



# **AGENDA**

**Ordinary Council Meeting**

**23 April 2024**

**4:30pm**

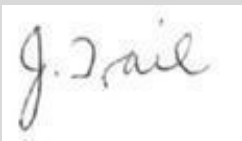
**Council Chambers, Bayley Street, Coolgardie**

**SHIRE OF COOLGARDIE**

**NOTICE OF ORDINARY MEETING OF COUNCIL**

Dear Elected Member

The next Ordinary Meeting of the Shire of Coolgardie will be held on Tuesday 23 April 2024 commencing at 4:30pm.

A handwritten signature in dark ink, appearing to read 'J. Trail', is displayed within a white rectangular box.

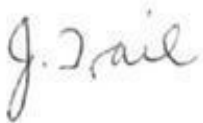
**JAMES TRAIL**  
**CHIEF EXECUTIVE OFFICER**

**ORDINARY COUNCIL MEETING****23 April 2024**

Welcome to the Ordinary Council Meeting of the Shire of Coolgardie.

The dates, times and locations of the Ordinary Council Meetings for 2024 are listed hereunder.

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Venue</u>
Tuesday	23 January 2024	4:30pm	Kambalda
Tuesday	27 February 2024	4.30pm	Coolgardie
Tuesday	26 March 2024	4.30pm	Kambalda
Tuesday	23 April 2024	4.30pm	Coolgardie
Tuesday	28 May 2024	4.30pm	Kambalda
Tuesday	25 June 2024	4.30pm	Coolgardie
Tuesday	23 July 2024	4.30pm	Kambalda
Tuesday	27 August 2024	4.30pm	Coolgardie
Tuesday	24 September 2024	4.30pm	Kambalda
Tuesday	22 October 2024	4.30pm	Coolgardie
Tuesday	26 November 2024	4.30pm	Kambalda
Tuesday	17 December 2024	4.30pm	Coolgardie



James Trail  
**Chief Executive Officer**

## COUNCIL MEETING INFORMATION NOTES

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

***Written notice of each question should be given to the Chief Executive Officer prior to 10:30am on the day of the meeting. A summary of each question and response is included in the Minutes.***

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

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

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

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

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

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

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

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

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

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

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

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

**Local Government (Administration) Regulations 1996**

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

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

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

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

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

**Local Government (Administration) Regulations 1996**

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

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

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

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

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

## DISCLOSURE OF INTERESTS

### Notes for Guidance

#### IMPACT OF A FINANCIAL INTEREST (s. 5.65 & s.67. *Local Government Act 1995*)

A member who has a **Financial Interest** In any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest:

- a. In a written notice given to the Chief Executive Officer before the Meeting or;
- b. At the meeting immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- a. Preside at the part of the Meeting relating to the matter or;
- b. Participate in, or be present during, any discussion or decision making procedure relative to the matter, unless and to the extent that, the disclosing member is allowed to do so under *Section 5.68 or Section 5.69 of the Local Government Act 1995*.

#### **INTERESTS AFFECTING FINANCIAL INTEREST**

The following notes are a basic guide for Councillors when they are considering whether they have a **Financial Interest in a matter**.

1. A Financial Interest, pursuant to s.5.60A or 5.61 of the *Local Government Act 1995*, requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor or a person closely associated with the Councillor and is capable of being measured in money terms. There are expectations in the *Local Government Act 1995* but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e sporting, social, religious etc, and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e, if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors and ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. If in doubt declare.
5. As stated if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **must** be given when the matter arises in the Agenda, and immediately before the matter is discussed. *Under s.5.65 of the Local Government Act 1995* failure to notify carries a penalty of \$10,000 or imprisonment for 2 years.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The only exceptions are:
  - 6.1 Where the Councillor discloses the **extent** of the interest, and Council carries a motion under s.5.68(1)(b)(ii) of the *Local Government Act 1995*; or
  - 6.2 Where the Minister allows the Councillor to participate under s.5.69(3) of the *Local Government Act 1995*, with or without conditions.



