



**Shire of Derby /
West Kimberley**

CONFIRMED MINUTES

Audit Committee Meeting

Thursday, 19 May 2022

Date: Thursday, 19 May 2022

Time: 4:00pm

**Location: Council Chambers
Clarendon Street
Derby**



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**MINUTES OF SHIRE OF DERBY / WEST KIMBERLEY
AUDIT COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS, CLARENDON STREET, DERBY
ON THURSDAY, 19 MAY 2022 AT 4:00PM**

PRESENT: Cr Andrew Twaddle (Chair), Cr Geoff Haerewa (Shire President), Cr Peter McCumstie (Deputy Shire President), Cr Keith Bedford (via MS Teams), Cr Pat Riley (via MS Teams).

IN ATTENDANCE: Amanda Dexter (Chief Executive Officer), Wayne Neate (Director Technical and Development Services), Neil Hartley (Director of Strategic Business), Alan Thornton (Acting Director of Corporate Services), Christie Mildenhall (Acting Director of Community Services), Sarah Smith (Executive Services Coordinator), Colleen Boldison (Executive Services Support), Dean Wyber (Manager of Assets).

VISITORS: Krushna Hirani CA - Manager - Assurance & Advisory – RSM Australia and Jordan Langford-Smith – Office of the Auditor General.

GALLERY: Nil

APOLOGIES: Nil

APPROVED LEAVE OF ABSENCE: Nil

ABSENT: Nil

1 DECLARATION OF OPENING, ANNOUNCEMENT OF VISITORS

The meeting was opened at 4:04pm by Andrew Twaddle – Chair.

2 ATTENDANCE VIA TELEPHONE/INSTANTANEOUS COMMUNICATIONS

In accordance with regulation 14A of the Local Government (Administration) Regulations 1996 Council must approve (by Absolute Majority) the attendance of a person, not physically present at a meeting of Council, by audio contact. The person must be in a 'suitable place' as approved (by absolute majority) by Council. A 'suitable place' means a place that is located in a townsite or other residential area and 150km or further from the place at which the meeting is to be held.

- Cr Pat Riley (arrived 4:08pm)
- Cr Keith Bedford (arrived 4:10pm)
- Alan Thornton – Acting Director of Corporate Services
- Neil Hartley – Director of Strategic Business
- Krushna Hirani CA - Manager - Assurance & Advisory – RSM Australia
- Jordan Langford Smith – Office of the Auditor General

NOTE: His Excellency the Governor, in Executive Council, has approved regulations (Gazetted 25 March 2020) to allow all Western Australian local government councils to hold meetings electronically during a public health emergency or a state of emergency. This can be via teleconference, video conference or other electronic means. The Shire of Derby/West Kimberley will provide this option for Councillors until further notice, or the COVID-19 state of emergency provision is modified accordingly.

3 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

- Nil.

4 DISCLOSURE OF INTERESTS

Section 5.65 and 5.70 of the *Local Government Act 1995* requires an Elected Member or officer who has an interest in any matter to be discussed at a Committee/Council Meeting that will be attended by the Elected Member or officer must disclose the nature of the interest in a written notice given to the Chief Executive Officer before the meeting; or at the meeting before the matter is discussed.

An Elected Member who makes a disclosure under section 5.65 or 5.70 must not preside at the part of the meeting relating to the matter; or participate in; or be present during, any discussion or decision making procedure relating to the matter, unless allowed by the Committee/Council. If Committee/Council allow an Elected Member to speak, the extent of the interest must also be stated.

4.1 Declaration of Financial Interests

- Nil.

4.2 Declaration of Proximity Interests

- Nil.

4.3 Declaration of Impartiality Interests

- Cr Peter McCumstie – Item 10.2 – Rates Outstanding April 2022
Nature: Family member involved.
- Cr Keith Bedford – Item 10.2 – Rates Outstanding April 2022
Nature: Lives in and is a member of the Junjuwa Community Incorporated.

5 PETITIONS, DEPUTATIONS, PRESENTATIONS AND SUBMISSIONS

- Audit Exit Interview – Krushna Hirani CA – RSM Australia and Jordan Langford-Smith – Office of the Auditor General.

Cr Pat Riley entered the meeting at 4:08pm.

Cr Keith Bedford entered the meeting at 4:10pm.

Krushna Hirani CA - RSM Australia and Jordan Langford-Smith – Office of the Auditor General left the meeting at 4:39pm.

6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

COMMITTEE RESOLUTION AC41/22

Moved: Cr Geoff Haerewa

Seconded: Cr Keith Bedford

That the Minutes of the Audit Committee Meeting held at the Council Chambers, Clarendon Street, Derby, on 21 April 2022 be CONFIRMED.

In Favour: Crs Geoff Haerewa, Keith Bedford, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

CARRIED 5/0

7 REPORTS

7.1 AUDIT EXIT INTERVIEW

File Number: 4105

Author: Alan Thornton, Acting Director of Corporate Services

Responsible Officer: Amanda Dexter, Chief Executive Officer

Authority/Discretion: Legislative

SUMMARY

The purpose of this report is to introduce the annual exit interview to be conducted by the auditor for the benefit of Councillors and the CEO. Also, to put before the Committee the following documents for 2020/21:

1. Draft - Derby WK -Exit Meeting Agenda 19 May 2022
2. DRAFT Derby-West Kimberley AFS 21 v11.1
3. Draft-Derby - Auditor's Closing Report for the year ended 30 June 2021
4. Draft - Shire of Derby West Kimberley - Final Management Letter Attachment A
5. Draft - Shire of Derby West Kimberley - Final Management Letter Attachment B
6. DRAFT RSM Audit Planning Memorandum FY21 - Derby WK - Final

DISCLOSURE OF ANY INTEREST

The author is an employee of the Shire and was involved with the production of Annual Financial Reports and the audit process.

BACKGROUND

Each year the Shire is to produce its Annual Financial Report and send this to the Shire auditor by 30 September (6.4(3) of the Local Government Act). The report was forwarded on 30 September 2021.

The attached Audit Planning Memorandum, referred to in the auditor's Closing Report, was the plan for the 20/21 audit. The plan was for the audit process to be completed and the audit signed off by the Office of the Auditor General before the end of December 2021 (5.54(1) of the Local Government Act requires that the annual financial report be accepted by Council by 31 December and (2) provides that if the audit report is not available by 31 December then the report is to go to Council within 2 months of it being received).

The order of events is:

- Audit Committee reviews audit process with the auditors, Annual Financial Report and Management Letter.
- Audit Committee refers the Annual Financial Report and Management Letter to Council.
- The Chief Executive Officer, once satisfied with it, signs the Annual Financial Report and forwards it to the auditor.
- The OAG reviews the audit file, Annual Financial Report and Management Letter. Once satisfied (process takes 5 working days) issues the audit report and the audit is then complete.

- Council:
 - Receives the Annual Financial Report from the Audit Committee.
 - Is provided the Audit Report (which should be received prior to the April Council meeting agenda being distributed).
 - Is provided the draft Annual Report (as prepared by staff and presented together with an agenda item report to the May Council meeting).
 - Accepts the Annual Report, that is the draft Annual Report once complete (includes Annual Financial Report and Audit Report (by Absolute Majority)).

STATUTORY ENVIRONMENT

Various parts of the Local Government Act and Regulations apply to the process of the Annual Financial Report, Audit Process and Audit Report. This report references significant parts of the legislation in the background and comment.

POLICY IMPLICATIONS

There is no specific policy relating to the Annual Financial Reports or the audit.

FINANCIAL IMPLICATIONS

The Annual Financial Report, audit of this and audit report provide information on what has occurred. The current position as shown on the draft Annual Financial Report is less than the current position estimated and used for the 2020/21 budget. This variance will be explored and explained as part of the annual budget review which is being conducted at this time and will be reported in March.

STRATEGIC IMPLICATIONS

GOAL	OUTCOME	STRATEGY
1. Leadership and Governance	1.3 Effective Communication	1.2.2 Provide strong governance

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Legal & Compliance: Failure to prepare and adopt the Annual Financial Report would result in non-compliance with its statutory responsibilities under the Local Government Act 1995	Rare	Moderate	Low	Accept officer recommendation

CONSULTATION

The author has consulted with:

- Office of the Auditor General, the firm it appointed to conduct the audit RSM;
- Moore Australia, the Shire's financial services provider; and
- Shire staff.

COMMENT

The OAG does not have the staff resources to conduct these audits and so it outsources much of this function to various audit firms. So instead of the one entity conducting the audit then reporting to Council we now have the audit firm and OAG. The firm conducts the audit and reports to the OAG who signs off on the audit once they have reviewed the conduct findings and Annual Financial Report.

Due to Covid-19 and Western Australian (WA) border closures audit firms have stated that they have been under resourced for 2020/21 audits since under normal circumstances audit firms attract interstate and overseas auditors during the audit period.

Additionally, the OAG has stated that the OAG audits WA State Government agencies prior to auditing WA Local Governments. Significant issues were identified by the OAG concerning State Government agencies that needed to be resolved before the OAG commenced Local Government 2020/21 audits. As at mid-March 2022 approximately 25% of WA Local Governments were still to have their audits completed. The OAG has apologised for the delay in finalising Local Government audits. The OAG has put in place measures to avoid delays for 2021/22 Local Government audits. With the aim of completing Local Government audits by the 31 December, as per the Local Government Act.

The process is for the auditor and OAG to meet with Council members (does not have to be the whole Council or any specific Council members) and the CEO to conduct the audit exit interview. This is done to provide Council members and the CEO with information, on the audit, directly from the auditor. Also to allow any matters of concern to be raised and discussed so that the CEO can more confidently sign the Annual Financial Report.

The draft Annual Financial Report for 2020/21, attached to this agenda, may be subject to change. As may the audit report and management letter (therefore there may be a need to forward to Councillors a revised copies prior to the meeting).

The recommendation is that the Committee note the information provided and report to Council, if it sees a need to do so, on any aspect of the exit interview. The final part of the recommendation is to refer the reports and letter to Council for acceptance, which by the meeting day should be the final versions.

Please note that the following persons will be attending the meeting via telephone:

Senior Director Financial Audit - Office of the Auditor General.

Krushna Hirani Manager – Assurance & Advisory – RSM Australia Pty Ltd – Audit firm.

VOTING REQUIREMENT

Simple majority

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STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.3 Effective Communication	1.2.2 Provide strong governance

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Legal & Compliance: Failure to prepare and adopt the Annual Financial Report would result in non-compliance with its	Rare	Moderate	Low	Accept officer recommendation

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CONSULTATION

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- Moore Australia, the Shire's financial services provider; and
- Shire staff.

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The process is for the auditor and OAG to meet with Council members (does not have to be the whole Council or any specific Council members) and the CEO to conduct the audit exit interview. This is done to provide Council members and the CEO with information, on the audit, directly from the auditor. Also to allow any matters of concern to be raised and discussed so that the CEO can more confidently sign the Annual Financial Report.







The draft Annual Financial Report for 2020/21, attached to this agenda, may be subject to change. As may the audit report and management letter (therefore there may be a need to forward to Councillors a revised copies prior to the meeting).

The recommendation is that the Committee note the information provided and report to Council, if it sees a need to do so, on any aspect of the exit interview. The final part of the recommendation is to refer the reports and letter to Council for acceptance, which by the meeting day should be the final versions.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. Draft - Derby WK -Exit Meeting Agenda 19 May 2022 [↓](#) 
2. DRAFT Derby-West Kimberley AFS 21 v11.1 [↓](#) 
3. Draft-Derby - Auditor's Closing Report for the year ended 30 June 2021 -Final [↓](#) 
4. Draft Shire of Derby West Kimberley - Final Management Letter Attachment A [↓](#) 
5. Draft - Shire of Derby West Kimberley - Final Management Letter Attachment B [↓](#) 
6. DRAFT RSM Audit Planning Memorandum FY21 - Derby WK - Final [↓](#) 

COMMITTEE RESOLUTION AC42/22

Moved: Cr Geoff Haerewa

Seconded: Cr Peter McCumstie

That the Audit Committee:

1. Note the information provided by the auditor (Office of the Auditor General representative and audit firm representative) both verbally at the exit interview and in documents presented.
2. Report to Council on issues or concerns arising from the Exit Interview, Audit Report, Management Letter and draft Annual Financial Report, if appropriate.
 - (i) Recommend that Council accepts the Annual Financial Report 2020/21 and Management Letter, subject to there being no significant changes between what is presented to this meeting and the finalised report and letter.

In Favour: Crs Geoff Haerewa, Keith Bedford, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

CARRIED 5/0



Exit Meeting Agenda

ANNUAL FINANCIAL AUDIT OF THE SHIRE OF DERBY / WEST KIMBERLEY FOR THE YEAR ENDED 30 JUNE 2021

ATTENDEES

Shire of Derby / West Kimberley

Councillors

Geoff Haerewa	President
Peter McCumstie	Deputy President
Pat Riley	Councillor
Keith Bedford	Councillor
Andrew Twaddle	Councillor

Executive members

Amanda Dexter	Chief Executive Officer
Neil Hartley	Deputy Chief Executive Officer
Alan Thornton	Director Corporate Services
Wayne Neate	Director Technical and Development Services
Christie Mildenhall	Director Community Services

Office of the Auditor General

Jordan Langford-Smith	Senior Director, Financial Audit
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RSM Australia

David Wall	Audit Director
Krushna Hirani	Audit Manager

Meeting Date & Time:

19 May 2022 at 4:00pm (Via Teams)

Location:

Shire of Derby / West Kimberley Council Chambers and Online - Via Microsoft Teams

Agenda

1. **Introduction**
2. **Engagement completion**
 - **Audit opinion** – recommending an unqualified opinion. However, there are five matters indicating non-compliance with Part 6 of the Local Government Act, the Financial Management Regulations, or applicable financial controls of any other written law.
 - **Final management letter issues** – awaiting finalisation
 - **Compliance with laws and regulations** – 5 matters noted
 - **Audit adjustment** – 2 adjustments noted
 - **Unadjusted audit differences** – 2 adjustments noted
 - **Contingent liabilities and commitments** – 1 noted
 - **Subsequent events** - none noted
 - **Outstanding audit matters** – Finalisation of management letter issues
 - **Areas of audit emphasis**
 - Revenue and receivables
 - Purchases and payments
 - Fixed assets
 - Other provisions
 - **Other critical disclosures in the financial statements**
 - Related party, and
 - Financial ratios
 - **Fraud risks**
 - **New accounting standards not yet adopted**
3. **Closing comments**

SHIRE OF DERBY / WEST KIMBERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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Lot 275 Loch Street
PO Box 94 DERBY WA 6728

**SHIRE OF DERBY / WEST KIMBERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Derby / West Kimberley for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Derby / West Kimberley at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the _____ day of _____ 2022

Chief Executive Officer

Amanda Dexter

Name of Chief Executive Officer

SHIRE OF DERBY / WEST KIMBERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	21(a)	7,365,244	8,795,965	7,342,404
Operating grants, subsidies and contributions	2(a)	9,572,828	7,205,732	6,890,842
Fees and charges	2(a)	3,705,444	3,356,473	4,028,832
Interest earnings	2(a)	261,755	253,005	543,956
Other revenue	2(a)	669,882	18,425	148,375
		21,575,153	19,629,600	18,954,409
Expenses				
Employee costs		(6,868,307)	(7,325,883)	(6,233,109)
Materials and contracts		(7,583,028)	(10,051,182)	(7,758,407)
Utility charges		(909,609)	(1,015,601)	(1,011,575)
Depreciation on non-current assets	9(b)	(7,414,109)	(7,454,631)	(7,721,744)
Interest expenses	2(b)	(117,250)	(191,085)	(183,670)
Insurance expenses		(979,070)	(1,094,727)	(1,023,930)
Other expenditure		(749,530)	(337,755)	(734,267)
		(24,620,903)	(27,470,864)	(24,666,702)
		(3,045,750)	(7,841,264)	(5,712,293)
Non-operating grants, subsidies and contributions	2(a)	1,054,897	16,233,630	6,635,262
Profit on asset disposals	9(a)	28,788	41,258	0
(Loss) on asset disposals	9(a)	(199,314)	(203,559)	0
(Loss) on revaluation of Other infrastructure - footpaths	8(a)	(1,585,512)	0	0
		(701,141)	16,071,329	6,635,262
		(3,746,891)	8,230,065	922,969
Net result for the period				
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	10	104,141,621	0	(11,417,516)
		104,141,621	0	(11,417,516)
		100,394,730	8,230,065	(10,494,547)

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

**SHIRE OF DERBY / WEST KIMBERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
	2(a)			
Governance		1,158	21,050	55,668
General purpose funding		13,784,449	12,095,437	13,058,156
Law, order, public safety		58,840	43,300	74,971
Health		621,024	737,679	559,825
Education and welfare		132,061	512,114	311,998
Housing		97,375	70,560	108,866
Community amenities		1,784,707	1,949,138	1,986,887
Recreation and culture		345,504	349,960	499,508
Transport		4,563,395	3,724,762	1,970,022
Economic services		83,835	87,600	87,996
Other property and services		102,805	38,000	240,512
		21,575,153	19,629,600	18,954,409
Expenses				
	2(b)			
Governance		(1,214,318)	(1,689,431)	(1,539,111)
General purpose funding		(609,156)	(400,346)	(798,415)
Law, order, public safety		(645,066)	(413,635)	(463,736)
Health		(961,513)	(889,031)	(987,427)
Education and welfare		(722,644)	(1,041,379)	(420,768)
Housing		(510,835)	(93,376)	(7,610)
Community amenities		(4,121,524)	(3,752,805)	(3,624,864)
Recreation and culture		(5,527,606)	(5,424,667)	(4,606,458)
Transport		(8,940,302)	(12,515,161)	(10,619,081)
Economic services		(1,141,122)	(1,015,771)	(1,062,165)
Other property and services		(109,567)	(44,177)	(353,397)
		(24,503,653)	(27,279,779)	(24,483,032)
Finance Costs				
	2(b)			
General purpose funding		0	(40,000)	0
Housing		(45,640)	(56,261)	(60,321)
Recreation and culture		(5)	(447)	(1,338)
Transport		(56,186)	(78,872)	(105,528)
Economic services		(15,419)	(15,505)	(16,483)
		(117,250)	(191,085)	(183,670)
		(3,045,750)	(7,841,264)	(5,712,293)
Non-operating grants, subsidies and contributions	2(a)	1,054,897	16,233,630	6,635,262
Profit on disposal of assets	9(a)	28,788	41,258	0
(Loss) on disposal of assets	9(a)	(199,314)	(203,559)	0
(Loss) on revaluation of Other infrastructure - footpaths	8(a)	(1,585,512)	0	0
		(701,141)	16,071,329	6,635,262
Net result for the period		(3,746,891)	8,230,065	922,969
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	10	104,141,621	0	(11,417,516)
Total other comprehensive income for the period		104,141,621	0	(11,417,516)
Total comprehensive income for the period		100,394,730	8,230,065	(10,494,547)

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

**SHIRE OF DERBY / WEST KIMBERLEY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021**

	NOTE	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents	3	8,934,223	6,235,956
Trade and other receivables	5	2,721,478	3,824,167
Inventories	6	32,395	54,679
TOTAL CURRENT ASSETS		11,688,096	10,114,802
NON-CURRENT ASSETS			
Trade and other receivables	5	108,614	123,754
Property, plant and equipment	7	47,278,345	45,666,420
Infrastructure	8	248,532,766	149,684,526
TOTAL NON-CURRENT ASSETS		295,919,725	195,474,700
TOTAL ASSETS		307,607,821	205,589,502
CURRENT LIABILITIES			
Trade and other payables	11	3,745,714	3,681,924
Other liabilities	12	1,001,277	529,572
Borrowings	13(a)	368,840	373,274
Employee related provisions	14	578,267	558,741
TOTAL CURRENT LIABILITIES		5,694,098	5,143,511
NON-CURRENT LIABILITIES			
Borrowings	13(a)	3,066,521	3,435,361
Employee related provisions	14	159,406	81,031
Other provisions	15	11,332,588	9,969,121
TOTAL NON-CURRENT LIABILITIES		14,558,515	13,485,513
TOTAL LIABILITIES		20,252,613	18,629,024
NET ASSETS		287,355,208	186,960,478
EQUITY			
Retained surplus		62,877,883	66,097,921
Reserves - cash backed	4	975,801	1,502,654
Revaluation surplus	10	223,501,524	119,359,903
TOTAL EQUITY		287,355,208	186,960,478

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

**SHIRE OF DERBY / WEST KIMBERLEY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2019		65,124,952	1,552,654	130,777,419	197,455,025
Comprehensive income					
Net result for the period		922,969	0	0	922,969
Other comprehensive income	10	0	0	(11,417,516)	(11,417,516)
Total comprehensive income		922,969	0	(11,417,516)	(10,494,547)
Transfers from reserves	4	50,000	(50,000)	0	0
Balance as at 30 June 2020		66,097,921	1,502,654	119,359,903	186,960,478
Comprehensive income					
Net result for the period		(3,746,891)	0	0	(3,746,891)
Other comprehensive income	10	0	0	104,141,621	104,141,621
Total comprehensive income		(3,746,891)	0	104,141,621	100,394,730
Transfers from reserves	4	526,853	(526,853)	0	0
Balance as at 30 June 2021		62,877,883	975,801	223,501,524	287,355,208

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

SHIRE OF DERBY / WEST KIMBERLEY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates	9,014,722	10,295,965	7,009,162	
Operating grants, subsidies and contributions	9,545,810	6,339,219	7,123,344	
Fees and charges	3,640,102	3,356,473	4,028,832	
Interest received	261,755	253,005	543,956	
Goods and services tax received	939,663	0	1,239,154	
Other revenue	669,882	18,425	148,375	
	24,071,934	20,263,087	20,092,823	
Payments				
Employee costs	(6,740,546)	(7,325,883)	(6,351,686)	
Materials and contracts	(8,230,785)	(9,051,182)	(8,349,534)	
Utility charges	(909,609)	(1,015,601)	(1,011,575)	
Interest expenses	(117,250)	(191,085)	(183,670)	
Insurance paid	(979,070)	(1,094,727)	(1,023,930)	
Goods and services tax paid	(846,763)	0	(1,130,368)	
Other expenditure	(749,530)	(337,755)	(734,267)	
	(18,573,553)	(19,016,233)	(18,785,030)	
Net cash provided by (used in) operating activities	16	5,498,381	1,246,854	1,307,793
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	7(a)	(774,846)	(1,736,330)	0
Payments for construction of infrastructure	8(a)	(3,589,428)	(20,123,938)	(4,090,009)
Non-operating grants, subsidies and contributions		1,828,621	16,233,630	6,635,262
Proceeds from sale of property, plant & equipment	9(a)	108,813	167,000	0
Net cash provided by (used in) investment activities		(2,426,840)	(5,459,638)	2,545,253
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	13(b)	(373,274)	(389,274)	(5,648,350)
Proceeds from new borrowings	13(b)	0	500,000	2,000,000
Net cash provided by (used in) financing activities		(373,274)	110,726	(3,648,350)
Net increase (decrease) in cash held		2,698,267	(4,102,058)	204,696
Cash at beginning of year		6,235,956	6,236,281	6,031,260
Cash and cash equivalents at the end of the year	16	8,934,223	2,134,223	6,235,956

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

**SHIRE OF DERBY / WEST KIMBERLEY
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$	
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	22 (b)	3,841,911	5,293,692	3,266,678
		3,841,911	5,293,692	3,266,678
Revenue from operating activities (excluding rates)				
Governance		1,158	21,050	55,668
General purpose funding		6,419,205	3,299,472	5,715,752
Law, order, public safety		58,840	51,971	74,971
Health		621,024	737,679	559,825
Education and welfare		132,061	512,114	311,998
Housing		97,375	70,560	108,866
Community amenities		1,784,707	1,949,138	1,986,887
Recreation and culture		345,504	357,628	499,508
Transport		4,563,395	3,724,762	1,970,022
Economic services		83,835	87,600	87,996
Other property and services		131,593	62,919	240,512
		14,238,697	10,874,893	11,612,005
Expenditure from operating activities				
Governance		(1,214,318)	(1,689,431)	(1,539,111)
General purpose funding		(609,156)	(440,346)	(798,415)
Law, order, public safety		(645,066)	(413,635)	(463,736)
Health		(961,513)	(889,031)	(987,427)
Education and welfare		(722,644)	(1,041,379)	(420,768)
Housing		(755,789)	(349,637)	(67,931)
Community amenities		(4,121,524)	(3,752,805)	(3,624,864)
Recreation and culture		(5,527,611)	(5,425,114)	(4,607,796)
Transport		(8,996,488)	(12,594,033)	(10,724,609)
Economic services		(1,156,541)	(1,031,276)	(1,078,648)
Other property and services		(1,695,079)	(47,736)	(353,397)
		(26,405,729)	(27,674,423)	(24,666,702)
Non-cash amounts excluded from operating activities	22(a)	9,796,340	7,616,932	7,340,623
Amount attributable to operating activities		1,471,219	(3,888,906)	(2,447,396)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	1,054,897	16,233,630	6,635,262
Proceeds from disposal of assets	9(a)	108,813	167,000	0
Purchase of property, plant and equipment	7(a)	(774,846)	(1,736,330)	0
Purchase and construction of infrastructure	8(a)	(3,589,428)	(20,123,938)	(4,090,009)
Amount attributable to investing activities		(3,200,564)	(5,459,638)	2,545,253
FINANCING ACTIVITIES				
Repayment of borrowings	13(b)	(373,274)	(389,274)	(5,648,350)
Proceeds from borrowings	13(c)	0	500,000	2,000,000
Transfers to reserves (restricted assets)	4	0	(85,000)	0
Transfers from reserves (restricted assets)	4	526,853	526,853	50,000
Amount attributable to financing activities		153,579	552,579	(3,598,350)
Surplus/(deficit) before imposition of general rates		(1,575,766)	(8,795,965)	(3,500,493)
Total amount raised from general rates	21(a)	7,365,244	8,795,965	7,342,404
Surplus/(deficit) after imposition of general rates	22(b)	5,789,478	0	3,841,911

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

**SHIRE OF DERBY / WEST KIMBERLEY
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FOR THE YEAR ENDED 30 JUNE 2021**

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**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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 25 to these financial statements.

INITIAL APPLICATION OF 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.

These were:

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

The adoption of these standards had no material impact on the financial report.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

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

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

- Other revenue
- Other expenditures
- Trade and other receivables
- Property, Plant and Equipment
- Infrastructure
- Depreciation expense
- Other liabilities
- Borrowing
- Employee expenses
- Provisions

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Goods and services, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

2. REVENUE AND EXPENSES

(a) Grant revenue

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

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions			
Governance	0	16,600	54,858
General purpose funding	6,137,770	3,028,317	5,152,557
Law, order, public safety	115	19,000	7,884
Health	571,058	703,679	502,169
Education and welfare	132,061	512,114	311,966
Housing	6,264	0	6,171
Community amenities	0	1,000	3,323
Recreation and culture	208,254	252,160	378,985
Transport	2,487,842	2,604,762	296,618
Economic services	5,686	30,100	2,892
Other property and services	23,778	38,000	173,419
	9,572,828	7,205,732	6,890,842
Non-operating grants, subsidies and contributions			
General purpose funding	0	3,866,830	300,000
Law, order, public safety	204,720	231,000	140,000
Community amenities	273	0	0
Recreation and culture	136	0	0
Transport	849,768	12,135,800	6,190,262
Economic services	0	0	5,000
	1,054,897	16,233,630	6,635,262
	10,627,725	23,439,362	13,526,104
Fees and charges			
Governance	836	2,250	0
General purpose funding	19,662	18,125	19,240
Law, order, public safety	27,393	20,100	24,009
Health	49,960	34,000	47,656
Housing	88,228	70,560	97,263
Community amenities	1,784,707	1,948,138	1,983,292
Recreation and culture	93,318	95,800	101,812
Transport	1,617,428	1,120,000	1,715,719
Economic services	14,648	47,500	16,665
Other property and services	9,264	0	23,176
	3,705,444	3,356,473	4,028,832

There were no changes to the amounts of fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

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

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

Fees and Charges

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

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

**Contracts with customers and transfers
for recognisable non-financial assets**

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

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions	0	0	614,557
Fees and charges	3,600,052	3,282,223	4,028,379
Other revenue	621,311	0	145,852
Non-operating grants, subsidies and contributions	1,054,897	16,233,630	6,635,262
	<u>5,276,260</u>	<u>19,515,853</u>	<u>11,424,050</u>

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

Revenue from contracts with customers included as a contract liability at the start of the period	529,572	0	753,058
Revenue from contracts with customers recognised during the year	3,691,791	3,282,223	4,788,788
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	1,054,897	16,233,630	5,882,204
	<u>5,276,260</u>	<u>19,515,853</u>	<u>11,424,050</u>

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers	1,077,423	0	1,352,424
Contract liabilities from contracts with customers	(227,553)	(424,597)	(187,667)
Financial assets held from transfers for recognisable financial assets	773,724	0	341,905
Grant liabilities from transfers for recognisable non financial assets	(773,724)	0	(341,905)

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

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

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue from statutory requirements			
Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:			
General rates	7,365,244	8,795,965	7,342,404
Statutory permits and licences	105,020	66,750	80,403
Fines	372	7,500	453
	7,470,636	8,870,215	7,423,260
Other revenue			
Reimbursements and recoveries	48,571	18,425	2,523
Other	621,311	0	145,852
	669,882	18,425	148,375
Interest earnings			
Interest on reserve funds	17,511	35,005	41,654
Rates instalment and penalty interest (refer Note 21(b))	238,542	218,000	483,839
Other interest earnings	5,702	0	18,463
	261,755	253,005	543,956

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 operating income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses	Note	Actual \$	Budget \$	Actual \$
Auditors remuneration				
Audit of the Annual Financial Report		65,000	80,000	65,000
Other Services Financial Management Review		0	0	14,698
Audit fees associated with grant acquittals		3,900	0	5,750
		68,900	80,000	85,448
Interest expenses (finance costs)				
Borrowings	13(b)	117,250	151,085	183,670
Other		0	40,000	0
		117,250	191,085	183,670
Other expenditure				
Impairment loss on trade and other receivables from contracts with customers		370,545	0	901,727
Sundry expenses		378,985	337,755	(167,460)
		749,530	337,755	734,267

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

3. CASH AND CASH EQUIVALENTS

	NOTE	2021 \$	2020 \$
Cash at bank and on hand		7,661,934	5,235,956
Term deposits		1,272,289	1,000,000
Total cash and cash equivalents		8,934,223	6,235,956
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents		1,977,078	2,032,226
		1,977,078	2,032,226
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash backed	4	975,801	1,502,654
Contract liabilities from contracts with customers	12	227,553	529,572
Grants for transfers for recognisable non financial assets	12	773,724	0
Total restricted assets		1,977,078	2,032,226

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

4. RESERVES - CASH BACKED	2021	2021	2021	2021	2021	2021	2021	2020	2020	2020	2020
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	Opening	Transfer to	Transfer	Closing	Opening	Transfer to	Transfer	Opening	Transfer to	Transfer	Closing
	Balance		(from)	Balance	Balance		(from)	Balance		(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	402,441	0	0	402,441	452,441	0	0	452,441	0	(50,000)	402,441
(b) Office Building Reserve	814,511	0	(500,000)	314,511	814,511	0	(500,000)	314,511	0	0	814,511
(c) Airport Reserve	28,456	0	0	28,456	28,456	0	0	28,456	0	0	28,456
(d) Derby Wharf Maintenance Reserve	3,721	0	0	3,721	3,721	0	0	3,721	0	0	3,721
(e) Economic Development Reserve	19,936	0	0	19,936	19,936	0	0	19,936	0	0	19,936
(f) Fitzroy Crossing Recreation Hall Reserve	46,771	0	0	46,771	46,771	0	0	46,771	0	0	46,771
(g) Staff Housing Reserve	159,965	0	0	159,965	159,965	85,000	0	244,965	0	0	159,965
(h) Energy Developments Ltd West Kimberley Cement Donations Reserve	26,853	0	(26,853)	0	26,853	0	(26,853)	0	0	0	26,853
	1,502,654	0	(526,853)	975,801	1,552,654	85,000	(526,853)	1,110,801	0	(50,000)	1,502,654

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

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements
(b) Office Building Reserve	Ongoing	To be used to fund the new Derby administration building
(c) Airport Reserve	Ongoing	To be used to fund airport capital works, primarily bitumen resealing
(d) Derby Wharf Maintenance Reserve	Ongoing	To be used to carry out major wharf maintenance
(e) Economic Development Reserve	Ongoing	To promote economic development within the Shire
(f) Fitzroy Crossing Recreation Hall Reserve	Ongoing	To be used to quarantine funds received from the lease of the FX Recreation Hall to be utilised for any upgrade works
(g) Staff Housing Reserve	Ongoing	To be used for the construction of staff housing
(h) Energy Developments Ltd West Kimberley Cement Donations Reserve	Ongoing	To administer the funds provided by Energy Developments Limited to create lasting value throughout the West Kimberley by contributing to not-for-profit projects or activities that benefit the Shire of Derby / West Kimberley

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

5. TRADE AND OTHER RECEIVABLES

Current

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

Non-current

Pensioner's rates and ESL deferred

	2021	2020
	\$	\$
Rates receivable	2,274,863	3,074,993
Trade and other receivables	1,077,423	1,352,424
GST receivable	205,577	298,477
Allowance for impairment of receivables	(836,385)	(901,727)
	2,721,478	3,824,167
Pensioner's rates and ESL deferred	108,614	123,754
	108,614	123,754

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 23.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

6. INVENTORIES

	2021	2020
	\$	\$
Current		
Fuel and materials	32,395	54,679
	32,395	54,679
The following movements in inventories occurred during the year:		
Balance at beginning of year	54,679	93,038
Inventories expensed during the year	(90,554)	(54,679)
Additions to inventory	68,270	16,320
Balance at end of year	32,395	54,679

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.

SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Computer equipment	Reclamation asset	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	3,450,000	35,608,875	39,058,875	19,913	1,575,251	92,677	6,284,313	47,031,029
Revaluation increments transferred to revaluation surplus	0	0	0	0	210,813	18,880	0	229,693
Depreciation (expense)	0	(955,681)	(955,681)	(3,673)	(317,819)	(34,220)	(282,909)	(1,594,302)
Balance at 30 June 2020	3,450,000	34,653,194	38,103,194	16,240	1,468,245	77,337	6,001,404	45,666,420
Comprises:								
Gross balance amount at 30 June 2020	3,450,000	37,286,506	40,736,506	30,705	2,173,966	192,585	7,571,317	50,705,079
Accumulated depreciation at 30 June 2020	0	(2,633,312)	(2,633,312)	(14,465)	(705,721)	(115,248)	(1,569,913)	(5,038,659)
Balance at 30 June 2020	3,450,000	34,653,194	38,103,194	16,240	1,468,245	77,337	6,001,404	45,666,420
Additions	0	665,726	665,726	31,169	77,951	0	0	774,846
(Disposals)	0	(276,226)	(276,226)	0	(3,113)	0	0	(279,339)
Revaluation increments transferred to revaluation surplus	0	0	0	0	0	0	2,648,131	2,648,131
Depreciation (expense)	0	(950,099)	(950,099)	(3,863)	(265,758)	(29,084)	(282,909)	(1,531,713)
Balance at 30 June 2021	3,450,000	34,092,595	37,542,595	43,546	1,277,325	48,253	8,366,626	47,278,345
Comprises:								
Gross balance amount at 30 June 2021	3,450,000	37,652,231	41,102,231	61,874	2,229,417	192,585	8,366,626	51,952,733
Accumulated depreciation at 30 June 2021	0	(3,559,636)	(3,559,636)	(18,328)	(952,092)	(144,332)	0	(4,674,388)
Balance at 30 June 2021	3,450,000	34,092,595	37,542,595	43,546	1,277,325	48,253	8,366,626	47,278,345

SHIRE OF DERBY / WEST KIMBERLEY
 NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	Level 2	Market approach using recent observable market data for similar properties / income approach using discounted cash flow methodology	Independent registered valuer	June 2017	Price per hectare / market borrowing rate
Buildings	Level 2	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuer	June 2017	Perth based construction rates with appropriate district allowance applied to each location
Reclamation asset	Level 3	Cost approach using discounted cash flow methodology.	Independent and management valuation	June 2021	Discounted future construction cost estimate
(ii) Cost					
Furniture and equipment		Not Applicable	At cost	July 2019	Not Applicable
Plant and equipment		Not Applicable	At cost	July 2019	Not Applicable

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

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

8. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads \$	Other infrastructure - drainage \$	Other infrastructure - footpaths \$	Other infrastructure - land & parks \$	Other infrastructure - wharf \$	Other infrastructure - airports \$	Other infrastructure - other structures \$	Total Infrastructure \$
Balance at 1 July 2019	125,525,446	5,038,935	2,500,609	1,507,292	3,732,682	15,995,828	9,068,376	163,369,168
Additions	3,353,722	0	0	0	6,364	367,845	362,078	4,090,009
Impairment losses	(11,647,209)	0	0	0	0	0	0	(11,647,209)
Depreciation (expense)	(3,498,537)	(670,464)	(69,615)	(122,108)	(186,581)	(1,007,363)	(572,774)	(6,127,442)
Balance at 30 June 2020	113,733,422	4,368,471	2,430,994	1,385,184	3,552,465	15,356,310	8,857,680	149,684,526
Comprises:								
Gross balance at 30 June 2020	131,928,754	5,708,960	2,564,855	1,629,400	3,925,602	17,422,581	9,984,822	173,164,974
Accumulated depreciation at 30 June 2020	(6,548,123)	(1,340,489)	(133,861)	(244,216)	(373,137)	(2,066,271)	(1,127,142)	(11,833,239)
Accumulated impairment loss at 30 June 2020	(11,647,209)	0	0	0	0	0	0	(11,647,209)
Balance at 30 June 2020	113,733,422	4,368,471	2,430,994	1,385,184	3,552,465	15,356,310	8,857,680	149,684,526
Additions	3,396,131	0	273	7,040	73,693	0	112,291	3,589,428
Revaluation increments / (decrements) transferred to revaluation surplus	105,216,822	(2,298,097)	(192,005)	0	0	0	0	102,726,720
Revaluation loss transferred to profit or loss	0	0	(1,585,512)	0	0	0	0	(1,585,512)
Depreciation (expense)	(3,338,465)	(666,807)	(69,614)	(109,362)	(187,146)	(912,029)	(598,973)	(5,882,396)
Transfers	0	0	0	0	(6,364)	0	6,364	0
Balance at 30 June 2021	219,007,910	1,403,567	584,136	1,282,862	3,432,648	14,444,281	8,377,362	248,532,766
Comprises:								
Gross balance at 30 June 2021	219,007,910	1,403,567	584,136	1,636,440	3,992,931	17,422,582	10,103,477	254,151,043
Accumulated depreciation at 30 June 2021	0	0	0	(353,578)	(560,283)	(2,978,301)	(1,726,115)	(5,618,277)
Balance at 30 June 2021	219,007,910	1,403,567	584,136	1,282,862	3,432,648	14,444,281	8,377,362	248,532,766

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - drainage	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - footpaths	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - land & parks	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - wharf	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - airports	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - other structures	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2018	Perth based construction rates with appropriate district allowance applied to each location

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

9. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

Revaluation (Continued)

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

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

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

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

SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

9. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings	276,226	76,912	0	(199,314)	285,000	85,000	0	(200,000)	0	0	0	0
Plant and equipment	3,113	31,901	28,788	0	44,301	82,000	41,258	(3,559)	0	0	0	0
	279,339	108,813	28,788	(199,314)	329,301	167,000	41,258	(203,559)	0	0	0	0

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2020 Actual Loss
Plant and Equipment				
Other property and services				
11KW Toyota Landcruiser	3,113	31,901	28,788	0
	3,113	31,901	28,788	0
Other Asset class				
Housing				
Residence unit (Lot 8/5 Rowan Street)	276,226	76,912	0	(199,314)
	276,226	76,912	0	(199,314)
	279,339	108,813	28,788	(199,314)

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

9. FIXED ASSETS

(b) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings	950,099	1,291,267	955,681
Furniture and equipment	3,863	0	3,673
Plant and equipment	265,758	1,451,871	317,819
Computer equipment	29,084	0	34,220
Reclamation asset	282,909	0	282,909
Infrastructure - roads	3,338,465	510,082	3,498,537
Other infrastructure - drainage	666,807	1,181,382	670,464
Other infrastructure - footpaths	69,614	510,082	69,615
Other infrastructure - land & parks	109,362	1,086,655	122,108
Other infrastructure - wharf	187,146	0	186,581
Other infrastructure - airports	912,029	278,455	1,007,363
Other infrastructure - other structures	598,973	1,144,837	572,774
	7,414,109	7,454,631	7,721,744

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	25 to 40 years
Furniture and equipment	3 to 10 years
Plant and equipment	4 to 15 years
Sealed roads and streets formation	not depreciated
pavement	60 years
seal	13 years
Gravel roads formation	not depreciated
pavement	13 years
Drainage	8 years
Kerbing	60 years
Footpaths - slab	15 years
Car parks sub base	20 years
seal	60 years
Reticulation	20 years
Airport electrical facilities	20 years
Airport runways, aprons and taxiways foundation	15 to 25 years
sub base and seal	65 years
Waste rehabilitation site	20 to 30 years
Other infrastructure assets	20 to 50 years
	10 to 50 years

Depreciation on revaluation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**SHIRE OF DERBY / WEST KIMBERLEY
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10. REVALUATION SURPLUS

	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	2020 Change in Accounting Policy	2020 Revaluation Increment	2020 Impairment (Decrement)	Total Movement on Revaluation	2020 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	12,125,340	0	0	0	12,125,340	12,218,340	(93,000)	0	0	0	12,125,340
Revaluation surplus - Plant and equipment	748,903	0	0	0	748,903	538,090	0	210,813	0	210,813	748,903
Revaluation surplus - Computer equipment	18,880	0	0	0	18,880	0	0	18,880	0	18,880	18,880
Revaluation surplus - Reclamation asset	0	2,648,131	(1,233,230)	1,414,901	1,414,901	0	0	0	0	0	0
Revaluation surplus - Infrastructure - roads	81,357,121	105,216,821	0	105,216,821	186,573,942	93,004,330	0	0	(11,647,209)	(11,647,209)	81,357,121
Revaluation surplus - Other infrastructure - drainage	5,076,353	0	(2,298,096)	(2,298,096)	2,778,257	5,076,353	0	0	0	0	5,076,353
Revaluation surplus - Other infrastructure - footpaths	192,005	0	(192,005)	(192,005)	0	192,005	0	0	0	0	192,005
Revaluation surplus - Other infrastructure - land & parks	2,327,966	0	0	0	2,327,966	2,327,966	0	0	0	0	2,327,966
Revaluation surplus - Other infrastructure - airports	14,845,708	0	0	0	14,845,708	14,845,708	0	0	0	0	14,845,708
Revaluation surplus - Other infrastructure - other structures	2,667,627	0	0	0	2,667,627	2,667,627	0	0	0	0	2,667,627
	119,359,903	107,864,952	(3,723,331)	104,141,621	223,501,524	130,870,419	(93,000)	229,693	(11,647,209)	(11,417,516)	119,359,903

The revaluation decrement in 2021 comprised of the movements detailed below:

Reclamation asset arising from an increase in the reinstatement provision. Refer note 15.

