner of any business (or in a position to substantially control the business) that provided goods or services to the Shire? Were those goods or services provided on the same terms and conditions as those available to any other customer? If not, please provide details of the specific terms provided to the Shire.			
Business name	Goods or services provided	Approximate value for the reporting period	Terms & conditions

**OTHER AGREEMENTS (Construction, Consultancy, Service Contracts)**

Did you, a close family member or related entity, enter into any other agreements/arrangements with the Shire (whether or not a price was charged)?

This may include (but is not limited to): construction contracts, consultancy services, service contracts (such as cleaning, maintenance, security).

For e.g. a company that a close family member controls, was awarded a contract with the Shire for building a new office facility.

Name of person or business/company	Nature of agreement	Value of agreement	Terms & conditions

**PURCHASE OF PROPERTY**

Did you, a close family member or related entity, purchase any property or other assets from the Shire? (This may include vehicles or other plant items, land or buildings).

Was the purchase made at arm's length (for e.g. at public auction), and on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided to you.

Name of person or entity name	Property purchased	Value of the purchase	Terms & conditions

**SALE OF PROPERTY**

Did you, a close family member or related entity, sell any property or other assets to the Shire? (This may include vehicles or other plant items, land or buildings).

Was the sale made at arm's length, and on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided.

Name of person or entity name	Property Sold	Value of the Sale	Terms & conditions

**FEES & CHARGES FOR APPLICATIONS**

Did you, a close family member or related entity, make an application to Council for a trading, building, planning or development application, licence or approval, or any other type of permit or licence?

Name of person or entity name	Application type	Application and/or receipt number

**SELF SUPPORTING LOANS**

Did you, a close family member or related entity, enter into a loan agreement with the Shire For e.g. a club for which you have control (See Appendix 2 for example)

Name of person or entity name	Loan details	Value of the loan	Terms & conditions



OTHER AGREEMENTS			
Please list any other agreement or arrangement you believe is a related party transaction and should be declared.			
Name of person or business/company	Nature of agreement	Value of agreement	Terms & conditions

I declare that all information and details provided in this form are true and correct to the best of my knowledge, and that no known relevant information has been omitted.

I have made this declaration after reading the information supplied by Council which details the meaning of the definitions to which this declaration relates.

Signed: \_\_\_\_\_  
 \_\_\_\_\_

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

## Appendix 1

### Close Family Members

Close family members include:

- a child, spouse or domestic partner;
- children of your spouse or domestic partner;
- dependents of you or your spouse or domestic partner;
- any other close family member;

who may be expected to influence, or be influenced by, your dealings with the council.

The following table may assist you in identifying your close family members:

<b>A close family member</b>	<b>May be a close family member</b>
Your spouse/domestic partner	Your brothers and sisters, if they could be expected to influence or be influenced by you in their dealings with council
Your children	Your aunts, uncles and cousins, if they could be expected to influence or be influenced by you in their dealings with council
Your dependants	Your parents and grandparents, if they could be expected to influence or be influenced by you in their dealings with council
Children of your spouse/domestic partner	Your nieces and nephews, if they could be expected to influence or be influenced by you in their dealings with council
Dependants of your spouse/domestic partner	Any other member of your family if they could be expected to influence or be influenced by you in their dealings with council

There may be relationships that a council has which are not identified in this appendix but still meet the definition of a related party.

#### **Example: Cousin of Council member**

A Council member for the Shire has lived in the Shire her whole life. In fact her family has been in the area for generations.

The Council member's cousin, owns and operates the local newsagent through a company ABC Pty Ltd, in which she owns 100% of the shares. The Council member and her cousin have always been close and regularly socialise together.

From these facts it would appear that the Council member's cousin is a close family member of the Council member because she would be expected to influence, or be influenced by, that person in her dealings with Council.

Both the cousin and the company she controls, ABC Pty Ltd would therefore be related parties of Council.

Any transactions that the Council makes with the newsagent would need to be separately identified and may need to be disclosed.

### **Control in entities**

#### **What is an entity that I, or my close family member, control or jointly control?**

Entities include companies, trusts, incorporated and unincorporated associations such as clubs and charities, joint ventures and partnerships.