**INTERESTS AFFECTING PROXIMITY** (s.5.60b Local Government Act 1995)

1. For the purpose of this subdivision, a person has a proximity interest, pursuant to s.5.60B of the *Local Government Act 1995*, in a matter if the matter concerns;
  - a. a proposed change to a planning scheme affecting land that adjoins the person's land; or
  - b. a proposed change to the zoning or use of land that adjoins the person's land; or
  - c. a proposed development (as defined in *Section 5.63(5)*) of land that adjoins the person's land.
2. In this section, land (the proposal land) adjoins a person's land if;
  - a. The proposal land, not being a throughfare, has a common boundary with the person's land; or
  - b. The proposal land, or any part of it, is directly across a throughfare from, the person's land; or
  - c. The proposal land is that part of a thoroughfare that has a common boundary with the person's land.
3. In this section a reference to a person's land is a reference to any land owned by the person or in which the person has any estate or interest.

**INTERESTS AFFECTING IMPARTIALITY**

Definition: an interest, pursuant to *Regulation 19AA of the Local Government (Administration) Regulations 1996*, 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. It is also important to be considered in relation to the Shire of Coolgardie Code of Conduct for Council Members, Committee Members, and Candidates.

A member who has an **Interest Affecting Impartiality** in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest;

- a. In a written notice given to the Chief Executive Officer before the Meeting or;
- b. At the Meeting, immediately before the matter is discussed.

**IMPACT OF AN IMPARTIALITY DISCLOSURE**

There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote.

With the declaration of this type of interest, the elected member stays in the room, participates in the debate and votes. In effect then, following disclosure of an interest affecting impartiality, the member's involvement in the Meeting continues as if no interest existed.

**QUESTION TIME FOR THE PUBLIC**

*(Please Write Clearly)*

DATE: \_\_\_\_\_

NAME: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

**QUESTION TO THE PRESIDENT:-**

- **GENERAL QUESTION / QUESTION RELATED TO THE AGENDA**  
*(Strike out unnecessary words)*

ITEM NO: \_\_\_\_\_ PAGE NO: \_\_\_\_\_

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**PLEASE PASS TO THE CHIEF EXECUTIVE OFFICER FOR REFERRAL TO THE PRESIDENT BY 12.30PM ON THE DAY OF THE MEETING AT THE KAMBALDA OFFICE, IRISH MULGA DRIVE, KAMBALDA OR AT THE COOLGARDIE OFFICE, BAYLEY STREET, COOLGARDIE.**

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**1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS****1.1 ACKNOWLEDGEMENT OF COUNTRY**

"The Shire of Coolgardie acknowledges the Traditional Owners of the land, on which we meet and pay our respects to Elders past, present and emerging"

**2 DECLARATION OF COUNCIL MEMBERS**

The Shire President to invite Council Members to declare that they have read the agenda and supporting documents and able to make informed decision on all matters accordingly.

**3 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE****4 DECLARATIONS OF INTEREST****4.1 Declarations of Financial Interests – Local Government Act Section 5.60A****4.2 Declarations of Proximity Interests – Local Government Act Section 5.60B****4.3 Declarations of Impartiality Interests –Shire of Coolgardie Code of Conduct for Council Members, Committee Members and Candidates for Election, Code of Conduct for Employees****5 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

**6 PUBLIC QUESTION TIME****7 APPLICATIONS FOR LEAVE OF ABSENCE**

**8 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

**8.1 MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 26 MARCH 2024**

**Date:** 16 April 2024

**Author:** Kasey Turner, Executive Assistant

**ATTACHMENTS**

Nil

**VOTING REQUIREMENT**

Simple Majority

**OFFICER RECOMMENDATION**

That the Minutes of the Ordinary Council Meeting held on 26 March 2024 be confirmed as a true and accurate record.

**9 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION****9.1 PRESIDENT'S REPORT - APRIL 2024**

**Date:** 16 April 2024

**Author:** Malcolm Cullen, Shire President

The Shire road crew and contractors have worked diligently over the past month to make good road repairs on several of the Shire's main arterial roads following last month's rain events in the region. This work included gravel resheeting on sections of Coolgardie North Road, maintenance grading of many kilometres of road surfaces and the replacements of a major culvert near Kununnalling.

At the March OCM, Council endorsed a proposal for Versatile Plant Hire and Contracting to undertake future road maintenance programmes in the Shire.

This agreement once finalised and signed off, will provide additional benefits to the Shire in the way of increased road inspections, planning and scheduling of maintenance programmes, project management and supply of required plant and equipment.

Council also approved a planning application for the signage at the soon to be reopened service station in Kambalda West. It is great to see new business opening up in our towns which all provides positive benefits to our communities.

The Shire is currently reviewing the Master Plan for the Coolgardie Landfill Facility, which will provide guidance for Council on future planning and budgeting for the next stages of development on the site.