Revaluation surplus - Other infrastructure - drainage and footpaths arising from a decrease in the value of the asset class. Refer note 8

**SHIRE OF DERBY / WEST KIMBERLEY
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11. TRADE AND OTHER PAYABLES

Current

Sundry creditors

Prepaid rates

Accrued salaries and wages

ATO liabilities

Other payables

Accrued expenses

	2021	2020
	\$	\$
	1,473,262	2,447,205
	902,464	68,256
	115,699	102,311
	95,948	79,476
	564,083	619,086
	594,258	365,590
	<u>3,745,714</u>	<u>3,681,924</u>

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition

Prepaid rates

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

**SHIRE OF DERBY / WEST KIMBERLEY
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12. OTHER LIABILITIES

Current

Contract liabilities
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

2021	2020
\$	\$
227,553	529,572
773,724	0
1,001,277	529,572

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
227,553	773,724
227,553	773,724

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

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

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Grant liabilities represent the the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

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

**SHIRE OF DERBY / WEST KIMBERLEY
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13. INFORMATION ON BORROWINGS

(a) Borrowings

	2021	2020
	\$	\$
Current	368,840	373,274
Non-current	3,066,521	3,435,361
	3,435,361	3,808,635

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	Actual	30 June 2021	30 June 2021	30 June 2021	Budget	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Actual	30 June 2020	30 June 2020	30 June 2020	30 June 2020
				Principal	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Budget	Principal	Actual	Actual	Actual	Actual
				1 July 2020	repayments	repayments	Principal	1 July 2020	New Loans	Principal repayments	Interest repayments	Principal outstanding	1 July 2019	New Loans	Principal repayments	Interest repayments	Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																	
Staff housing	136	WATC	6.46%	97,299	(22,023)	(5,867)	75,276	97,298	0	(22,023)	(5,935)	75,275	117,046	0	(20,647)	(6,656)	97,299
Staff housing	146	WATC	6.33%	610,251	(45,371)	(27,950)	564,880	610,251	0	(45,371)	(37,922)	564,880	652,880	0	(42,629)	(39,967)	610,251
Staff housing	148	WATC	4.49%	280,734	(18,112)	(11,823)	262,622	280,734	0	(18,112)	(12,404)	262,622	306,438	0	(25,704)	(13,696)	280,734
Recreation and culture																	
Civic Centre renovations	135	WATC	5.32%	16,791	(16,791)	(5)	0	16,791	0	(16,791)	(447)	0	49,055	0	(32,264)	(1,338)	16,791
Transport																	
Wharf fenders, boat ramp	145	WATC	6.87%	218,673	(25,278)	(14,555)	193,395	218,673	0	(25,277)	(14,596)	193,396	253,527	0	(34,854)	(16,243)	218,673
Derby airport infrastructure	150	WATC	0.00%	0	0	0	0	0	0	0	0	0	5,315,200	0	(5,315,200)	(61,348)	0
Derby wharf infrastructure	151	WATC	3.02%	326,000	(36,605)	(9,517)	289,395	1,907,970	0	(36,605)	(9,571)	1,871,365	378,892	0	(52,992)	(10,637)	326,000
Refinance Derby Airport Infrastructure & wharf	152	WATC	1.73%	1,907,970	(186,455)	(32,114)	1,721,515	326,001	0	(186,455)	(32,205)	139,546	0	2,000,000	(92,030)	(17,300)	1,907,970
Loan	153	WATC	0.00%	0	0	0	0	0	500,000	(16,000)	(22,500)	484,000	0	0	0	0	0
Economic services																	
Derby Visitors Centre	149	WATC	4.49%	350,917	(22,639)	(15,419)	328,278	350,918	0	(22,640)	(15,505)	328,278	383,047	0	(32,130)	(16,483)	350,917
				3,808,635	(373,274)	(117,250)	3,435,361	3,808,636	500,000	(389,274)	(151,085)	3,919,362	7,466,985	2,000,000	(5,648,350)	(183,670)	3,808,635

* WA Treasury Corporation

SHIRE OF DERBY / WEST KIMBERLEY
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13. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2020/21

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2021 Actual	2021 Budget	2021 Actual	2021 Budget		
Loan 153 - Capital Works Projects	WATC	Debenture	10	2.50%	\$ 0	\$ 500,000	\$ 0	\$ (500,000)	\$ 0	\$ 0
* WA Treasury Corporation					0	500,000	0	(500,000)	0	0

	2021	2020
(d) Undrawn Borrowing Facilities	\$	\$
Credit Standby Arrangements		
Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	50,000	50,000
Credit card balance at balance date	(49,532)	(12,580)
Total amount of credit unused	468	37,420
Loan facilities		
Loan facilities - current	368,840	373,274
Loan facilities - non-current	3,066,521	3,435,361
Total facilities in use at balance date	3,435,361	3,808,635
Unused loan facilities at balance date	NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 23.

SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

14. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2020			
Current provisions	271,713	287,028	558,741
Non-current provisions	0	81,031	81,031
	<u>271,713</u>	<u>368,059</u>	<u>639,772</u>
Additional provision	426,916	136,573	563,489
Amounts used	(392,070)	(73,518)	(465,588)
Balance at 30 June 2021	<u>306,559</u>	<u>431,114</u>	<u>737,673</u>
Comprises			
Current	306,559	271,708	578,267
Non-current	0	159,406	159,406
	<u>306,559</u>	<u>431,114</u>	<u>737,673</u>

Amounts are expected to be settled on the following basis:

	2021 \$	2020 \$
Less than 12 months after the reporting date	578,267	558,738
More than 12 months from reporting date	159,406	48,043
Expected reimbursements from other WA local governments	0	32,991
	<u>737,673</u>	<u>639,772</u>

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

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits 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.

SHIRE OF DERBY / WEST KIMBERLEY
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15. OTHER PROVISIONS

	Provision for remediation costs	Deferred creditor - (RAAF Curtain)	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Non-current provisions	9,969,121	0	9,969,121
	9,969,121	0	9,969,121
Additional provision	1,233,230	130,237	1,363,467
Balance at 30 June 2021	11,202,351	130,237	11,332,588
Comprises			
Non-current	11,202,351	130,237	11,332,588
	11,202,351	130,237	11,332,588

Provision for remediation costs increased by \$1,233,230 as at 30 June 2021, due to a change in the valuation of the associated reclamation asset, and movements in the net present value of the liability. The increase in the liability has been fully recognised as a decrease in the revaluation surplus associated with reclamation assets. Refer note 10.

SIGNIFICANT ACCOUNTING POLICIES

Make good provisions

The Shire has a legal obligation to restore the waste landfill site.

A make good provision is recognised when:

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

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

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

SHIRE OF DERBY / WEST KIMBERLEY
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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:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	8,934,223	2,134,223	6,235,956
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	(3,746,891)	8,230,065	922,969
Non-cash flows in Net result:			
Depreciation on non-current assets	7,414,109	7,454,631	7,721,744
(Profit)/loss on sale of asset	170,526	162,301	0
Loss on revaluation of fixed assets	1,585,512	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	1,117,829	1,500,000	332,062
(Increase)/decrease in inventories	22,284	0	38,359
Increase/(decrease) in payables	63,790	1,000,000	(295,791)
Increase/(decrease) in employee provisions	97,901	0	(552,802)
Increase/(decrease) in other provisions	130,237	0	0
Increase/(decrease) in other liabilities	471,705	(866,513)	(223,486)
Non-operating grants, subsidies and contributions	(1,828,621)	(16,233,630)	(6,635,262)
Net cash from operating activities	5,498,381	1,246,854	1,307,793

SHIRE OF DERBY / WEST KIMBERLEY
 NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
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17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	1,459,902	1,924,990
General purpose funding	9,873,349	7,256,670
Law, order, public safety	919,213	508,148
Health	617,163	281,674
Education and welfare	1,116,662	1,113,557
Housing	7,250,360	7,950,870
Community amenities	10,614,083	11,506,970
Recreation and culture	15,101,043	15,973,662
Transport	253,338,336	150,896,107
Economic services	4,799,131	4,978,006
Other property and services	2,518,579	3,198,848
	307,607,821	205,589,502

SHIRE OF DERBY / WEST KIMBERLEY
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FOR THE YEAR ENDED 30 JUNE 2021

18. CONTINGENT LIABILITIES

The Shire of Derby / West Kimberley has in compliance with the *Contaminated Sites Act 2003* section 11 listed sites to be possible sources of contamination - details of those sites:

Derby Airport
Myalls Bore
Fitzroy Crossing Works Depot
Derby Works Depot
Derby Landfill Site
Derby Cemetery
Fitzroy Crossing Landfill Site
Fitzroy Crossing Cemetery
Camballin Cemetery
Camballin Landfill Sites

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and agree with the Department of Environment Regulation the need and criteria for remediation on a risk based approach. The amount of the contingent liability is unknown.

This approach is consistent with the Department of Environment Regulation Guidelines.

SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

19. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Elected member - President			
President's annual allowance	62,727	65,000	47,045
Meeting attendance fees	22,125	16,500	23,458
Annual allowance for ICT expenses	0	750	1,333
	84,852	82,250	71,836
Elected member - Deputy President			
Deputy President's annual allowance	15,682	15,000	15,682
Meeting attendance fees	16,500	16,500	17,833
Annual allowance for ICT expenses	0	750	1,333
	32,182	32,250	34,848
Elected member - Member 1			
Meeting attendance fees	16,500	16,500	17,833
Annual allowance for ICT expenses	0	750	1,333
	16,500	17,250	19,166
Elected member - Member 2			
Meeting attendance fees	16,500	16,500	15,155
Annual allowance for ICT expenses	0	750	0
	16,500	17,250	15,155
Elected member - Member 3			
Meeting attendance fees	16,500	16,500	28,478
Annual allowance for ICT expenses	0	750	1,732
Travel and accommodation expenses	2,591	0	707
	19,091	17,250	30,917
Elected member - Member 4			
Meeting attendance fees	16,500	16,500	12,501
Annual allowance for ICT expenses	1,333	750	933
Travel and accommodation expenses	0	0	299
	17,833	17,250	13,733
Elected member - Member 5			
Meeting attendance fees	16,500	16,500	12,501
Annual allowance for ICT expenses	0	750	933
Travel and accommodation expenses	120	0	0
	16,620	17,250	13,434
Elected member - Member 6			
Meeting attendance fees	16,500	16,500	12,850
Annual allowance for ICT expenses	0	750	933
Travel and accommodation expenses	0	0	350
	16,500	17,250	14,133
Elected member - Member 7			
Meeting attendance fees	16,500	16,500	15,703
Annual allowance for ICT expenses	0	0	933
Travel and accommodation expenses	2,019	0	3,848
	18,519	16,500	20,484
Elected member 8			
Meeting attendance fees	0	0	5,333
Annual allowance for ICT expenses	0	0	401
	0	0	5,734

SHIRE OF DERBY / WEST KIMBERLEY
 NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
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19. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Elected member 9			
Meeting attendance fees	0	0	5,333
Annual allowance for ICT expenses	0	0	401
	0	0	5,734
Elected member 10			
Meeting attendance fees	0	0	5,333
Annual allowance for ICT expenses	0	0	401
	0	0	5,734
Elected member 11			
Meeting attendance fees	0	0	5,333
Annual allowance for ICT expenses	0	0	401
	0	0	5,734
	238,597	234,500	256,642
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	62,727	65,000	47,045
Deputy President's allowance	15,682	15,000	15,682
Meeting attendance fees	154,125	148,500	177,644
Annual allowance for ICT expenses	1,333	6,000	11,067
Travel and accommodation expenses	4,730	0	5,204
	238,597	234,500	256,642

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

20. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

	2021 Actual \$	2020 Actual \$
The total of remuneration paid to KMP of the Shire during the year are as follows:		
Short-term employee benefits	1,388,739	1,717,281
Post-employment benefits	152,489	178,529
Other long-term benefits	89,956	156,156
Termination benefits	25,960	38,922
	1,657,144	2,090,888

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).

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.

	2021 Actual \$	2020 Actual \$
The following transactions occurred with related parties:		
Sale of goods and services	4,566	13,110
Purchase of goods and services	38,740	0
Amounts outstanding from related parties:		
Trade and other receivables	505	5,656
Amounts payable to related parties:		
Trade and other payables	25,470	333,980

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

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

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

iii. Entities subject to significant influence by the Shire

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

**SHIRE OF DERBY / WEST KIMBERLEY
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FOR THE YEAR ENDED 30 JUNE 2021**

21. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2020/21 Actual Rateable Value \$	2020/21 Actual Rate Revenue \$	2020/21 Actual Interim Rates \$	2020/21 Actual Back Rates \$	2020/21 Actual Total Revenue \$	2020/21 Budget Rate Revenue \$	2020/21 Budget Interim Rate \$	2020/21 Budget Back Rate \$	2020/21 Budget Total Revenue \$	2019/20 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
GRV General	12.5746	1,491	36,931,348	4,643,970	33,338	43,225	4,720,533	4,654,583	0	0	4,654,583	5,048,664
Unimproved valuations												
UV Pastoral	6.0373	47	57,911,187	3,496,272	(1,508,376)	61,619	2,049,515	3,496,272	0	0	3,496,272	1,000,898
UV Mining	12.0746	103	3,525,185	425,652	(27,713)	(2,918)	395,021	427,803	5,000	5,000	437,803	927,196
UV Other	0	0	0	0	0	0	0	0	0	0	0	278,696
Sub-Total		1,641	98,367,720	8,565,894	(1,502,751)	101,926	7,165,069	8,578,658	5,000	5,000	8,588,658	7,255,454
Minimum payment												
Gross rental valuations												
GRV General	1,027	181	768,256	185,887	0	0	185,887	185,887	0	0	185,887	78,361
Unimproved valuations												
UV Pastoral	1,027	8	89,180	8,216	0	0	8,216	10,270	0	0	10,270	1,817
UV Mining	630	97	155,025	61,110	0	0	61,110	66,150	0	0	66,150	55,011
Sub-Total		286	1,012,461	255,213	0	0	255,213	262,307	0	0	262,307	135,189
		1,927	99,380,181	8,821,107	(1,502,751)	101,926	7,420,282	8,840,965	5,000	5,000	8,850,965	7,390,643
Discounts/concessions (Note 21(b))							(55,038)				(55,000)	(48,239)
Total amount raised from general rate							7,365,244				8,795,965	7,342,404

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

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

**SHIRE OF DERBY / WEST KIMBERLEY
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FOR THE YEAR ENDED 30 JUNE 2021**

21. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Discount %	Discount \$	2021 Actual \$	2021 Budget \$	2020 Actual \$	Circumstances in which Discount is Granted
Discount		0	55,038	55,000	48,239	
			55,038	55,000	48,239	

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount %	Discount \$	2021 Actual \$	2021 Budget \$	2020 Actual \$
Rates concessions	Concession	0.00%	161,300	0	0	161,300
Royal Flying Doctor Service	Waiver	100.00%	0	0	20,000	30,805
50% of facility hire fees	Waiver	50.00%	0	650	2,000	5,920
				650	22,000	198,025
Total discounts/concessions				55,688	77,000	246,264

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 concessions	Concession to a vacant island which is minimum rates, two parcels of land outside the town boundary which are minimum rated and one rural property which is rated on the basis of a reduced area.	To allow for limited services provided and cultural related matters.	
Royal Flying Doctor Service	100% of landing fees incurred by Royal Flying Doctor Service	To retain the RFDS services in the community and acknowledge the vital community service.	
50% of facility hire fees	50% of use for some community organisations and shire staff.	To support clubs for contributions made to the community and to protect the health and lifestyle of shire staff.	

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 FOR THE YEAR ENDED 30 JUNE 2021

21. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	16/09/2020	0.00	0.00%	8.00%
Option Two				
First instalment	16/09/2020	15.00	5.50%	8.00%
Second instalment	18/01/2021	15.00	5.50%	8.00%
Option Three				
First instalment	16/09/2020	15.00	5.50%	8.00%
Second instalment	17/11/2020	15.00	5.50%	8.00%
Third instalment	18/01/2021	15.00	5.50%	8.00%
Fourth instalment	22/03/2021	15.00	5.50%	8.00%

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Interest on unpaid rates	209,146	200,000	467,066
Interest on instalment plan	29,396	18,000	16,773
Charges on instalment plan	11,760	12,000	12,210
	250,302	230,000	496,049

SHIRE OF DERBY / WEST KIMBERLEY
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FOR THE YEAR ENDED 30 JUNE 2021

22. RATE SETTING STATEMENT INFORMATION

	2020/21 (30 June 2021 Carried Forward) \$	2020/21 Budget (30 June 2021 Carried Forward) \$	2019/20 (30 June 2020 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	9(a) (28,788)	(41,258)	0
Movement in liabilities associated with restricted cash	402,441	0	0
Movement in pensioner deferred rates (non-current)	15,140	0	(22,074)
Movement in employee benefit provisions (non-current)	78,375	0	(27,133)
Movement in other provisions (non-current)	130,237	0	(331,914)
Add: Loss on disposal of assets	9(a) 199,314	203,559	0
Add: Loss on revaluation of fixed assets	8(a) 1,585,512	0	0
Add: Depreciation on non-current assets	9(b) 7,414,109	7,454,631	7,721,744
Non cash amounts excluded from operating activities	9,796,340	7,616,932	7,340,623
(b) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserves - cash backed	4 (975,801)	(1,110,801)	(1,502,654)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	13(a) 368,840	18,697	373,274
- Employee benefit provisions	402,441	452,441	0
Total adjustments to net current assets	(204,520)	(639,663)	(1,129,380)
Net current assets used in the Rate Setting Statement			
Total current assets	11,688,096	5,937,047	10,114,802
Less: Total current liabilities	(5,694,098)	(5,297,384)	(5,143,511)
Less: Total adjustments to net current assets	(204,520)	(639,663)	(1,129,380)
Net current assets used in the Rate Setting Statement	5,789,478	0	3,841,911

SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

23. 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 \$
2021					
Cash and cash equivalents	0.16%	8,934,223	1,272,289	7,588,849	73,085
2020					
Cash and cash equivalents	0.90%	6,235,956	1,000,000	5,189,426	46,530

Sensitivity

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

	2021 \$	2020 \$
Impact of a 1% movement in interest rates on profit and loss and equity*	88,611	61,895

* 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 13(b).

SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

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

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2021					
Rates receivable					
Expected credit loss	0.46%	7.39%	10.88%	74.47%	
Gross carrying amount	1,100,264	522,189	255,964	533,121	2,411,538
Loss allowance	5,095	38,599	27,854	397,002	468,550
30 June 2020					
Rates receivable					
Expected credit loss	0.10%	0.72%	1.31%	56.64%	
Gross carrying amount	169,945	1,134,394	664,239	1,106,415	3,074,993
Loss allowance	190	8,168	8,702	658,320	675,380

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	0.87%	0.88%	0.99%	80.57%	
Gross carrying amount	455,870	138,312	88,379	448,982	1,131,543
Loss allowance	3,976	1,216	876	361,767	367,835
30 June 2020					
Trade and other receivables					
Expected credit loss	0.10%	0.16%	0.59%	73.93%	
Gross carrying amount	820,565	163,831	63,839	304,189	1,352,424
Loss allowance	817	262	377	224,892	226,348

SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

23. 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 13(d).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2021					
Payables	3,745,714	0	0	3,745,714	3,745,714
Borrowings	484,644	2,339,353	1,186,008	4,010,005	3,435,361
Contract liabilities	1,001,277	0	0	1,001,277	1,001,277
	5,231,635	2,339,353	1,186,008	8,756,996	8,182,352
2020					
Payables	3,681,924	0	0	3,681,924	3,681,924
Borrowings	501,859	2,367,333	1,642,671	4,511,863	3,808,635
Contract liabilities	529,572	0	0	529,572	529,572
	4,713,355	2,367,333	1,642,671	8,723,359	8,020,131

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No subsequent events were noted that require disclosure.

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

25. TRUST FUNDS

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

	1 July 2020	Amounts Received	Amounts Paid	30 June 2021
	\$	\$	\$	\$
Public open space	295,891	0	0	295,891
	295,891	0	0	295,891

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

26. 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 end of the reporting period.

**SHIRE OF DERBY / WEST KIMBERLEY
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

27. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.</p>	Administration and operation of facilities and services to members of council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
<p>GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision of various by-laws, fire prevention, emergency services and animal control.
<p>HEALTH To provide an operational framework for environmental and community health.</p>	Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and environmental health administration.
<p>EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.</p>	Year round care, housing for the aged and educational services.
<p>HOUSING Help ensure adequate housing.</p>	Management and maintenance of staff and rental housing.
<p>COMMUNITY AMENITIES To provide services required by the community.</p>	Rubbish collections, recycling, refuse site operations, litter control, administration of the town planning scheme, cemetery operations, public toilet facilities, sewerage and protection of the environment.
<p>RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which help the social well being of the community.</p>	Maintenance and operation of the Town Hall, the aquatic centre, recreation centre, library, community arts program, cultural activities and various services.
<p>TRANSPORT To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of streets, roads, bridges, footpaths, street lighting, traffic management and airport. Purchase and disposal of Council's road plant, parking control and police licensing.
<p>ECONOMIC SERVICES To help promote the Shire and its economic well being.</p>	Building control, saleyards, tourism and area promotion, standpipes and pest control.
<p>OTHER PROPERTY AND SERVICES To monitor and control the Shire's overheads operating accounts.</p>	Private works operations, plant repairs and operation costs, stock and materials, property leases and rental, salaries and wages for council employees.

SHIRE OF DERBY / WEST KIMBERLEY
 NOTE TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

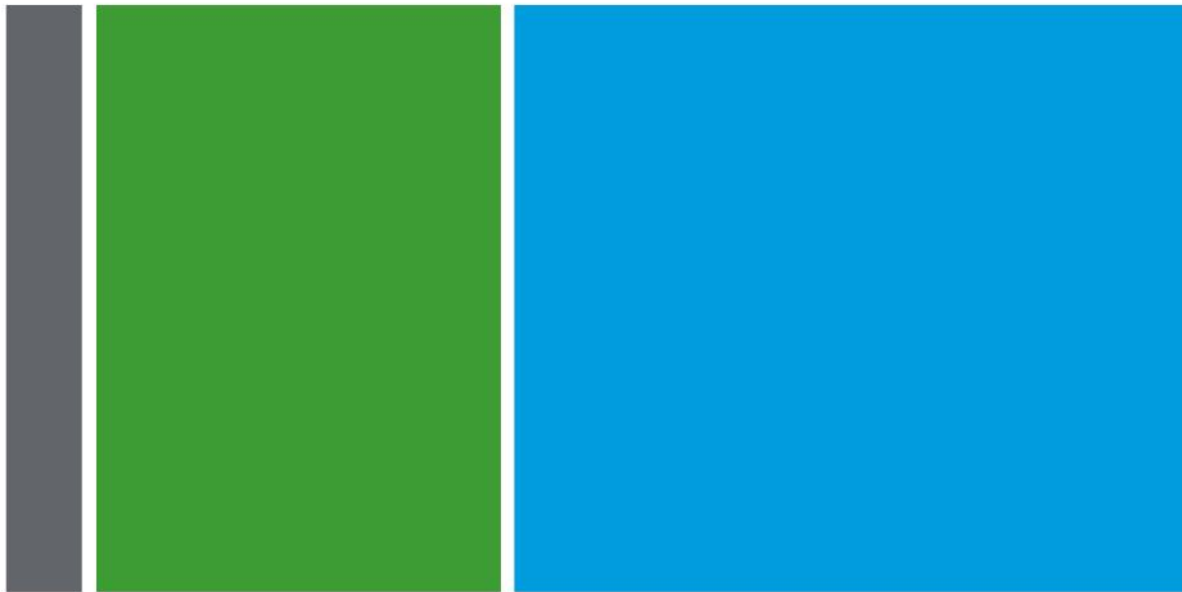
28. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	1.84	1.71	0.66
Asset consumption ratio	0.97	0.87	0.96
Asset renewal funding ratio	N/A	N/A	N/A
Asset sustainability ratio	0.48	0.53	1.31
Debt service cover ratio	5.57	0.38	3.56
Operating surplus ratio	(0.42)	(0.48)	(0.54)
Own source revenue coverage ratio	0.46	0.48	0.47

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	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

ASSURANCE & ADVISORY SERVICES



SHIRE OF DERBY / WEST KIMBERLEY

Audit Closing Report

30 June 2021 Financial Statements

THE POWER OF BEING UNDERSTOOD
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Shire of Derby / West Kimberley
 Audit Closing Report
 30 June 2021

1 EXECUTIVE SUMMARY

1.1 Purpose of the Audit Closing Report

The primary purpose of this Audit Closing Report is to brief the Shire of Derby / West Kimberley (**Shire**) on the results of our substantially completed audit of the 30 June 2021 financial statements. This report should be read in conjunction with our Audit Planning Memorandum (**APM**) presented to the Shire on 27 May 2021.

1.2 Scope and approach

There were no changes to the audit scope or approach set out in the APM.

1.3 Key deliverables

1.3.1 Annual financial statements audit report

The Auditor General is required to issue an opinion on the financial statements of the Shire for the year ended 30 June 2021. In accordance with section 7.9(1) of the *Local Government Act 1995 (LG Act)*, the audit report will be addressed to the Council, with a copy being forwarded to the Chief Executive Officer (**CEO**) and the Minister for Local Government.

We will recommend to the Auditor General that an unqualified audit opinion is issued on the financial statements (refer section 2.1).

1.3.2 Report on other legal and regulatory requirements

The Auditor General is also required by regulation 10(3) of the *Local Government (Audit) Regulations 1996* to report:

- Any matters indicating non-compliance with Part 6 of the LG Act, the *Local Government (Financial Management) Regulations 1996 (Financial Management Regulations)* or applicable financial controls;
- Any material matters indicating significant adverse trends in the financial position or the financial management practices;
- Whether all required information and explanations were obtained during the audit;
- Whether audit procedures were satisfactorily completed; and
- Whether the Asset Consumption Ratio and the Asset Renewal Funding Ratio, disclosed in the notes to the financial statements, were supported by verifiable information and reasonable assumptions.

During the audit we identified five matters that required reporting under regulation 10(3) of the *Local Government (Audit) Regulations 1996* (refer section 2.2).

1.3.3 Management letters

Two significant, seven moderate and five minor findings were identified during the 2020/21 financial audit and information systems audit (refer section 2.3).

There are three significant findings that remain unresolved from prior audits (refer section 2.3).

1.4 Matters of significance

In accordance with section 24(1) of the *Auditor General Act 2006*, the Auditor General is required to report to Parliament on matters arising out of the performance of the Auditor General's functions that are, in the opinion of the Auditor General, of such significance as to require reporting.

We confirm that no such matters came to our attention during our audit work.

1.5 COVID-19

We concurred with the Shire's assessment that there was no significant impact on the Shire's financial statements or operations due to the COVID-19 pandemic (refer section 6).

1.6 Independence

RSM Australia's audit methodology requires that we conduct a regular evaluation of our independence. We have fully satisfied ourselves that we do not have any actual or perceived conflict of interest.

1.7 Our appreciation

We wish to express our thanks for the co-operation shown by Council and Shire Administration during the audit.

2 AUDIT COMPLETION

2.1 Statutory financial statements and audit opinion

We have completed the audit fieldwork on the statutory financial statements of the Shire for the year ended 30 June 2021.

The financial statements are general purpose financial report prepared in accordance with the LG Act, accompanying regulations and, to the extent that they are not inconsistent with the LG Act, Australian Accounting Standards.

We have discussed all significant auditing and accounting issues with Administration, and these have been satisfactorily resolved and are discussed in this report. The audit and assurance procedures are designed to support the audit and assurance opinion and they cannot be expected to identify all weaknesses or inefficiencies in the Shire's systems and working practices.

Based on the evidence, which has been assessed during our audit, we expect to conclude that the financial statements of the Shire:

- (i) Are based on proper accounts and records; and
- (ii) Fairly represent, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the LG Act and, to the extent that they are not inconsistent with the LG Act, Australian Accounting Standards.

We will recommend to the Auditor General that an unqualified opinion is issued on the financial statements.

2.2 Report on other legal and regulatory requirements

As disclosed in Note 28 to the financial statements, the following material matters indicate significant adverse trends in the financial position of the Shire:

- The Operating Surplus Ratio has been below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard threshold for the last three financial years.
- The Asset Sustainability Ratio has been below the DLGSCI standard for the last two years and the current year is below last year.

As reported in the final audit management letter, there were two instances of material non-compliance with Part 6 of the LG Act, the Regulations or applicable financial controls of any other written law were identified during our audit:

- The Shire has not fully developed its formal policies and supporting procedures for proper control over its fixed assets (refer to section 2.3).
- The Shire has insufficient controls in place to appropriately manage unauthorised and privileged access to the Shire's network and key systems (refer to section 2.3).
- The Shire has not reported the Asset Renewal Funding Ratio in the annual financial report as planned capital renewals and required capital expenditure were not estimated in a long-term financial plan and asset management plan respectively (refer to section 2.3).

We will recommend to the Auditor General that this matter is communicated in the auditor's report.

2.3 Management letter – control weaknesses

Our audit approach involves the use of a rotation methodology when planning our test of controls. Consequently, not all control cycles are subject to testing and only certain transaction cycles are in audit scope each year. In accordance with the APM, we performed key management control testing over the revenue, payment and fixed assets transaction cycles. In addition, we tested IT general controls to the extent described in section 9.

Based on our testing, the status of findings from prior period audits and the control weaknesses identified during the preliminary and final audit stages are as follows:

2.3.1 Prior period audits

Four significant, six moderate and one minor finding were reported during the prior year audit:

Findings	Rating	Status
1. Impact of changes to accounting standards	Significant	Resolved
2. AASB 15 and AASB 1058 revenue recognition	Significant	Resolved
3. Impairment assessment of Roads	Significant	Resolved
4. Completeness of Fixed Asset Register	Significant	Partial
5. Management valuation inputs	Moderate ⁽²⁾ – prior year Significant – current year	Ongoing
6. Excess leave management	Moderate	Resolved
7. Backdating of purchase orders	Moderate	Resolved
8. Fixed Asset Management Policy ⁽¹⁾	Moderate ⁽²⁾ – prior year Significant – current year	Ongoing
9. Asset Capitalisation Policy ⁽¹⁾	Moderate ⁽²⁾ – prior year Significant – current year	Ongoing
10. Purchasing policy exceptions	Moderate	Resolved
11. Monthly financial reporting	Minor	Resolved

⁽¹⁾ Reported under the *Local Government (Audit) Regulations 1996* in the 2020/21 Audit Report (refer section 2.2).

⁽²⁾ These findings have been re-assessed as significant during the current year audit.

2.3.2 2020/21 audit

Two significant, seven moderate and five minor findings were identified during the 2020/21 audit:

Financial reporting and control findings	Rating
1. Asset Renewal Funding Ratio ⁽¹⁾	Significant
2. Recognition of accrued expenses	Moderate
3. Completeness of the Fixed Asset Register	Moderate
4. Incorrect fixed assets capitalisation dates	Minor
5. Completeness of long service leave provisions	Minor
Information system specific findings (pending management response)	Rating
1. Financial Application – User Access Management ⁽¹⁾	Significant
2. IT Governance - Standards, Policies & Procedure	Moderate
3. IT Governance and Strategy	Moderate
4. Physical and Environmental Security Management	Moderate
5. Business Continuity Management	Moderate
6. Network Access Management	Moderate
7. Risk Management	Minor
8. Network Security Management	Minor
9. Password Management	Minor

⁽¹⁾Reported under the *Local Government (Audit) Regulations 1996* in the 2020/21 Audit Report (refer section 2.2).

The action taken by the Shire to address the 2020/21 management letter findings and the unresolved prior period management letter finding will be reviewed during the 2021/22 audit.

2.4 Compliance with laws and regulations

We have reviewed the Shire's controls to manage the risk of systemic failure to comply with relevant laws and regulations. We also reviewed Council and other relevant committee minutes of meetings throughout the year to identify any recorded non-compliance with relevant laws and regulations.

As a result of our procedures, except for the matters noted in section 2.2, nothing further has come to our attention, within the scope of the audit, to indicate non-compliance with relevant laws and regulations.

2.5 Unadjusted audit differences

There were two uncorrected misstatements for the year ended 30 June 2021:

Entry	Account description	Debit (\$)	Credit (\$)
1	Housing (Expense) Health (Expense) Law, Order & Public Safety (Expense) Community Amenities (Expense) Recreation & Culture (Expense) Economic Services (Expense) Other Property & Services (Expense) <i>Statement of comprehensive income by program – classification error</i>	39,589 19,929 13,951 51,816 69,753 203,278	398,586
2	Contract liability (Liability) Non-operating grants (revenue) <i>Under recognition of revenue – not in line with AASB 15</i>	180,400	180,400

The Shire assessed that the above mentioned uncorrected misstatements are not material to the financial statements. We concurred with the Shire's assessment.

2.6 Summary of audit adjustments

Two audit adjustments were processed by the Shire during the course of the audit:

Entry	Account description	Debit (\$)	Credit (\$)
1	Reclamation asset (fixed asset) Other provision (liability) Other expenses (expenses) Revaluation reserve (equity) <i>To recognise valuation of rehabilitation asset</i>	2,648,131 447,211	1,680,442 1,414,900
2	Infrastructure - Roads (assets) Accrued expenses (Expense) Revaluation increment (other comprehensive income) Revaluation reserve (Equity) <i>To adjust for unrecorded accruals</i>	428,431 428,431	428,431 428,431

2.7 Subsequent events

The Shire Administration has represented that there are no significant subsequent events between the end of the financial year and the date of this Audit Closing Report, which may significantly impact the results of the operations and the state of affairs of the Shire for the financial year (as disclosed in note 24 to the financial statements).

2.8 Contingent liabilities and commitments

The Shire Administration has represented to us that, other than those matters disclosed in the financial statements and reported at section 2.9 below, there are no other outstanding or pending litigation, contingent liabilities or commitments.

We have received and reviewed the solicitors' confirmations and, except for those matters detailed in the notes to the financial statements, we have not become aware of any other material contingent liabilities, pending litigation or commitments.

5

Shire of Derby / West Kimberley
Audit Closing Report
30 June 2021

2.9 Environmental matters

The Shire has identified 11 contaminated sites. We have reviewed the key controls used by the Shire to manage the risk of failure to comply with *Contaminated Sites Act 2003*. We also reviewed Council and committee minutes of meetings throughout the year to identify any reported non-compliance with the relevant environmental laws and regulations.

As disclosed in note 15 to the financial statements, the Shire has brought to account a clean-up liability of \$11 million for the two landfill sites (Derby and Fitzroy).

As the Shire is unable to estimate its clean-up liability for the other nine contaminated sites as at 30 June 2021, this has been disclosed as a contingent liability in note 18 to the financial statements.

Based on our work within the scope of our engagement, nothing came to our attention to indicate the key controls around contaminated sites are ineffective.

2.10 Outstanding audit matters

The audit opinion is subject to the finalisation of our audit process. The key matters still outstanding are:

- a) Receipt of management comments for the information system specific findings (refer to section 2.3.2);
- b) Our receipt of the signed financial statements and management representation letter; and
- c) Our review of subsequent events up to date the audit report is issued.

3 NEW ACCOUNTING STANDARD ADOPTED IN THE CURRENT YEAR

3.1 AASB 1059 Service Concession Arrangements: Grantors

AASB 1059 *Service Concession Arrangements: Grantors* is effective on or after 1 July 2020, which resulted in changes to accounting policies. AASB 1059 introduces the accounting treatment for assets in service concession arrangements from the perspective of public sector grantors. The standard defines a service concession arrangement and provide guidance on the recognition and measurement requirements. Determining whether an arrangement is a service concession requires significant judgement and should be assessed on an asset-by-asset basis.

The Shire completed an internal assessment on the adoption of AASB 1059 and concluded that there was no impact of AASB 1059 as of 1 July 2020 and for the current financial year.

We audited and concurred with the Shire's assessment that the adoption of AASB 1059 has no impact on the financial statements.

4 AMENDMENTS TO LOCAL GOVERNMENT FINANCIAL MANAGEMENT REGULATIONS

4.1 Regulation 44 - Fees etc. to council members, information about in annual financial report

Amendments to regulation 44 requires information about fees, expenses and allowances paid to council members, the mayor or the president to be included in the annual financial report commencing from the year ended 30 June 2021. The amendment provides clarity that itemised information is required for each council member and mayor or president, rather than total figures. We have audited the Shire's disclosure at Note 19 and concluded that the Shire has correctly applied the new requirements of regulation 44 and made appropriate disclosures in the notes to the financial statements.