You control an entity if you have

- a) power over the entity;
- b) exposure, or rights, to variable returns from involvement with the entity; and
- c) the ability to use your power over the entity to affect the amount of your returns.

To jointly control an entity there must be contractually agreed sharing of control of the entity, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

In some cases, it will be obvious that you or a family member control or have joint control over an entity. In other cases, it will be less clear.

In some cases, it will be obvious that you or a family member control or have joint control over an entity. In other cases, it will be less clear.

If you are unsure whether you, or a close family member, has control or joint control of an entity then you should contact the Chief Executive Officer for a confidential discussion.

#### **Example: Clubs or other incorporated bodies**

(A Shire Council member is the President of a local football club)

A Shire Council member is the President of Coolgardie Football Club Inc, the local football club. This club is overseen by a committee which comprises the President and four other committee members. Each member has a single vote when making decisions at meetings. The committee members are not related and do not have agreements to vote with one another. The club has over 100 members that each have a vote in electing the committee members at the club's annual general meeting.

From these facts the Council member does not control or jointly control the football club so it will not be a related

## Other examples

### **Example 1 (Audit committee member)**

Shire of Coolgardie audit committee comprises two Council members and a local retired accountant, Fred. Fred has no other connection with the council.

The audit committee attends to the functions as required under the *Audit Regulations*. It does not make any decisions on behalf of the council but simply provides reports, with recommendations, for the Shire President and council members to consider.

Based on the facts outlined Fred would not be a KMP of council.

### **Example 2 (Son of CFO employed by council)**

Shire of Coolgardie has recently employed Paul's son (George) in the Council's parks and garden's area. Paul is Council's Deputy Chief Executive Officer but was not involved in hiring George. This process was managed by the Director of Parks and Gardens and included an independent assessment process. Paul did not have any influence in George securing the job.

Paul has been identified as a KMP of council, which makes him a related party.

George will also be a related party of Council because he is a close family member of Paul. The recruitment process that was undertaken for George's position is irrelevant when assessing whether George is a related party.

### **Example 3 (Cousin of President - related party commonly known but omitted from declaration)**

Shelley, the President of Shire of Coolgardie forgets to include her cousin Mavis, and Mavis' company, when she completes her KMP declaration.

It is commonly known in the community that Shelley and Mavis are close, and that Shelley would be expected to influence, or be influenced by, Mavis in her dealings with Council and vice versa.

Mavis and her company are related parties of Council, even though Shelley omitted them from her declaration.

### **Example 4 (Example of control)**

Fred is the President of Shire of Coolgardie and owns 100% of the ordinary shares in Coolgardie's Development Company Pty Ltd (the company). The ordinary shares are the only shares in the company that have voting rights.

Fred controls the company because he has the power to affect the company's decisions and the return that he will get from the company.

Fred will need to include the company on his related party declaration.