These stages will include planning for the second Class 3 Cell, a proposed wastewater pond, design of road networks and providing a permanent power source.

Our Director of Community Services has spent considerable time engaging with various State Government Agencies in pursuit of long term leasing arrangements for the many facilities utilised by the Shire in order to provide services to both our communities and other users such as travellers and the increasing numbers of tourists visiting our region.

These facilities include both Medical Centres, Warden Finnerty's residence, and the Warden's Court building which houses the Shire's museum and Visitor Centre.

It is pleasing to report increased activity on the community front with the outdoor movie evenings in Coolgardie, the Barefoot Bands event in Kambalda and commencement of footpath works adjacent to the Kambalda Skatepark.

These events add to the array of community events that our staff regularly hold in our Community Recreation Centres for the benefit of our residents.

Cr Malcolm Cullen.

Shire President.

**10 PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS**

Nil

**11 REPORTS OF COMMITTEES**

Nil

**12 REPORTS OF OFFICERS**

**12.1 Executive Services**

Nil



## 12.2 Operation Services

### 12.2.1 GROH BUILD TO LEASE - 23 EVERLASTING CRESCENT, KAMBALDA WEST

**Location:** Lot 1463 No 23 Everlasting Crescent, Kambalda West

**Applicant:** Nil

**Disclosure of Interest:** Nil

**Date:** 16 April 2024

**Author:** Francesca LeFante, Town Planning Consultant

#### SUMMARY

The Shire has been pursuing freehold land for residential development for essential Workers.

#### BACKGROUND

Lot 1463 No 23 Everlasting Crescent, Kambalda West, is vacant with all previous buildings demolished.

The site: -

- Freehold land owned by the Department of Communities.
- Has an area of 1547 sqm.
- Zoned Residential R10/30.
- Has the potential for 4-5 dwellings.

The Shire is currently working in collaboration between the GROH and State agencies to develop housing through replacement and redevelopment of under-utilised and dilapidated State Government sites.



#### COMMENT

The Shire representatives have been liaising with the Government Regional Officer Housing (GROH) program on site identification and development to support housing for State Government workers to live within the townsites of Kambalda.

The Shire has undertaken preliminary review of several State Government housing assets within Kambalda and identified that some are In need to replace or repair. The site is vacant and underutilised.

It is the Shire's intention to take a lead role in the development and delivery of the Strategy including identifying and procuring predominant project funding; actively engaging and collaborating with key project partners; overseeing the design, planning and build of the housing stock, and its ongoing maintenance and management.

Given that townsite boundary expansion is restricted due to mining activities, it is considered critical that the Shire take steps to secure land tenure and development, on underutilised sites that are strategically located.

The site formed part of the Local Government Land Audit sites list the Shire provided to the Minister in March 2024.

To date GROH have advised a willingness to formalise the land purchase and transfer process as the initial step to facilitate housing. The Shire will continue to work collaboratively with the State agencies through the various statutory processes.

Accordingly, it is proposed to continue discussions with Department of Communities on: -

- The housing requirements of government regional offices.
- The purchase costs and freehold transfer of the site to the Shire of Coolgardie for accommodation purposes.

Once the land purchase costs and details are known, a further report will be provided for Council determination.

### **Options**

The Shire has the following options in relation to this matter: -

- Option 1: Support the actions to purchase the land freehold from the Department to facilitate GROH housing.
- Option 2: Decline to pursue land purchase.

### **CONSULTATION**

GROH Offices

### **STATUTORY ENVIRONMENT**

Local Planning Scheme

Planning and Development Act and Regulations

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

Nil

### **STRATEGIC IMPLICATIONS**

#### **A thriving local economy**

Encouraging the development of local business education and support

Supporting local businesses in the Shire

**Accountable and effective leaders**

Developing strong partnerships with stakeholders for the benefit of our community

Ensuring the Shire of Coolgardie is well positioned to meet future needs

**ATTACHMENTS**

Nil

**VOTING REQUIREMENT**

Simple Majority

**OFFICER RECOMMENDATION**

**That Council SUPPORT actions to progress the freehold transfer of Lot 1463 No 23 Everlasting Crescent, Kambalda West.**

**12.2.2 LIST OF PAYMENTS - MARCH 2024**

**Location:** Nil  
**Applicant:** Nil  
**Disclosure of Interest:** Nil  
**Date:** 7 March 2024  
**Author:** Corina Morgan, Senior Finance Officer

**SUMMARY**

For Council to receive the list of accounts for March 2024.