5 AREAS OF AUDIT EMPHASIS

As mentioned in the APM, our audit focus was on those areas where we assessed there to be a significant risk of material misstatement in the financial statements. We designed and performed procedures to be able to conclude, with reasonable assurance, whether each significant risk area is free from material misstatement. The following is a summary of the audit focus areas for the past three financial years:

Audit focus area	30 June 2021 \$'000	30 June 2020 \$'000	30 June 2019 \$'000
Revenue recognition			
• Rates	7,365	7,342	6,861
• Fees and charges	3,705	4,029	3,874
• Operating and non-operating grants, subsidies and contributions	10,628	13,526	12,505
• Trade and other receivables (current and non-current)	2,830	3,948	4,178
Procurement			
• Materials and contracts	8,231	8,350	4,248
• Property, plant and equipment (additions)	775	-	1,370
• Infrastructure (additions)	3,589	4,090	9,362
Fixed assets			
• Property, plant and equipment	47,278	45,666	47,124
• Infrastructure	248,533	149,685	163,369
Provisions			
• Provision for landfill rehabilitation provision	11,202	9,969	10,301

The outcome of our audit procedures for each audit focus area is summarised in the following table:

Audit focus area	Key risks	Free from material misstatement
Revenue recognition <ul style="list-style-type: none"> • Rates • Fees and charges • Operating grants, subsidies and contributions • Trade and other receivables 	<p>Rates, fees and charges and grants revenue are material and a significant risk due to the multifaceted method of calculation, the high dependency on information systems and the significant regulatory compliance regime.</p> <p>Compliance with AASB 15 <i>Revenue from Contracts with Customers</i> and AASB 1058 <i>Income of Not-for-Profit Entities</i> can be complex and requires detailed analysis of contracts and appropriate application of revenue recognition policies.</p> <p>Calculation and recording of the expected credit loss provision in accordance with AASB 9 <i>Financial Instruments</i> can also be complex and is subject to estimation.</p>	✓
Procurement <ul style="list-style-type: none"> • Materials and contracts • Property, plant and equipment (additions) • Infrastructure (additions) 	<p>These expenditure items are a significant risk due to the materiality of the amounts, the different cost allocation methods, the strict and complex requirements of the Shire's purchasing policy and the risk of management override of controls.</p>	✓
Fixed assets <ul style="list-style-type: none"> • Property, plant and equipment • Infrastructure 	<p>Property, plant and equipment and Infrastructure are material assets in the Statement of Financial Position.</p> <p>Regulation 17A (2) of the Financial Management Regulations requires that land, buildings, infrastructure investment properties and vested improvements to be shown at fair value.</p> <p>In FY21, the Shire obtained a third-party independent valuation for three categories of infrastructure assets, being roads, drainage, and footpaths. The key revaluation change occurred within the roads category, with reported increase in value of \$105m. However, during the FY21 audit, the Shire was unable to provide the valuer with sufficient supporting documentation for the inputs used by the Shire in the FY18 revaluation model. Therefore, the valuer has stated they were unable to provide a reasonable comparison or explain the reason for the \$105m variation between their valuation and the previous valuation.</p> <p>RSM made enquiries of the Shire to determine the key reasons for the \$105m variation in the roads valuation since FY18. However, the Shire was unable to provide any explanations.</p> <p>In addition, the Shire reviewed fixed assets for impairment and concluded there was no requirement to adjust the carrying values.</p>	✓
Provisions <ul style="list-style-type: none"> • Provision for landfill rehabilitation 	<p>Provision for landfill rehabilitation reflects the Shire's obligation to make good the Derby and Fitzroy Waste Disposal site.</p> <p>In accordance with AASB 137 <i>Provisions, Contingent Liabilities and Contingent Assets</i>, a provision for landfill rehabilitation has been brought to account. Accounting for the provision is complex and is subject to a high degree of estimation.</p>	✓

6 IMPACT OF COVID-19

As the COVID-19 pandemic progressed throughout 2020/21, the rollout of effective vaccines has eased uncertainty for the global economy. Despite this, Western Australia still continues to enforce border restrictions with other Australian states / territories.

The Shire advised that the COVID-19 pandemic did not have any significant impacts on the Shire’s operations or the 2020/21 financial statements. We audited and concurred with the Shire’s assessment that the COVID-19 pandemic did not have any significant impact on the Shire’s operations or the 2020/21 financial statements.

7 OTHER CRITICAL DISCLOSURES IN THE FINANCIAL STATEMENTS

We also audited the following critical disclosures in the financial statements by verifying the underlying calculations and auditing the evidence to support the amounts disclosed:

Critical disclosure	Key risks	Comply with accounting standards
Related party	Disclosures of key management personnel remuneration and related party transactions are not in accordance with AASB 124 <i>Related Party Disclosures</i> .	✓
Financial ratios	The underlying data is incomplete or inaccurate and the calculations of the ratios are incorrect and not in accordance with Financial Management Regulations.	✓

8 FRAUD RISK

Under Australian Auditing Standard ASA 240 *The Auditor’s Responsibilities Relating to Fraud in an Audit of a Financial Report*, when planning and performing audit procedures and evaluating the results, the auditor must consider the risk of material misstatement in the financial statements because of fraud and error. To address our responsibilities relating to fraud, we designed and implemented audit procedures to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud. Procedures and the results of our testing are detailed below:

8.1 Override of control

Administration is in a unique position to perpetrate fraud because of Administration’s ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Override of controls can occur in areas such as journal entries, accounting estimates and judgements.

Based on our work, nothing has come to our attention to indicate that the Shire does not have proper processes and controls to manage the risk of override of controls and that material key estimates and judgments are properly assessed and brought to account. Our audit did not detect any instances of fraud.

8.2 Element of unpredictability

We also incorporated an element of unpredictability in our audit procedures to address the risk of Administration, who are familiar with the normal audit procedures, being more able to conceal fraudulent activity.

Our unpredictable testing involved sampling expense accounts that would normally be overlooked for selection in regular expenses audit procedures due to their miscellaneous nature and low value. Specifically, the audit team assessed transactions made through these accounts for:

- Relevance to the ordinary course of business undertaken by the Shire; and
- Indications of any potentially fraudulent activity.

During our audit testing, nothing came to our attention to suggest any fraudulent payments were made.

8.3 Fraud incidences during the audit

We have made enquiries of the CEO, the Director – Corporate Services and the Shire’s Administration regarding any knowledge they have of incidences of misconduct or fraud (actual or suspected) during the financial year.

Based on our enquiries and other audit procedures, we did not become aware of any incidences of misconduct or fraud, which would have a material impact on the financial statements.

9 INFORMATION SYSTEM AUDIT

The Shire's financial management information system is classified by the audit team as 'complex'. Audit also determined that the information system general controls are critical to the processing of financial transactions and the preparation of the financial statements. Due to these circumstances, the audit team included an information system audit specialist (ISAS) to assess the risk of material misstatement imposed by the IT environment.

The ISAS obtained an understanding of the information system, including the related business processes, relevant to financial reporting, including how the information system captures events and conditions, other than transactions, that are significant to the financial statements. The ISAS also tested general IT controls around system access and tested controls over computer operations within specific applications, which are required to be operating correctly to mitigate the risk of misstatement in the financial statements.

As a result of the ISAS procedures, we identified and reported a number of control weaknesses in the audit management letter (refer to section 2.3).

10 NEW ACCOUNTING STANDARDS APPLICABLE IN FUTURE YEARS

There are no new accounting standards, which would materially impact the Shire's financial statements in future financial years. We reviewed and concurred with the Shire's disclosures in the notes to the financial statements regarding new accounting standards.

11 MATTERS RELATING TO FUTURE AUDIT

Based on our discussion with the Shire's Administration, the third-party revaluation of the land and parks, wharf, airports and other structures will be a matter requiring detailed audit attention in the 30 June 2022 financial statements.

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INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
Findings identified in the current audit			
1. Asset Renewal Funding Ratio	✓		
2. Accrued Expenses		✓	
3. Completeness of the Fixed Asset Register		✓	
4. Asset Capitalisation Dates			✓
5. Completeness of Long Service Leave Provisions			✓
Matters outstanding from prior audits			
6. Management Valuation Inputs	✓		
7. Fixed Asset Management Policy	✓		
8. Asset Capitalisation Policy	✓		

KEY TO RATINGS

The ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We consider these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

1. Asset Renewal Funding Ratio

Finding

The Shire has not reported the Asset Renewal Funding Ratio for 2021, 2020 and 2019 in the annual financial report as required by regulation 50 (1)(c) of the Local Government Financial Management Regulations, as planned capital renewals and required capital expenditure were not estimated in a long-term financial plan and asset management plan respectively.

Rating: Significant

Implication

The financial report does not comply with regulation 50(1)(c) of the Local Government (Financial Management) Regulations 1996.

Recommendation

We recommend that the Shire updates and approves the asset management and long-term financial plans as soon as possible. This will allow the Shire to calculate the asset renewal funding ratio based on verifiable information and reasonable assumptions, to facilitate reporting in the financial report.

Management Comment

During 2021-22 financial year the Shire has updated and presented to council asset management plans and long-term financial plan that will facilitate the reporting of the Asset Renewal Funding Ratio in the 2021-22 Annual Financial Statements.

Responsible Person: Alan Thornton

Completion Date: 30 June 2022

2. Accrued Expenses

Finding:

During our cut-off testing of creditors and accruals, we found \$428,431 of accrued expenses which had not been accrued at 30 June 2021.

Rating: Moderate**Implication:**

Failure to correctly accrue expenses at year end could result in the financial statements being misstated

Recommendation:

The Shire should develop procedures to assist with identification and accrual of invoices received after balance date, which relate to the prior year.

Management Comment

The Shire has developed procedures to ensure that invoices received after balance date, which relate to the prior year, will be identified resulting in accrued expenses being recorded.

Responsible Person: Lavenia Ratabua

Completion Date: 30 June 2022

3. Completeness of the Fixed Asset Register**Finding:**

During the review of the fixed asset register, we noted that there were \$204,000 of assets which were not recorded on the asset register.

Rating: Moderate**Implication:**

The Shire's Fixed Asset Register is incomplete and does not contain a complete list of assets. Whilst the value of these assets is unlikely to be material, the register should be maintained and reconciled as part of good governance and stewardship over these assets.

Recommendation:

The Shire should conduct and record a full stocktake of its fixed assets and reconcile those records with the Fixed Asset Register. Regular stocktaking is imperative to verify an assets existence and condition.

Management Comment

This issue has been identified previously. The assets register will be reconciled with the general ledger to ensure all assets are recorded on both the asset register and in the general ledger.

Responsible Person: Lavenia Ratabua

Completion Date: 30 June 2022

4. Asset Capitalisation Dates

Finding

From our review of the fixed assets additions listing for the year, we noted that from a sample of 2 transactions, one (50%) sample was not capitalised on the correct date. The asset is valued at \$57,063 and was completed on 25 June 2021. However, it was only capitalised in the fixed asset register on 1 September 2021.

Rating: Minor

Implication:

Capitalising fixed assets at a later period, instead of the actual date when the asset was ready for use, results in overstatement of the Shire's fixed assets and understatement of the depreciation expense.

Recommendation

The Shire should capitalise all assets into the fixed asset register when the asset is ready for use.

Management comment

Increased staffing numbers will allow more timely assessment of works completed on work in progress.

Responsible position: Alan Lamb

Completion date: ongoing

5. Completeness of long service leave provisions**Finding:**

From the review of the long service leave provision calculations, we noted that 9 casual employees were excluded from the long service leave provision calculations.

All employees, including casual employees, should be accounted for in long service leave provisions calculations in accordance with the *Long Service Leave Act 1958 (WA)*.

Rating: Minor**Implication:**

Not recognising employee entitlement results in an understatement of employee benefits expenses and associated liabilities.

Recommendation

The Shire should account for all casual employees' long service leave provision in accordance with the *Long Service Leave Act 1958 (WA)*.

Management comment:

Methodology will be reviewed and amendments will be reflected in the 2021/22 calculation of employee entitlements.

Responsible position: Alan Lamb

Completion date: 30 June 2022

Matters outstanding from prior audits**6. Management Valuation Inputs****Finding FY 2021**

The Shire partially resolved this finding in 2021 by revaluing the roads, drainage and footpaths classes of infrastructure assets. This resulted in a net revaluation increment of \$101 million.

However, the remaining classes of infrastructure (other land and parks, wharf, airports and other structures) remain un-valued.

FY 2020 Finding:

During our review of 2018 infrastructure valuations, it was noted that the assets were revalued by management. Management worked from the 2015 3rd party valuation to form their 2018 valuation. Management was unable to provide supporting documentation for some of the inputs to the 2018 valuation of these items.

Rating: Significant (2020: Moderate)

Implication:

Failure to maintain adequate documentation for valuations increases the risk for the valuation to be materially misstated.

Recommendation:

We recommend that the Shire revalue the remaining infrastructure classes in the 2021-22 financial year.

Management Comment

The classes of infrastructure of land buildings, other structures, parks, wharves & aerodrome assets were valued by independent valuers as at 31 December 2021 and will be processed in the 2021-22 financial year.

Responsible Person: Alan Thornton

Completion Date: 30 June 2022

7. Fixed asset management policy

Findings FY 2020 & 2021

During the current year audit the Shire advised that a formal policy and associated procedures for fixed asset management are still being developed to help ensure the existence and safeguarding of fixed assets.

Finding FY 2019

During our risk assessment procedures over the fixed assets transaction cycle, we noted that there is no formal policy to help ensure the existence of fixed assets, such as physical asset tagging and regular stock takes.

Rating: Significant (2020: Moderate)

Implication:

Failure to have a formal policy and associated procedures for fixed asset management could result in:

- a. Errors and omissions remaining undetected;
- b. Incorrect depreciation expense; and
- c. Undetected theft or misplacement.

These matters could in turn lead to misstatements in the Shire's financial reporting. There is a further risk of non-compliance with *Regulation 5(2)(a)* of the *Local Government (Financial Management) Regulations 1996* which requires the Chief Executive Officer to ensure that the resources of the local government are effectively and efficiently managed.

Recommendation:

The Shire should develop, document and implement policies and procedures for fixed asset management.

Management Comment

In accordance with the requirements to ensure the proper management of assets under Financial Management Regulation 5.1 and 5.2 the CEO intends to review current procedures and where considered necessary develop documented procedures for the safeguarding of the Shire's fixed assets utilising a risk based approach. As this is a regulatory requirement on the CEO rather than a Policy decision of Council the Shire currently sees no benefit in formation of Council Policy in regards to control of fixed assets.

Depreciation expenses and remaining useful life of assets is required to be assessed annually under AASB 116 and as such is not viewed as a Policy decision of Council beyond the adoption of broad asset useful lives when adopting the Annual Statutory budget.

Responsible Person: Alan Thornton

Completion Date: On-going

8. Asset capitalisation policy

Findings FY 2021

During the current year audit the Shire advised that a formal policy and associated procedures for Asset capitalisation policy is still being developed.

Finding FY 2020

Management have advised that the Asset capitalisation policy is currently in review where management plan to implement the policy by the end of FY2020. However, there could be potential delays due to the lack of an asset manager at the Shire.

Finding FY 2019

During our risk assessment procedures over the fixed assets transaction cycle, it was noted that the Shire does not have a formal policy for the capitalisation of assets with extended useful lives.

Rating: Significant (2020: Moderate)**Implication:**

Failure to design and implement a formal policy for the capitalisation of assets with extended useful lives increases the risk of:

- a. Errors and omissions remaining undetected;
- b. Incorrect depreciation expense; and
- c. Undetected theft or misplacement.

Recommendation:

The Shire should develop, document and implement a formal asset capitalisation policy to help control, record and depreciate assets with extended useful lives.

Management Comment

Management is of the view that operating control procedures should be developed that determine the capitalisation of assets on a case-by-case basis taking into account extended useful lives.

Management to make a determination whether to expense an item or capitalise item as an asset depending on the circumstances of the transaction, for example, taking into consideration asset aggregation and whether items should be placed on a Portable Items Register.

Responsible Person: Alan Thornton

Completion Date: On-going

(i) INDEX OF FINDINGS	(ii) RATING		
	(iii) Significant	(iv) Moderate	(v) Minor
(vi) Findings identified in the current audit			
1. Financial Application – User Access Management	(vii) ✓	(viii)	(ix)
2. IT Governance - Standards, Policies & Procedure	(x)	(xi) ✓	(xii)
3. IT Governance and Strategy	(xiii)	(xiv) ✓	(xv)
4. Physical and Environmental Security Management	(xvi)	(xvii) ✓	(xviii)
5. Business Continuity Management	(xix)	(xx) ✓	(xxi)
6. Network Access Management	(xxii)	(xxiii) ✓	(xxiv)
7. Risk Management	(xxv)	☒☒☒❖✕①	(xxvii) ✓
8. Network Security Management	(xxviii)	☒☒☒✕☒①	(xxx) ✓
9. Password Management	(xxxi)	(xxxii)	(xxxiii) ✓

KEY TO RATINGS

The ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We consider these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

(xxxiv) Significant (xxxv) - (xxxvi) Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.

(xxxvii) Moderate (xxxviii) - (xxxix) Those findings which are of sufficient concern to warrant action being taken by the entity

as soon as practicable.

(xl) Minor

(xli) -

(xlii) Those findings that are not of primary concern but still warrant action being taken.

1. Financial Application - User Access Management

Finding

We identified the following issues relating to the user management of the SynergySoft financial application:

- 6 out of 17 generic accounts were confirmed as not in use and were no longer required;
- 3 out of 96 terminated employee accounts were still active in the application. We acknowledge that two of these accounts were disabled in the network;
- 1 account with privileged access was active in the application but disabled in the network. We confirmed that this account was no longer required and should have been disabled;
- the segregation of duties (SoD) matrix has been created and updated in 2020, however, there is no process defined to periodically review the SoD matrix to ensure user role assignments and roles are appropriate.

Rating: Significant

Implications

- Without effective user access management processes in place, there is an increased risk of unauthorised access to the finance application. This could impact the confidentiality, integrity, and availability of the Shire's information.
- Without effective review of SoD controls, there is an increased risk of making unauthorised changes and approvals to application transactions. This could impact the integrity of the data in SynergySoft application and lead to unauthorised and fraudulent transactions

Recommendation

The Shire should:

- (i) regularly review and monitor user access to the application to ensure it is still appropriate and needed. Appropriate records of these reviews should be retained, and accounts not needed should be removed or disabled. This should include unused generic accounts, and terminated employee accounts are removed appropriately;
- (ii) document and implement a segregation of duties review frequency.

Management Comment

The Shire has entered into a new contract with our current information and technology service provider – Managed IT. Part of the contractual agreement involves quarterly reviews of the Shire's information and technology capabilities, governance, and performance. Items (i) and (ii) above will be addressed in the quarterly reviews.

Responsible Person: Manager Administration and Managed IT

Completion Date: on going

2. IT Governance - Standards, Policies & Procedures

Finding

We identified that the Shire has no formal policies / procedures / guidelines / governance documents in place for the following key IT functional areas or processes:

- Change Management
- Identity and Access Management

Further, we identified that the revision date and review frequency of the “Internet and Email usage” policy has not been established and noted that the policy was last reviewed in 2002.

Rating: Moderate

Implication

There is a risk that out of date or missing Policies / Procedures / Guidelines / Governance documents may not be supporting the needs of the Shire and staff may not be fulfilling management expectations.

Recommendation

The Shire should:

- (i) develop, document, review, approve and publish missing Policies / Procedures / Guidelines / Governance documents as required and ensure that these documents are appropriately governed;
- (ii) periodically review and update Policies / Procedures / Guidelines / Governance documents following any relevant internal or external changes.

Management Comment

The Shire has engaged the services of a dedicated Senior Governance Officer. Duties performed by the Senior Governance Officer will involve IT governance - standards, policies and procedures that are aligned to best practice governance.

Responsible Person: Manager Administration

Completion Date: on going

3. IT Governance and Strategy

Finding

Appropriate and defined IT governance structures and processes enable alignment with business strategies and help to efficiently manage/monitor outsourced IT systems.

We identified that the Shire does not have an up to date or current IT strategic or operational plan which is aligned to the overall business strategy. The previous IT initiative was managed by the Shire's outsourced IT service provider (Managed IT) and progress was reported in 2019. However, evidence of further review or governance by the Shire on the services provided by Managed IT was not available to understand if this strategy has been updated to reflect the current and future state strategy of the Shire

We acknowledge that the Shire is in the process of creating a roadmap for IT capability with third party service provider Managed IT.

Rating: Moderate

Implication:

Without appropriate and defined IT governance structures and processes the Shire may not be able to:

- effectively align IT with business strategies, increasing the risk of sub-optimal achievement in relation to business plans and initiatives;
- efficiently manage, monitor and ensure effective outsourced IT systems requirements, functionality and availability.

Recommendation

The Shire should:

- (i) develop an appropriate IT governance structure to govern and manage the strategic direction of IT with third party vendors;
- (ii) periodically review executive summary reports from Managed IT to ensure compliance with SLA.

Management Comment

The Shire's Senior Governance Officer will be involved with IT governance and strategy and the management of strategic direction of the Shire's IT service providers.

The Shire has entered into a new contract with our current information and technology service provider – Managed IT. One condition of the contract is for Managed IT to comply with service level agreements. IT compliance will be part of regular reviews.

Responsible Person: Manager Administration

Completion Date: on going

4. Physical and environmental security management

Finding

During our audit, we identified the following issues in the physical and environmental security management of the Shire's datacentre / server room:

- no documented process is in place to manage the datacentre / server room including physical access and environmental controls;
- no equipment is installed to monitor humidity controls;
- the air conditioner in place is a split system that leaks water into a drip tray in the inside of the server room;
- the glass window in the server room has a metal security frame, however the window has security weaknesses as we noted that there were break ins through this window previously;
- access to the datacentre is not appropriately restricted and reviewed. We noted that five employees have access to the datacentre and three out of five are non-IT staff. Further, no logbook or CCTV is in place to track/ record access to the datacentre
- we acknowledge that there is a CO2 fire extinguisher in place, however there were no fire / smoke detection devices installed within the datacentre.

Rating: Moderate

Implication

Without appropriate controls in place to manage the physical and environmental controls within the datacentre, there is an increased risk of inappropriate, unauthorised access and potential failure of critical hardware to support key infrastructure or systems. This could impact the confidentiality, integrity and availability of the Shire's systems and information.

Recommendation

The Shire should:

- (i) develop, document, and implement datacentre management policies and procedures which contain appropriate physical and environmental controls management;
- (ii) investigate and implement appropriate physical security measures to protect the data centre against unauthorised access and damage;
- (iii) investigate and implement appropriate environmental measures to protect physical sites and the data centre against environmental threats and damage.

Management Comment

Since the Systems Audit review measures have been implemented to mitigate the issues physical and environmental security management. Access to the datacentre has been restricted. Faulty air conditioner in datacentre has been replaced. Shire staff are currently developing an Administration Building renovation plan and upgrade of security proposal for the Administration Building. These plans will work towards resolving the identified physical and environmental security management.

Responsible Person: Manager Administration

Completion Date: 30 June 2023

5. Business Continuity Management

Finding

During our audit, we identified that the Shire does not have a business continuity or a disaster recovery plan.

Rating: Moderate

Implication

Without an appropriate business continuity plan (BCP) or disaster recovery plan (DRP), the Shire may not be able to recover critical services in a timely manner, in line with business requirements. This could affect the Shire in providing key operations and business functions.

Recommendation

The Shire should develop, document, and endorse a BCP and DRP so they meet the Shire's recovery requirements. To help maintain the effectiveness of the BCP and DRP it should be regularly reviewed and appropriately tested to ensure key operations and business functions are recovered in accordance with the agreed recovery requirements.

Management Comment

Discussions concerning the Shire's development, documentation, and endorsement of a BCP and DRP have occurred between the Shire, Managed IT, and Local Government Insurance Scheme (LGIS).

Responsible Person: Acting Director Corporate Services

Completion Date: 30 June 2023

6. Network Access Management

Finding

During our audit, we identified the following issues with the management of user access within the Shire's network:

- 20 out of 64 generic accounts were identified as not in use and were confirmed to be no longer required;
- 2 out of 172 terminated employee accounts were still active in the network. We acknowledge that one of these accounts was for an employee rehired, however the account remained active for 2 months between the employee being terminated and rehired;
- 1 out of 9 active privileged access accounts were identified as redundant and were no longer required;
- no documented process is in place to perform user access reviews in the network.

Rating: Moderate

Implication

Without appropriate management of network user accounts, there is an increased risk that unauthorised or unintentional modifications of IT systems will occur. This could impact the confidentiality, integrity, and availability of information.

Recommendation

The Shire should develop, document, and implement access management policies / procedures including remote access that should include:

- onboarding & offboarding of users, including privileged and generic accounts;
- privileged and generic account management;
- performing periodic user access reviews;
- deactivate inactive/dormant account.

Management Comment

The Shire has commenced developing procedures concerning onboarding & offboarding of users. The appointment of a dedicated Senior Governance Officer will resolve the remaining network access management issues.

Responsible Person: Manager Administration

Completion Date: On-going

7. Risk Management

Finding

While the Shire has defined a risk management policy, it was found to be missing key risk components (i.e. risk criteria etc.), Further the Shire's risk register has not been developed and we could not ascertain if IT risks were reviewed, mitigated, and documented in the audit period.

Rating: Minor

Implication

Without effective risk management policies and processes in place, there is an increased risk that the Shire will not be able to identify and address key risks affecting the IT environment.

Recommendation

The Shire should:

- (i) review and update the Shire's risk management policy to ensure it contains the following key aspects:
 - Risk assessment criteria
 - Risk appetite and tolerance
 - Improvement and mitigation strategies
 - Risk management processes.
- (ii) develop and document a risk register

Management Comment

Shire management will review and update the Shire's risk management policy as per above Recommendation. Additionally, the Shire will develop and document a risk register.

Responsible Person: Manager Administration

Completion Date: 31 December 2022

8. Network Security Management

Finding

During our audit, we identified that there was no documented process in place to perform vulnerability assessments and security (i.e. penetration) testing.

However, we acknowledge that Managed IT performs vulnerability assessments on the Shire's network periodically.

Rating: Minor

Implication

Without effective security management policies, processes and procedures in place, there is an increased risk that the Shire will not be able to maintain an effective and secure cyber security posture. This could lead to potential cyber breaches, downtime, loss or exposure of critical systems or information.

Recommendation

The Shire should develop, document, and implement a formal vulnerability and security penetration testing policy / procedure. This document should contain the requirements for periodic vulnerability scanning and penetration testing requirements to be performed.

Management Comment

The Shire will develop, document, and implement a formal vulnerability and security penetration testing policy / procedure that is in accordance to the Recommendation above.

Responsible Person: Manager Administration

Completion Date: 31 December 2022

9. Password Management

Finding

We identified that the Shire does not have a formal password policy in place to enforce strong password settings within the IT environment. We further noted that password parameters configured in network does not align with industry better practice. Refer table below:

(xliii) Password parameter	(xliv) Industry best practice	(xlv) Shire's password configuration
(xlvi) Password History	(xlvii) Minimum 6 passwords	(xlviii) 5 passwords

Rating: Minor Implication

Without adequate password management, there is an increased risk of unauthorised access or compromise to the network security. The network may become susceptible to potential security breaches such as brute force or social engineering attacks.

Recommendation

The Shire should:

- (i) Develop, document, and publish an appropriate password policy to govern password configuration and management
- (ii) Assess and configure appropriate password parameters within the network.

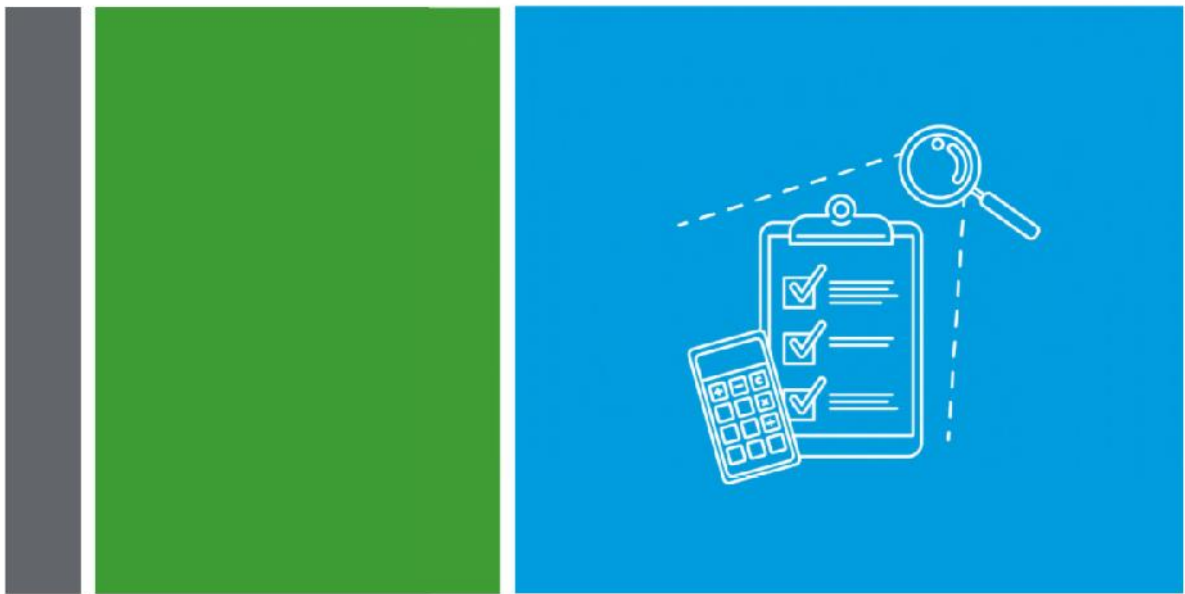
Management Comment

The Shire will develop, document, and publish an appropriate password policy to govern password configuration and management. Additionally, the Shire will assess and configure appropriate password parameters within the network.

Responsible Person: Manager Administration

Completion Date: 31 December 2022

ASSURANCE & ADVISORY SERVICES



SHIRE OF DERBY / WEST KIMBERLEY

Audit Planning Memorandum

30 June 2021

THE POWER OF BEING UNDERSTOOD
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Shire of Derby / West Kimberley
 Audit Planning Memorandum
 30 June 2021

1 PURPOSE OF THE AUDIT PLANNING MEMORANDUM

The primary purpose of this Audit Planning Memorandum (**APM**) is to brief the Shire of Derby / West Kimberley (**Shire**) on the proposed approach by RSM Australia (**RSM**), on behalf of the Office of the Auditor General (**OAG**), to audit the financial report of the Shire for the year ending 30 June 2021. The APM forms the basis for discussion at the audit entrance meeting scheduled for 20 May 2021 and is a key tool for discharging our responsibilities in relation to communicating with those charged with governance.

2 KEY ENGAGEMENT INFORMATION

2.1 Key Shire stakeholders and personnel

Ratepayers	Shire of Derby / West Kimberley
Minister for Local Government	The Hon. John Newton Carey MLA
President	Cr Geoff Haerewa
Deputy President	Cr Paul White
Chief Executive Officer (CEO)	Amanda O'Halloran
Director of Corporate and Community	Alan Lamb

2.2 Key OAG personnel

Auditor General	Caroline Spencer
Senior Director, Financial Audit ⁽¹⁾	Kellie Tonich

2.3 Key RSM personnel

Audit Director ⁽¹⁾	David Wall
Audit Manager	Krushna Hirani
National Technical Director	Ralph Martin

⁽¹⁾ Refer to Appendix A for contact details

3 BACKGROUND AND GENERAL INFORMATION

3.1 Background

The Shire covers a vast area servicing 54 Aboriginal communities and three towns. Derby and Fitzroy Crossing being the main population centres with a third township at Camballin. Derby is the major centre of the Shire and this is where the main administration centre is located.

The Shire offers residents and visitors a unique environment to enjoy outdoor pursuits such as four-wheel driving, fishing and camping.

Derby is an important supply point for industries operating in the Kimberley region, such as pastoralism, mining, oil and tourism.

The Shire is represented by nine Councillors. The Shire President is elected from among the Councillors.

3.2 Executives

The Shire's Executive team⁽¹⁾ at the date of the APM are:

- Amanda O'Halloran, CEO
- Alan Lamb, Director of Corporate and Community Services
- Wayne Neate, Director of Technical and Development Services
- Neil Hartley, Director of Strategic Business

⁽¹⁾ As per the Shire's website

3.3 Governance

The Shire is governed by Council, which appoints the CEO to advise and provide information to Council in relation to the Shire's functions and ensures the resources of the Shire are effectively and efficiently managed.

3.4 Regulation

In terms of financial reporting, the Shire is subject to the *Local Government Act 1995 (Act)* and the *Local Government (Financial Management) Regulations 1996 (Financial Management Regulations)*.

4 KEY DELIVERABLES

4.1 Financial report audit and opinions

The annual financial report will be general purpose financial statements for the financial year ended 30 June 2021. The Auditor General is required by the Act to provide an opinion on the financial report and other legal and regulatory requirements in accordance with the *Local Government (Audit) Regulations 1996 (Audit Regulations)*. The objective of the Auditor General's audit is to obtain reasonable assurance about whether the Shire's financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report.

The Auditor General's report will be sent to Council, the CEO and the Minister for Local Government in accordance with the Act. The Shire is required to publish the auditor's report with the annual financial report on its website. If the Auditor General has reported other significant matters, then the Shire is required to report the action it has taken about the matters to the Minister and to publish a copy of that report on its website.

The Auditor General will also communicate with Council and the CEO regarding, among other matters, any significant findings regarding deficiencies in internal control that may be identified during the audit.

4.2 Management letters

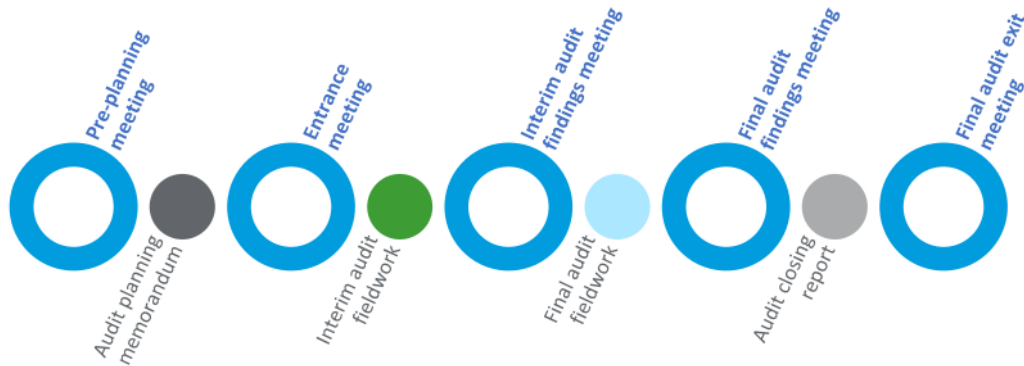
Significant findings, emerging issues and their recommended resolutions that arise during the audit will be progressively discussed and communicated by RSM and the OAG to the Shire. Any weaknesses in controls, which may be identified during the current year audit, will be highlighted in the management letter to Council and the CEO following the conclusion of the interim and final audits. The draft management letters will be reviewed by the OAG before being provided to the Shire for comment.

Prior year management letter points will be followed up as part of the current year audit procedures to determine if any control weaknesses highlighted during prior year audits have been properly resolved.

4.3 Matters of significance

In accordance with section 24(1) of the *Auditor General Act 2006*, the Auditor General is required to report on matters arising out of the performance of the Auditor General's functions that are, in the opinion of the Auditor General, of such significance as to require reporting.

5 MILESTONE MEETINGS



5.1 Pre-planning meeting 30/04/2021

The pre-planning meeting was held with the Shire’s Administration, OAG (if required) and RSM. The meeting discussed current developments at the Shire and any changes in governance or systems. The meeting will form the basis for the preparation of the APM.

5.2 Entrance meeting 20/05/2021

The entrance is held with the Audit Committee, the Shire’s Administration, OAG and RSM. The meeting mainly covers the presentation and discussion of the APM. If it is not practicable for the Audit Committee to meet for an audit entrance meeting, we suggest at least one Elected Member (the Chairperson of the Audit Committee) attends the entrance meeting.

5.3 Interim audit findings meeting

The interim audit findings meeting with the Shire’s Administration, OAG (if required) and RSM will mainly cover the presentation and discussion of the significant control matters as reported in the interim audit management letter, if any.

5.4 Final audit findings meeting

Significant accounting issues and audit findings, if any, noted during the final audit will be discussed with the Shire’s Administration, OAG (if required) and RSM. If there are significant, unresolved matters, then a meeting will also held with the Audit Committee.

5.5 Final audit exit meeting

The final audit exit meeting with Audit Committee, the Shire’s Administration, OAG and RSM will mainly cover the presentation and discussion of the audit closing report, which will outline any significant audit related matters concerning the financial report, management letters and improvement suggestions for future audits.

5.6 Council and Audit Committee meetings

Attendance at Council and Audit Committee meetings is by invitation and provides insight into matters that may impact on our audit approach. Generally, the OAG and RSM will attend Council and Audit Committee meetings as required.

6 TERMS OF ENGAGEMENT

6.1 Arrangements

Audits are not an absolute guarantee of the accuracy or reliability of the Shire's information and may not identify all matters of significance. This is because the work undertaken to form an opinion is permeated by judgement and most audit evidence is persuasive rather than conclusive. In addition, there are inherent limitations in any audit, including the use of testing, the effectiveness of internal control structures and the possibility of collusion.

Primary responsibility for the detection, investigation and prevention of irregularities rests with the Shire's Administration. Consequently, it is the Shire's Administration who remain responsible for keeping proper accounts and maintaining adequate systems of internal control, preparing and presenting the financial report, complying with the Act and the Financial Management Regulations.

Under the *Auditor General Act 2006*, audit staff have unrestricted access to information held by the Shire, irrespective of any restrictions on disclosures imposed, such as secrecy provisions.

Confidentiality of audit files and working papers is required under the *Auditor General Act 2006*. The OAG is an 'exempt agency' under the *Freedom of Information Act 1992*.

The signed contract between the Auditor General and RSM contains strict confidentiality clauses.

6.2 Management representation letter

The audit plan assumes that Council and the CEO will be able to sign a management representation letter. The OAG and RSM will make available to the Shire a draft management representation letter during the course of the audit. The letter would be signed at the same time as the annual financial report is signed.

RSM and the OAG will rely on Council and the CEO signing the management representation letter as evidence to confirm they have:

- Fulfilled their responsibilities for the preparation and fair presentation of the financial statements in accordance with the Act and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards;
- Established and maintained an adequate internal control structure and adequate financial records;
- Provided RSM with access to all information of which they are aware that is relevant to the preparation of the financial statements and the operation of controls, such as records, documentation and other matters;
- Recorded all transactions in the accounting and other records and are reflected in the financial statements;
- Advised RSM of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements; and
- Provided RSM with the results of their assessment of the risk of fraud, any instances of fraud (not just material fraud) and any known data and security breaches.

7 AUDITOR GENERAL

7.1 Audit of local government

The *Local Government Amendment (Auditing) Act 2017* provides for the auditing of local governments by the Auditor General. The Act allows the Auditor General to contract out some or all the financial audits, but all audits will be the responsibility of the Auditor General. It also allows for performance audits, which will examine the economy, efficiency and effectiveness of any aspect of local government operations. The Act also places an obligation on local governments to publish their annual report, including their annual financial report and auditor's report, on their website.

The Auditor General has been given the mandate to:

- Audit the annual financial report of WA local governments, related entities and subsidiaries;
- Conduct performance audits of local governments;
- Perform supplementary audits requested by the Minister; and
- Report to Parliament on the results of financial and performance audits.