### **Example 5 (Example of joint control)**

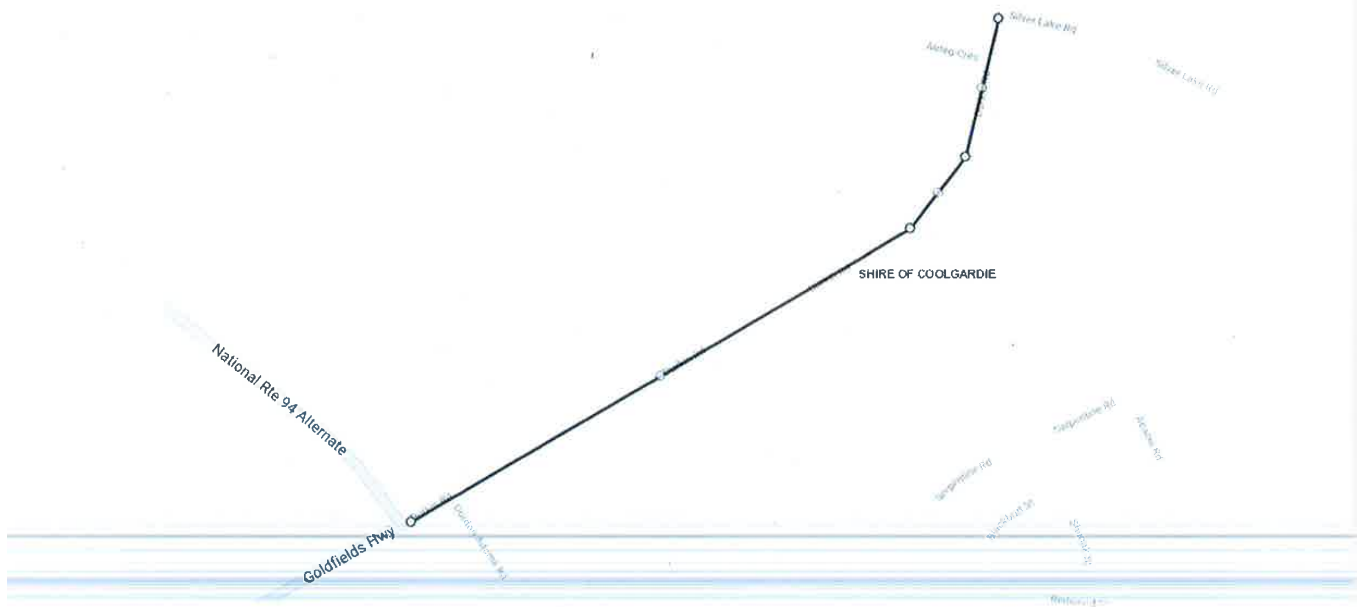
Fred is the President of Shire of Coolgardie and owns 50% of the ordinary shares in Coolgardie's Development Company Pty Ltd (the company). Fred's brother Stan owns the other 50% of ordinary shares. Fred and Stan are the only Directors of the company and have equal voting rights on the board.

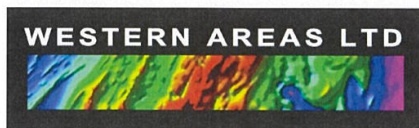
Fred and Stan have joint control of the company because any decisions require the unanimous consent of them both.

Fred will need to include the company on his related party declaration



▼ Length ▼ in Meters ▼ 1,529 m





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10 December 2019

Mel Nowlan  
Engineering Administration Assistant  
Shire of Coolgardie  
PO Box 138  
Kambalda, WA 6442  
[ETO@coolgardie.wa.gov.au](mailto:ETO@coolgardie.wa.gov.au)

Dear Mel,

Western Areas Ltd formally applies to the Shire of Coolgardie for the renewal of the Restricted Access Vehicles ("RAV") permit for the haulage services carried out by BIS Industries at Coolgardie. The services transport concentrate to the BHP Kambalda concentrator utilising Durkin Rd, Kambalda between the Goldfields Highway and the Silver Lake Road intersection, a distance of 1.5km on Shire of Coolgardie Roads.

Please find the details of the haulage campaign in the table below; also attached is a digital copy of a map showing the detail of the route to be travelled on Shire of Coolgardie Roads.

Total Annual Tonnage	79,800t
Estimated Annual Number of Trips	800
Length of Largest Combination	42m
Maximum Gross Combined Mass	152t
Period Permits Required	1 Jan 2020 to 31 Dec 2020
Registration Number of Prime Movers	1GPE011 1GQB683 1EPH816 1GIJ169
Contact Detail of Haulage Company	Barry Symonds Compliance Manager Bis Industries Level 1, Brightwater House 355 Scarborough Beach Road Osborne Park, WA 6017 Ph: 08 9202 5874 Mob: 0447 473 333 E-mail: <a href="mailto:Barry.Symonds@bisindustries.com">Barry.Symonds@bisindustries.com</a>

Would you please place this application before council for approval at the earliest possible date.

If you require any further details I can be contacted on ph: 08 9891 0670, mob: 0458 303 652 or e-mail [cmunro@westernareas.com.au](mailto:cmunro@westernareas.com.au).

Yours Sincerely,



**Chris Munro** | Mill Manager



Level 2, 2 Kings Park Road, West Perth, Australia 6005  
ph + 61 8 9891 0670 | mob +61 458 303 652  
email [cmunro@westernareas.com.au](mailto:cmunro@westernareas.com.au)  
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