**BACKGROUND**

The Local Government (Financial Management) Regulations 1996, Regulation 13(3)(b) requires that Council receive a list of accounts paid in the month, and that this be recorded in the minutes. Council has delegated to the Chief Executive Officer that authority to make these payments from Municipal and Trust Funds.

**COMMENT**

Presented in this item is a table of accounts (invoices) and includes that cheque (or EFT) identifier for the transaction, the entity, date, and amount paid, description of the goods, service, or other that relates to the payment. Extra details of invoices relating to payments are included for the information of Councillors.

The schedule of payment made under delegated authority as summarised below and recommended to be received by Council, has been checked and is supported by vouchers and invoices which have been duly certified as to the receipt of goods and provision of services, and verification of prices and costings.

Significant Payments for the month of March 2024 are:

1. Northern Rise – Management of Bluebush Village
2. Versatile Plant & Contracting – Civil Earthworks at Coolgardie Waste Water Facility
3. Office of the Auditor General – 2022/2023 Audit Fee

**CONSULTATION**

Nil

**STATUTORY ENVIRONMENT**

Local Government (Financial Management) Regulations 1996, Regulation 13 – Lists of Accounts

**POLICY IMPLICATIONS**

CS-PROCUREMENTS POLICY. Policy CS-11 sets the guidelines with regards to the purchase of goods or services provided.

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS****Accountable and effective leaders**

Maintain integrated strategic and operational plans

High quality corporate governance, accountability and compliance

**ATTACHMENTS**

1. List of Payments - March 2024

**VOTING REQUIREMENT**

Simple majority

**OFFICER RECOMMENDATION**

That Council RECEIVE listing (attached) of accounts paid during the month of March 2024 by the Chief Executive Officer under delegated authority of Council.

1. Municipal accounts totalling \$1,056,374.06 on municipal vouchers EFT27103 – EFT27156, Cheque 53573 and Direct Debits.
2. Credit card payments totalling \$9,425.78
3. Fuel card payments totalling \$52,601.87
4. Woolworths cards totalling \$1,781.29

**12.2.3 MONTHLY FINANCIAL STATEMENTS FOR THE MONTH ENDED 31 MARCH 2024**

**Location:** Shire of Coolgardie  
**Applicant:** Shire of Coolgardie  
**Disclosure of Interest:** Nil  
**Date:** 16 April 2024  
**Author:** Corina Morgan, Senior Finance Officer

**SUMMARY**

This report recommends that the Monthly Statement of Financial Activity report for the period ending 31 March 2024 is presented to Council for adoption.

**BACKGROUND**

In accordance with regulation 34 of the *Local Government (Financial Management) Regulations*, the Shire is to prepare a monthly Financial Statement for approval by Council.

The format for monthly reporting was introduced by the Department of Local Government from 1 July 2005; the change was implemented to provide elected members with a better idea of operating and capital revenues and expenditures. The requirement is for a Statement of Financial Activity with a report detailing material variances. The Financial Report presented includes this as well as other statements and supplementary information.

Section 6.4 of the Local Government Act 1995, requires that financial reports be prepared and presented in the manner and form prescribed in the *Local Government (Financial Management) Regulations*. Regulation 34 has been amended to require that Councils report on the sources and applications of funds on a monthly basis and that the report be noted by Council.

**COMMENT**

Attached for consideration is the completed Monthly Financial Report.

The document attached includes Statements of Financial Activity by Program, and Nature and Type, Notes to the financial statements, an explanation of material variance as well as a summary of bank account balances at 31 March 2024, loan repayments, and reserve account status.

In accordance with the *Local Government (Financial Management) Regulations*, a report must be compiled on variances greater than the percentage agreed by Council which is currently 10% or \$10,000. With the report prepared at program level, comments have been made regarding variances. A nil variance is equal to 100%, meaning that the year-to-date actual is identical to the year to date budget. Comments are therefore provided where variance values are <90% or >100% and the dollar variance exceeds \$10,000.