7.2 Auditor General audits and reports

During the current financial period, the OAG has issued a number of reports, which may be relevant for the Shire to consider:

- Waste Management – Service Delivery (issued 20 August 2020). The report noted the waste planning at a sample of six local governments is inadequate and inconsistent and there is a need to do more to manage waste in line with current community and State expectations.
- Annual Report 2019-2020 (issued 24 September 2020). The report acknowledged the challenges faced by local government due to COVID-19. The report also noted that local government financial audits continue to take more time than comparably sized State government audits.
- Grant Administration (issued 28 January 2021). The audit found that a sample of eight State entities need to improve their grant administration practices.
- Application Controls Audits 2021 (issued 9 March 2021). The audit found that a sample of four State entities could improve their controls around user access, vulnerability management and situational awareness to address cyber risks.
- Regulation and Support of the Local Government Sector (issued 30 April 2021). The audit found the Department of Local Government, Sport and Cultural Industries use of its limited resources is not underpinned by a good understanding of risk and clear objectives for the local government sector. Moreover, its performance in regulating and supporting the sector does not currently reflect the expectations of local government entities and their communities.

Further details of the current and forward audit program can be found on the OAG website:

<https://audit.wa.gov.au/>

Also, the OAG website has a library of better practice guidance that the OAG has developed to help the Western Australian public sector perform efficiently and effectively.

8 STAKEHOLDER RELATIONSHIP

8.1 RSM's relationship with the Auditor General and the Shire

RSM has been contracted by the Auditor General to perform the audit of the financial report of the Shire and report on whether the annual financial report of the Shire:

- Is based on proper accounts and records; and
- Fairly represents, in all material respects, the results of the operations of the Shire for the financial year and its financial position at the end of that period in accordance with the Act and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

RSM is also required by the Auditor General to report:

- Any material matters indicating non-compliance with Part 6 of the Act, the Financial Management Regulations or applicable financial controls of any other written law;
- Any significant adverse trends in the financial position of the Shire;
- Whether all required information and explanations were obtained;
- Whether all audit procedures were satisfactorily completed; and
- Whether the asset consumption ratio and asset renewal funding ratio included in the annual financial report are supported by verifiable information and reasonable assumptions.

RSM is also required to report any matter which may affect the Auditor General's responsibilities under sections 24 and 28 of the *Auditor General Act 2006*, section 7.12 AD of the Act and the Audit Regulations.

8.2 Term of the audit contract

RSM was appointed by the OAG commencing the financial year ending 30 June 2021. The initial term of the audit contract is 3 years commencing 30 June 2021.

RSM's services will be conducted under the overall direction of the Auditor General, who will retain responsibility for forming an audit opinion and issuing an audit report to the Shire. The contract requires RSM to use its audit approach and methodology.

8.3 Grant acquittals

Grants received by the Shire may need to be acquitted in accordance with the terms and conditions of the relevant Funding Agreement. Acquitting a grant means accurately reporting on the funded activities and the expenditure of the funding. Grant acquittal reports, providing activity and financial information, are generally required at certain stages during the funded project and / or on completion of the funded project. If satisfactory grant acquittal reports are not provided at the times and in the manner detailed in the Funding Agreement, there is a risk that any further payments due to the Shire will be withheld and the Shire may be ineligible to apply for further grants.

In most circumstances the grant acquittal reports are required to be audited. Generally, the Funding Agreement will require the Shire to engage an auditor to form an opinion that the receipts and payments are true and fair and that the Shire has complied with the terms and conditions of the Funding Agreement.

If RSM is invited by the Shire to complete the audit of grant acquittal reports, then RSM must first obtain approval from the OAG before the audit begins.

8.4 Independence

The Auditor General is an independent officer of the Western Australia Parliament, appointed under legislation to examine, on behalf of Parliament and Western Australia taxpayers, the management of resources within the public sector. The Auditor General is not subject to control or direction by either Parliament or the government. In conducting the audit, the Auditor General, staff and delegates will comply with all applicable independence requirements of the Australian accounting profession.

RSM International audit methodology requires that we conduct an annual re-evaluation of our independence prior to the commencement of each assignment. We have fully satisfied ourselves that we do not have any actual or perceived conflict of interest.

We are fully compliant with our Ethics and Independence Policies, which are verified and tested each year by our Partner Responsible for Ethics and Independence. Each year we are required to submit certain information to our Partner Responsible for Ethics and Independence, which is analysed and subjected to a series of stringent tests. This system has been extensively reviewed by the Australian Securities and Investments Commission and found to be in accordance with Australian Auditing Standards, the *Corporations Act 2001* and better practice.

9 CURRENT YEAR DEVELOPMENTS

We had discussions with the Shire's Administration and reviewed the 30 June 2020 financial statements. As at the date of this audit plan, we identified the following major developments:

9.1 Impairment assessment of infrastructure

In the prior year, the Shire recognised a significant impairment expense in relation to damaged infrastructure assets due to natural disasters. The Shire's Administration is still in the process of assessing the impact of additional damage caused. If required, the Shire will bring to account any necessary additional impairment adjustments to the carrying value of infrastructure assets.

RSM audit response:

RSM will obtain and review the Shire's assessment of the impairment recognised and ensure adequate disclosure in the notes to the financial statements.

9.2 COVID -19

We will work with the Shire's Administration to minimise the risk for your staff and Councillors, our staff, and to your operations, while completing audits in the best timeframe possible under the circumstances. This will likely involve more audit work being performed remotely rather than at your premises, and / or delaying audit work if unforeseen circumstances arise.

9.3 Auditing Accounting Estimates - ASA 540

The recently revised ASA 540 *Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures* has implications for the Shire and those responsible for financial statement preparation and the determination of accounting estimates. The key implications of the new standard means that the Shire will require more time to prepare sufficient appropriate documentation of the Shire's estimates and recognise that increased efforts may be required by auditors to audit the estimates. There is an expectation that the Shire will assist and review the level of detail and provide audit evidence available to support estimates within the financial statements along with an increase in audit effort. This will be achieved through two-way dialogue between auditors, management, and audit committees about the critical aspects of accounting estimates.

RSM audit response:

RSM will obtain further understanding over the control environment, risk assessment procedures, information systems, control activities and monitoring procedures during our audit procedures. Testing over how management made the accounting estimates will be performed by performing a retrospective review of past estimates and judgements, obtaining audit evidence up to the date of the auditor's report and by developing an auditor's point estimate or range (Three Testing Approach). Based on the information gathered, we will determine if there are indicators of possible management bias and if there are, the implications for the audit.

10 AUDIT APPROACH TO THE KEY AUDIT AREAS

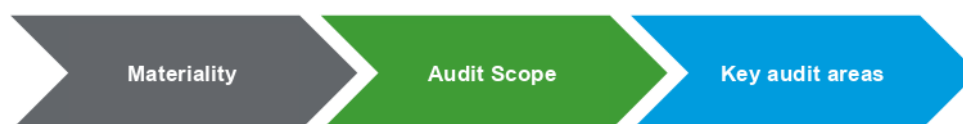
10.1 Risk assessment

Key audit areas are those areas that, in RSM's professional judgment, present the most significant risk in our audit of the financial report.

As part of our audit approach, we have conducted an initial financial report risk assessment to determine whether any of the risks identified are, in our judgment, significant. A significant risk is an identified and assessed risk of material misstatement in the financial report that, in our judgment is a key audit area and requires special audit consideration.

Our assessment of key audit areas is based upon:

- Discussions with the Shire's Administration and the OAG;
- The complexity of transactions within each area;
- The degree of subjectivity in the measurement of financial information related to the risk, especially those measurements involving a wide range of uncertainty;
- The degree of susceptibility to fraud risk; and
- Consideration of any relevant matters that may be discussed during the audit planning stage.



10.2 Materiality

For the purpose of this APM, we referred to the audited 30 June 2020 financial report of the Shire and used our professional judgment to determine a planning materiality amount. In line with OAG policy, we have not disclosed the amount of planning materiality.

The scope of our audit is influenced by the application of materiality. Based on our professional judgment, we determined certain quantitative thresholds for materiality, including the overall materiality for the financial statements. These, together with qualitative considerations, helped us to determine the nature, timing and extent of our audit procedures on the individual financial report line items and disclosures and to evaluate the effect of identified misstatements, both individually and in aggregate, on the financial report and on our opinion.

In assessing the risk profile of the Shire, and in consideration of the users of the financial report, we have adopted materiality guidelines in accordance with Australian Auditing Standards.

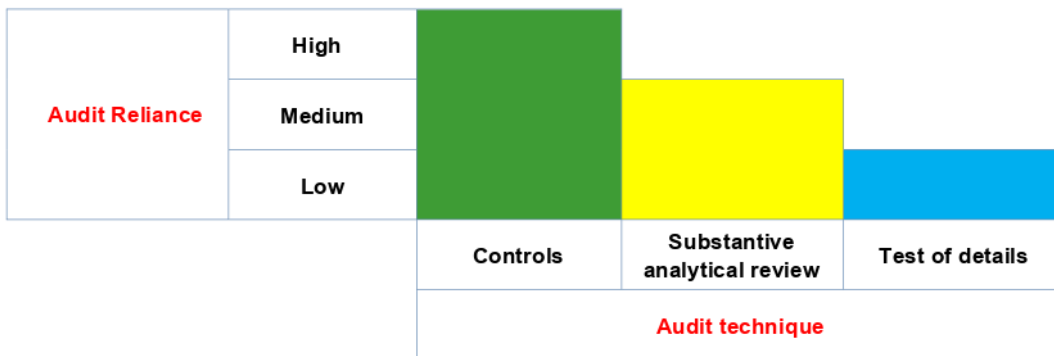
For the purpose of determining materiality, assets and infrastructure are considered a key metric of interest to the users of the financial statements, therefore, they will be used as the main benchmark for the calculation of overall materiality.

However, expenses are an item of significant interest to users of local government financial statements, as they seek to ensure funds are being spent appropriately. Therefore, we will consider a specific lower materiality for those account balances where there are circumstances (including qualitative factors) for which misstatements of lesser amounts than overall materiality could reasonably be expected to influence the economic decisions of users of the financial statements. For example, specific lower materiality will be calculated using total expenses as the benchmark for items such as revenue, other income, expenses, payroll and liability balances.

10.3 RSM approach to auditing significant risk

RSM's approach to auditing a class of transactions, account balance or disclosure is to initially assess whether there is a reasonable possibility that it could contain a material misstatement. Our risk assessment is based on both quantitative and qualitative criteria to determine whether they are significant.

Our audit strategy follows a hierarchy, which starts with testing of controls, then moves to substantive analytical review procedures and then finally testing of details. The following diagram shows an example where a high level of reliance on controls, along with a moderate level of reliance on substantive analytics is likely to result in testing of details that can safely rely on smaller sample sizes.



Based on our previous audit experience at the Shire and review of the Shire's financial information, we have concluded that we can rely on internal controls, which effectively means we can apply a moderate level of substantive analytics and limited testing of details. This controls based approach is both efficient and effective.

10.4 Professional scepticism

We approach all our audits with a degree of professional scepticism as required by Australian Auditing Standards. In addition, professional scepticism is a key component of delivering an effective public sector audit. *ASA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Australian Auditing Standards* defines professional scepticism as 'an attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement due to error or fraud, and a critical assessment of audit evidence'.

Professional scepticism is particularly relevant in areas that involve Administration assumptions and/or estimates. It is also critical when evaluating audit evidence to reduce the risk of the auditor:

- Overlooking unusual circumstances; and
- Over generalising when drawing conclusions from observations using inappropriate assumptions in determining the nature, timing and extent of evidence gathering procedures and evaluating the results thereof.

11 SIGNIFICANT RISK AREAS

Using the 30 June 2020 financial report as a guide and referring to the RSM calculated materiality amount and risk assessment, RSM has identified the following potential significant risk areas for the current financial year:

Significant risk area	30 June 2020 \$	30 June 2019 \$
Revenue and receivables cycle		
Rates	7,342,404	6,861,475
Operating grants, subsidies and contributions	6,890,842	6,374,913
Fees and charges	4,028,832	3,874,461
Trade receivables (current and non-current)	3,824,167	4,178,303
Purchases and payment cycle		
Material and contracts	8,349,534	4,247,735
Property, Plant and Equipment (additions)	-	1,369,661
Infrastructure (additions)	4,090,009	9,362,389
Fixed assets cycle		
Property, Plant and Equipment	45,666,420	47,124,029
Infrastructure	149,684,526	163,369,168

11.1 Revenue and receivables cycle

Reasons why RSM considers this area a significant risk

Revenue is measured by considering multiple elements, for example rates transactions are calculated by the application of a rate in the dollar to the Gross Rental Value (**GRV**) or Unimproved Value (**UV**), which is in turn determined by dividing the required rate collection amount by the total valuations on the roll. GRV's and UV's vary between the various property types, such as mining and pastoral. The GRV / UV is supplied by Landgate. Furthermore, rates revenue represents a significant portion of the Shire's annual operating income and is an important revenue stream in terms of the Shire's cash flows.

Fees and charges are a material amount and is measured by the application of an annual charge to rateable land supplied with specified services. For example, community amenities and recreation and culture fees. There are also further complexities with the application of the eligible pensioners rebate scheme. In addition, further complexity and risk is associated with the requirement for the Shire to comply with Part 6, Division 6 'Rates and service charges' of the Act.

Grants are a material amount and is measured by the application of AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities*, which require the Shire's judgement and assessment in line with the relevant contract / agreement.

Based on the above complexities, and the high risk of management override, revenue recognition for fees and charges and grants is considered significant risk.

RSM audit response

RSM audit procedures will include, among other things, assessment of the Shire's effectiveness of key internal controls operating within the revenue cycle, including application controls. RSM will perform a walkthrough of the key management controls over the revenue cycle and test key management controls. RSM will review, on a sample basis, the reconciliations and calculation of fees and compare these against historical results. In order to assess the completeness of recording revenue in the correct accounting period, RSM will perform revenue cut-off testing and review credit notes. RSM will also ensure all revenue streams have been recognised in accordance with AASB 15 or AASB 1058.

To determine the existence of the receivable balance and the recoverability thereof as at 30 June 2021, and the impact on the Shire's assessment of its expected credit loss calculation, RSM will review receivables balances on a sample basis and perform subsequent receipt testing. Furthermore, we will perform analytical procedures on rates through detailed comparison with prior year balances and budget forecasts. RSM will also determine if the disclosures in the notes to the financial report related to the Shire's revenue recognition policy are appropriate.

11.2 Purchases and payment cycle

Reasons why RSM considers this area a significant risk

All procurement made by the Shire is subject to the requirements of the Act and Part 4 of the *Local Government (Functions and General) Regulations 1996 (Functions and General Regulations)*, which is the basis for the Shire's purchasing policy (**Policy**). The Act and the Functions and General Regulations are there to guide the Shire in delivering best practice in the purchasing of goods, services and works that align with the principles of transparency, probity and good governance. Errors, uncertainty and unrealistic timelines can undermine market confidence, discredit a purchasing process and devalue the outcome of the procurement. Due to the strict and complex requirements of the Policy, including value for money, regulatory compliance, record management, transparency and professionalism, there is potential for insufficient knowledge of the Policy's requirements or failure to comply with the Policy.

RSM audit response

RSM will review the Shire's purchasing policies and assess the effectiveness of internal controls operating within the payment cycle. In addition, we will perform a walkthrough of the key management controls over the purchase and payment cycle, including tendering, and perform tests of control on key management controls over the purchase and payment cycle. Furthermore, we will perform analytical procedures on procurement through detailed comparison with prior year balances and budget forecasts. Our testing will include an evaluation of whether the Shire's purchasing activities have complied with the Act and the Functions and General Regulations.

11.3 Fixed assets cycle

Reasons why RSM considers this area a significant risk

Property, Plant and Equipment and Infrastructure respectively constituted 22% and 73% of the Shire's total assets as at 30 June 2020. Under regulation 17A of the Financial Management Regulations, the Shire's Plant and Equipment type assets are to be measured under the cost model whereas Property and Infrastructure is to be carried at fair value less accumulated depreciation and accumulated impairment losses. Under regulation 17(4) of the Financial Management Regulations, the Shire is required to revalue an asset:

- Whenever the local government believes the fair value of the asset is likely to be materially different from its carrying amount; and
- In any event, within a period of not more than 5 years after the day on which the asset was last valued or revalued.

Furthermore, in accordance with paragraph 9 of AASB 136 *Impairment of Assets*, the Shire is required to assess at reporting date whether there is any indication that an asset may be impaired.

RSM audit response

We will carry out internal control testing over the Shire's processes for determining inputs and assessing the assumptions and reasonableness of the valuation methodology used for fair value measurements and perform detailed substantive testing on a sample basis of the related fair value measurements. Where appropriate, we will obtain the third-party independent valuation reports commissioned by the Shire.

We will review the Shire's assessment that the fair value of Property and Infrastructure assets is not likely to be materially different from their carrying amounts and the Shire's consideration of any potential impairment indicators. This will include a review of the infrastructure assets due for valuation in 2021.

12 OTHER CRITICAL DISCLOSURES IN THE FINANCIAL REPORT

RSM will also audit the following critical disclosures in the financial report:

12.1 Related party disclosures

The Shire is subject to the requirements of AASB 124 *Related Party Disclosures*. The Standard requires disclosures for senior officers' compensation and certain transactions with related parties. A review will be conducted to ensure proper accounting and disclosure of related party transactions and executive remuneration.

Further, section 7.12AL of the Act applies section 17 of the *Auditor General Act 2006* to a local government, which requires the Shire to advise the Auditor General in writing of details of all related entities that are in existence.

RSM audit response:

We will review the disclosures and supporting material to ensure compliance with AASB 124. We will also assess the Shire's internal controls around the identification and proper disclosure of related party transactions and director / executive remuneration.

12.2 Financial ratios

Under regulation 50 of the Financial Management Regulations, the annual report is to include financial ratios. Financial ratios are designed to enable users of annual financial reports to interpret more clearly the Shire's performance and financial results as well as provide a comparison of trends over several years.

These indicators provide a measure of the financial sustainability of local governments and complement the national criteria endorsed by the Local Government and Planning Ministers' Council. They provide for a comprehensive tool for monitoring the financial sustainability of local governments.

RSM audit response:

We will obtain and audit the ratios to assess compliance with regulation 50 of the Financial Management Regulations.

12.3 Capital and other commitments for expenditure

The Shire must disclose in the financial statements its capital and other commitments relating to future asset construction and replacements.

RSM audit response:

We will check the underlying calculations and review the evidence to support the amounts disclosed.

12.4 Reserve accounts

The Shire has established several reserve accounts under section 6.11 of the Act for the purpose of setting aside money for a specific purpose to be used in a future period. Cash reserves are required to be held in separate bank accounts. Although reserve accounts are aggregated in the statement of financial position, they are segregated in the notes to the financial statements as restricted (reserve funds).

RSM audit response:

RSM will review the reserve account reconciliations and test that the transfers to and from these accounts are in accordance with the specific purpose of the reserve.

12.5 Major land transactions

Regulation 46 of the Financial Management Regulations prescribes the disclosure requirement for major land transactions. The information to be disclosed by the Shire is set out in regulation 47 and includes:

- Details of the total income and expenditure for the transaction; and
- Details of the amount or value of any surplus of money or assets.

RSM audit response:

RSM will review the financial records of the Shire to assess whether all major land transactions have been identified and disclosed in accordance with regulation 47.

13 CONTROLS

13.1 Internal control

Internal controls are systems, policies and procedures that help an entity reliably and cost effectively meet its objectives. Sound internal controls enable the delivery of reliable, accurate and timely external and internal reporting. The Shire is responsible for developing and maintaining its internal control framework to enable:

- Preparation of accurate financial records and other information;
- Timely and reliable external and internal reporting;
- Appropriate safeguarding of assets; and
- Prevention or detection and correction of errors and other irregularities.

The annual financial audit enables RSM to form an opinion on the Shire's financial report. An integral part of this, and a requirement of Australian Auditing Standard ASA 315 *Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and its Environment*, is to assess the adequacy of an organisation's internal control framework and governance processes related to its financial reporting. While this understanding has a significant impact on our audit strategy, our audit of the Shire's financial report is not designed to assess, nor do we provide an opinion on, the effectiveness of internal controls.

We focus on the internal controls relating to financial reporting and assess whether the Shire has managed the risk that the financial report will not be complete and accurate. Poor controls diminish Administration's ability to achieve the organisation's objectives and comply with relevant legislation. They also increase the risk of fraud.

During our planning procedures we will gain an understanding of the following components of internal control:

- Control environment
- Risk assessment procedures
- Information systems
- Control activities
- Monitoring procedures

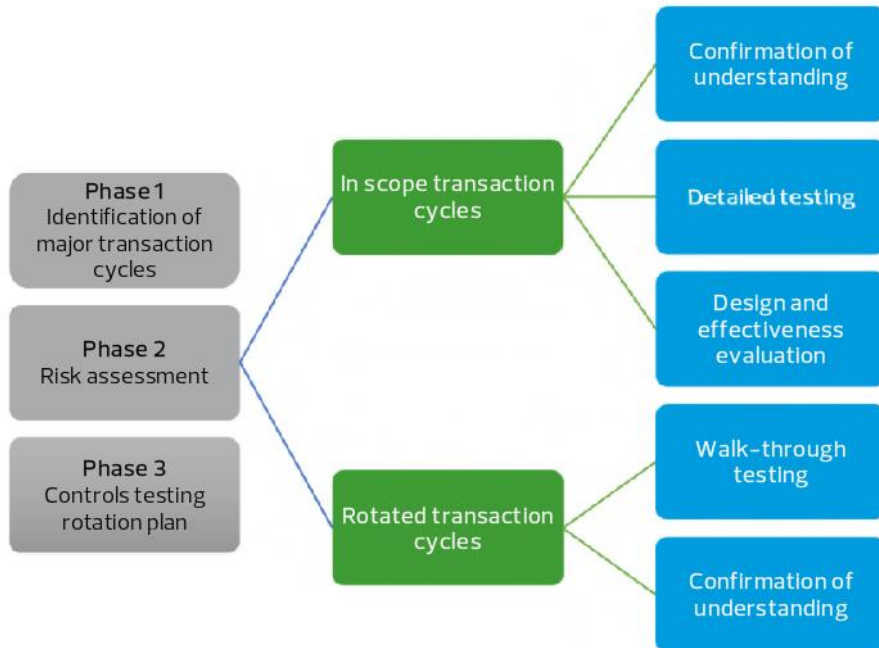
Our preliminary assessment of the internal control framework may indicate that the internal controls are likely to be effective in preventing or detecting and correcting material misstatements in the financial report. In these circumstances we would plan to place reliance on the key internal controls relating to the material components in the financial report to support our audit opinion.

13.2 Significant changes to internal controls

The Shire advised that there are no significant changes to internal controls for the 2021 financial year to date.

13.3 Rotation approach

In accordance with our rotational controls testing approach, we will conduct a risk assessment for each major transaction cycle during our initial engagement year. The risk assessment is benchmarked against our knowledge of each transaction cycle within the local government sector. Using the risk assessment, we design a control testing rotation plan that will bring certain transaction cycles into audit scope each year. Those cycles not in scope will be subject to our normal walkthrough procedures and confirmation of our understanding of the key controls.



During the current audit, we will use a rotation approach to test the design and effectiveness of key controls used in a sample of major transaction cycles linked to significant risk areas. Some transaction cycles will be rotated out and not subject to design and effectiveness testing. Instead, we will update our understanding of the controls and confirm our understanding using walk-through procedures.

RSM audit response:

During the current year audit, RSM will be testing controls over payroll and rotating out testing over the purchases cycle.

14 FRAUD RISK

Under Australian Auditing Standard ASA 240 *The Auditor's Responsibility Relating to Fraud in an Audit of a Financial Report*, when planning and performing audit procedures and evaluating the results, the auditor must consider the risk of material misstatement in the financial report because of fraud and error.

Although ASA240 sets out the principles and procedures we must follow, the primary responsibility for the prevention and detection of fraud and error rests with Council and the CEO. Council and the CEO is responsible for maintaining accounting records and controls designed to prevent and detect fraud and error, and for the accounting policies and estimates inherent in the financial report.

Our audit procedures on fraud risk include the following:

- Forward a copy of the fraud control checklist for self-assessment to the Shire's Administration prior to our final audit visit. The checklist allows us to make inquiries of Administration, to obtain its understanding of the risk of fraud within the Shire and to determine whether Administration have any knowledge of fraud that has been perpetrated on or within the entity. We will review the fraud control self-assessment by the Shire;
- Review the Shire's fraud control procedures in place to reduce the risk of fraud occurring within the entity, including the Shire's code of conduct;
- Understand the Shire's fraud control environment;
- Understand the business rationale for significant or unusual transactions;
- Review current accounting estimates for biases;
- Review the appropriateness of year end accounting adjustments;
- Make enquiries of those charged with governance and others within the Shire;
- Incorporate an element of unpredictability in the selection of the nature, timing and extent of audit procedures to be performed as individuals within the entity who are familiar with the audit procedures normally performed on engagements may be more able to conceal fraudulent financial reporting; and
- Understand the Shire's journal entry process and testing journal entries posted including the authorisation of journals.

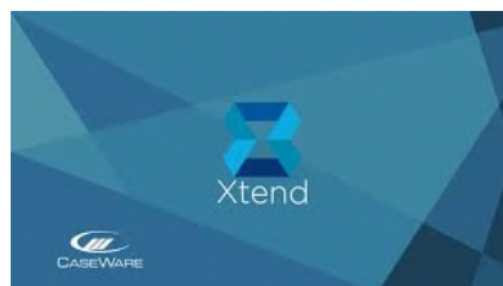
15 OTHER AUDIT MATTERS

15.1 Audit preparation checklists

To assist the Shire to gather and collate the necessary audit information and documentation, we will issue in advance of each audit visit an electronic Interim Audit Preparation Checklist and a Final Audit Preparation Checklist utilising CaseWare Xtend.

The benefits of CaseWare Xtend include:

- Securely request, file and store sensitive data within the audit engagement.
- Collaborate and communicate in real time, allowing for a more adaptable and transparent workflow.
- Manage requests in one centralised location that is readily accessible.
- Track the status of audit requests.



CaseWare Xtend will facilitate the delivery of an efficient audit and help to minimise interruptions to the Shire's staff.

We have found this facility to be very useful and clients have appreciated the savings in time and reduced disturbance by auditors during the audit fieldwork.

15.2 Internal audit

The Shire is not planning to perform any internal audit during the year ending 30 June 2021.

15.3 Important changes in governance, management or internal control environments

The Shire has advised that, other than those matters mentioned in the APM, there are no other major changes to its governance, management or internal control environment that may significantly impact the 30 June 2021 financial report.

15.4 Cumulative knowledge of accounting and computer systems and any expected changes

The Shire has represented that they are not aware of any significant changes to the accounting or computer systems.

16 INVOLVEMENT OF INFORMATION SYSTEMS AUDIT SPECIALIST

The financial management systems being used by the local government entities is varied, but there is a general reliance on "Synergy Soft". In some circumstances the information systems are integrated, whereas in others they are separate and rely on manual transfer of data between systems.

Due to the varying degree of financial system integration at each local government, RSM has assessed the information system environment as being sophisticated and we will engage an Information System Auditor (ISA) specialist to assess the risk of material misstatement imposed by the Information Technology (IT) environment at each local government.

The audit procedures conducted by the ISA will be:

- Testing general IT controls around system access and testing controls over computer operations within specific applications which are required to be operating correctly to mitigate the risk of misstatement in the financial statements;
- Reviewing the key controls around change management related to significant IT systems.

RSM complies with Auditing Standard ASA 315 *Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment*. Our approach to information systems audit is to obtain an understanding of the information system, including the related business processes, relevant to financial reporting, including (amongst others) how the information system captures events and conditions, other than transactions, that are significant to the financial statements.

17 TIMETABLE

Phase	Task	Indicative timeframe ⁽¹⁾	Action
Planning	Pre-planning meeting to review and update the overall audit approach and plan	30 April 2021	RSM
	Issue draft APM to the Shire for commentary	3 May 2021	RSM
	Entrance meeting with the Audit Committee, the Shire's Administration, OAG and RSM for the presentation and discussion of final APM	20 May 2021	RSM OAG Shire
Interim audit fieldwork	Issuing of Interim Audit Preparation Checklist to the Shire	10 May 2021	RSM
	Based on risk assessment, performance of cyclical controls testing, walkthrough of major business cycles and review of key reconciliation procedures for the 10 months ended 30 April 2021	31 May 2021	RSM
	Assessment of status of Management Letter points raised for the prior year		
Interim audit reporting	Interim audit findings meeting with the Shire's Administration, OAG and RSM to discuss any significant control matters surrounding the major transaction cycles and content of the management letter, if any	14 June 2021	RSM OAG Shire
	Issue the draft Interim Audit Management Letter (if any) for the year ending 30 June 2021 to the OAG for consideration and comment	17 June 2021	RSM OAG
	Issue of the draft Interim Audit Management Letter (if any) to the Shire for consideration and comment.	23 June 2021	RSM Shire
	Return of draft Interim Audit Management Letter (if any) to RSM with commentary	5 July 2021	Shire
	Issue the Interim Audit Management Letter (if any) to the OAG	6 July 2021	RSM
Draft financial report	The Shire submits proforma financial report to RSM for review and comment. This will be in the form of the statutory model with the previous year's actuals displayed.	19 July 2021	Shire
	Shire to submit draft financial report as per the Act deadline.	27 September 2021	Shire

Phase	Task	Indicative timeframe ⁽¹⁾	Action
Final audit fieldwork	Issuing of Final Audit Preparation Checklist	30 July 2021	RSM
	Provision of trial balance as at 30 June 2021 to RSM	20 September 2021	Shire
	The Shire provides all information listed in the Final Audit Preparation Checklist	24 September 2021	Shire
	Performance of substantive tests for revenue and expenditure cycles for the 2 months ended 30 June 2021	28 September – 1 October 2021	RSM
	Performance of substantive tests for balance sheet accounts as at year end		
	Review of audit file by OAG	Early October 2021	OAG
Final audit reporting	Final audit findings meeting with the Shire's Administration, OAG and RSM to discuss any significant accounting issues and findings (if any) noted during the final audit. If there are significant, unresolved matters, then a meeting will also be held with the Audit Committee.	8 October 2021	RSM OAG Shire
	Issue the draft Final Audit Management Letter (if any) for the year ended 30 June 2021 to the OAG for consideration and comment	13 October 2021	RSM OAG
	Issue the draft Final Audit Management Letter (if any) for the year ended 30 June 2021 to the Shire for consideration and comment	15 October 2021	RSM Shire
	Return draft Final Audit Management Letter (if any) for the year ended 30 June 2021 to RSM with commentary	25 October 2021	Shire
	Issue the Final Audit Management Letter to the OAG	26 October 2021	RSM
	Preparation of OAG Signing Review Memorandum	27 October 2021	RSM
	Review of audit file by OAG	29 October 2021	OAG
	Audit Closing Report issued	2 November 2021	RSM
	Final audit exit meeting with Shire	11 November 2021	RSM OAG Shire
	Issue final Management Representation Letter and approve Financial Report	12 November 2021	Shire
	Independent Contract Auditor's Report issued	12 November 2021	RSM

Phase	Task	Indicative timeframe ⁽¹⁾	Action
	OAG to sign and issue the Audit Report	Within 5 working days of receiving the signed financial statements and reporting from RSM.	OAG

⁽¹⁾ The above dates are tentative at this stage and are subject to amendment as a result of staff availability from the Shire due to any COVID-19 restrictions.

18 APPENDIX A: ADDITIONAL INFORMATION CONTACTS

David Wall	Kellie Tonich
RSM Australia	Office of the Auditor General
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2 The Esplanade	469 Wellington Street
Perth Western Australia 6000	Perth Western Australia 6000
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7.2 STATEMENT OF FINANCIAL ACTIVITY - APRIL 2022

File Number: 5179

Author: Alan Thornton, Acting Director of Corporate Services

Responsible Officer: Amanda Dexter, Chief Executive Officer

Authority/Discretion: Information

SUMMARY

This report has been compiled to fulfil the statutory reporting requirements of the *Local Government Act 1995* (Act) and associated Regulations, whilst also providing the Council with an overview of the Shire's financial performance on a year to date basis for the period ending 30 April 2022.

DISCLOSURE OF ANY INTEREST

NIL.

BACKGROUND

Pursuant to section 6.4 of the *Local Government Act 1995* and regulation 34(4) of the *Local Government (Financial Management) Regulations 1996* (the Regulations), a Local Government is to prepare, on a monthly basis, a statement of financial activity that reports on the Shire's financial performance in relation to its adopted/amended budget.

The Shires Financial Reports are produced in accordance with the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* as amended. Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires that Local Governments produce a monthly statement of financial activity and such other supporting information as is considered relevant by the Local Government.

The Shires financial reporting framework provides Council, management and employees with a broad overview of the Shire's wide financial position.

STATUTORY ENVIRONMENT

Section 34 of the Local Government (Financial Management) Regulations 1996 provides:

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

- (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 subregulation (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 subregulation (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.*

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

AF14 – Significant Accounting Policies

AF18 – Sundry Debtors Collection

AF19 – Outstanding Rates Collection

FM4 – Reserve Accounts

FM7 – Cash Flow Management

FM8 – Investments

FINANCIAL IMPLICATIONS

Expenditure for the period ending has been incurred in accordance with the 2021/22 Annual Budget as adopted by Council at its meeting held 31 August 2021 (Minute No. 100/21 refers) budget parameters, which have been structured on financial viability and sustainability principles.

Details of any budget variation in excess of \$30,000 (year to date) follow. There are no other known events which may result in a material non-recoverable financial loss or financial loss arising from an uninsured event.

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.2 Capable, inclusive and effective organisation	1.2.2 Provide strong governance

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
<p>Financial:</p> <p>The Shire is exposed to a number of financial risks. Most of these risks exist in respect to recurrent revenue streams which are required to meet current service levels. Any reduction in these revenue streams into the future is likely to have an impact on the Shire's ability to meet service levels or asset renewal funding requirements, unless the Shire can replace this revenue or alternatively reduce costs.</p>	Possible	Major	High	Risk assessments have been completed in relation to a number of higher level financial matters. The timely and accurate completion of monthly financial reporting enabling Council to make fully informed decisions is a control that assists in addressing this risk.

CONSULTATION

Internal consultation within the Corporate Services Department.

External consultation with Moore Stephens.

In accordance with section 6.2 of the *Local Government Act 1995*, the annual budget was prepared having regard to the Strategic Community Plan, prepared under section 5.56 of the *Local Government Act 1995*.

COMMENT

Any material variances are highlighted in the Operating Statement and included by way of note to the Operating Statement (as attached)

Attached to the Agenda is a copy of:

- Statement of Financial Activity by Program
- Statement of Financial Activity by Nature and Type

Notes related to –

- Significant Accounting Policies
- Net Current Financial Position
- Capital – Acquisition, Funding and Disposal
- Cash and Investments
- Budget Amendments
- Trust Fund Movements
- Material Variances
- Grants and Contributions
- Rating Information
- Cash Backed Reserves
- Receivables
- Payables; and
- Summary Graphs.

Comments are required for variances that are more than 10% of budget or \$30,000 whichever is the greater.

At the time of preparing the attached financials the Annual Financial Report has not been finalised and therefore the surplus from 2020/21, as displayed, may change due to year end and audit adjustments.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. **Management Information Report**  
2. **Monthly Financial Statements - 30 April 2022**  

COMMITTEE RESOLUTION AC43/22

Moved: Cr Geoff Haerewa

Seconded: Cr Peter McCumstie

That the Audit Committee recommends Council RECEIVES the Monthly Financial Management Report incorporating the Statement of Financial Activity for the period ending 30th April 2022.

In Favour: Crs Geoff Haerewa, Keith Bedford, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

CARRIED 5/0

Management Information Report Period Ending 30 April 2022

MANAGEMENT COMMENTS

Issue	Priority	Management Comments
Although we acknowledge a significant provision for impairment exists, the debtors aged trial balance includes invoices totalling \$372,580 outstanding for over 90 days, and debtors with credit balances totalling \$56,116.	Medium	Outstanding debts are being reviewed as a priority and have been identified as debts under negotiation, currently in liquidation process, on payment arrangement with the Shire, or have been sent to CS Legal for further legal action.
Asset register does not reconcile to the general ledger.	Medium	This is a priority item. Once the 30 June 2021 Financial Statements have been finalised the asset register for this financial year can be activated allowing for disposal of the vehicle to be processed.
As the disposal of the vehicle has not been processed through the asset register no profit or loss has been recognised on this sale. Proceeds from the sale of vehicle has been fully recognised as other income.	Medium	This is a priority item. Once the 30 June 2021 Financial Statements have been finalised the asset register for this financial year can be activated allowing for disposal of the vehicle to be processed.
Depreciation has not been processed in 2021/22.	Low	2020/2021 Assets totals is yet to be finalised, therefore, Depreciation for July 2021 won't be applied completion of 2020/21 Annual Financial Report.
At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report for 30 June 2021 has not been finalised, therefore the closing surplus may change from the current \$5,789,478 due to year end and audit adjustments.	Low	Awaiting completion of 2020/21 Annual Financial Report.

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10 May 2022

Mrs Amanda Dexter
Chief Executive Officer
Shire Of Derby/West Kimberley
PO Box 94
DERBY WA 6728

Dear Amanda

ACCOUNTING SERVICE INFORMATION REPORT FOR THE PERIOD ENDED 30 APRIL 2022

We advise we have completed the compilation of your Statutory Monthly Statement of Financial Activity (by Statutory Reporting Program) for the month ended 30 April 2022 and enclose our Compilation Report and Statements.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report. Other matters which arise during the course of our compilation that we wish to bring to your attention are raised in this report.

It should be appreciated, our procedures are designed primarily to enable us to compile the monthly financial statements and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and Council, which may exist. However, we aim to use our knowledge of the Shire's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Please note in order to meet legislative requirements, details and explanations of the material variances between the year to date actuals and year to date budget need to be completed by Shire staff, as required by *Local Government (Financial Management) Regulation 34(1) (d)*.

COMMENTS/SUGGESTIONS

Attached is a list of comments/suggestions derived from compiling the statement of financial activity and other end of month review services.

MATTERS FOR MANAGEMENT ATTENTION:

Please complete the Statutory Monthly Financial Statements by completing Note 16 – Explanation of Material Variances by providing a comment for each item where the Council's YTD Budget and YTD Actual are over the variance threshold. These items are indicated with a ▼ or ▲.

In the Management Information Report which follows, we have raised matters we wish to draw to management's attention.

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

Yours sincerely

A handwritten signature in black ink, appearing to read "Russell Barnes".


Russell Barnes
Director
[Moore Australia \(WA\) Pty Ltd](http://www.moore-australia.com.au)

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**Shire of Derby/West Kimberley
Management Information Report**

**Period Ending
30 April 2022**

Topic	Item	First Identified	Explanation	Action Required	Priority
Subsidiary ledgers	Outstanding	April 2022	Although we acknowledge a significant provision for impairment exists, the debtors aged trial balance includes invoices totalling \$372,580 outstanding for over 90 days, and debtors with credit balances totalling \$56,116.	We recommend reviewing overdue debtors collection procedures to ensure debtors outstanding for over 30 days are subject to regular review and reminder notices are issued to improve the collection rate. We recommend debtors with credit balances be investigated and remedied.	Medium
Asset Reconciliation	Reconciliation	December 2021	Asset register does not reconcile to the general ledger.	We recommend investigating and rectifying variances between classes and overall balances	Medium
Disposal of Asset	Proceeds allocation	July 2021	As the disposal of the vehicle has not been processed through the asset register no profit or loss has been recognised on this sale. Proceeds from the sale of vehicle has been fully recognised as other income.	We recommend a disposal be processed through the asset register and the profit/loss on sale be recognised.	Medium
Operating expenditure	Depreciation	July 2021	Depreciation has not been processed in 2021/22.	When the 2020/21 Annual Financial Statements have been finalised depreciation will be processed.	Low
Funding Surplus	Closing Surplus	April 2022	At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report for 30 June 2021 has not been finalised, therefore the closing surplus may change from the current \$5,789,478 due to year end and audit adjustments.	None required.	Low

Approval:  Russell Barnes, Director

**Moore Australia**

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10 May 2022

Mrs Amanda Dexter
Chief Executive Officer
Shire of Derby/West Kimberley
PO Box 94
DERBY WA 6728

Dear Amanda

COMPILATION REPORT TO THE SHIRE OF DERBY/WEST KIMBERLEY

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Derby/West Kimberley, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 30 April 2022. The financial statements have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

THE RESPONSIBILITY OF THE SHIRE OF DERBY/WEST KIMBERLEY

The Shire of Derby/West Kimberley are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

OUR RESPONSIBILITY

On the basis of information provided by the Shire of Derby/West Kimberley we have compiled the accompanying special purpose financial statements in accordance with the requirements of the *Local Government Act 1995*, associated Regulations and APES 315 *Compilation of Financial Information*.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Shire of Derby/West Kimberley provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The Local Government special purpose financial statements were compiled exclusively for the benefit of the Shire of Derby/West Kimberley. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

A handwritten signature in black ink, appearing to read 'Russell Barnes'.

Russell Barnes
Director
[Moore Australia \(WA\) Pty Ltd](#)

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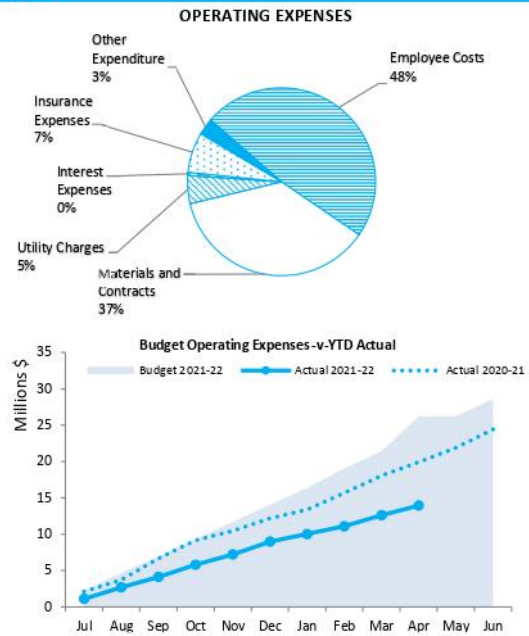
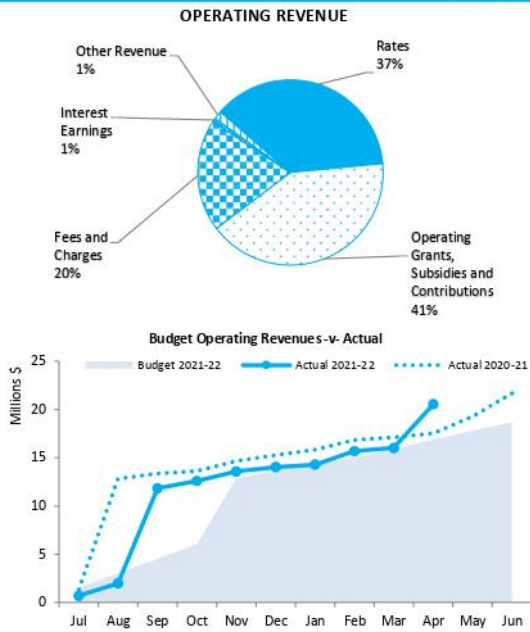
SHIRE OF DERBY-WEST KIMBERLEY**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 April 2022****LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996****TABLE OF CONTENTS**

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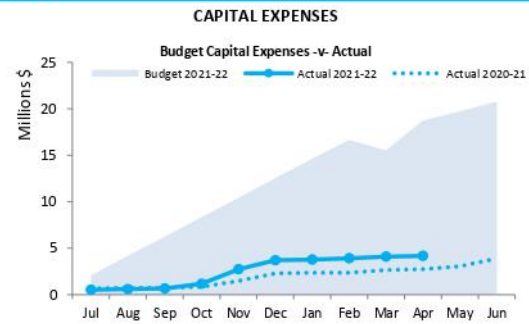
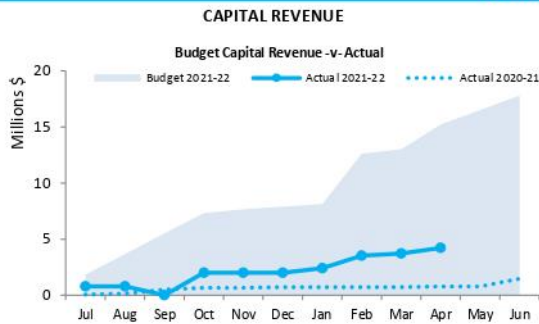
**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2022**

SUMMARY INFORMATION - GRAPHS

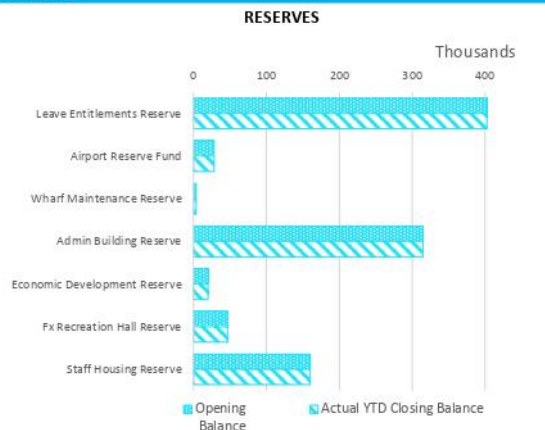
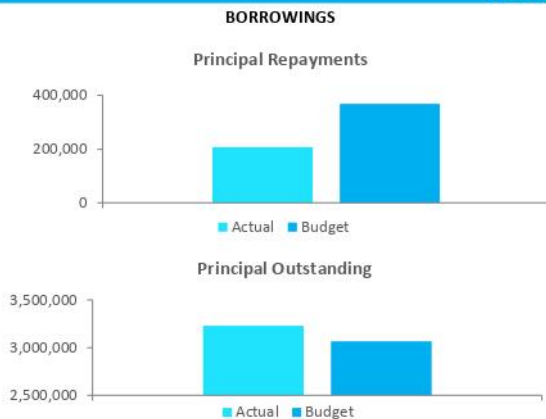
OPERATING ACTIVITIES



INVESTING ACTIVITIES



FINANCING ACTIVITIES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Please refer to the compilation report

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2022**

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$5.79 M	\$5.79 M	\$5.79 M	\$0.00 M
Closing	\$0.00 M	\$1.98 M	\$12.24 M	\$10.26 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$12.68 M	% of total
Unrestricted Cash	\$11.70 M	92.3%
Restricted Cash	\$0.98 M	7.7%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$1.38 M	% Outstanding
Trade Payables	\$0.97 M	
0 to 30 Days		62.9%
30 to 90 Days		19.8%
Over 90 Days		17.2%

Refer to Note 5 - Payables

Receivables		
	\$2.72 M	% Collected
Rates Receivable	\$1.69 M	74.7%
Trade Receivable	\$1.03 M	% Outstanding
30 to 90 Days		22.1%
Over 90 Days		32.2%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.78 M)	(\$0.93 M)	\$6.60 M	\$7.54 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$7.63 M	% Variance
YTD Actual	\$7.63 M	
YTD Budget	\$7.62 M	0.0%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	\$8.47 M	% Variance
YTD Actual	\$8.47 M	
YTD Budget	\$5.01 M	69.1%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$4.01 M	% Variance
YTD Actual	\$4.01 M	
YTD Budget	\$3.96 M	1.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.86 M)	(\$2.85 M)	\$0.05 M	\$2.90 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$0.00 M	%
YTD Actual	\$0.00 M	
Amended Budget	\$0.09 M	0.0%

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$4.17 M	% Spent
YTD Actual	\$4.17 M	
Amended Budget	\$20.76 M	20.1%

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	\$4.22 M	% Received
YTD Actual	\$4.22 M	
Amended Budget	\$17.81 M	23.7%

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.15 M)	(\$0.02 M)	(\$0.21 M)	(\$0.18 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.21 M
Interest expense	\$0.08 M
Principal due	\$3.23 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$0.98 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

Please refer to the compilation report

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 APRIL 2022**

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

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.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

To provide an operational framework for environmental and community health.

Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and environmental health administration.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Year round care, housing for the aged and educational services.

HOUSING

Help ensure adequate housing.

Management and maintenance of staff and rental housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collections, recycling, refuse site operations, litter control, administration of the town planning scheme, cemetery operations, public toilet facilities, sewerage and protection of the environment.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which help the social well being of the community.

Maintenance and operation of the Town Hall, the aquatic centre, recreation centre, library, community arts program, cultural activities and various services.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges, footpaths, street lighting, traffic management and airport. Purchase and disposal of Council's road plant, parking control and police licensing.

ECONOMIC SERVICES

To help promote the Shire and its economic well being.

Building control, saleyards, tourism and area promotion, standpipes and pest control.

OTHER PROPERTY AND SERVICES

To monitor and control the Shire's overheads operating accounts.

Private works operations, plant repairs and operation costs, stock and materials, property leases and rental, salaries and wages for council employees.

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 4

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	5,789,478	5,789,478	5,789,478	0	0.00%	
Operating Activities							
Revenue from operating activities							
Governance		3,750	3,120	1,023	(2,097)	(67.21%)	
General purpose funding - general rates	6	7,623,369	7,623,369	7,625,881	2,512	0.03%	
General purpose funding - other		3,438,611	2,865,470	6,920,915	4,055,445	141.53%	▲
Law, order and public safety		163,950	136,560	37,287	(99,273)	(72.70%)	▼
Health		697,566	618,284	450,143	(168,141)	(27.19%)	▼
Education and welfare		1,089,770	908,130	516,143	(391,987)	(43.16%)	▼
Housing		108,800	90,650	104,680	14,030	15.48%	
Community amenities		2,512,000	2,097,300	2,462,359	365,059	17.41%	▲
Recreation and culture		408,923	340,690	240,962	(99,728)	(29.27%)	▼
Transport		2,515,000	2,095,820	2,063,132	(32,688)	(1.56%)	
Economic services		57,000	47,490	87,865	40,375	85.02%	▲
Other property and services		82,504	68,740	44,608	(24,132)	(35.11%)	
		18,701,243	16,895,623	20,554,998	3,659,375		
Expenditure from operating activities							
Governance		(1,670,237)	(1,391,670)	(1,146,705)	244,965	17.60%	▲
General purpose funding		(434,987)	(332,450)	(264,362)	68,088	20.48%	▲
Law, order and public safety		(801,263)	(670,960)	(472,341)	198,619	29.60%	▲
Health		(1,495,859)	(1,248,460)	(945,648)	302,812	24.25%	▲
Education and welfare		(984,542)	(820,270)	(727,104)	93,166	11.36%	▲
Housing		(611,445)	(509,070)	(268,293)	240,777	47.30%	▲
Community amenities		(4,063,777)	(3,386,230)	(2,233,301)	1,152,929	34.05%	▲
Recreation and culture		(6,734,572)	(5,251,440)	(3,905,301)	1,346,139	25.63%	▲
Transport		(10,076,538)	(8,385,140)	(3,080,897)	5,304,243	63.26%	▲
Economic services		(1,307,943)	(1,089,780)	(869,967)	219,813	20.17%	▲
Other property and services		(429,593)	(357,668)	(36,268)	321,400	89.86%	▲
		(28,610,756)	(23,443,138)	(13,950,187)	9,492,951		
Non-cash amounts excluded from operating activities	1(a)	7,131,200	5,613,350	0	(5,613,350)	(100.00%)	▼
Amount attributable to operating activities		(2,778,313)	(934,165)	6,604,811	7,538,976		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13	17,806,828	14,413,960	4,220,143	(10,193,817)	(70.72%)	▼
Proceeds from disposal of assets	7	90,400	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(20,760,553)	(17,266,130)	(4,171,507)	13,094,623	75.84%	▲
Amount attributable to investing activities		(2,863,325)	(2,852,170)	48,636	2,900,806		
Financing Activities							
Transfer from reserves	10	221,000	184,160	0	(184,160)	(100.00%)	▼
Repayment of debentures	9	(368,840)	(207,360)	(207,360)	0	0.00%	
Amount attributable to financing activities		(147,840)	(23,200)	(207,360)	(184,160)		
Closing funding surplus / (deficit)	1(c)	0	1,979,943	12,235,565			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 16 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$30,000 or 10.00% whichever is the greater.

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

Note: General purpose funding - other revenue includes \$4,402,913 relating to the 2022/2023 Financial Assistance Grant allocation.

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 5

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 APRIL 2022

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 6

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	5,789,478	5,789,478	5,789,478	0	0.00%	
Operating Activities							
Revenue from operating activities							
Rates	6	7,623,369	7,623,369	7,625,881	2,512	0.03%	
Operating grants, subsidies and contributions	12	5,967,451	5,009,804	8,473,684	3,463,880	69.14%	▲
Fees and charges		4,744,169	3,957,290	4,011,565	54,275	1.37%	
Interest earnings		225,000	187,490	139,246	(48,244)	(25.73%)	▼
Other revenue		141,254	117,670	304,622	186,952	158.88%	▲
		18,701,243	16,895,623	20,554,998	3,659,375		
Expenditure from operating activities							
Employee costs		(9,599,698)	(8,000,760)	(6,720,462)	1,280,298	16.00%	▲
Materials and contracts		(9,156,157)	(7,563,668)	(5,115,993)	2,447,675	32.36%	▲
Utility charges		(930,029)	(771,160)	(677,355)	93,805	12.16%	▲
Depreciation on non-current assets		(7,131,200)	(5,613,350)	0	5,613,350	100.00%	▲
Interest expenses		(135,801)	(113,150)	(76,706)	36,444	32.21%	▲
Insurance expenses		(1,169,363)	(974,100)	(967,254)	6,846	0.70%	
Other expenditure		(488,508)	(406,950)	(392,417)	14,533	3.57%	
		(28,610,756)	(23,443,138)	(13,950,187)	9,492,951		
Non-cash amounts excluded from operating activities	1(a)	7,131,200	5,613,350	0	(5,613,350)	(100.00%)	▼
Amount attributable to operating activities		(2,778,313)	(934,165)	6,604,811	7,538,976		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	17,806,828	14,413,960	4,220,143	(10,193,817)	(70.72%)	▼
Proceeds from disposal of assets	7	90,400	0	0	0	0.00%	
Payments for property, plant and equipment	8	(20,760,553)	(17,266,130)	(4,171,507)	13,094,623	75.84%	▲
Amount attributable to investing activities		(2,863,325)	(2,852,170)	48,636	2,900,806		
Financing Activities							
Transfer from reserves	10	221,000	184,160	0	(184,160)	(100.00%)	▼
Repayment of debentures	9	(368,840)	(207,360)	(207,360)	0	0.00%	
Amount attributable to financing activities		(147,840)	(23,200)	(207,360)	(184,160)		
Closing funding surplus / (deficit)	1(c)	0	1,979,943	12,235,565			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 16 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

Note: Operating grants, subsidies and contributions include \$4,402,913 relating to the 2022/2023 Financial Assistance Grant allocation.

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2022**

BASIS OF PREPARATION

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 May 2022

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Add: Depreciation on assets		7,131,200	5,613,350	0
Total non-cash items excluded from operating activities		7,131,200	5,613,350	0

(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.

		Last Year Closing 30 June 2021	This Time Last Year 30 April 2021	Year to Date 30 April 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(975,801)	(975,801)	(975,801)
Add: Borrowings	9	368,839	156,712	161,479
Add: Provisions - employee	11	402,441	0	402,441
Total adjustments to net current assets		(204,521)	(819,089)	(411,881)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	8,934,223	5,995,709	12,679,922
Rates receivables	3	435,298	2,478,602	1,693,428
Receivables	3	1,383,715	751,992	1,031,524
Other current assets	4	32,395	69,684	44,339
Less: Current liabilities				
Payables	5	(2,843,249)	(1,504,430)	(1,382,390)
Borrowings	9	(368,839)	(156,712)	(161,479)
Contract liabilities	11	(227,553)	(341,905)	(227,553)
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	11	(773,724)	0	(452,078)
Provisions	11	(578,267)	(516,871)	(578,267)
Less: Total adjustments to net current assets	1(b)	(204,521)	(819,089)	(411,881)
Closing funding surplus / (deficit)		5,789,478	5,956,980	12,235,565

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 APRIL 2022

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash On Hand	Cash and cash equivalents	1,750	0	1,750	0	Cash on hand	Nil	Nil
Municipal Bank Account	Cash and cash equivalents	7,634,452	0	7,634,452	0	ANZ	Variable	Nil
CBA Bank Acc - Fitzroy Deposits	Cash and cash equivalents	103,552	0	103,552	0	CBA	Nil	Nil
Municipal Investment Account	Cash and cash equivalents	3,964,367	0	3,964,367	0	ANZ	Variable	Nil
Reserve Bank Account	Cash and cash equivalents	0	975,801	975,801	0	ANZ	0.10%	May-22
Trust Cash at Bank	Cash and cash equivalents	0	0	0	295,981	ANZ	Nil	Nil
Total		11,704,121	975,801	12,679,922	295,981			
Comprising								
Cash and cash equivalents		11,704,121	975,801	12,679,922	295,981			
		11,704,121	975,801	12,679,922	295,981			

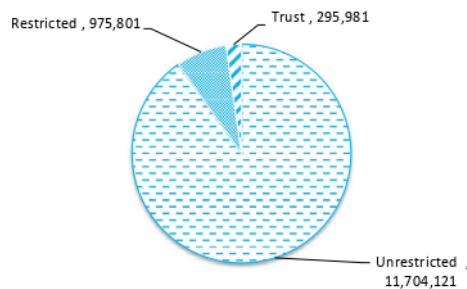
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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.

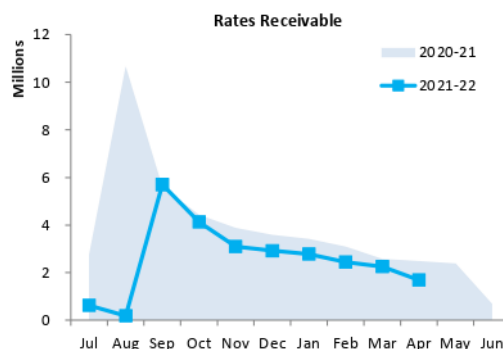


Please refer to the compilation report

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 June 2021	30 Apr 2022
	\$	\$
Gross rates in arrears previous year	2,399,614	903,848
Levied this year	9,109,209	7,625,881
Less - collections to date	(10,604,975)	(6,367,751)
Gross rates collectable	903,848	2,161,978
Allowance for impairment of rates receivable	(468,550)	(468,550)
Net rates collectable	435,298	1,693,428
% Collected	92.1%	74.7%

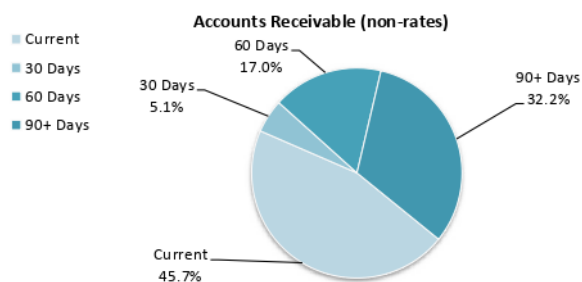


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(56,116)	530,193	59,429	197,362	372,991	1,103,859
Percentage		45.7%	5.1%	17%	32.2%	
Balance per trial balance						
Sundry receivable						1,103,859
GST receivable						93,094
Increase in Allowance for impairment of receivables from contracts with customers						(367,835)
Rates pensioner rebates						6,989
Prepayments						195,417
Total receivables general outstanding						1,031,524

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 April 2022
Other current assets	\$	\$	\$	\$
Inventory				
Fuel, oil and materials on hand	32,395	75,083	(63,139)	44,339
Total other current assets	32,395	75,083	(63,139)	44,339

Amounts shown above include GST (where applicable)

KEY INFORMATION

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.

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 12

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

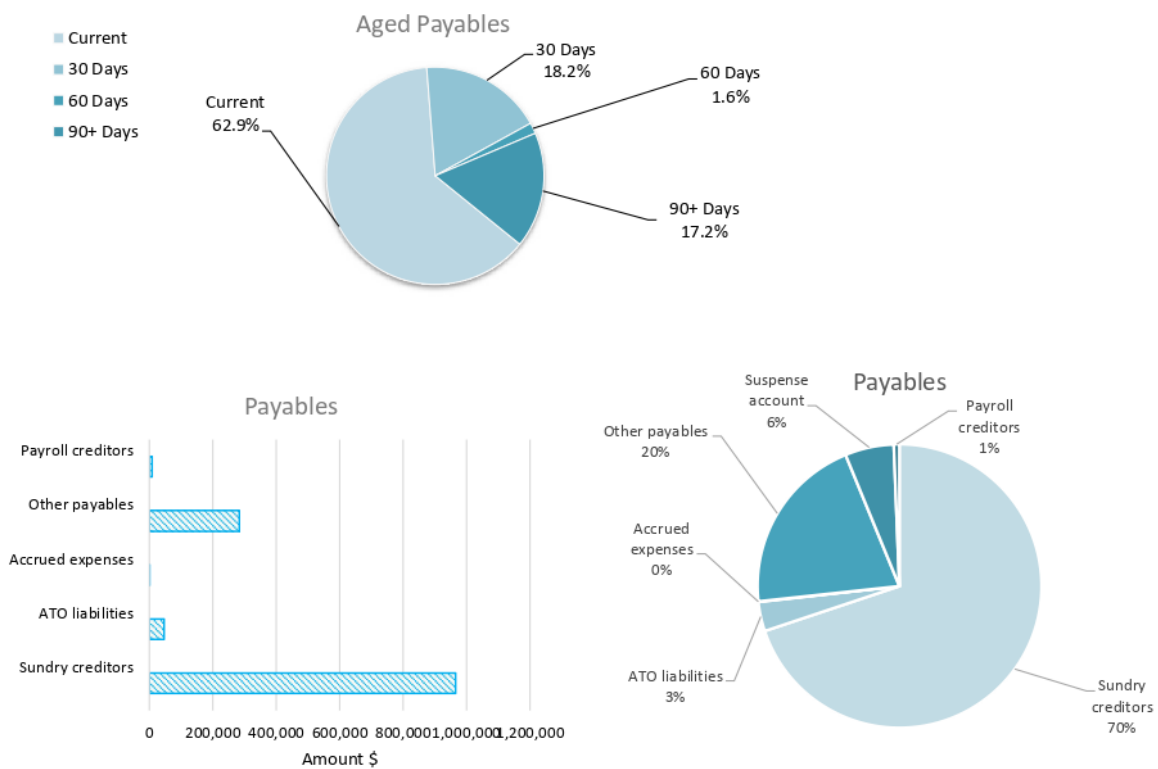
**OPERATING ACTIVITIES
NOTE 5
Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	607,518	176,212	15,601	166,409	965,740
Percentage		62.9%	18.2%	1.6%	17.2%	
Balance per trial balance						
Sundry creditors						965,740
ATO liabilities						46,521
Accrued expenses						899
Other payables						283,698
Suspense account						76,799
Payroll creditors						8,733
Total payables general outstanding						1,382,390

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.



Please refer to the compilation report

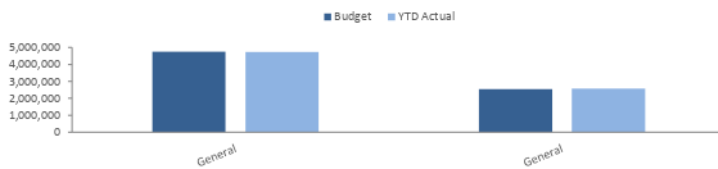
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022

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
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
General	0.1291	1,674	36,744,228	4,744,966	5,000	5,000	4,754,966	4,740,772	(4,203)	(24)	4,736,545
Unimproved value											
General	0.0728	141	35,686,982	2,542,603	0	0	2,542,603	2,604,957	6,584	(35,207)	2,576,334
Sub-Total		1,815	72,431,210	7,287,569	5,000	5,000	7,297,569	7,345,729	2,381	(35,231)	7,312,879
Minimum payment	Minimum \$										
Gross rental value											
General	1,320	220	1,156,032	290,400	0	0	290,400	289,080	(3,042)	0	286,038
Unimproved value											
General	610	140	332,296	85,400	0	0	85,400	86,720	(610)	0	86,110
Sub-total		360	1,488,328	375,800	0	0	375,800	375,800	(3,652)	0	372,148
Discount							(50,000)				(59,146)
Total general rates							7,623,369				7,625,881

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

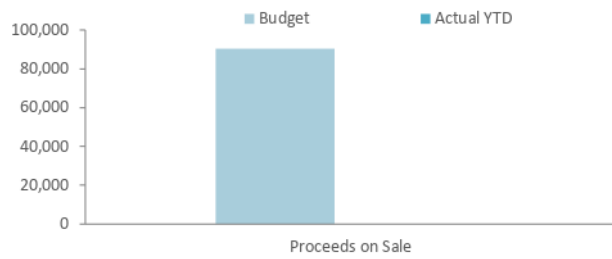


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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**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)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment Law, order, public safety								
	Plant and equipment	90,400	90,400	0	0	0	0	0	0
		90,400	90,400	0	0	0	0	0	0



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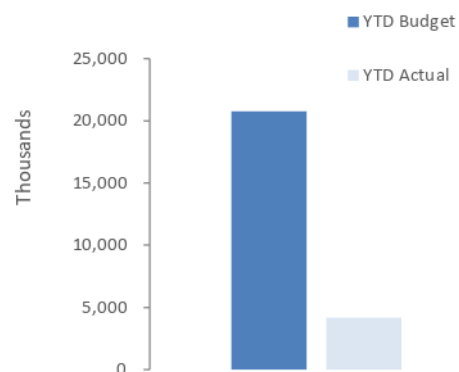
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	689,864	536,500	303,876	(232,624)
Plant & Equipment	1,063,754	890,610	347,338	(543,272)
Infrastructure Roads	16,787,116	13,989,200	2,716,748	(11,272,452)
Infrastructure Footpaths	365,660	304,720	201,190	(103,530)
Infrastructure Drainage	278,372	231,970	299,600	67,630
Infrastructure Parks & Ovals	10,000	8,330	13,779	5,449
Infrastructure - Wharf	251,060	209,210	50,530	(158,680)
Infrastructure Other	1,314,727	1,095,590	238,446	(857,144)
Payments for Capital Acquisitions	20,760,553	17,266,130	4,171,507	(13,094,623)
Total Capital Acquisitions	20,760,553	17,266,130	4,171,507	(13,094,623)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	17,806,828	14,413,960	4,220,143	(10,193,817)
Other (disposals & C/Fwd)	90,400	0	0	0
Cash backed reserves				
Admin Building Reserve	221,000	184,160	0	(184,160)
Contribution - operations	2,642,325	2,668,010	(48,636)	(2,716,646)
Capital funding total	20,760,553	17,266,130	4,171,507	(13,094,623)

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.



Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)



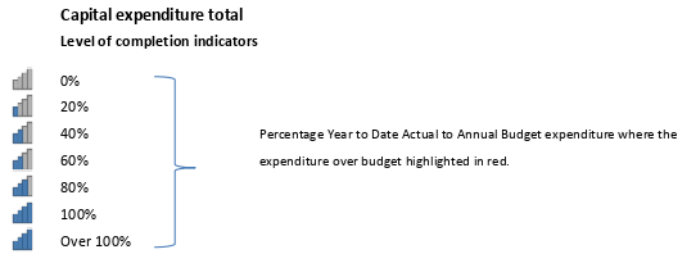
Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Amended		Year to Date Actual	Variance (Under)/Over	
		Current Budget	Year to Date Budget			
Capital Expenditure						
Buildings						
	4040110	MEMBERS - Building (Capital)	20,000	16,660	13,093	(3,567)
	4080710	WELFARE - Building (Capital)	50,000	41,660	0	(41,660)
	4110110	HALLS - Building (Capital)	0	0	2,909	2,909
	4110210	SWIM AREAS - Building (Capital)	18,880	15,730	12,656	(3,074)
	4110310	REC - Other Rec Facilities Building (Capital)	8,984	7,480	0	(7,480)
	4110610	HERITAGE - Building (Capital)	202,000	168,330	136,856	(31,474)
	4120110	ROADC - Building (Capital)	65,000	57,490	13,800	(43,690)
	4120610	AERO - Building (Capital)	75,000	20,830	0	(20,830)
	4120710	WATER - Building (Capital)	90,000	75,000	53,454	(21,546)
	4130210	TOUR - Building (Capital)	125,000	104,160	55,516	(48,644)
	4140210	ADMIN - Building (Capital)	35,000	29,160	15,592	(13,568)
	Buildings Total		689,864	536,500	303,876	(232,624)
Plant & Equipment						
	4040130	MEMBERS - Plant & Equipment (Capital)	124,000	103,330	124,308	20,978
	4050230	ANIMAL - Plant & Equipment (Capital)	25,000	25,000	875	(24,125)
	4050330	OLOPS - Plant & Equipment (Capital)	134,066	111,720	0	(111,720)
	4070730	OTH HEALTH - Plant & Equipment (Capital)	0	0	65,193	65,193
	4110530	LIBRARY - Plant & Equipment (Capital)	20,000	16,660	12,827	(3,833)
	4120630	AERO - Plant & Equipment (Capital)	39,996	33,330	0	(33,330)
	4130230	TOUR - Plant & Equipment (Capital)	0	0	22,111	22,111
	4140230	ADMIN - Plant and Equipment (Capital)	20,000	16,660	20,821	4,161
	4140330	PWO - Plant and Equipment (Capital)	700,692	583,910	101,203	(482,707)
	Plant & Equipment Total		1,063,754	890,610	347,338	(543,272)
Infrastructure Roads						
	4120142	ROADC - Roads Outside BUA - Gravel - Council Funded	1,167,000	972,480	43,947	(928,533)
	4120144	ROADC - Roads Built Up Area - Roads to Recovery	495,000	412,490	159,206	(253,284)
	4120146	ROADC - Roads Outside BUA - Gravel - Roads to Recovery	336,000	279,990	139,917	(140,073)
	4120148	ROADC - Roads Built Up Area - Regional Road Group	750,000	624,980	0	(624,980)
	4120156	ROADC - Roads Built Up Area - Flood Damage	0	0	144,287	144,287
	4120158	ROADC - Roads Outside BUA - Gravel - Flood Damage	13,810,000	11,508,330	2,169,947	(9,338,383)
	4120163	ROADC - Roads LRCI - Gravel Roads (Capital)	229,116	190,930	59,444	(131,486)
	Infrastructure Roads Total		16,787,116	13,989,200	2,716,748	(11,272,452)
Infrastructure Footpaths						
	4120170	ROADC - Footpaths and Cycleways (Capital)	365,660	304,720	201,190	(103,530)
	Infrastructure Footpaths Total		365,660	304,720	201,190	(103,530)
Infrastructure Drainage						
	4120165	ROADC - Drainage Built Up Area (Capital)	278,372	231,970	299,600	67,630
	Infrastructure Drainage Total		278,372	231,970	299,600	67,630
Infrastructure Parks & Ovals						
	4110370	REC - Infrastructure Parks & Gardens (Capital)	10,000	8,330	13,779	5,449
	Infrastructure Parks & Ovals Total		10,000	8,330	13,779	5,449

Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)



Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Amended		Year to Date Actual	Variance (Under)/Over
	Current Budget	Year to Date Budget		
Infrastructure - Wharf				
4120790 WATER - Infrastructure Other (Capital)	251,060	209,210	50,530	(158,680)
Infrastructure - Wharf Total	251,060	209,210	50,530	(158,680)
Infrastructure Other				
4050390 OLOPS - Infrastructure Other (Capital)	66,557	55,460	40,320	(15,140)
4100790 COM AMEN - Infrastructure Other (Capital)	339,730	283,100	162,248	(120,852)
4120190 ROADC - Infrastructure Other (Capital)	743,440	619,530	0	(619,530)
4120690 AERO - Infrastructure Other (Capital) - Aerodromes	5,000	4,170	5,880	1,710
4130290 TOUR - Infrastructure Other (Capital)	160,000	133,330	29,998	(103,332)
Infrastructure Other Total	1,314,727	1,095,590	238,446	(857,144)
Grand Total	20,760,553	17,266,130	4,171,507	(13,094,623)

Please refer to the compilation report

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing										
Loan 136 - Staff Housing	136	75,276	0	0	11,556	23,491	63,720	51,785	2,432	4,489
Loan 146 - Staff Housing	146	564,880	0	0	48,289	48,289	516,591	516,591	35,004	35,004
Loan 148 - Staff Housing	148	262,622	0	0	9,362	18,934	253,260	243,688	5,896	11,581
Transport										
Loan 145 - Wharf Fenders and boat ran	145	193,395	0	0	13,294	27,044	180,101	166,351	6,643	12,829
Loan 152 - Refinance Derby Airport Infr:	152	1,721,515	0	0	94,439	189,695	1,627,076	1,531,820	14,891	28,965
Loan 151 - Fitzroy Airport Infrastructure	151	289,395	0	0	18,718	37,719	270,677	251,676	4,370	8,457
Economic services										
Loan 149 - Derby visitors centre	149	328,278	0	0	11,702	23,668	316,576	304,610	7,370	14,476
Total		3,435,361	0	0	207,360	368,840	3,228,001	3,066,521	76,606	115,801
Current borrowings		368,840					161,479			
Non-current borrowings		<u>3,066,521</u>					<u>3,066,522</u>			
		3,435,361					<u>3,228,001</u>			

All debenture repayments were financed by general purpose revenue.

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 APRIL 2022**

**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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Entitlements Reserve	402,441	0	0	0	0	0	0	402,441	402,441
Airport Reserve Fund	28,456	0	0	0	0	0	0	28,456	28,456
Wharf Maintenance Reserve	3,721	0	0	0	0	0	0	3,721	3,721
Admin Building Reserve	314,511	0	0	0	0	(221,000)	0	93,511	314,511
Economic Development Reserve	19,936	0	0	0	0	0	0	19,936	19,936
Fx Recreation Hall Reserve	46,771	0	0	0	0	0	0	46,771	46,771
Staff Housing Reserve	159,965	0	0	0	0	0	0	159,965	159,965
	975,801	0	0	0	0	(221,000)	0	754,801	975,801

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 20

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES**

	Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
	1 July 2021				30 April 2022
	\$		\$	\$	\$
Other current liabilities					
Other liabilities					
- Contract liabilities	227,553	0	0	0	227,553
- Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	773,724	0	0	(321,646)	452,078
Total other liabilities	1,001,277	0	0	(321,646)	679,631
Provisions					
Provision for annual leave	306,559	0	0	0	306,559
Provision for long service leave	271,708	0	0	0	271,708
Total Provisions	578,267	0	0	0	578,267
Total other current liabilities	1,579,544	0	0	(321,646)	1,257,898

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 21

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2021	Liability	Liability	30 Apr 2022	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
GEN PUR - Financial Assistance Grant - General	0	0	0	0	0	2,251,703	1,876,410	5,182,823
GEN PUR - Financial Assistance Grant - Roads	0	0	0	0	0	590,342	491,950	1,290,874
GEN PUR - Financial Assistance Grant - Aboriginal	0	0	0	0	0	351,666	293,050	216,500
Law, order, public safety								
ESL SES - Operating Grant	0	0	0	0	0	10,000	8,330	0
ESL BFB - Operating Grant	0	0	0	0	0	8,000	6,660	0
OLOPS - Grants	0	0	0	0	0	70,000	58,330	0
Health								
PEST - Grants	0	0	0	0	0	5,467	4,550	5,467
OTH HEALTH - Grants	0	0	0	0	0	650,000	578,684	423,153
Education and welfare								
WELFARE - Grants	180,400	0	0	180,400	180,400	909,370	757,800	516,043
Community amenities								
COM AMEN - Grants	10,000	0	0	10,000	10,000	10,000	8,330	0
Recreation and culture								
LIBRARY - Grant - Regional Library Services	0	0	0	0	0	1,500	1,250	1,500
LIBRARY - Other Grants	0	0	0	0	0	4,923	4,100	4,922
OTH CUL - Grants - Other Culture	13,813	0	0	13,813	13,813	30,000	25,000	0
REC - Grants	0	0	0	0	0	30,000	25,000	0
HERITAGE - Grants	23,340	0	0	23,340	23,340	0	0	0
Transport								
ROADC - Roads to Recovery Grant	0	0	0	0	0	0	0	283,375
ROADM - Direct Road Grant (MRWA)	0	0	0	0	0	303,000	252,500	0
ROADC - Other Grants - Roads/Streets	0	0	0	0	0	362,000	301,660	303,508
	227,553	0	0	227,553	227,553	5,587,971	4,693,604	8,228,165
Operating contributions								
Governance								
OTH GOV - Reimbursements	0	0	0	0	0	0	0	1,023
General purpose funding								
RATES - Reimbursement of Debt Collection Costs	0	0	0	0	0	0	0	72,714
Law, order, public safety								
ANIMAL - Reimbursements	0	0	0	0	0	1,000	830	145
ANIMAL - Other Fees & Charges	0	0	0	0	0	0	0	80
FIRE - Reimbursements	0	0	0	0	0	0	0	14,026
Health								
HEALTH - Reimbursements	0	0	0	0	0	5,000	4,160	0
OTH HEALTH - Reimbursements	0	0	0	0	0	2,080	1,730	1,594
OTH HEALTH - Contributions & Donations	0	0	0	0	0	0	0	4,000
Education and welfare								
WELFARE - Other Income	0	0	0	0	0	180,400	150,330	0
Housing								
OTH HOUSE - Rental Reimbursements	0	0	0	0	0	0	0	2,946
Recreation and culture								
HERITAGE - Contributions & Donations	0	0	0	0	0	1,000	830	1,687
OTH CUL - Contributions & Donations - Other Cult.	0	0	0	0	0	50,000	41,660	3,410
REC - Reimbursements - Other Recreation	0	0	0	0	0	130,000	108,330	112,275
LIBRARY - Fees & Charges	0	0	0	0	0	0	0	(621)
LIBRARY - Reimbursements Lost Books	0	0	0	0	0	0	0	(75)
Transport								
AERO - Other Income Relating to Aerodromes	0	0	0	0	0	0	0	100
AERO - Reimbursements - Aerodromes	0	0	0	0	0	0	0	2,456
WATER - Reimbursements	0	0	0	0	0	0	0	6,350
Economic services								
TOUR - Project Other (Souvenir Sales)	0	0	0	0	0	0	0	(140)
TOUR - Grants	0	0	0	0	0	0	0	13,636
Other property and services								
PRIVATE - Private Works Income	0	0	0	0	0	10,000	8,330	9,770
ADMIN - Reimbursements	0	0	0	0	0	0	0	143
	0	0	0	0	0	379,480	316,200	245,519
TOTALS	227,553	0	0	227,553	227,553	5,967,451	5,009,804	8,473,684