Matter Raised	Area of Concern	Action Required	Proposed/Taken Action
Going concern - liquidity	The estimated year end closing position is a deficit of \$552,061, and cash position for operations is nil. Achieving this forecast nil cash position is reliant on receiving all forecast revenue with no expenditure overruns as well as receiving an additional \$1,510,000 in new borrowings. An overdraft facility may also be required to be utilised before 30 June 2024 to fund the negative net current asset position.	Given the lack of reserves the Shire has and borrowing repayments to be made the lack of liquidity may have very serious negative impacts. Urgent action is required to ensure cost overruns do not occur and savings are made whilst ensuring all revenue is received. Where a likelihood exists of revenue not being received equivalent expenditure savings are required. Monitoring of loan covenants is also required to ensure these are not breached. Given the lack of cash, urgent action needs to be taken to recover all debtors outstanding to assist with the payment of creditors. Council should be made aware of the financial position of the Shire.	As a part of the 2023/24 budget review the revenue and expenses have been attended taking the various external and internal mitigants into consideration. The identified area of concern in relation to the utilisation of the overdraft facilities has already been discussed in the prior years with the external auditors (RSM) and OAG as a timing difference matter and is intended to be addressed as a part of the year end cash position for the 2023/24 financial statements and in the 2024/25 Budget preparation. Appropriate excel spreadsheets have been created to monitor the loan agreements to ensure these are not breached. Council is informed of the financial position of the Shire monthly in a timely manner.
Financial management regulation 32 exclusion.	Forecast employee benefit provision of \$357,353 at 30 June 2023 was excluded from the budgeted opening net current position. Actual current leave provisions at 30 June 2023 of \$412,085 was excluded from the actual net current position at 30 June 2023.	As no employee liability reserve account exists and any payment of the employee liability prior to 30 June 2024 will result in a deficit. The closing funding surplus at 31 December 2023 has been adjusted to remove the exclusion of the current leave provisions in accordance with Departmental guidelines.	The identified issue of exclusion of employee liability reserve account was not upraised by the OAG nor the external auditors in the prior years. The current leave provisions in accordance with Departmental guidelines will be discussed as a part of end of the financial year 2024 statements finalisation with the external Shire's auditors (RSM) and the Office of the Audit General.
Bank reconciliation	The bank reconciliation received did not agree to the month end balance of the Municipal account in the general ledger.	We recommend the variance be investigated and amended. It would be advisable for the bank reconciliation to be checked and verified to ensure the balance being reconciled at month end agree to the balance in the general ledger as at the end of the month.	A ticket has been submitted with IT Vision who provide Altus Bank Reconciliation support. It has been advised not all transactions came across from Synergy to Altus due to a web server outage. Once backup is received the bank reconciliation will be rectified.
Term deposit	Confirmation of the amount invested in the term deposit received did not match the amount per the general ledger.	We recommend a review be conducted and ensure outstanding interest earned be recorded correctly. There should be a monthly reconciliation prepared.	Rollover deposit statement not received on time to do the interest accrual journal. We have now requested CBA to provide monthly statement for reserve account.

## CONSULTATION

Nil

## STATUTORY ENVIRONMENT

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

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

(1A) In this regulation —

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

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
  - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
  - (b) budget estimates to the end of the month to which the statement relates; and
  - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
  - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
  - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
  - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and

- (b) an explanation of each of the material variances referred to in sub regulation (1)(d); and
  - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
  - (a) according to nature and type classification; or
  - (b) by program; or
  - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —
  - (a) Presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) Recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

The Financial Report is information only and there are no financial implications relating to this item.

**STRATEGIC IMPLICATIONS****Accountable and effective leaders**

Demonstrating sound financial management and plans for the Shire's long term financial sustainability

High quality corporate governance, accountability and compliance

Ensuring the Shire of Coolgardie is well positioned to meet future needs

**ATTACHMENTS**

1. Monthly Financial Report March 2024
2. Management Report March 2024

**VOTING REQUIREMENT**

Simple majority

**OFFICER RECOMMENDATION**

That the Monthly Financial Activity Statement for the period 1 July 2024 to 31 March 2024 be received.



**12.3 Commercial Services**

Nil

**13 ITEMS FOR INFORMATION ONLY**

Nil

**14 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**15 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**

**15.1 Elected Members**

**15.2 Shire Officers**

**16 MATTERS BEHIND CLOSED DOORS****OFFICER RECOMMENDATION**

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 5.23(2) of the Local Government Act 1995:

**16.1 CEO Performance Review**

This matter is considered to be confidential under Section 5.23(2) - a) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter affecting an employee or employees.

**16.2 Rates - Sale of Land Due To Non-Payment of Rates**

This matter is considered to be confidential under Section 5.23(2) - e(iii) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter that if disclosed, would reveal information about the business, professional, commercial or financial affairs of a person, where the information is held by, or is about, a person other than the local government.

17 CLOSURE OF MEETING