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 22

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022

NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2021			30 Apr 2022	30 Apr 2022			
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Law, order, public safety								
OLOPS - Grants	66,557	0	(40,319)	26,238	26,238	160,215	133,510	40,319
Education and welfare								
WELFARE - Grants	50,000	0	0	50,000	50,000	50,000	41,660	10,000
Community amenities								
COM AMEN - Grants	56,331	0	(800)	55,531	55,531	339,863	283,210	800
Recreation and culture								
REC - Grants	0	0	0	0	0	45,000	37,500	0
HERITAGE - Grants	136,856	0	(136,856)	0	0	244,263	203,540	136,856
Transport								
ROADC - Regional Road Group Grants (MRWA)	0	0	0	0	0	750,000	625,000	312,328
ROADC - Roads to Recovery Grant	0	0	0	0	0	1,020,000	425,000	0
ROADC - Other Grants - Roads/Streets	229,116	0	0	229,116	229,116	230,158	191,790	0
ROADC - Other Grants - Footpaths	92,734	0	(75,660)	17,074	17,074	290,387	241,980	75,660
ROADC - Other Grants - Aboriginal Roads	0	0	0	0	0	268,332	223,610	57,733
ROADC - Other Grants - Flood Damage	0	0	0	0	0	13,500,000	11,250,000	3,518,436
ROADM - Other Income	0	0	0	0	0	150,000	125,000	0
AERO - Grants - Aerodromes	19,785	0	0	19,785	19,785	375,000	312,500	0
WATER - Grants	104,864	0	(50,530)	54,334	54,334	101,130	84,260	50,530
Economic services								
TOUR - Grants	17,481	0	(17,481)	0	0	282,480	235,400	17,481
	773,724	0	(321,646)	452,078	452,078	17,806,828	14,413,960	4,220,143

Please refer to the compilation report

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**NOTE 14
TRUST FUND**

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

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2021	Received	Paid	30 Apr 2022
	\$	\$	\$	\$
Public open spaces	295,981	0	0	295,981
	295,981	0	0	295,981

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 24

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**NOTE 15
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Increase in	Decrease in	Amended Budget Running Balance
				Available Cash	Available Cash	
				\$	\$	\$
	Budget adoption		Opening surplus	202,849		202,849
4120110	Construction - Street, Roads, Bridges & Depots	OCM Res. 129/21	Capital Expenses	0	(20,000)	182,849
2050104	FIRE - Training & Development	OCM Res. 129/21	Operating Expenses	0	(500)	182,349
2050109	FIRE - Travel & Accommodation	OCM Res. 129/21	Operating Expenses	0	(1,500)	180,849
2050113	FIRE - Fire Prevention and Planning	OCM Res. 129/21	Operating Expenses	0	(8,000)	172,849
2050140	FIRE - Advertising & Promotion	OCM Res. 129/21	Operating Expenses	0	(2,000)	170,849
2050204	ANIMAL - Training & Development	OCM Res. 129/21	Operating Expenses	0	(3,500)	167,349
2050207	ANIMAL - Protective Clothing	OCM Res. 129/21	Operating Expenses	0	(1,000)	166,349
2050212	ANIMAL - Animal Destruction	OCM Res. 129/21	Operating Expenses	0	(1,000)	165,349
2050240	ANIMAL - Advertising & Promotion	OCM Res. 129/21	Operating Expenses	0	(1,000)	164,349
2050241	ANIMAL - Subscriptions & Memberships	OCM Res. 129/21	Operating Expenses	0	(500)	163,849
2050286	Animal Control	OCM Res. 129/21	Operating Expenses	0	(2,500)	161,349
4050230	Animal Control	OCM Res. 129/21	Capital Expenses	0	(25,000)	136,349
2070404	Preventative Services - Inspections/Admin	OCM Res. 129/21	Operating Expenses	0	(1,500)	134,849
2070416	Preventative Services - Inspections/Admin	OCM Res. 129/21	Operating Expenses	0	(5,500)	129,349
2070703	Uniforms	OCM Res. 129/21	Operating Expenses	0	(2,500)	126,849
2070715	Printing and Stationery	OCM Res. 129/21	Operating Expenses	0	(1,200)	125,649
2070786	Expensed Minor Asset Purchases	OCM Res. 129/21	Operating Expenses	0	(2,200)	123,449
2100252	Sanitation - Other	OCM Res. 129/21	Operating Expenses	0	(6,000)	117,449
3100620	Town Planning & Regional Development	OCM Res. 129/21	Operating Revenue	25,000	0	142,449
2110488	TV RADIO Facilities Building Operations	OCM Res. 129/21	Operating Expenses	0	(500)	141,949
2120213	Maintenance - Streets, Roads, Bridges & Depots	OCM Res. 129/21	Operating Expenses	0	(10,000)	131,949
3110711	Other Culture	OCM Res. 129/21	Operating Revenue	160,000	0	291,949
2110744	Other Culture	OCM Res. 129/21	Operating Expenses	0	(160,000)	131,949
3030130	Rates	OCM Res. 129/21	Operating Revenue	0	(55,145)	76,804
3030215	GEN PUR -Financial Assistance Grant-Aboriginal Access Roads	AC Res. 02/22	Operating Revenue	63,000	0	139,804
3110711	Other Culture	AC Res. 02/22	Operating Revenue	0	(160,000)	(20,196)
2110744	Other Culture	AC Res. 02/22	Operating Expenses	160,000	0	139,804
3130210	TOUR - Grants	AC Res. 02/22	Capital Revenue	160,000	0	299,804
4130290	TOUR - Infrastructure Other (Capital)	AC Res. 02/22	Capital Expenses	0	(160,000)	139,804
4040130	Members of Council	AC Res. 02/22	Capital Expenses	104,000	0	243,804
4040110	Members of Council	AC Res. 02/22	Capital Expenses	0	(104,000)	139,804
3100720	Other Community amenities	AC Res. 02/22	Operating Revenue	0	(277,000)	(137,196)
3100201	SAN OTH - Commercial Collection Charge (Additional)	AC Res. 02/22	Operating Revenue	95,000	0	(42,196)
3050310	OLOPS - Grant	AC Res. 02/22	Capital Revenue	40,319	0	(1,877)
2050105	FIRE - Recruitment	AC Res. 02/22	Operating Expenses	0	(2,500)	(4,377)
2050117	FIRE - Relief Ranger Services	AC Res. 02/22	Operating Expenses	0	(5,000)	(9,377)
2050200	ANIMAL - Employee Costs	AC Res. 02/22	Operating Expenses	15,000	0	5,623
2050204	ANIMAL - Training & Development	AC Res. 02/22	Operating Expenses	0	(10,000)	(4,377)
2050209	ANIMAL - Travel & Accommodation	AC Res. 02/22	Operating Expenses	10,000	0	5,623
2050212	ANIMAL - Animal Destruction	AC Res. 02/22	Operating Expenses	0	(2,570)	3,053
2050216	ANIMAL - Relief Ranger Services	AC Res. 02/22	Operating Expenses	0	(10,000)	(6,947)
2050387	OLOPS - Other Expenditure	AC Res. 02/22	Operating Expenses	0	(2,786)	(9,733)
2050530	ESL BFB - Insurances	AC Res. 02/22	Operating Expenses	0	(1,600)	(11,333)
3070421	HEALTH - Health Regulatory Licenses	AC Res. 02/22	Operating Revenue	0	(10,000)	(21,333)
3070510	PEST - Grants	AC Res. 02/22	Operating Revenue	1,050	0	(20,283)
2070400	HEALTH - Employee Costs	AC Res. 02/22	Operating Expenses	15,731	0	(4,552)
2070405	HEALTH - Recruitment	AC Res. 02/22	Operating Expenses	0	(1,711)	(6,263)
2070409	HEALTH - Travel & Accommodation	AC Res. 02/22	Operating Expenses	1,750	0	(4,513)
2070410	HEALTH - Motor Vehicle Expenses	AC Res. 02/22	Operating Expenses	5,150	0	637
2070411	HEALTH - Contract EHO	AC Res. 02/22	Operating Expenses	0	(15,000)	(14,363)
2070705	OTH HEALTH - Recruitment	AC Res. 02/22	Operating Expenses	0	(3,077)	(17,440)
2070787	OTH HEALTH - Other Expenses	AC Res. 02/22	Operating Expenses	0	(25,195)	(42,635)
2080700	WELFARE - Employee Costs	AC Res. 02/22	Operating Expenses	0	(90,170)	(132,805)
2080653	AGED OTHER - Events	AC Res. 02/22	Operating Expenses	2,000	0	(130,805)
2080704	WELFARE - Training & Development	AC Res. 02/22	Operating Expenses	0	(5,000)	(135,805)
2080720	WELFARE - Communication Expenses	AC Res. 02/22	Operating Expenses	4,500	0	(131,305)
2080754	WELFARE - Other Programs	AC Res. 02/22	Operating Expenses	0	(27,500)	(158,805)
2080789	WELFARE - Building Maintenance	AC Res. 02/22	Operating Expenses	0	(10,000)	(168,805)
2090189	STF HOUSE - Staff Housing Building Maintenance	AC Res. 02/22	Operating Expenses	0	(14,000)	(182,805)

Please refer to the compilation report

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**NOTE 15
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Increase in	Decrease in	Amended Budget Running Balance
				Available Cash	Available Cash	
				\$	\$	\$
3100120	SAN - Domestic Refuse Collection Charges	AC Res. 02/22	Operating Revenue	197,866	0	15,061
3100121	SAN - Domestic Services (Additional)	AC Res. 02/22	Operating Revenue	94,924	0	109,985
2100117	SAN - General Tip Maintenance	AC Res. 02/22	Operating Expenses	35,000	0	144,985
2100120	SAN - Communication Expenses	AC Res. 02/22	Operating Expenses	0	(2,000)	142,985
3100200	SAN OTH - Commercial Collection Charge	AC Res. 02/22	Operating Revenue	4,442	0	147,427
3100201	SAN OTH - Commercial Collection Charge (Additional)	AC Res. 02/22	Operating Revenue	51,996	0	199,423
3100202	SAN OTH - Commercial Tipping Charge	AC Res. 02/22	Operating Revenue	124,500	0	323,923
2100652	PLAN - Consultants	AC Res. 02/22	Operating Expenses	0	(5,000)	318,923
2100711	COM AMEN - Cemetery Maintenance/Operations	AC Res. 02/22	Operating Expenses	0	(3,570)	315,353
3110610	HERITAGE - Grants	AC Res. 02/22	Capital Revenue	94,863	0	410,216
3110610	HERITAGE - Grants	AC Res. 02/22	Capital Revenue	54,400	0	464,616
3110220	SWIM AREAS - Admissions	AC Res. 02/22	Operating Revenue	20,000	0	484,616
2110520	LIBRARY - Communication Expenses	AC Res. 02/22	Operating Expenses	2,280	0	486,896
2110725	OTH CUL - Festival & Events	AC Res. 02/22	Operating Expenses	0	(19,717)	467,179
2110787	OTH CUL - Other Expenses	AC Res. 02/22	Operating Expenses	0	(10,000)	457,179
2110100	HALLS - Employee Costs	AC Res. 02/22	Operating Expenses	0	(21,000)	436,179
3110235	SWIM AREAS - Other Income	AC Res. 02/22	Operating Revenue	7,000	0	443,179
2110204	SWIM AREAS - Training & Conferences	AC Res. 02/22	Operating Expenses	0	(5,000)	438,179
3110510	LIBRARY - Grant - Regional Library Services	AC Res. 02/22	Operating Revenue	0	(2,872)	435,307
3110511	LIBRARY - Other Grants	AC Res. 02/22	Operating Revenue	4,923	0	440,230
2110509	LIBRARY - Travel & Accommodation	AC Res. 02/22	Operating Expenses	2,500	0	442,730
2110511	LIBRARY - Office Equipment Maintenance	AC Res. 02/22	Operating Expenses	0	(1,500)	441,230
2110512	LIBRARY - Book Purchases	AC Res. 02/22	Operating Expenses	1,500	0	442,730
2110521	LIBRARY - Information Technology	AC Res. 02/22	Operating Expenses	0	(2,280)	440,450
2110587	LIBRARY - Other Expenses	AC Res. 02/22	Operating Expenses	3,000	0	443,450
2110600	HERITAGE - Employee Costs	AC Res. 02/22	Operating Expenses	0	(19,000)	424,450
2110500	LIBRARY - Employee Costs	AC Res. 02/22	Operating Expenses	20,000	0	444,450
2110689	HERITAGE - Building Maintenance	AC Res. 02/22	Operating Expenses	0	(4,321)	440,129
2110189	HALLS - Town Halls and Public Bldg Maintenance	AC Res. 02/22	Operating Expenses	3,200	0	443,329
2110200	SWIM AREAS - Salaries	AC Res. 02/22	Operating Expenses	21,000	0	464,329
2110209	SWIM AREAS - Travel & Accommodation	AC Res. 02/22	Operating Expenses	0	(3,500)	460,829
2110216	SWIM AREAS - Postage and Freight	AC Res. 02/22	Operating Expenses	1,000	0	461,829
2110252	SWIM AREAS - Consultants	AC Res. 02/22	Operating Expenses	18,000	0	479,829
2110288	SWIM AREAS - Building Operations	AC Res. 02/22	Operating Expenses	0	(8,000)	471,829
2110289	SWIM AREAS - Building Maintenance	AC Res. 02/22	Operating Expenses	0	(14,000)	457,829
4110210	SWIM AREAS - Building (Capital)	AC Res. 02/22	Capital Expenses	0	(8,196)	449,633
2110316	REC - Postage and Freight	AC Res. 02/22	Operating Expenses	0	(3,295)	446,338
2110364	REC - Trails & Tracks Maintenance/Operations	AC Res. 02/22	Operating Expenses	0	(9,502)	436,836
2110365	REC - Parks & Gardens Maintenance/Operations	AC Res. 02/22	Operating Expenses	0	(22,900)	413,936
2110588	LIBRARY - Library Building Operations	AC Res. 02/22	Operating Expenses	3,000	0	416,936
2110665	HERITAGE - Maintenance/Operations	AC Res. 02/22	Operating Expenses	3,188	0	420,124
3110700	OTH CUL - Contributions & Donations - Other Culture	AC Res. 02/22	Operating Revenue	0	(45,000)	375,124
3110710	OTH CUL - Grants - Other Culture	AC Res. 02/22	Operating Revenue	0	(25,000)	350,124
3110735	OTH CUL - Other Income	AC Res. 02/22	Operating Revenue	0	(15,000)	335,124
2110704	OTH CUL - Training & Conferences	AC Res. 02/22	Operating Expenses	0	(2,500)	332,624
2110741	OTH CUL - Subscriptions & Memberships	AC Res. 02/22	Operating Expenses	0	(3,000)	329,624
4110610	HERITAGE - Building (Capital)	AC Res. 02/22	Capital Expenses	0	(107,136)	222,488
3120114	ROADC - Other Grants - Footpaths	AC Res. 02/22	Capital Revenue	75,660	0	298,148
3120710	WATER - Grants	AC Res. 02/22	Capital Revenue	50,530	0	348,678
3120130	ROADC - Other Grants - Flood Damage	AC Res. 02/22	Capital Revenue	0	(4,672,812)	(4,324,134)
4120158	ROADC - Roads Outside BUA - Gravel - Flood Damage	AC Res. 02/22	Capital Expenses	4,670,812	0	346,678
3120620	AERO - Airport Landing Fees & Charges	AC Res. 02/22	Operating Revenue	20,000	0	366,678
2120604	AERO - Training & Development	AC Res. 02/22	Operating Expenses	0	(24,750)	341,928
2120652	AERO - Consultants	AC Res. 02/22	Operating Expenses	0	(15,000)	326,928
2120685	AERO - Legal Expenses	AC Res. 02/22	Operating Expenses	0	(5,500)	321,428
2120665	AERO - Airstrip & Grounds Maintenance/Operations	AC Res. 02/22	Operating Expenses	5,000	0	326,428
4120690	AERO - Infrastructure Other (Capital) - Aerodromes	AC Res. 02/22	Capital Expenses	369,864	0	696,292
3120710	WATER - Grants	AC Res. 02/22	Capital Revenue	0	(54,400)	641,892
3120720	WATER - Fees & Charges	AC Res. 02/22	Operating Revenue	190,000	0	831,892
2120752	WATER - Consultants	AC Res. 02/22	Operating Expenses	0	(20,000)	811,892

Please refer to the compilation report

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**NOTE 15
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Increase in	Decrease in	Amended
				Available Cash	Available Cash	Budget Running Balance
				\$	\$	\$
4120790	WATER - Infrastructure Other (Capital)	AC Res. 02/22	Capital Expenses	3,804	0	815,696
4120190	ROADC - Infrastructure Other (Capital)	AC Res. 02/22	Capital Expenses	0	(200,000)	615,696
2120234	ROADM - Street Lighting	AC Res. 02/22	Operating Expenses	0	(45,000)	570,696
2120235	ROADM - Traffic Signs/Equipment (Safety)	AC Res. 02/22	Operating Expenses	0	(7,000)	563,696
3120620	AERO - Airport Landing Fees & Charges	AC Res. 02/22	Operating Revenue	20,000	0	583,696
2120689	AERO - Building Maintenance	AC Res. 02/22	Operating Expenses	0	(20,000)	563,696
4120610	AERO - Building (Capital)	AC Res. 02/22	Capital Expenses	25,000	0	588,696
4120170	ROADC - Footpaths and Cycleways (Capital)	AC Res. 02/22	Capital Expenses	0	(70,933)	517,763
4120165	ROADC - Drainage Built Up Area (Capital)	AC Res. 02/22	Capital Expenses	0	(278,372)	239,391
2130289	TOUR - Building Maintenance	AC Res. 02/22	Operating Expenses	16,000	0	255,391
3130210	TOUR - Grants	AC Res. 02/22	Capital Revenue	17,480	0	272,871
2140219	ADMIN - Information Technology Contract Services	AC Res. 02/22	Operating Expenses	0	(20,000)	252,871
2140221	ADMIN - Information Technology Other	AC Res. 02/22	Operating Expenses	0	(34,400)	218,471
2140252	ADMIN - Consultants	AC Res. 02/22	Operating Expenses	0	(136,318)	82,153
2140285	ADMIN - Legal Expenses	AC Res. 02/22	Operating Expenses	15,000	0	97,153
2140286	ADMIN - Expensed Minor Asset Purchases	AC Res. 02/22	Operating Expenses	0	(35,000)	62,153
2140288	ADMIN - Building Operations	AC Res. 02/22	Operating Expenses	57,650	0	119,803
2140289	ADMIN - Building Maintenance	AC Res. 02/22	Operating Expenses	4,000	0	123,803
4140210	ADMIN - Building (Capital)	AC Res. 02/22	Capital Expenses	17,000	0	140,803
2140400	POC - Internal Plant Repairs - Wages & O/Head	AC Res. 02/22	Operating Expenses	0	(109,997)	30,806
2140411	POC - External Parts & Repairs	AC Res. 02/22	Operating Expenses	0	(195,500)	(164,694)
2140418	POC - Expendable Tools / Consumables	AC Res. 02/22	Operating Expenses	10,000	0	(154,694)
2140328	PWO - Supervision	AC Res. 02/22	Operating Expenses	154,694	0	0
				7,556,425	(7,556,425)	0

Please refer to the compilation report

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**NOTE 16
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 2021-22 year is \$30,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
General purpose funding - other	4,055,445	141.53%	▲ FAGs Early Payment FY22/23			
Law, order and public safety	(99,273)	(72.70%)	▼ Timing		Timing	
Health	(168,141)	(27.19%)	▼ Timing			
Education and welfare	(391,987)	(43.16%)	▼ Timing			
Community amenities	365,059	17.41%	▲ Timing			
Recreation and culture	(99,728)	(29.27%)	▼ Timing			
Economic services	40,375	85.02%	▲ Timing			
Expenditure from operating activities						
Governance	244,965	17.60%	▲ Timing			
General purpose funding	68,088	20.48%	▲ Timing			
Law, order and public safety	198,619	29.60%	▲ Timing			
Health	302,812	24.25%	▲ Timing			
Education and welfare	93,166	11.36%	▲ Timing			
Housing	240,777	47.30%	▲ Timing			
Community amenities	1,152,929	34.05%	▲ Timing			
Recreation and culture	1,346,139	25.63%	▲ Timing			
Transport	5,304,243	63.26%	▲ Timing			
Economic services	219,813	20.17%	▲ Timing			
Other property and services	321,400	89.86%	▲ Timing			
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(10,193,817)	(70.72%)	▼		Timing of Anticipated Grants such as Flood, Damage and other roads not expended yet.	
Payments for property, plant and equipment and infrastructure	13,094,623	75.84%	▲	Timing of Anticipated Grants such as Flood, Damage and other roads not expended yet.		
Financing activities						
Transfer from reserves	(184,160)	(100.00%)	▼	Timing		

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 1

7.3 ACCOUNTS FOR PAYMENT - APRIL 2022

File Number: 5110 - Accounts Payable

Author: Somya Chaudhary, Finance Officer

Responsible Officer: Alan Thornton, Acting Director of Corporate Services

Authority/Discretion: Information

SUMMARY

For the Audit Committee to note the list of accounts paid under delegated authority during the month of April 2022.

DISCLOSURE OF ANY INTEREST

Nil.

BACKGROUND

Council has delegated to the Chief Executive Officer the exercise of its power to make payments from the Shire's municipal and trust funds. In accordance with regulation 13 of the *Local Government (Financial Management) Regulations 1996*, a list of accounts paid by the Chief Executive Office is to be provided to Council.

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996

12. Payments from municipal fund or trust fund, restrictions on making

12(1) A payment may only be made from the municipal fund or a trust fund –

- (a) if the local government has delegated to the Chief Executive Officer the exercise of its power to make payments from those funds – by the CEO: or
- (b) otherwise, if the payment is authorised in advance by a resolution of the Council.

The Chief Executive Officer has delegated authority to make payments from the municipal and trust funds.

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –

- (a) the payee's name; and
- (b) the amount of the payment; and

- (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
- (a) for each account which requires Council authorisation in that month —
 - (i) the payee’s name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and
 - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under sub regulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the Council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

All expenditure from the municipal fund was included in the annual budget as adopted or revised by Council.

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.2 Capable, inclusive and effective organisation	1.2.2 Provide strong governance

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
<p>Legal & Compliance:</p> <p>In accordance with section 6.8 of <i>the Local Government Act 1995</i>, a local government is not to incur expenditure from its municipal fund for an additional purpose</p>	Rare	Minor	Low	Expenditure to only be incurred in accordance with budget parameters, which have been structured on financial viability and sustainability principles.

except where the expenditure is authorised in advance by an absolute majority of Council.				
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CONSULTATION

Internal consultation within the Corporate Services Department.

COMMENT

All municipal fund expenditure included in the list of payments is incurred in accordance with the 2021-22 Annual Budget as adopted by Council at its meeting held 31 August 2021 (Minute No. 100/21 refers) and subsequently revised or has been authorised in advance by the President or by resolution of Council as applicable.

The table below summarises the payments drawn on the funds during the month. Lists detailing the payments made are appended as an attachment.

REPORT TO COUNCIL**APRIL 2022**

FUND	DETAILS	AMOUNT
MUNICIPAL ACCOUNT		
EFT Payments	EFT 53185 -53397	\$649,545.11
Municipal Cheques	CHQ	Nil
Direct Debits	Fees & Charges, Credit Card Payments, Payroll, Payroll Liabilities	\$757,178.71
Manual Cheques		Nil
TRUST ACCOUNT		
EFT Payments		Nil
Trust Cheques		Nil
TOTAL		\$1,406,723.82

Creditors Outstanding as at 30/04/2022

\$965,740.23

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. **April 2022 - List of Paid Accounts**  
2. **April 2022 - Credit Card Reconciliation**  

COMMITTEE RESOLUTION AC44/22

Moved: Cr Peter McCumstie

Seconded: Cr Geoff Haerewa

That the Audit Committee recommends that Council notes the list of accounts for April 2022 paid under Delegated Authority in accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996 attached to this report, totalling \$1,406,723.82.

In Favour: Crs Geoff Haerewa, Keith Bedford, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

CARRIED 5/0

REPORT TO COUNCIL – APRIL 2022**EFT PAYMENTS – MUNI ACCOUNT**

CHEQUE NO	DATE	INVOICE DESCRIPTION	AMOUNT
EFT53223	08/04/2022	A & B TYRES	\$315.00
INV 41800	02/03/2022	WHEEL ALIGNMENT FOR 13KW	\$85.00
INV 41929	14/03/2022	SUPPLY BATTERY FOR 20KW	\$230.00
EFT53318	22/04/2022	A & B TYRES	\$1,535.00
INV 42049	25/03/2022	SUPPLY AND FIT/ALIGN TYRES FOR 36KW	\$385.00
INV 42080	31/03/2022	SUPPLY 2X FRONT TYRES FOR KW37	\$1,150.00
EFT53286	14/04/2022	ACUMENTIS (WA) PTY LTD	\$1,650.00
INV 2112008638.1	15/12/2021	PROFESSIONAL FEES FOR VALUATION REPORT	\$1,650.00
EFT53360	29/04/2022	AERODROME MANAGEMENT SERVICES PTY LTD	\$8,870.40
INV AMSINV-06636	01/04/2022	ASSET PLAN AND RUNWAY REPAIRS FOR FX AIRPORT	\$8,870.40
EFT53266	14/04/2022	ALFORD CONTRACTING	\$352.00
INV 0223	04/04/2022	RELOCATE NEW PLAQUES AT ENTRY OF DERBY AIRPORT	\$110.00
INV 0224	04/04/2022	REPAIRS TO WARDROBE SHELVING AND DOORS	\$242.00
EFT53187	01/04/2022	ALLWEST BUILDING APPROVALS	\$440.00
INV 8713	22/03/2022	CDC (BPU 4268)	\$220.00
INV 8718	24/03/2022	CDC (BPU 4270)	\$220.00
EFT53185	01/04/2022	ALTHAM PLUMBING CONTRACTORS	\$264.00
INV 13300	22/03/2022	EXCAVATE BURIAL PLOT	\$264.00
EFT53267	14/04/2022	ALTHAM PLUMBING CONTRACTORS	\$950.83
INV 13366	08/04/2022	REPAIRED THE FIRE HOSE LOCATED AT DERBY DEPOT	\$950.83
EFT53319	22/04/2022	ALTHAM PLUMBING CONTRACTORS	\$431.97
INV 13355	05/04/2022	EXCAVATE BURIAL PLOT	\$264.00
INV 13387	13/04/2022	REPAIRS TO BATHROOM TAPS AT STAFF HOUSING	\$167.97
EFT53361	29/04/2022	ALTHAM PLUMBING CONTRACTORS	\$369.12
INV 13408	20/04/2022	REPAIRS TO THE LAUNDRY TAPS AT STAFF HOUSING	\$369.12
EFT53263	08/04/2022	ANDREW JAMES TWADDLE	\$1,554.83
INV ALLOW3107	31/03/2022	MARCH 2022 COUNCILLOR SITTING FEES	\$1,554.83
EFT53362	29/04/2022	ARAC REFRIGERATION & AIR CONDITIONING	\$1,553.89
INV 6271	20/04/2022	INSPECT AND REPORT ON DAMAGED AIR-CONDITIONING UNIT AT FXVC	\$317.63
INV 6329	21/04/2022	SUPPLY PARTS AND REPAIRS ON AIR-CONDITIONING UNITS AT STAFF HOUSING	\$1,236.26
EFT53268	14/04/2022	AUSTRALIA POST	\$587.80
INV 1011414487	03/04/2022	DERBY POSTAGE FOR MONTH OF MARCH 2022	\$587.80
EFT53186	01/04/2022	AUSTRALIAN SERVICES UNION	\$284.90
INV DEDUCTION	29/03/2022	PAYROLL DEDUCTIONS	\$284.90
EFT53269	14/04/2022	AUSTRALIAN SERVICES UNION	\$284.90
INV DEDUCTION	12/04/2022	PAYROLL DEDUCTIONS	\$284.90
EFT53363	29/04/2022	AUSTRALIAN SERVICES UNION	\$284.90
INV DEDUCTION	26/04/2022	PAYROLL DEDUCTIONS	\$284.90

EFT53285	14/04/2022	BELINDA WOOD	\$250.00
INV REIMB0604	06/04/2022	RETURN OF FUNDS FROM RECM RECEIPTS	\$250.00
EFT53320	22/04/2022	BLACKWOODS ATKINS - BROOME	\$99.13
INV BM5479DH	25/03/2022	SUPPLY 2X 400G YIELD AERO PENETRANT	\$99.13
EFT53367	29/04/2022	BOC LIMITED	\$277.11
INV 5005690389	31/03/2022	MONTHLY GAS CYLINDER CHARGES	\$277.11
EFT53270	14/04/2022	BOOEASY PTY LTD	\$438.90
INV 20943	06/04/2022	BOOKINGS MONTHLY FEE FOR MARCH 2022	\$438.90
EFT53226	08/04/2022	BP COLAC SERVICE STATION	\$280.00
INV 723827	22/03/2022	CATERING FOR GRANT WORKSHOPS ON 23/03/2022	\$280.00
EFT53365	29/04/2022	BROOME FLORIST	\$760.00
INV 243	20/04/2022	WREATHS FOR DERBY AND FX ANZAC DAY	\$760.00
EFT53322	22/04/2022	BROOME SHADE	\$5,912.00
INV 1512	13/04/2022	SUPPLY SHADE SAIL FOR DERBY TODDLERS POOL	\$5,912.00
EFT53212	01/04/2022	BROOME SUPERSTORE PTY LTD ATA HARVEY NORMAN BROOME	\$1,309.00
INV 161262	22/01/2022	1X HISENSE 243L REFRIGERATOR FOR COMMUNITY DEVELOPMENT, FX.	\$719.00
INV 161830	25/01/2022	2X 32A4G HISENSE HD SMART TV'S FOR FX SHORT STAY ACCOMMODATION	\$590.00
EFT53225	08/04/2022	BUILDING AND ENERGY	\$227.23
INV PERMIT3103	31/03/2022	BSL - MARCH 2022	\$227.23
EFT53271	14/04/2022	BUNUBA ABORIGINAL CORPORATION	\$48.00
INV CSALE3103	13/04/2022	FITZROY CROSSING COMMISSION ARTIST SALES - MARCH 2022	\$48.00
EFT53366	29/04/2022	BUNUBA ABORIGINAL CORPORATION	\$399.30
INV 22019305	21/04/2022	WELCOME TO COUNTRY FOR FX ANZAC DAY 2022	\$399.30
EFT53323	22/04/2022	CARDNO WA PTY LTD	\$5,280.00
INV ICW225082	25/03/2022	UNDERTAKE ROAD SAFETY ASSESSMENT RSASX2 BLACKSPOT FUNDING	\$5,280.00
EFT53277	14/04/2022	CATALYST IT AUSTRALIA PTY LTD	\$792.00
INV 0244	01/04/2022	KOHA HOSTING FOR APRIL - JUNE 2022	\$792.00
EFT53188	01/04/2022	CATHERINE FEENEY	\$256.32
INV REIMB3003	30/03/2022	UTILITY SUBSIDY	\$256.32
EFT53353	22/04/2022	CHRISTIE MILDENHALL	\$225.50
INV REIMB2004	20/04/2022	STAFF REIMBURSEMENTS	\$225.50
EFT53368	29/04/2022	CIVIC LEGAL	\$6,179.25
INV 509610	31/03/2022	PROFESSIONAL FEES - LEASE EXTENSION	\$2,945.25
INV 509551	31/03/2022	PROFESSIONAL FEES - LEASE EXTENSION	\$3,234.00
EFT53195	01/04/2022	CLARENDON UNIT TRUST (DERBY LODGE & BACKPACKERS)	\$205.00
INV 1575	25/03/2022	COUNCILLOR ACCOMMODATION	\$205.00
EFT53233	08/04/2022	CLARENDON UNIT TRUST (DERBY LODGE & BACKPACKERS)	\$410.00
INV 1582	31/03/2022	STAFF ACCOMMODATION	\$410.00
EFT53281	14/04/2022	CLARENDON UNIT TRUST (DERBY LODGE & BACKPACKERS)	\$2,475.00
INV 1579	01/04/2022	STAFF ACCOMMODATION	\$2,475.00
EFT53330	22/04/2022	CLARENDON UNIT TRUST (DERBY LODGE & BACKPACKERS)	\$205.00
INV 1620	15/04/2022	COUNCILLOR ACCOMMODATION	\$205.00
EFT53393	29/04/2022	CLEANAWAY CO PTY LTD	\$7,636.78
INV 19094545	31/03/2022	PUBLIC BIN COLLECTION - MARCH 2022	\$7,636.78

EFT53189	01/04/2022	CMT BUILDING WA PTY LTD	\$650.71
INV 0104	01/03/2022	REPLACE LOCKWOOD MORTICE ENTRY DOOR AT FXVC	\$650.71
EFT53273	14/04/2022	CMT BUILDING WA PTY LTD	\$279.16
INV 0119	19/03/2022	SECURE PREMISES AND REPAIRS TO WINDOW AT FX LIBRARY	\$279.16
EFT53369	29/04/2022	CMT BUILDING WA PTY LTD	\$1,580.78
INV 0130	29/03/2022	REPAIRS TO DOORS AND ROOFING AT IGA PUBLIC TOILETS, FX	\$1,211.14
INV 0131	29/03/2022	REPAIRS TO CEILING CORNICES AT FXVC	\$369.64
EFT53205	01/04/2022	CONNECT CALL CENTRE SERVICES	\$329.62
INV 110272	15/03/2022	AFTER HOURS CALL CENTRE CHARGES - FEBRUARY 2022	\$329.62
EFT53275	14/04/2022	CROSSING AUTOMOTIVE SERVICES	\$121.00
INV 24712	11/11/0202	RETRIEVE VEHICLE 1EXC443 TO FX DEPOT FOR REPAIRS	\$121.00
EFT53219	01/04/2022	DEAN WILSON TRANSPORT PTY LTD	\$30.49
INV 20210096	30/03/2022	FREIGHT	\$30.49
EFT53327	22/04/2022	DEPT. OF CHILD PROTECTION & FAMILY SUPPORT	\$500.00
INV REIMB1904	19/04/2022	BOND REFUND FOR HIRE OF DERBY CIVIC CENTRE	\$500.00
EFT53191	01/04/2022	DEPUTY CHILD SUPPORT REGISTRAR	\$267.85
INV DEDUCTION	29/03/2022	PAYROLL DEDUCTIONS	\$267.85
EFT53276	14/04/2022	DEPUTY CHILD SUPPORT REGISTRAR	\$295.83
INV DEDUCTION	12/04/2022	PAYROLL DEDUCTIONS	\$295.83
EFT53371	29/04/2022	DEPUTY CHILD SUPPORT REGISTRAR	\$295.83
INV DEDUCTION	26/04/2022	PAYROLL DEDUCTIONS	\$295.83
EFT53193	01/04/2022	DERBY 4X4 & MARINE	\$1,276.89
INV 28993-50638	01/03/2022	SUPPLY 1X H11 GLOBE TO SUIT 3KW	\$31.52
INV 28999-50498	01/03/2022	SUPPLY CENTURY BATTERY TESTER	\$1,226.28
INV 29052-50684	08/03/2022	SUPPLY ENGINE BLOCK PLUG	\$19.09
EFT53230	08/04/2022	DERBY 4X4 & MARINE	\$1,006.01
INV 29085-50711	11/03/2022	SUPPLY SERPENTINE BELT FOR 8KW	\$65.99
INV 29121-50769	17/03/2022	SUPPLY 1X CHROME NUT FOR PRADO 01KW	\$12.87
INV 29124-50779	17/03/2022	SUPPLY CAB AIR FILTER FOR 11KW	\$34.55
INV 29129-50026	18/03/2022	REPAIRS TO SEAT PAD - 10KW	\$892.60
EFT53328	22/04/2022	DERBY 4X4 & MARINE	\$395.35
INV 29182-50756	24/03/2022	SUPPLY CAB AIR FILTERS	\$218.35
INV 29189-50186	25/03/2022	SUPPLY 1X OIL FILTER WRENCH	\$60.28
INV 29190-50815	25/03/2022	SUPPLY 1X SOCKET RR HUB	\$102.73
INV 29201-50889	28/03/2022	SUPPLY 1X ANGLED TRAILER SOCKET MOUNT BRACKET FOR 6KW	\$13.99
EFT53373	29/04/2022	DERBY 4X4 & MARINE	\$182.22
INV 29200-50888	28/03/2022	SUPPLY 1 X 12 PIN TRAILER SOCKET FOR 01KW	\$63.00
INV 29233-50906	31/03/2022	SUPPLY 1X MASS AIRFLOW SENSOR CLEANER	\$43.32
INV 29252-50915	01/04/2022	SUPPLY 1X LC1J FRONT WHEEL BEARING KIT FOR 14KW	\$75.90
EFT53192	01/04/2022	DERBY BUILDING SUPPLIES	\$2,432.00
INV 507789	04/03/2022	64 X 20KG BAGS PRE-MIX ASPHALT	\$1,216.00
INV 507790	04/03/2022	64 X 20KG BAGS PRE-MIX ASPHALT	\$1,216.00
EFT53229	08/04/2022	DERBY BUILDING SUPPLIES	\$6,071.37
INV 508055	09/03/2022	3X 27 LITRE CAPACITY WASTE BINS FOR AMENITY AREAS	\$61.41
INV 508376	14/03/2022	1X KEY KWIKSET DOMESTIC KS1	\$4.90

INV 508469	15/03/2022	2 X STIHL BRUSH CUTTERS	\$2,266.12
INV 508470	15/03/2022	3 X STIHL BRUSH CUTTER	\$3,399.18
INV 508471	15/03/2022	6X STIHL MOWING HEAD AUTO CUT 46-2 - CLAM PACKS	\$250.50
INV 508472	15/03/2022	SUPPLY CLEANING PRODUCTS FOR STREET MAINTENANCE	\$96.94
INV DISCOUNTS	31/03/2022	UNALLOCATED DISCOUNTS TO BE CREDITED	-\$7.68
EFT53326	22/04/2022	DERBY BUILDING SUPPLIES	\$2,600.36
INV 509167	25/03/2022	SUPPLY MATERIALS AND SIGNAGE FOR POOL MAINTENANCE	\$168.36
INV 509196	25/03/2022	128 X 20KG BAGS PRE-MIX ASPHALT	\$2,432.00
EFT53372	29/04/2022	DERBY BUILDING SUPPLIES	\$351.42
INV 509529	31/03/2022	1X STIHL FS360 CARBURETTOR	\$190.32
INV 509940	06/04/2022	6X ALPINE WILLOW 5L INSULATED WATER BOTTLES	\$161.10
EFT53279	14/04/2022	DERBY BUS SERVICE PTY LTD	\$187.00
INV 19679	31/03/2022	BME - DER GENERAL FREIGHT	\$187.00
EFT53194	01/04/2022	DERBY FUELS	\$1,360.00
INV 198595	04/03/2022	CATERING FOR YOUTH SERVICES LATE NIGHT PROGRAM - 03/03/2022	\$1,360.00
EFT53231	08/04/2022	DERBY FUELS	\$1,807.95
INV 893393	11/03/2022	30.00 L ULP FOR SMALL PLANT USE	\$70.35
INV 893397	11/03/2022	100.01 L ULP FOR SMALL PLANT USE	\$234.52
INV 199196	11/03/2022	CATERING FOR YOUTH SERVICES LATE NIGHT PROGRAM - 10/03/2022	\$1,360.00
INV 895170	18/03/2022	59 L ULP 91 FOR 1HMJ-659	\$143.08
EFT53280	14/04/2022	DERBY FUELS	\$100.00
INV 890806	02/03/2022	46.84 L DIESEL FOR PLANT	\$100.00
EFT53329	22/04/2022	DERBY FUELS	\$3,001.10
INV 199690	22/03/2022	CATERING FOR YOUTH SERVICES LATE NIGHT PROGRAM - 17/03/2022	\$1,405.00
INV 897305	25/03/2022	97.36 L ULP FOR SMALL PLANT USE	\$236.10
INV 897710	28/03/2022	CATERING FOR YOUTH SERVICES LATE NIGHT PROGRAM - 24/03/2022	\$1,360.00
EFT53374	29/04/2022	DERBY FUELS	\$3,400.94
INV 898075	29/03/2022	58.12 L ULP 91 FOR 1HMJ-659	\$140.94
INV 899545	04/04/2022	CATERING FOR THE DERBY POLICE - EVENT HELD ON 02/04/2022	\$1,900.00
INV 200689	04/04/2022	CATERING FOR YOUTH SERVICES LATE NIGHT PROGRAM - 31/03/2022	\$1,360.00
EFT53198	01/04/2022	DERBY HARDWARE MITRE10	\$399.00
INV 10552152	08/03/2022	1X LOW PROFILE TROLLEY JACK	\$399.00
EFT53235	08/04/2022	DERBY HARDWARE MITRE10	\$1,322.26
INV 10552334	11/03/2022	1X PNEUMATIC ENGRAVING PEN	\$349.00
INV 10552465	15/03/2022	4X5PK STANLEY BLADE SCRAPERS	\$30.52
INV 10552554	17/03/2022	4X MCNAUGHT 60LT OIL PUMP	\$687.98
INV 10552555	17/03/2022	SUPPLY 24X SAFETY VESTS WITH REFLECTOR TAPE	\$254.76
EFT53283	14/04/2022	DERBY HARDWARE MITRE10	\$197.64
INV 10552769	21/03/2022	36 X 12V BATTERY FOR REMOTE CONTROLLERS FOR DERBY DEPOT GATES	\$197.64
EFT53335	22/04/2022	DERBY HARDWARE MITRE10	\$2,676.97
INV 10552928	24/03/2022	RETICULATION SUPPLIES FOR CLARENDON & LOCH ST. MAINTENANCE	\$2,385.00
INV 10552958	25/03/2022	12X PADLOCKS FOR SHARPS BOXES IN DERBY AND FX	\$191.97
INV 10553120	29/03/2022	SUPPLY 6X PVC PIPE & 1X GLUE	\$100.00
EFT53378	29/04/2022	DERBY HARDWARE MITRE10	\$3,619.97

INV 10553220	30/03/2022	1X PLYWOOD 12MM 2400X1200	\$64.99
INV 10553221	30/03/2022	1X PLYWOOD 12MM 2400X1200	\$64.99
INV 10553317	01/04/2022	1X RAINBIRD 2-WIRE DECODER RETIC CONTROLLER	\$3,485.00
INV 10553461	04/04/2022	1X SINGLE EYE PAD BOLT 10MMX100MM	\$4.99
EFT53197	01/04/2022	DERBY PROGRESSIVE SUPPLIES	\$397.33
INV 038120	04/03/2022	STAFF AMENITIES FOR DERBY ADMINISTRATION	\$397.33
EFT53234	08/04/2022	DERBY PROGRESSIVE SUPPLIES	\$3,706.51
INV 038487	10/03/2022	40X (BOX OF 50) PPE FACE MASKS	\$534.60
INV 038488	10/03/2022	20 X KN95 FACE MASK WITH EAR LOOP	\$356.40
INV 038555	11/03/2022	1X 100 PACK ISOPROPYL SURFACE WIPES CANISTER	\$1,039.50
INV 038765	15/03/2022	40X (BOX OF 50) PPE FACE MASKS	\$534.60
INV 038769	15/03/2022	SUPPLY CLEANING SUPPLIES FOR FXVC	\$102.63
INV 038899	17/03/2022	1X CTN (12) CARTON HARVEY FRESH MILK UHT	\$25.84
INV 039065	18/03/2022	3X CTN (12) CARTON HARVEY FRESH MILK UHT	\$73.44
INV 039067	18/03/2022	1X 100 PACK ISOPROPYL SANITISING WIPES	\$1,039.50
EFT53333	22/04/2022	DERBY PROGRESSIVE SUPPLIES	\$310.17
INV 039430	25/03/2022	5X CTNS (250/CTN) ORANGE ROAD SIDE LITTER BAGS	\$310.17
EFT53377	29/04/2022	DERBY PROGRESSIVE SUPPLIES	\$5,445.00
INV 039886	01/04/2022	100 X (5 PER BOX) RAPID NASAL SWAB TEST	\$5,445.00
EFT53331	22/04/2022	DERBY SPORTSMEN'S CLUB INC	\$880.00
INV 1306	21/03/2022	VENUE HIRE FOR AUSTRALIA DAY EVENT - 26/01/2022	\$440.00
INV 1307	21/03/2022	VENUE HIRE FOR DERBY EXPO - 13/02/2022	\$440.00
EFT53376	29/04/2022	DERBY SPORTSMEN'S CLUB INC	\$13,750.00
INV 1333	01/04/2022	FOURTH QUARTER GOLF COURSE MAINTENANCE	\$13,750.00
EFT53334	22/04/2022	DERBY STOCK SUPPLIES	\$165.00
INV 13067600	14/04/2022	REMOVAL OF 1X ABANDONED VEHICLE FROM KNOWSLEY ST EAST	\$165.00
EFT53232	08/04/2022	DIGGA WEST & EARTHPARTS WA	\$465.30
INV 58375	11/03/2022	SUPPLY VARIOUS BOLTS & NUTS	\$465.30
EFT53278	14/04/2022	DORA COX	\$20.00
INV CSALE3103	13/04/2022	FITZROY CROSSING COMMISSION ARTIST SALES - MARCH 2022	\$20.00
EFT53308	14/04/2022	E & MJ ROSHER PTY LTD	\$1,899.71
INV 1440109	08/03/2022	SUPPLY BLADES AND OTHER PARTS FOR KUBOTA 3690-AU	\$1,213.50
INV 1441046	30/03/2022	SUPPLY PARTS FOR KUBOTA 3690-AU	\$686.21
EFT53236	08/04/2022	ECHO SOUND	\$1,760.00
INV 22036	14/02/2022	BAND AND SOUND SET UP FOR DERBY EXPO	\$1,760.00
EFT53199	01/04/2022	ELDERS LIMITED (DERBY BRANCH)	\$292.71
INV IY 77954	01/03/2022	2X 5 L 10W-30 ULTRACLEAN GTX ENGINE OIL	\$81.51
INV IY 78040	08/03/2022	1X 20 L CONTAINER OF CASTROL AGRI-TRANS	\$211.20
EFT53237	08/04/2022	ELDERS LIMITED (DERBY BRANCH)	\$541.53
INV IY 78119	16/03/2022	2X CASTROL 4L BRAKE FLUID & 1X 20L CASTROL OIL	\$430.34
INV IY 78155	18/03/2022	1X 20L HYSPIN AWH68 CASTROL OIL	\$111.19
EFT53336	22/04/2022	ELDERS LIMITED (DERBY BRANCH)	\$1,096.56
INV IY 78226	24/03/2022	4 X 20L CASTROL ADBLUE	\$240.04
INV IY 78236	25/03/2022	1X BAYER ROUNDUP ULTRAMAX 20L	\$728.64
INV IY 78247	25/03/2022	SUPPLY 2X SILVAN 8L SPRAYERS	\$127.88

EFT53201	01/04/2022	ELIZA GRAVETT	\$177.05
INV REIMB2303-2	23/03/2022	UTILITY SUBSIDY	\$146.05
INV REIMB2303	23/03/2022	STAFF REIMBURSEMENTS	\$31.00
EFT53288	14/04/2022	ELIZA GRAVETT	\$10.99
INV REIMB3103	31/03/2022	STAFF REIMBURSEMENTS	\$10.99
EFT53337	22/04/2022	ELIZA GRAVETT	\$99.44
INV REIMB1204	12/04/2022	STAFF REIMBURSEMENTS	\$57.60
INV REIMB1204-2	12/04/2022	STAFF REIMBURSEMENTS	\$41.84
EFT53284	14/04/2022	ELIZABETH JINGLE	\$40.00
INV CSALE3103	13/04/2022	FITZROY CROSSING COMMISSION ARTIST SALES - MARCH 2022	\$40.00
EFT53287	14/04/2022	EXTREME PEST CONTROL	\$1,119.25
INV 12658	29/03/2022	GENERAL PEST TREATMENT AT FX REC CENTRE	\$1,119.25
EFT53379	29/04/2022	FITZROY HARDWARE PTY LTD	\$720.00
INV 164710	30/03/2022	SUPPLY 1X 6 PLATE DELUXE BARBEQUE	\$400.00
INV 164711	30/03/2022	SUPPLY 1X KARCHER WET & DRY INDUSTRIAL VACUUM	\$320.00
EFT53224	08/04/2022	G BISHOPS TRANSPORT SERVICES PTY LTD	\$210.68
INV B162534	11/03/2022	FREIGHT	\$210.68
EFT53364	29/04/2022	G BISHOPS TRANSPORT SERVICES PTY LTD	\$286.56
INV B157452	14/01/2022	FREIGHT	\$480.61
INV CRB157452	14/04/2022	INCORRECT CONSIGNMENT # 434202 EX DERBY VISITOR CENTRE	-\$342.20
INV B164237	28/04/2022	FREIGHT	\$148.15
EFT53239	08/04/2022	GEOFFREY ANDREW DAVIS	\$1,184.75
INV ALLOW3107	31/03/2022	MARCH 2022 COUNCILLOR SITTING FEES	\$1,184.75
EFT53241	08/04/2022	GEOFFREY CHARLES HAEREWA	\$7,274.25
INV ALLOW3107	31/03/2022	MARCH 2022 PRESIDENT SITTING FEES	\$7,274.25
EFT53227	08/04/2022	GLASS CO KIMBERLEY	\$968.00
INV 95019	21/02/2022	REPAIRS TO KITCHEN WINDOWS AT CIVIC CENTRE	\$968.00
EFT53272	14/04/2022	GLASS CO KIMBERLEY	\$1,240.80
INV 95207	15/03/2022	INSTALL FIXED INVISIGUARD SECURITY SCREENS FOR WINDOWS AT DERBY LIBRARY	\$1,240.80
EFT53324	22/04/2022	GLASS CO KIMBERLEY	\$9,146.50
INV 95320	25/03/2022	REPAIRS TO WINDOW OF FX LIBRARY	\$1,254.00
INV 95321	25/03/2022	REPAIRS TO WINDOW ABOVE REAR DOOR AT FXVC	\$172.70
INV 95322	25/03/2022	REPAIRS TO SIDE WINDOW AT FX STAFF HOUSE	\$240.90
INV 95346	28/03/2022	REPAIRS TO DAMAGED WINDOW AT OLD FIRE STATION, DERBY	\$286.00
INV 95352	29/03/2022	INSTALL INVISIGUARD FIXED WINDOW SCREENS AT DERBY LIBRARY	\$6,300.80
INV 95433	06/04/2022	SUPPLY AND INSTALL SAFETY GLASS TO WINDOWS AT DERBY DEPOT	\$892.10
EFT53240	08/04/2022	GREENFIELD TECHNICAL SERVICES	\$12,822.44
INV 2362	28/02/2022	PROJECT MANAGEMENT DBCA SDK 2021/22	\$329.18
INV 2351	28/02/2022	PROJECT MANAGEMENT AGRN907	\$4,270.98
INV 2349	28/02/2022	PROJECT MANAGEMENT AGRN907	\$4,348.27
INV 2350	28/02/2022	PROJECT MANAGEMENT AGRN907	\$3,874.01
EFT53202	01/04/2022	GREENSAFE PTY LTD	\$2,676.30
INV 130	25/03/2022	REPLACEMENT PARTS AND FREIGHT FOR DERBY POOL SHADE COVER	\$2,676.30
EFT53352	22/04/2022	H & M TRACEY CONSTRUCTION PTY LTD	\$177,593.04

INV 36876	23/03/2022	SUPPLY AND CONSTRUCT A SHADE ROTUNDA AT THE DERBY CEMETERY	\$47,208.50
INV 36878	23/03/2022	SUPPLY AND CONSTRUCT A SHADE ROTUNDA AT THE FX CEMETERY	\$130,384.54
EFT53196	01/04/2022	HARDMAN ENTERPRISES PL T/AS DERBY PLUMBING AND GAS	\$1,447.60
INV 20071	14/03/2022	REPAIRED THE DOWNSTAIRS CISTERN AT DERBY AIRPORT ADMIN BUILDING	\$294.80
INV 20072	14/03/2022	REPAIRS TO DAMAGED EXTERNAL TAP AT STAFF HOUSE	\$99.00
INV 20070	22/03/2022	REPAIRS TO WATER LEAK IN ROOF AT DERBY POOL	\$379.50
INV 20074	22/03/2022	REPAIRS TO LEAKING WATER COOLER AT DERBY POOL	\$379.50
INV 20075	22/03/2022	REPAIRS TO CISTERN IN TOILET - DERBY ADMIN BUILDING	\$294.80
EFT53282	14/04/2022	HARDMAN ENTERPRISES PL T/AS DERBY PLUMBING AND GAS	\$869.00
INV 14832	30/03/2022	REPAIRS TO WASTE IN KITCHEN SINK - DERBY ADMIN BUILDING	\$869.00
EFT53332	22/04/2022	HARDMAN ENTERPRISES PL T/AS DERBY PLUMBING AND GAS	\$541.20
INV 19267	17/12/2022	REPAIRS TO CISTERN AT NICHOLSON SQUARE OVAL CHANGE ROOMS	\$541.20
EFT53380	29/04/2022	HART SPORT	\$426.00
INV 1014120A	14/04/2022	SUPPLIES FOR DERBY SWIMMING POOL	\$426.00
EFT53203	01/04/2022	HOCKING PLANNING AND ARCHITECTURE PTY LTD T/AS HOCKING DESIGN STUDIO	\$3,678.95
INV 4339	25/03/2022	PREPARATION OF MUSEUM GUIDELINES & POLICY	\$3,678.95
EFT53204	01/04/2022	HORIZON POWER - ACCOUNT PAYMENTS	\$631.81
INV 340889	23/03/2022	55 CLARENDON ST, DERBY FOR 25/01/2022 - 22/03/2022	\$126.86
INV 320398	25/03/2022	LOT 293 WHARF RD, DERBY FOR 28/01/2022 TO 24/03/2022	\$399.83
INV 150216	25/03/2022	4 LOCH ST, DERBY FOR 28/01/2022 TO 24/03/2022	\$105.12
EFT53242	08/04/2022	HORIZON POWER - ACCOUNT PAYMENTS	\$7,848.84
INV 541176	02/03/2022	1/74 FALLON RD FX FOR 13/01/2022 TO 01/03/2022	\$17.92
INV 104620	18/03/2022	LOT 277(B) CLARENDON ST, DERBY FOR 20/01/2022 TO 17/03/2022	\$165.11
INV 442971	18/03/2022	LOT 277(A) CLARENDON ST, DERBY FOR 20/01/2022 TO 17/03/2022	\$852.99
INV 416000	23/03/2022	UNIT 6/20 CLARENDON ST, DERBY FOR 25/01/2022 TO 22/03/2022	\$235.60
INV 406063	23/03/2022	20 CLARENDON ST, DERBY FOR 25/01/2022 TO 22/03/2022	\$13.92
INV 173364	05/04/2022	40 ASHLEY ST, DERBY FOR 03/02/2022 TO 04/04/2022	\$1,424.23
INV 172452	06/04/2022	LOT 199 FORREST RD, FX FOR 03/03/2022 TO 05/04/2022	\$4,576.79
INV 207794	06/04/2022	142 LOCH ST, DERBY (LYTTON PARK) FOR 04/02/2022 TO 05/04/2022	\$562.28
EFT53290	14/04/2022	HORIZON POWER - ACCOUNT PAYMENTS	\$62,308.58
INV 523100	01/04/2022	DERBY CCTV BAOBAB WAY 01/03/2022 - 31/03/2022	\$71.04
INV 220780	04/04/2022	1093 STREET LIGHTS FOR THE PERIOD 01/02/2022 TO 28/02/2022	\$17,855.29
INV 333902	05/04/2022	24 LOCH ST, DERBY FOR 03/03/2022 TO 04/04/2022	\$1,383.10
INV 393995	05/04/2022	LOT 52 PANDANAS WAY, DERBY FOR 03/02/2022 TO 04/04/2022	\$116.55
INV 421738	05/04/2022	8 COOLIBAH WAY, DERBY FOR 03/02/2022 TO 04/04/2022	\$117.13
INV 424950	05/04/2022	LOC 26818 WHARF RD, DERBY FOR 03/03/2022 TO 04/04/2022	\$69.24
INV 517343	05/04/2022	LOC 26818 RESTAURANT & TOILETS AT WHARF RD, DERBY FOR 03/03/2022 TO 04/04/2022	\$98.45
INV 220780	05/04/2022	1093 STREET LIGHTS FOR THE PERIOD 01/03/2022 TO 31/03/2022	\$19,754.25
INV 312249	06/04/2022	LOT 143 DERBY HIGHWAY , DERBY FOR 03/03/2022 TO 05/04/2022	\$5,390.47
INV 321183	06/04/2022	30 CLARENDON ST, DERBY FOR 03/03/2022 TO 05/04/2022	\$5,653.36
INV 412758	06/04/2022	UNIT 2/13 HOLMAN ST, DERBY FOR 04/02/2022 TO 05/04/2022	\$202.85
INV 162691	07/04/2022	UNIT 1/LOT 636 LOCH STREET, DERBY FOR 05/02/2022 TO 06/04/2022	\$1,578.93
INV 406259	07/04/2022	LOC 26818 WHARF RD, DERBY FOR 05/02/2022 TO 06/04/2022	\$8,642.09

INV 198764	11/04/2022	LOT 128 GN HIGHWAY FX FOR 10/03/2022 TO 08/04/2022	\$1,375.83
EFT53338	22/04/2022	HORIZON POWER - ACCOUNT PAYMENTS	\$8,265.96
INV 166519	06/04/2022	ASHLEY ST, DERBY FOR THE PERIOD 03/03/2022 TO 05/04/2022	\$5,359.54
INV 152662	19/04/2022	LOT 1326 GIBB RV ROAD, DERBY FOR 15/02/2022 TO 14/04/2022	\$345.29
INV 167790	19/04/2022	LOT 1326 WINDJANA ROAD DERBY FOR 15/02/2022 TO 14/04/2022	\$700.18
INV 335373	19/04/2022	7 MILLARD STREET, DERBY FOR 15/02/2022 TO 14/04/2022	\$1,860.95
EFT53381	29/04/2022	HORIZON POWER - ACCOUNT PAYMENTS	\$1,789.79
INV 349785	12/04/2022	LOT 231 GRT NORTHERN HWY, FX FOR 10/02/2022 TO 11/04/2022	\$161.82
INV 207319	12/04/2022	LOT 175 EMANUEL WAY FX FOR 10/02/2022 TO 11/04/2022	\$1,248.37
INV 421774	12/04/2022	LOT 199 FORREST RD FX FOR 10/02/2022 TO 11/04/2022	\$290.05
INV 412758	22/04/2022	UNIT 2/13 HOLMAN ST, DERBY FOR 06/04/2022 TO 21/04/2022	\$89.55
EFT53215	01/04/2022	ILLION TENDERLINK	\$541.20
INV SDWK-469268	17/02/2022	PUBLIC TENDER ADVERTISING SDWK-1008670	\$180.40
INV SDWK-473511	08/03/2022	PUBLIC TENDER ADVERTISING SDWK-1011154	\$180.40
INV SDWK-476847	25/03/2022	PUBLIC TENDER ADVERTISING T3-2022	\$180.40
EFT53291	14/04/2022	INTEGRITY COACHLINES (AUST) PTY LTD	\$103.70
INV 13107	31/03/2022	BUS TICKET	\$103.70
EFT53388	29/04/2022	IXOM	\$169.14
INV 6509676	31/03/2022	MARCH 2022 - MONTHLY CL2 GAS SERVICE FEE	\$169.14
EFT53339	22/04/2022	JAALA EDITH OZIES	\$220.00
INV 3233603	04/04/2022	HAIRCUTS FOR CHILDREN IN MARCH 2022	\$220.00
EFT53302	14/04/2022	JACKSON SAINTY	\$401.79
INV REIMB1104	11/04/2022	UTILITY SUBSIDY	\$401.79
EFT53292	14/04/2022	JANICE PETERSEN	\$4.00
INV CSALE3103	13/04/2022	FITZROY CROSSING COMMISSION ARTIST SALES - MARCH 2022	\$4.00
EFT53206	01/04/2022	JILA PLUMBING	\$110.00
INV 4373	28/03/2022	REPAIRS TO ROOF LEAK AT STAFF HOUSING	\$110.00
EFT53293	14/04/2022	JILA PLUMBING	\$2,251.26
INV 4403	05/04/2022	REPAIRS TO ALL TOILETS AT FX AIRPORT	\$2,251.26
EFT53341	22/04/2022	JILA PLUMBING	\$231.00
INV 4416	11/04/2022	INVESTIGATE WATER LEAK AT FX RECREATIONAL CENTRE	\$231.00
EFT53340	22/04/2022	JILL BRAZIL CONSULTING	\$10,947.82
INV 0051	19/04/2022	MENTORING, TRAINING AND ONSITE ASSISTANCE - 21/03/2022 TO 31/03/2022	\$10,947.82
EFT53250	08/04/2022	JP GAULT PTY LTD	\$11,300.58
INV 0322	31/03/2022	CLEANING OF VARIOUS SHIRE LOCATIONS - MARCH 2022	\$11,300.58
EFT53294	14/04/2022	JULIE ANNE EVERSON	\$56.00
INV CSALE3103	13/04/2022	FITZROY CROSSING COMMISSION ARTIST SALES - MARCH 2022	\$56.00
EFT53243	08/04/2022	KEITH BEDFORD	\$1,554.83
INV ALLOW3107	31/03/2022	MARCH 2022 COUNCILLOR SITTING FEES	\$1,554.83
EFT53304	14/04/2022	KIMBERLEY COUNTRY DEPARTMENT STORE	\$3,479.55
INV DB2641	28/03/2022	STAFF UNIFORMS	\$223.95
INV DB2217	28/03/2022	STAFF UNIFORMS	\$479.00
INV DB2448	28/03/2022	STAFF UNIFORMS	\$584.00
INV DB2563	28/03/2022	STAFF UNIFORMS	\$207.60

INV DB2582	28/03/2022	STAFF UNIFORMS	\$328.25
INV DB2672	31/03/2022	STAFF UNIFORMS	\$853.75
INV DB2330	04/04/2022	STAFF UNIFORMS	\$803.00
EFT53295	14/04/2022	KIMBERLEY FIRE SYSTEMS	\$1,700.42
INV 14840	03/04/2022	SERVICING OF FIREFIGHTING SYSTEM	\$850.21
INV 14870	06/04/2022	SERVICING OF FIREFIGHTING SYSTEM	\$850.21
EFT53390	29/04/2022	KIMBERLEY QUARRY PTY LTD (T/A KIMBERLEY QUARRIES)	\$12,403.71
INV 8218	31/03/2022	SUPPLY AND DELIVER FEATURE ROCK FOR CLARENDON ST	\$12,403.71
EFT53208	01/04/2022	KW REFRIGERATION & A/C	\$393.00
INV 1985	25/03/2022	SERVICE AND REPORT OF 3 X AIR CONDITIONING UNITS	\$393.00
EFT53297	14/04/2022	KW TILT & TOW	\$200.00
INV T112	04/04/2022	RETRIEVAL OF BURNED HOLDEN FROM NUTYSIA WAY	\$200.00
EFT53375	29/04/2022	LANDGATE (WA LAND INFORMATION AUTHORITY)	\$157.34
INV 373049	29/03/2022	GRV CHARGEABLE 2022/3 & M 2022/3	\$70.40
INV 373048	29/03/2022	RURAL UV GENERAL REVALUATION SCHEDULE R2022/1	\$86.94
EFT53246	08/04/2022	LAVENIA RATABUA	\$259.96
INV REIMB3103	31/03/2022	UTILITY SUBSIDY	\$259.96
EFT53245	08/04/2022	LOCAL GOVERNMENT PROFESSIONALS (LGPRO)	\$2,650.00
INV 32305	11/03/2022	LG FINANCE CONFERENCE - LIVE STREAM	\$1,120.00
INV 32372	24/03/2022	ENROLMENT FEES FOR PROJECT MANAGEMENT WORKSHOP	\$765.00
INV 32371	24/03/2022	ENROLMENT FEES FOR PROJECT MANAGEMENT WORKSHOP	\$765.00
EFT53298	14/04/2022	LO-GO APPOINTMENTS	\$1,312.61
INV 425648	05/04/2022	RANGER CONTRACTING SERVICES	\$1,312.61
EFT53247	08/04/2022	LYNETTE EVANS	\$1,554.83
INV ALLOW3107	31/03/2022	MARCH 2022 COUNCILLOR SITTING FEES	\$1,554.83
EFT53344	22/04/2022	LYNETTE EVANS	\$279.50
INV TRAVEL - MARCH 22	12/04/2022	COUNCILLOR TRAVEL CLAIMS	\$279.50
EFT53299	14/04/2022	MANAGED IT PTY LTD	\$27,666.46
INV 134909	01/04/2022	MANAGED LICENSES - APRIL 2022	\$6,138.58
INV 134908	01/04/2022	SERVER ESSENTIALS - APRIL 2022	\$21,237.48
INV 135233	11/04/2022	SUPPLY 2X MODEM ROUTER ADSL2+	\$290.40
EFT53382	29/04/2022	MAPIEN PTY LTD	\$198.00
INV 24856	31/03/2022	HUMAN RESOURCES CONSULTATION SERVICES	\$198.00
EFT53310	14/04/2022	MARIA MATTHEWS T/AS MR & MRS POTATO HEAD	\$1,200.00
INV 58	06/04/2022	CATERING FOR LATE NIGHT PROGRAM - 25/03/2022	\$1,200.00
EFT53351	22/04/2022	MARIA MATTHEWS T/AS MR & MRS POTATO HEAD	\$960.00
INV 60	11/04/2022	CATERING FOR LATE NIGHT PROGRAM - 01/04/2022	\$960.00
EFT53300	14/04/2022	MARKETFORCE	\$1,542.43
INV 37811	01/09/2021	EARLY SETTLEMENT DISCOUNT	-\$26.42
INV 38802	01/01/2022	EARLY SETTLEMENT DISCOUNT	-\$23.02
INV 38953	01/03/2022	EARLY SETTLEMENT DISCOUNT	-\$47.15
INV 42955	24/03/2022	T06-2021 ADVERTISING OF TENDERS	\$239.36
INV 42960	24/03/2022	T06-2021 ADVERTISING OF TENDERS	\$524.08
INV 42957	24/03/2022	T7-2021 ADVERTISING OF TENDERS	\$262.90

INV 42961	24/03/2022	T7-2021 ADVERTISING OF TENDERS	\$379.05
INV 42959	24/03/2022	PUBLIC NOTICE IN WEST AUSTRALIAN FOR SPECIAL COUNCIL MEETING	\$233.63
EFT53385	29/04/2022	MARKETFORCE	\$408.98
INV 42956	24/03/2022	ADVERTISING OF FEES AND CHARGES OF WATER AT DERBY, FX AIRPORTS	\$309.98
INV 42958	24/03/2022	VARIOUS TENDER TEAR SHEETS	\$99.00
EFT53301	14/04/2022	MARNINWARNTIKURA WOMEN'S RESOURCE CENTRE	\$60.00
INV CSALE3103	13/04/2022	FITZROY CROSSING COMMISSION ARTIST SALES - MARCH 2022	\$60.00
EFT53386	29/04/2022	MCLEODS BARRISTERS & SOLICITORS	\$21,792.42
INV 123880	31/03/2022	SUB LEASE OF DERBY WHARF	\$21,792.42
EFT53200	01/04/2022	MEGAN NESHODA	\$214.38
INV REIMB3003	30/03/2022	UTILITY SUBSIDY	\$54.25
INV REIMB3003-2	30/03/2022	UTILITY SUBSIDY	\$160.13
EFT53384	29/04/2022	MERCURE PERTH/ CDL HBT SUN FOUR PTY LTD	\$882.00
INV 340160	06/04/2022	STAFF ACCOMMODATION	\$441.00
INV 340159	06/04/2022	STAFF ACCOMMODATION	\$441.00
EFT53289	14/04/2022	MOODS OF THE KIMBERLEY	\$47.91
INV CSALE3103	13/04/2022	FITZROY CROSSING COMMISSION ARTIST SALES - MARCH 2022	\$47.91
EFT53248	08/04/2022	MOORE AUSTRALIA (TAX)	\$17,160.00
INV 325517	31/03/2022	COMPILATION OF FINANCIAL STATEMENTS AND BAS - FEB 2022	\$6,160.00
INV 423574	31/03/2022	LONG TERM FINANCIAL PLANNING SERVICES TO 31 MARCH 2022	\$11,000.00
EFT53345	22/04/2022	MULTIFILE PTY LTD	\$4,029.85
INV 18082	04/02/2022	SUPPLY 2X HIGH SECURITY KEY SAFE FOR COLEMAN CENTRE	\$4,029.85
EFT53342	22/04/2022	NORTH REGIONAL TAFE	\$4,200.00
INV I0017501	31/03/2022	3X STAFF MEMBERS WHS REPRESENTATIVE COURSE	\$4,200.00
EFT53346	22/04/2022	NORTHERN RURAL SUPPLIES PTY LTD	\$246.00
INV YE 00328	05/04/2022	POULTRY GRAIN AND LAYER CRUMBLE	\$78.00
INV YE 00330	05/04/2022	POULTRY GRAIN AND LAYER CRUMBLE	\$84.00
INV YE 00332	05/04/2022	POULTRY GRAIN AND LAYER CRUMBLE	\$84.00
EFT53303	14/04/2022	NORWESCOM TELECOMMUNICATIONS	\$136.40
INV 49788	05/04/2022	ALARM MONITORING FOR DERBY	\$68.20
INV 49787	05/04/2022	ALARM MONITORING FOR FITZROY CROSSING	\$68.20
EFT53321	22/04/2022	OFFICE NATIONAL BROOME (THE BOSS SHOP)	\$829.08
INV 1032988	25/03/2022	SUPPLY 1XCNR. WORKSTATION DESK & VESTA OFFICE CHAIR	\$705.00
INV 1033563	31/03/2022	MONTHLY COPY AND PRINTING CHARGES FOR MACHINE ID'S 3185 AND 2690	\$124.08
EFT53305	14/04/2022	OFFICE STAR	\$605.00
INV 58710	06/04/2022	SERVICE AGREEMENT FOR RICOH IM C2000 ID 889	\$605.00
EFT53392	29/04/2022	OPTIC SECURITY GROUP NORWEST	\$9,435.48
INV 211115	28/02/2022	REPAIR WORKS TO CCTV AT FXVC	\$9,435.48
EFT53347	22/04/2022	ORD AGRICULTURAL EQUIPMENT	\$1,582.53
INV OA11754	24/03/2022	PARTS FOR KUBOTA F3690 MOWER AND BLOWER	\$1,582.53
EFT53249	08/04/2022	OUTBACK ELECTRICAL & AIRCON SERVICES	\$354.86
INV 4915	30/03/2022	EMERGENCY CALL OUT AND MINOR ELECTRICAL REPAIRS AT DERBY REC CENTRE	\$354.86
EFT53387	29/04/2022	OUTBACK ELECTRICAL & AIRCON SERVICES	\$137.50
INV 4948	12/04/2022	REPAIRS TO PRESSURE WASHER AT DERBY DEPOT	\$137.50

EFT53252	08/04/2022	PACIFIC BIOLOGICS PTY LTD	\$2,996.68
INV 20220249	18/03/2022	MOSQUITO CONTROL SUPPLIES	\$2,996.68
EFT53254	08/04/2022	PATRICIA LISA RILEY	\$1,554.83
INV ALLOW3107	31/03/2022	MARCH 2022 COUNCILLOR SITTING FEES	\$1,554.83
EFT53348	22/04/2022	PAUL BETAMBEAU	\$317.90
INV 1736	13/04/2022	REPAIRS TO SECURE FRONT ENTRANCE OF DERBY REC. CENTRE	\$317.90
EFT53210	01/04/2022	PAUL FROMONT	\$116.95
INV REIMB3003	30/03/2022	STAFF REIMBURSEMENT	\$116.95
EFT53255	08/04/2022	PAUL LESLIE WHITE	\$1,554.83
INV ALLOW3107	31/03/2022	MARCH 2022 COUNCILLOR SITTING FEES	\$1,554.83
EFT53253	08/04/2022	PETER JOHN MCCUMSTIE	\$2,861.66
INV ALLOW3107	31/03/2022	MARCH 2022 COUNCILLOR SITTING FEES	\$2,861.66
EFT53389	29/04/2022	PETER SAUNDERS	\$300.00
INV REIMB2803	08/04/2022	BOND REFUND FOR HIRE OF SQUASH COURTS KEY	\$300.00
EFT53306	14/04/2022	RAY WHITE DERBY	\$1,738.10
INV DEJO	01/04/2022	STAFF HOUSING	\$1,738.10
EFT53256	08/04/2022	RECHARGE PETROLEUM	\$3,827.98
INV 00556311	22/03/2022	CASTROL HYSPIH AWH68 HYDRAULIC OIL	\$3,827.98
EFT53307	14/04/2022	RECHARGE PETROLEUM	\$305.46
INV 552262	18/03/2022	SUPPLY HEAVY DUTY GREASE CARTRIDGES	\$305.46
EFT53251	08/04/2022	ROBERT PAULL	\$1,111.52
INV REIMB28/03	28/03/2022	STAFF REIMBURSEMENTS	\$2,111.52
INV REIMB3103	31/03/2022	STAFF REIMBURSEMENTS	-\$1,000.00
EFT53211	01/04/2022	ROCK'S AUTOMOTIVE SERVICES PTY LTD	\$415.00
INV 33234	17/03/2022	PARTS FOR 1DNM323	\$415.00
EFT53391	29/04/2022	ROCK'S AUTOMOTIVE SERVICES PTY LTD	\$1,343.00
INV 33318	19/04/2022	PARTS FOR 12KW	\$1,343.00
EFT53257	08/04/2022	ROWENA MOUDA	\$1,554.83
INV ALLOW3107	31/03/2022	MARCH 2022 COUNCILLOR SITTING FEES	\$1,554.83
EFT53258	08/04/2022	ROYAL LIFE SAVING SOCIETY WA	\$158.40
INV 139747	03/03/2022	8X BRONZE MEDALLION AWARD FEE FOR RE-QUAL COURSE	\$158.40
EFT53349	22/04/2022	ROYAL LIFE SAVING SOCIETY WA	\$2,250.16
INV 163608	30/03/2022	RLSSWA TRAVEL & ACCOMMODATION FOR SAFETY ASSESSMENT	\$2,250.16
EFT53350	22/04/2022	SARAH SMITH	\$253.93
INV REIMB1304	13/04/2022	UTILITY SUBSIDY	\$253.93
EFT53313	14/04/2022	SCANDALOUS SCENTS	\$54.40
INV CSALE3103	13/04/2022	FITZROY CROSSING COMMISSION ARTIST SALES - MARCH 2022	\$54.40
EFT53222	01/04/2022	SIMON DEXTER	\$102.60
INV REIMB1803	18/03/2022	STAFF REIMBURSEMENT	\$102.60
EFT53259	08/04/2022	SKIPPERS CLEANING SERVICES	\$17,686.90
INV 1433	31/03/2022	CLEANING OF VARIOUS SHIRE LOCATIONS - MARCH 2022	\$10,560.00
INV 1434	31/03/2022	CLEANING OF PRESIDENT'S OFFICE - MARCH 2022	\$544.50
INV 1435	31/03/2022	CLEANING OF DERBY AIRPORT - MARCH 2022	\$6,582.40
EFT53213	01/04/2022	SMITHFIELD GROUP PTY LTD	\$374.00
INV A01133	12/11/2021	REPAIRS TO DAMAGED WINDOWS AT FXVC	\$374.00

EFT53311	14/04/2022	SPINIFEX HOTEL	\$400.00
INV 50480	01/04/2022	STAFF ACCOMMODATION	\$400.00
EFT53214	01/04/2022	ST JOHN AMBULANCE (WA) INC	\$2,551.47
INV CYINV00277755	21/02/2022	WORKPLACE AND VEHICLE FIRST AID KITS	\$2,551.47
EFT53343	22/04/2022	STATE LIBRARY OF WA	\$154.57
INV RI031614	08/04/2022	INTER LIBRARY FREIGHT RECOUP - JAN TO JUNE 2022	\$154.57
EFT53309	14/04/2022	STUART E FISHER	\$308.23
INV REIMB3103	31/03/2022	UTILITY SUBSIDY	\$308.23
EFT53312	14/04/2022	SUNDOWNER SOUVENIRS AND PROMOTIONS PTY LTD	\$903.63
INV 15667	10/07/2018	FXVC STOCK	\$903.63
EFT53216	01/04/2022	TANIA FROMONT	\$505.60
INV REIMB2903	29/03/2022	UTILITY SUBSIDY	\$505.60
EFT53217	01/04/2022	TARUNDA SUPERMARKET	\$99.62
INV 40138607	22/03/2022	SUPPLIES FOR MORNING TEA FOR GRANT WRITING WORKSHOP	\$99.62
EFT53261	08/04/2022	TARUNDA SUPERMARKET	\$226.75
INV 40138692	24/03/2022	SUPPLIES FOR FX FUSION YOUTH PROGRAM	\$226.75
EFT53314	14/04/2022	TARUNDA SUPERMARKET	\$340.77
INV 40139128	01/04/2022	WATER FOR FXVC	\$43.75
INV 10159214	07/04/2022	SUPPLIES FOR FX FUSION YOUTH PROGRAM	\$297.02
EFT53354	22/04/2022	TARUNDA SUPERMARKET	\$396.05
INV 30132674	01/04/2022	SUPPLIES FOR FX FUSION YOUTH PROGRAM	\$197.50
INV 40139593	14/04/2022	SUPPLIES FOR MARRUGEKU INC. TO SUPPORT EVENT AT FX HIGH SCHOOL	\$198.55
EFT53394	29/04/2022	TARUNDA SUPERMARKET	\$1,588.81
INV 30134301	11/04/2022	SUPPLIES FOR MARRUGEKU INC. TO SUPPORT EVENT AT FX HIGH SCHOOL	\$171.44
INV 10160642	13/04/2022	SUPPLIES FOR FX FUSION YOUTH PROGRAM	\$377.42
INV 10160555	13/04/2022	1X 8.5 GAS BOTTLE REFILL	\$52.84
INV 50121264	21/04/2022	FOOD SUPPLIES & 1X 8.5KG GAS BOTTLE FOR FX ANZAC DAY BREAKFAST	\$592.61
INV 10162246	21/04/2022	SUPPLIES FOR FX YOUTH FUSION HOLIDAY PROGRAM	\$394.50
EFT53260	08/04/2022	TENILLE PARASILITI	\$622.87
INV REIMB3103	31/03/2022	UTILITY SUBSIDY	\$622.87
EFT53238	08/04/2022	THE FITZROY RIVER LODGE	\$1,980.00
INV 309984	19/03/2022	SALADS FOR THE FITZROY CROSSING EXPO EVENT	\$390.00
INV 310154	31/03/2022	COUNCILLOR ACCOMMODATION	\$265.00
INV 310155	31/03/2022	COUNCILLOR ACCOMMODATION	\$265.00
INV 310156	31/03/2022	COUNCILLOR ACCOMMODATION	\$265.00
INV 310158	31/03/2022	STAFF ACCOMMODATION	\$265.00
INV 310153	31/03/2022	COUNCILLOR ACCOMMODATION	\$265.00
INV 310157	31/03/2022	STAFF ACCOMMODATION	\$265.00
EFT53244	08/04/2022	THE PIER GROUP PTY LTD T/AS CS LEGAL	\$5,506.58
INV 030878	31/03/2022	PROFESSIONAL FEES FOR RATES ARREARS	\$1,884.00
INV 030843	31/03/2022	PROFESSIONAL FEES FOR LGA SALE	\$198.00
INV 030844	31/03/2022	PROFESSIONAL FEES FOR LGA SALE	\$3,424.58
EFT53262	08/04/2022	TREVOR THOMAS MENMUIR	\$300.00

INV REIMB3103	31/03/2022	BOND REFUND FOR HIRE OF DERBY COMMUNITY ROOM	\$300.00
EFT53209	01/04/2022	TUFFY'S PTY LTD T/A KIMBERLEY WASHROOM SERVICES	\$280.00
INV 7547	01/02/2022	INCORRECT INVOICE KVV INV 7547	-\$120.00
INV 7547	01/02/2022	SUPPLY AND SERVICE SANITARY UNITS - JANUARY 2022	\$400.00
EFT53383	29/04/2022	TUFFY'S PTY LTD T/A KIMBERLEY WASHROOM SERVICES	\$880.00
INV 7703	01/04/2022	SUPPLY AND SERVICE SANITARY UNITS - MARCH 2022	\$440.00
INV 7780	08/04/2022	SUPPLY AND SERVICE SANITARY UNITS - APRIL 2022	\$440.00
EFT53264	08/04/2022	TYREPOWER DERBY	\$300.00
INV 115072	31/03/2022	SUPPLY 1X CENTURY BATTERY FOR 1GJT706	\$300.00
EFT53315	14/04/2022	TYREPOWER DERBY	\$2,150.00
INV 115190	07/04/2022	REPLACE FRONT TYRES & WHEEL ALIGNMENT FOR 6KW	\$1,140.00
INV 115216	07/04/2022	REPLACE FRONT TYRES & WHEEL ALIGNMENT FOR 8KW	\$1,010.00
EFT53355	22/04/2022	TYREPOWER DERBY	\$2,760.00
INV 115252	12/04/2022	REPLACE TYRES & WHEEL ALIGNMENT FOR 01KW	\$2,760.00
EFT53218	01/04/2022	VISION POWER PTY LTD	\$3,526.68
INV 13243	08/03/2022	REPLACE FLUORESCENT LIGHT AT DERBY CIVIC CENTRE	\$220.00
INV 13244	08/03/2022	REPAIRS TO POWER ISSUE TO THE MAIN HV FEED TO THE DERBY WHARF	\$1,187.53
INV 13245	08/03/2022	DIAGNOSE AND FIX FAULT WITH FUEL PUMP AT DERBY DEPOT	\$1,577.40
INV 13317	21/03/2022	INVESTIGATION AND MINOR REPAIRS TO GENERATOR AT DERBY AIRPORT	\$541.75
EFT53395	29/04/2022	VISION POWER PTY LTD	\$3,793.57
INV 13381	01/04/2022	CONDUCT TEST AND TAG OF ELECTRICAL APPLIANCES	\$579.15
INV 13408	04/04/2022	ELECTRICAL REPAIRS TO EMERGENCY LIGHTS AT DERBY CIVIC CENTRE	\$2,416.92
INV 13411	05/04/2022	DIAGNOSE FAULT WITH POOL PUMPS	\$797.50
EFT53358	22/04/2022	WATTLEUP TRACTORS	\$1,337.21
INV 1284066	31/03/2022	SUPPLY PARTS FOR SERVICE & REPAIR OF KW37	\$373.25
INV 1284350	07/04/2022	SUPPLY PARTS FOR SERVICE & REPAIR OF KW37	\$963.96
EFT53265	08/04/2022	WATTNOW ELECTRICAL	\$455.40
INV 10481	28/03/2022	INVESTIGATE POWER SUPPLY ISSUES AT COLEMAN CENTRE	\$209.00
INV 10501	31/03/2022	INVESTIGATE ELECTRICAL FAULT AND MAKE REPAIRS AT STAFF HOUSING	\$246.40
EFT53357	22/04/2022	WATTNOW ELECTRICAL	\$275.00
INV 10537	08/04/2022	INVESTIGATE POWER SUPPLY ISSUES AT COLEMAN CENTRE	\$275.00
EFT53296	14/04/2022	WESFARMERS KLEENHEAT GAS PTY LTD	\$214.50
INV 63003523	31/03/2022	4X YEARLY FACILITY FEE FOR 45KG VAP CYL	\$214.50
EFT53316	14/04/2022	WEST KIMBERLEY AUTO ELECTRICAL	\$923.22
INV 8337	01/04/2022	6X QVEE REVERSE ALARMS 12-48V & 6 X MOUNT TRAILER 90 SOCKET'S	\$335.82
INV 8338	01/04/2022	1X CTEK PRO 25S BATTERY CHARGER	\$587.40
EFT53356	22/04/2022	WEST KIMBERLEY AUTO ELECTRICAL	\$257.25
INV 8439	11/04/2022	1X WELDFLEX 4M JUMP LEADS	\$257.25
EFT53190	01/04/2022	WINC	\$14.17
INV 9038594944	01/03/2022	2X SURGICAL FACE MASKS L2 PK 50	\$14.17
EFT53228	08/04/2022	WINC	\$505.77
INV 9038677735	09/03/2022	2X MICADOR DRY-SAFE MARKERS TUB 100	\$83.49
INV 9038704803	11/03/2022	STATIONARY	\$253.10
INV 9038706219	14/03/2022	STATIONARY	\$169.18

EFT53274	14/04/2022	WINC	\$825.46
INV 9038765251	18/03/2022	2X LOGITECH C922 WEBCAMS	\$733.74
INV 9038770300	21/03/2022	2X DISPLAY PORT TO HDMI CABLE	\$75.09
INV 9038770993	21/03/2022	SUPPLY 1X 2M STARTECH HD MONITOR VIDEO CABLE	\$16.63
EFT53325	22/04/2022	WINC	\$33.26
INV 9038824884	25/03/2022	SUPPLY 2X 2M STARTECH HD MONITOR VIDEO CABLE	\$33.26
EFT53370	29/04/2022	WINC	\$216.85
INV 9038903921	04/04/2022	STATIONARY ITEMS FOR DERBY ADMINISTRATIVE SERVICES	\$216.85
EFT53221	01/04/2022	WOOLWORTHS PTY LIMITED	\$462.45
INV 3892225	24/01/2022	FOOD SUPPLIES FOR AUSTRALIA DAY BREAKFAST	\$368.70
INV 4451700	25/03/2022	6X (10 PACK) HUGGIES LITTLE SWIMMERS FOR DERBY POOL	\$93.75
EFT53359	22/04/2022	WOOLWORTHS PTY LIMITED	\$200.56
INV 4451541	11/04/2022	MORNING TEA SUPPLIES FOR APRIL-22 SCHOOL HOLIDAY PROGRAM WEEK 1	\$82.47
INV 4451549	12/04/2022	MORNING TEA SUPPLIES FOR APRIL-22 SCHOOL HOLIDAY PROGRAM WEEK 1	\$91.88
INV 4451812	19/04/2022	MORNING TEA SUPPLIES FOR APRIL-22 SCHOOL HOLIDAY PROGRAM WEEK 2	\$26.21
EFT53396	29/04/2022	WOOLWORTHS PTY LIMITED	\$729.20
INV 3892316	26/11/2021	SUPPLIES FOR 12 DAYS OF CHRISTMAS ACTIVITY	\$390.00
INV 4451667	15/03/2022	10X CARTONS WATER (24 PACK) FOR THE AEHU	\$90.00
INV 4451818	19/04/2022	SUPPLIES FOR EASTER ACTIVITIES - JUNIOR SCHOOL HOLIDAY PROGRAM WEEK 2	\$249.20
EFT53220	01/04/2022	WORLD VISION AUSTRALIA	\$2,000.00
INV REIMB2803-3	28/03/2022	BOND REFUND FOR HIRE OF DERBY CIVIC CENTRE	\$500.00
INV REIMB2803-4	28/03/2022	BOND REFUND FOR HIRE OF DERBY CIVIC CENTRE	\$500.00
INV REIMB2803	28/03/2022	BOND REFUND FOR HIRE OF DERBY CIVIC CENTRE	\$500.00
INV REIMB2803-2	28/03/2022	BOND REFUND FOR HIRE OF DERBY CIVIC CENTRE	\$500.00
EFT53317	14/04/2022	YVONNE BAUER	\$16.00
INV CSALE3103	13/04/2022	FITZROY CROSSING COMMISSION ARTIST SALES - MARCH 2022	\$16.00
EFT53397	29/04/2022	ZARAK BIN RASHID	\$410.58
INV REIMB2204	26/04/2022	UTILITY SUBSIDY	\$410.58
		TOTAL	\$649,545.11

FEE PAYMENTS

CHEQUE NO	DATE	INVOICE DESCRIPTION	AMOUNT
931	14/04/2022	ASF - ACCOUNT SERVICE FEE	\$60.00
931	14/04/2022	BAS4 - ATO - BAS PAYMENT - PAYG WITHHOLDING	\$188,988.00
931	27/04/2022	BAS6A - ATO - BAS PAYMENT - FBT INSTALMENT	\$23,166.00
919	15/04/2022	BEX - BPOINT FEES	\$37.18
919	15/04/2022	BEX - BPOINT FEES	-\$37.18
931	06/04/2022	BEX - BPOINT FEES	\$83.93
931	19/04/2022	BEX - BPOINT FEES	\$31.30

931	06/04/2022	BPY - BPAY FEES	\$77.00
931	01/04/2022	CMD - CHEQUE OR MERCHANT DEPOSITS FEE	\$2.40
931	04/04/2022	DOT - DOT PAYMENT	\$1,298.10
931	05/04/2022	DOT - DOT PAYMENT	\$1,867.05
931	06/04/2022	DOT - DOT PAYMENT	\$2,315.55
931	07/04/2022	DOT - DOT PAYMENT	\$2,054.35
931	08/04/2022	DOT - DOT PAYMENT	\$1,662.15
931	11/04/2022	DOT - DOT PAYMENT	\$4,823.15
931	12/04/2022	DOT - DOT PAYMENT	\$2,484.80
931	13/04/2022	DOT - DOT PAYMENT	\$2,287.90
931	14/04/2022	DOT - DOT PAYMENT	\$1,072.90
931	19/04/2022	DOT - DOT PAYMENT	\$5,247.75
931	20/04/2022	DOT - DOT PAYMENT	\$3,386.05
931	01/04/2022	DOT - DOT PAYMENT	\$168.50
931	21/04/2022	DOT - DOT PAYMENT	\$6,911.85
931	22/04/2022	DOT - DOT PAYMENT	\$1,025.65
931	26/04/2022	DOT - DOT PAYMENT	\$1,979.70
931	27/04/2022	DOT - DOT PAYMENT	\$2,530.40
931	28/04/2022	DOT - DOT PAYMENT	\$22.25
931	29/04/2022	DOT - DOT PAYMENT	\$3,082.75
931	01/04/2022	EXC - EXCESS TRANSACTIONS FEE	\$40.85
931	01/04/2022	EXC - EXCESS TRANSACTIONS FEE	\$49.60
931	01/04/2022	EXC - EXCESS TRANSACTIONS FEE	\$13.80
517	01/04/2022	FXBC - FITZROY CROSSING BANK CHARGES	\$5.00
517	01/04/2022	FXBC - FITZROY CROSSING BANK CHARGES	\$27.00
931	07/04/2022	GHA - GREYHOUND AUSTRALIA	\$573.00
931	14/04/2022	GHA - GREYHOUND AUSTRALIA	\$718.00
931	21/04/2022	GHA - GREYHOUND AUSTRALIA	\$1,317.39
931	28/04/2022	GHA - GREYHOUND AUSTRALIA	\$2,084.00
931	07/04/2022	IINET - IINET 225211599 (\$109.99)	\$109.99
931	01/04/2022	MER - MERCHANT FEES	\$32.00
931	04/04/2022	MER - MERCHANT FEES	\$38.21
931	04/04/2022	MER - MERCHANT FEES	\$349.30
931	01/04/2022	MER - MERCHANT FEES	\$157.12
DD20010.1	07/04/2022	ANZ COMMERCIAL CARD SERVICES CENTRE	\$15,126.95
INV ANZ AOH	07/04/2022	COMMERCIAL CREDIT CARD FOR 14/012/2022 - 13/03/2022	\$9,651.44
INV ANZ WNE	07/04/2022	COMMERCIAL CREDIT CARD FOR 14/012/2022 - 13/03/2022	\$3,145.46
INV ANZ CM	07/04/2022	COMMERCIAL CREDIT CARD FOR 14/012/2022 - 13/03/2022	\$2,330.05
DD19971.11	12/04/2022	AUSTRALIAN SUPER	\$3,036.51
INV DEDUCTION	12/04/2022	PAYROLL DEDUCTIONS	\$767.01
INV SUPER	12/04/2022	SUPERANNUATION	\$2,269.50
DD19995.11	26/04/2022	AUSTRALIAN SUPER	\$3,128.68
INV DEDUCTION	26/04/2022	PAYROLL DEDUCTIONS	\$767.02
INV SUPER	26/04/2022	SUPERANNUATION	\$2,361.66
DD19971.1	12/04/2022	AWARE SUPER	\$28,903.19

INV SUPER	12/04/2022	SUPERANNUATION	\$22,119.48
INV DEDUCTION	12/04/2022	PAYROLL DEDUCTIONS	\$6,783.71
DD19995.1	26/04/2022	AWARE SUPER	\$28,723.21
INV SUPER	26/04/2022	SUPERANNUATION	\$21,946.68
INV DEDUCTION	26/04/2022	PAYROLL DEDUCTIONS	\$6,776.53
DD19971.8	12/04/2022	CBUS SUPERANNUATION	\$875.52
INV SUPER	12/04/2022	SUPERANNUATION	\$620.16
INV DEDUCTION	12/04/2022	PAYROLL DEDUCTIONS	\$255.36
DD19995.8	26/04/2022	CBUS SUPERANNUATION	\$875.52
INV SUPER	26/04/2022	SUPERANNUATION	\$620.16
INV DEDUCTION	26/04/2022	PAYROLL DEDUCTIONS	\$255.36
DD19971.7	12/04/2022	ESSENTIAL SUPER	\$263.70
INV SUPER	12/04/2022	SUPERANNUATION	\$263.70
DD19995.7	26/04/2022	ESSENTIAL SUPER	\$263.70
INV SUPER	26/04/2022	SUPERANNUATION	\$263.70
DD19971.3	12/04/2022	FIRSTWRAP PLUS SUPER AND PENSION	\$1,997.81
INV SUPER	12/04/2022	SUPERANNUATION	\$1,231.98
INV DEDUCTION	12/04/2022	PAYROLL DEDUCTIONS	\$765.83
DD19995.3	26/04/2022	FIRSTWRAP PLUS SUPER AND PENSION	\$1,962.71
INV SUPER	26/04/2022	SUPERANNUATION	\$1,214.43
INV DEDUCTION	26/04/2022	PAYROLL DEDUCTIONS	\$748.28
DD19970.1	07/04/2022	FLEETCARE PTY LTD	\$3,212.19
INV 712657	31/03/2022	NOVATED LEASE	\$3,212.19
DD19971.14	12/04/2022	FORMULAE1 PTY LTD ATF ISAIAH4110 SUPERANNUATION FUND	\$435.91
INV DEDUCTION	12/04/2022	PAYROLL DEDUCTIONS	\$127.14
INV SUPER	12/04/2022	SUPERANNUATION	\$308.77
DD19995.14	26/04/2022	FORMULAE1 PTY LTD ATF ISAIAH4110 SUPERANNUATION FUND	\$435.91
INV DEDUCTION	26/04/2022	PAYROLL DEDUCTIONS	\$127.14
INV SUPER	26/04/2022	SUPERANNUATION	\$308.77
DD19971.2	12/04/2022	GUILD SUPER	\$118.95
INV SUPER	12/04/2022	SUPERANNUATION	\$118.95
DD19995.2	26/04/2022	GUILD SUPER	\$236.41
INV SUPER	26/04/2022	SUPERANNUATION	\$236.41
DD19971.13	12/04/2022	HOST PLUS SUPERANNUATION FUND	\$3,305.81
INV DEDUCTION	12/04/2022	PAYROLL DEDUCTIONS	\$800.00
INV SUPER	12/04/2022	SUPERANNUATION	\$2,505.81
DD19995.13	26/04/2022	HOST PLUS SUPERANNUATION FUND	\$3,305.79
INV DEDUCTION	26/04/2022	PAYROLL DEDUCTIONS	\$800.00
INV SUPER	26/04/2022	SUPERANNUATION	\$2,505.79
DD19971.10	12/04/2022	IOOF PORTOFOLIO SERVICE SUPERANNUATION FUND	\$1,159.82
INV SUPER	12/04/2022	SUPERANNUATION	\$930.39
INV DEDUCTION	12/04/2022	PAYROLL DEDUCTIONS	\$229.43
DD19995.10	26/04/2022	IOOF PORTOFOLIO SERVICE SUPERANNUATION FUND	\$1,343.95
INV SUPER	26/04/2022	SUPERANNUATION	\$1,119.15
INV DEDUCTION	26/04/2022	PAYROLL DEDUCTIONS	\$224.80

DD19971.4	12/04/2022	MACQUARIE WRAP EMPLOYER SUPERANNUATION	\$627.88
INV SUPER	12/04/2022	SUPERANNUATION	\$627.88
DD19995.4	26/04/2022	MACQUARIE WRAP EMPLOYER SUPERANNUATION	\$602.81
INV SUPER	26/04/2022	SUPERANNUATION	\$602.81
DD19971.15	12/04/2022	MLC MASTERKEY SUPER	\$310.25
INV SUPER	12/04/2022	SUPERANNUATION	\$310.25
DD19995.15	26/04/2022	MLC MASTERKEY SUPER	\$310.25
INV SUPER	26/04/2022	SUPERANNUATION	\$310.25
DD19971.5	12/04/2022	PRIME SUPER P/L	\$284.91
INV SUPER	12/04/2022	SUPERANNUATION	\$284.91
DD19995.5	26/04/2022	PRIME SUPER P/L	\$264.09
INV SUPER	26/04/2022	SUPERANNUATION	\$264.09
DD19971.6	12/04/2022	Q SUPER	\$187.92
INV SUPER	12/04/2022	SUPERANNUATION	\$187.92
DD19995.6	26/04/2022	Q SUPER	\$187.92
INV SUPER	26/04/2022	SUPERANNUATION	\$187.92
DD19971.12	12/04/2022	REST SUPERANNUATION	\$1,448.93
INV SUPER	12/04/2022	SUPERANNUATION	\$1,448.93
DD19995.12	26/04/2022	REST SUPERANNUATION	\$1,304.61
INV SUPER	26/04/2022	SUPERANNUATION	\$1,304.61
DD19971.9	12/04/2022	STUDENT SUPER PROFESSIONAL SUPER	\$236.00
INV SUPER	12/04/2022	SUPERANNUATION	\$236.00
DD19995.9	26/04/2022	STUDENT SUPER PROFESSIONAL SUPER	\$236.01
INV SUPER	26/04/2022	SUPERANNUATION	\$236.01
DD19971.16	12/04/2022	SUNSUPER SUPERANNUATION FUND	\$757.64
INV SUPER	12/04/2022	SUPERANNUATION	\$757.64
DD19995.16	26/04/2022	SUNSUPER SUPERANNUATION FUND	\$700.10
INV SUPER	26/04/2022	SUPERANNUATION	\$700.10
DD20001.1	21/04/2022	THE SHELL COMPANY OF AUSTRALIA LIMITED	\$2,542.58
INV FUEL - MAR22	21/04/2022	SHELL FUEL CARDS- MARCH 2022	\$2,542.58
DD19971.17	12/04/2022	THE TRUSTEE FOR SUPER DIRECTIONS FUND	\$349.37
INV SUPER	12/04/2022	SUPERANNUATION	\$349.37
DD19995.17	26/04/2022	THE TRUSTEE FOR SUPER DIRECTIONS FUND	\$349.37
INV SUPER	26/04/2022	SUPERANNUATION	\$349.37
NET PAY	12/04/2022	PAYROLL	\$191,086.96
NET PAY	26/04/2022	PAYROLL	\$194,534.13
		TOTAL	\$757,178.71

**The Shire Of Derby / West Kimberley
ANZ Corporate Credit Card Reconciliation
Period Reporting: 14/02/2022 to 13/03/2022**

Card Holder : Amanda O'Halloran									
Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments	
16/02/2022	PEPPERS/MANTRA/BKFREE PEPRS/MNTR/BK	Y	\$ 182.90	\$ 18.29	\$ 201.19	120401090.2100	Yes	Accommodation Cr P McCumstie Cancelled and refund requested.	
16/02/2022	PEPPERS/MANTRA/BKFREE PEPRS/MNTR/BK	Y	\$ 539.51	\$ 53.95	\$ 593.46	120401090.2100	Yes	Accommodation Cr P McCumstie Cancelled and refund requested.	
18/02/2022	BAILEYS PERTH ACCOMMOD EAST PERTH	Y	\$ 409.09	\$ 40.91	\$ 450.00	120401090.2100	Yes	Accommodation Cr P McCumstie	
21/02/2022	VIRGIN AUSTR7952173324944 BRISBANE	Y	\$ 199.09	\$ 19.91	\$ 219.00	120401090.2100	Yes	Flight returning for Geoff Haerewa - Kimberley Zone Meeting	
21/02/2022	VIRGIN AUSTR7951514978011 BRISBANE	Y	\$ 1.87	\$ 0.19	\$ 2.06	120401090.2100	Yes	Flight returning for Geoff Haerewa - Kimberley Zone Meeting	
21/02/2022	PEPPERS/MANTRA/BKFREE PEPRS/MNTR/BK	N	\$ 199.00	0	\$ 199.00	193401010	*CREDIT*	Refund - Accommodation Cr P McCumstie (credit card fee - non refundable)	
21/02/2022	MAILCHIMP *MISC MAILCHIMP.COM	N	\$ 49.41	0	\$ 49.41	121402870.2100	Yes	Order MC10391613 - Essentials plan + cc fee	
25/02/2022	CANVA* I03327-0989672 HTTPSCANVA.CO 358.92 USD 14.92	N	\$ 512.38	0	\$ 512.38	121402870.2100	Yes	Annual subscription - graphic design software (\$358.92 USD)	
25/02/2022	PEPPERS/MANTRA/BKFREE PEPRS/MNTR/BK	N	\$ 587.00	0	\$ 587.00	193401010	*CREDIT*	Refund - Accommodation Cr P McCumstie (credit card fee - non refundable)	
28/02/2022	ATOM SUPPLY KEWDALE	Y	\$ 5,500.00	\$ 550.00	\$ 6,050.00	121402070.2721	Yes	RAT x 500	
7/03/2022	BOC GAS & GEAR WELSHPOOL	Y	\$ 338.18	\$ 33.82	\$ 372.00	P171-298-2101	Yes	Bracket to hold a tank on 10KW	
7/03/2022	STIHL SHOP REDCLIFFE REDCLIFFE	Y	\$ 326.82	\$ 32.68	\$ 359.50	121404180.2101	Yes	Blower and Whipper parts	
8/03/2022	BP MUCHEA 9964 MUCHEA	Y	\$ 70.94	\$ 7.09	\$ 78.03	P201.261.2261	Yes	Fuel KW01	
9/03/2022	AMPOL NEWMAN 44455F NEWMAN	Y	\$ 52.92	\$ 5.29	\$ 58.21	P201.261.2261 / 120402110	Yes	Fuel KW01 / Refreshment CEO travel	
10/03/2022	T & K MIN'S PTY LTD DERBY	Y	\$ 272.73	\$ 27.27	\$ 300.00	EP0025-298-2101	Yes	Morning tea for Staff	
10/03/2022	LANDGATE MIDLAND	Y	\$ 24.73	\$ 2.47	\$ 27.20	120301130.2101	Yes	Certificate of Title 2037/326, Lot 143 Derby Highway, DERBY 6728	
11/03/2022	NEAPSBISTRO Derby	Y	\$ 130.91	\$ 13.09	\$ 144.00	EP0025-298-2101	Yes	Dinner KMS / NAFF Funding, Lease negotiations, Job Pathways, Economic Development	
11/03/2022	JAPWEST AUTO IMPORTS MALAGA	Y	\$ 213.64	\$ 21.36	\$ 235.00	P49-298-2101	Yes	Drivers knee Airbag for 13WK	
TOTAL					\$ 8,865.44				

Card Holder : Wayne Neate									
Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments	
14/02/2022	VIRGIN AUSTR7952173128397 BRISBANE	Y	\$ 326.36	\$ 32.64	\$ 359.00	120501170.2100	Yes	Flights - Broome - Perth - relief Ranger travel	
14/02/2022	VIRGIN AUSTR7951514870114 BRISBANE	Y	\$ 3.06	\$ 0.31	\$ 3.37	120502090.2100	Yes	Flights - Broome - Perth - relief Ranger travel	
14/02/2022	QANTAS AIRWAYS LTD (EC Mascot	Y	\$ 277.77	\$ 27.78	\$ 305.55	120502090.2100	Yes	Flights - Perth - Broome - relief Ranger travel	
14/02/2022	AVIAIR PTY LTD KUNUNURRA	Y	\$ 108.18	\$ 10.82	\$ 119.00	120502090.2100	Yes	Flights - Derby - Broome - relief Ranger travel	
14/02/2022	VIRGIN AUSTR7951514857648 BRISBANE	Y	\$ 3.75	\$ 0.37	\$ 4.12	120704090.2100	Yes	Flights - Broome to Perth (return) - conference Evie Molson	
14/02/2022	VIRGIN AUSTR7951514859115 BRISBANE	Y	\$ 3.75	\$ 0.37	\$ 4.12	120707090.2100	Yes	Flights - Broome/Perth (return) - conference Catherine Feeney	
14/02/2022	VIRGIN AUSTR7952173106111 BRISBANE	Y	\$ 398.18	\$ 39.82	\$ 438.00	120704090.2100	Yes	Flights - Broome to Perth (return) - conference Evie Molson	
14/02/2022	VIRGIN AUSTR7952173109084 BRISBANE	Y	\$ 398.18	\$ 39.82	\$ 438.00	120707090.2100	Yes	Flights - Broome/Perth (return) - conference Catherine Feeney	
14/02/2022	AVIAIR PTY LTD KUNUNURRA	Y	\$ 216.36	\$ 21.64	\$ 238.00	120707090.2100	Yes	Flight - Derby/Broome return - conference Catherine Feeney	
21/02/2022	POST DERBY LPO DE DERBY	Y	\$ 237.27	\$ 23.73	\$ 261.00	120707050.2100	Yes	Working with Children Checks (x3) Ab Health Team	
21/02/2022	Jila Cafe Derby	Y	\$ 111.82	\$ 11.18	\$ 123.00	EP0025-298-2101	Yes	Meals for Audit Committee Meeting and Agenda Brief	
21/02/2022	W.A.J. & ASSOCIATES CASTLE HILL	Y	\$ 80.00	\$ 8.00	\$ 88.00	121403650.2101	Yes	1 x FCAR AC adapter for F7 series scan tool	
28/02/2022	DERBY'S SAKURA RESTA DERBY	Y	\$ 144.82	\$ 14.48	\$ 159.30	EP0025-298-2101	Yes	Catering for Council Meeting	
2/03/2022	AVIAIR PTY LTD KUNUNURRA	N	\$ 119.00	0	\$ 119.00	193401010	*CREDIT*	Refund of Flight - Broome - Derby Catherine Feeney	
11/03/2022	SEEK AU 46109128 MELBOURNE	Y	\$ 275.00	\$ 27.50	\$ 302.50	121402050.2100	Yes	Finance Officer Job Advertisement	
11/03/2022	SEEK AU 46109017 MELBOURNE	Y	\$ 275.00	\$ 27.50	\$ 302.50	121402050.2100	Yes	Senior Governance Officer Job Advertisement	
TOTAL					\$ 3,026.46				

Card Holder : Christie Mildenhall									
Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments	
15/02/2022	DERBY SPORTSMENS CLU DERBY	Y	\$ 90.00	\$ 9.00	\$ 99.00	EP0011-297-2100	Yes	Expo FX and Derby (OTH CUL - Festival and Events)	
15/02/2022	DERBY SPORTSMENS CLU DERBY	Y	\$ 90.00	\$ 9.00	\$ 99.00	EP0011-297-2100	Yes	Expo FX and Derby (OTH CUL - Festival and Events)	
15/02/2022	DERBY SPORTSMENS CLU DERBY	Y	\$ 90.00	\$ 9.00	\$ 99.00	EP0011-297-2100	Yes	Expo FX and Derby (OTH CUL - Festival and Events)	
18/02/2022	BOOKTOPIA PTY LTD LIDCOMBE	Y	\$ 33.00	\$ 3.30	\$ 36.30	121105120.2101	Yes	Inseperable Elements book and Shipping	
24/02/2022	Parks and Leisure Aust Norwood	Y	\$ 1,770.00	\$ 177.00	\$ 1,947.00	121102040.2003	Yes	WA Leisure Facility Managers Course 2022 for Sian Edwards	
7/03/2022	CHINATOWN PHARMACY B BROOME	Y	\$ 45.23	\$ 4.52	\$ 49.75	121102070.2721	Yes	5x Face shields for pool staff	
TOTAL					\$ 2,330.05				

BALANCE CARRIED FORWARD \$905.00 Credits Received in this billing statement but deducted from last statements Direct Debit.
TOTAL PURCHASES FOR ABOVE STATED PERIOD \$ 14,221.95
PAYMENTS AND OTHER CREDITS
INTEREST CHARGES \$ -
CLOSING BALANCE \$ 15,126.95 Direct Debit payment processed 07/04/2021

Australia and New Zealand Banking Group Limited (ANZ) ABN 11 005 357 522. Australian Credit Licence No. 234527.



ANZ BUSINESS ONE

STATEMENT PERIOD: 14/02/22 to 13/03/22

ACCOUNT NUMBER:

📞 Cards Enquiries: 13 10 06 Lost/Stolen Cards: 1800 033 844

SHIRE OF DERBY WEST KIMBERLEY
 SHIRE OF DERBY
 THE DIRECTOR
 C/O SHIRE OF DERBY
 PO BOX 94
 DERBY WA 6728

PAYMENT SUMMARY	
Monthly Payment	\$303.00
Due Date	07/04/2022
Minimum Amount Due	\$303.00

YOUR ANZ ACCOUNT SUMMARY

Opening Balance	\$1,760.12
Purchases, Cash Advances & Other Debits	\$15,126.95
Interest Charges	\$0.00
Payments & Other Credits	\$1,760.12
Closing balance	\$15,126.95

Facility Limit	\$50,000.00
Available Account Credit at Statement Date	\$34,873.05

YOUR PAYMENT OPTIONS

-  **ANZ Internet Banking**
www.anz.com Payments made after 10pm (EST) will be processed the next business day.
-  **BPAY Payments - Biller Code 6007**
BPAY payments from ANZ accounts made after 6pm (EST) will be processed the next business day. Check with your institution for cut-off times. Your bill reference number is your ANZ account number.
-  **ANZ Phone Banking**
13 22 73 Payments made after 10pm (EST) will be processed the next business day.

-  **By Mail**
Tear off this slip and mail to PO BOX 607, Melbourne, VIC 3001
-  **CardPay Direct**
To ask about setting up a convenient direct debt payment please call 13 22 73.
-  **Direct Credit via EFT**
Payments to your Account can be made via Electronic Funds Transfer (EFT) from your nominated account.

Account Number	
Account Name	SHIRE OF DERBY
Amount Paid	
Due Date	07/04/2022

ID:00001-5082499007
XPRN/P10004-2303 120225

ANZ BUSINESS ONE

ACCOUNT NUMBER:

Interest Rates

Purchases	Interest Rate 17.74% p.a (0.0486% daily)
Cash Advances	Interest Rate 19.24% p.a (0.0527% daily)

Opening Account Balance **\$1,760.12**

Cardholder Name: WAYNE NEATE
 Cardholder Number:
 Spend Cap: \$5,000.00

Date	Description	Amount	Default GST*
10/02/2022	AVIAIR PTY LTD KUNUNURRA	238.00	21.63
11/02/2022	VIRGIN AUSTR7952173109084 BRISBANE	438.00	39.81
11/02/2022	VIRGIN AUSTR7952173106111 BRISBANE	438.00	39.81
11/02/2022	VIRGIN AUSTR7951514859115 BRISBANE	4.12	0.37
11/02/2022	VIRGIN AUSTR7951514857648 BRISBANE	4.12	0.37
11/02/2022	AVIAIR PTY LTD KUNUNURRA	119.00	10.81
11/02/2022	QANTAS AIRWAYS LTD (EC MASCOT	305.55	27.77
12/02/2022	VIRGIN AUSTR7951514870114 BRISBANE	3.37	0.30
12/02/2022	VIRGIN AUSTR7952173128397 BRISBANE	359.00	32.63
17/02/2022	W.A.J. & ASSOCIATES CASTLE HILL	88.00	8.00
17/02/2022	JILA CAFE DERBY	123.00	11.18
18/02/2022	POST DERBY LPO DE DERBY	261.00	23.72
24/02/2022	DERBY S SAKURA RESTA DERBY	159.30	14.48
28/02/2022	AVIAIR PTY LTD KUNUNURRA	119.00CR	
09/03/2022	SEEK AU 46109017 MELBOURNE	302.50	27.50
09/03/2022	SEEK AU 46109128 MELBOURNE	302.50	27.50
Sub-total		3,026.46	285.88

Cardholder Name: AMANDA O'HALLORAN
 Cardholder Number:
 Spend Cap: \$9,999,999.00

*The calculation is an estimate amount only and is not to be relied upon as an actual GST calculation.

Cheque Particulars: Proceeds not available until cleared. Please make cheques payable to ANZ. Do not staple, pin or fold your payment.

Drawer	Bank	Branch	Amount
			\$
			\$
			\$
Teller Stamp	Signature		Subtotal \$
			Notes \$
			Coins \$
			Total \$

ANZ BUSINESS ONE

ACCOUNT NUMBER:

Date	Description	Amount	Default GST*
14/02/2022	PEPPERS/MANTRA/BKFREE PEPRS/MNTR/BK	593.46	53.95
14/02/2022	PEPPERS/MANTRA/BKFREE PEPRS/MNTR/BK	201.19	18.29
15/02/2022	BAILEYS PERTH ACCOMMOD EAST PERTH	450.00	40.90
17/02/2022	PEPPERS/MANTRA/BKFREE PEPRS/MNTR/BK	199.00CR	
17/02/2022	MAILCHIMP *MISC MAILCHIMP.COM	49.41	4.49
	INCL OVERSEAS TXN FEE 1.44 AUD		
19/02/2022	VIRGIN AUSTR7951514978011 BRISBANE	2.06	0.18
19/02/2022	VIRGIN AUSTR7952173324944 BRISBANE	219.00	19.90
22/02/2022	PEPPERS/MANTRA/BKFREE PEPRS/MNTR/BK	587.00CR	
24/02/2022	CANVA* I03327-0989672 HTTPSCANVA.CO	512.38	
	358.92 USD		
	INCL OVERSEAS TXN FEE 14.92 AUD		
25/02/2022	ATOM SUPPLY KEWDALE	6,050.00	550.00
02/03/2022	STIHL SHOP REDCLIFFE REDCLIFFE	359.50	32.68
04/03/2022	BOC GAS & GEAR WELSHPOOL	372.00	33.81
05/03/2022	BP MUCHEA 9964 MUCHEA	78.03	7.09
06/03/2022	AMPOL NEWMAN 54455F NEWMAN	58.21	5.29
08/03/2022	LANDGATE MIDLAND	27.20	2.47
09/03/2022	T & K MIN'S PTY LTD DERBY	300.00	27.27
09/03/2022	JAPWEST AUTO IMPORTS MALAGA	235.00	21.36
09/03/2022	NEAPSBISTRO DERBY	144.00	13.09
Sub-total		8,865.44	830.77

Cardholder Name: C MILDENHALL

Cardholder Number:

Spend Cap: \$5,000.00

Date	Description	Amount	Default GST*
13/02/2022	DERBY SPORTSMENS CLU DERBY	99.00	9.00
13/02/2022	DERBY SPORTSMENS CLU DERBY	99.00	9.00
13/02/2022	DERBY SPORTSMENS CLU DERBY	99.00	9.00
16/02/2022	BOOKTOPIA PTY LTD LIDCOMBE	36.30	3.30
22/02/2022	PARKS AND LEISURE AUST NORWOOD	1,947.00	177.00
04/03/2022	CHINATOWN PHARMACY B BROOME	49.75	4.52
Sub-total		2,330.05	211.82

Account Number:

Date	Description	Amount	Default GST*
10/03/2022	AUTOREPAYMENT - THANK YOU	855.12CR	
Sub-total		855.12CR	

* The calculation is an estimate amount only and is not to be relied upon as an actual GST calculation.

XPRNPL0004-2303120225

ANZ BUSINESS ONE

ACCOUNT NUMBER:

Total GST payable this statement* \$1,328.47

Closing Account Balance **\$15,126.95**

IMPORTANT MESSAGES

YOUR AGREED PAYMENT WILL BE DEBITED FROM YOUR ACCOUNT ON 07/04/22
ENSURE THAT YOUR ACCOUNT HAS SUFFICIENT FUNDS AT START OF BUSINESS ON YOUR DUE DATE AS SHOWN ON YOUR STATEMENT.
FOR ADVICE ON YOUR TAX AFFAIRS, INCLUDING PREVIOUS REWARDS FEES CHARGED TO YOUR ACCOUNT, PLEASE CONSULT YOUR TAX
ADVISER.
ANY QUESTIONS: PLEASE CALL 1800 032 481, MONDAY TO FRIDAY, 8AM TO 8PM(AET)

* The calculation is an estimate amount only and is not to be relied upon as an actual GST calculation.

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7.4 COMPLIANCE REPORTS - COUNCIL MINUTE MANAGEMENT**File Number:** 4262 - Status Reports**Author:** Sarah Smith, Executive Services Coordinator**Responsible Officer:** Amanda Dexter, Chief Executive Officer**Authority/Discretion:** Information**SUMMARY**

For the Committee to receive the information provided in the attached reports and provide strategic direction as required.

DISCLOSURE OF ANY INTEREST

Nil

BACKGROUND

The Terms of Reference for the Compliance and Strategic Review Committee (now Audit Committee) adopted on 26 March 2015 detail the key role the Committee holds in assisting the Shire fulfil its corporate governance responsibilities in managing the affairs of the organisation. This includes financial reporting, risk management, compliance requirements and auditing.

The Committee will ensure compliance in the Shire's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems to meet statutory requirements.

STATUTORY ENVIRONMENT***Local Government Act 1995***

Section 5.41(a) of the Act requires CEOs to advise councils in relation to the functions of a local government under both the *Local Government Act 1995*, and other legislation.

The CEO's function under section 5.41(b) is to ensure the availability of unbiased, professional and relevant advice and information to elected members for their decision making purposes.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.2 Capable, inclusive and effective organisation	1.2.1 Provide strong civic leadership 1.2.2 Provide strong governance

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Financial: Financial, Legal and Compliance, Organisational Operations and Reputation	Unlikely	Severe	Extreme	Monthly reporting to the Audit Committee for awareness and direction where required.

CONSULTATION

Internal consultation has been undertaken with relevant areas to collate information.

COMMENT

Nil

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. Council Minute Management - May 2022 [↓](#) 

COMMITTEE RESOLUTION AC45/22

Moved: Cr Peter McCumstie

Seconded: Cr Geoff Haerewa

That the Audit Committee RECEIVES the information contained in the report detailing Council Minute Management.

In Favour: Crs Geoff Haerewa, Keith Bedford, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

CARRIED 5/0

Outstanding	Division:	Date From:
Action Sheets Report	Committee:	Date To:
	Officer:	Printed: 17 May 2022 4:12 PM

Meeting	Officer/Director	Section	Subject
Council 26/08/2021	Dexter, Amanda Dexter, Amanda	Executive Services	Aboriginal Empowerment Strategy
RESOLUTION 84/21			
Moved: Cr Geoff Davis			
Seconded: Cr Rowena Mouda			
That Council:			
<ol style="list-style-type: none"> 1. Endorses the Workshop Report – 22 July 2021 – Shire of Derby/West Kimberley Aboriginal Empowerment Strategy; 2. Authorise the CEO to commence a Request for Quote process, to seek out an external consultancy with expertise to support Councillors and the Executive with strategic direction setting and policy development to the Aboriginal Empowerment Strategy; and 3. Endorse the scoping and development of a senior Aboriginal identified position within the SDWK to operationalise empowerment strategies including economic development and communications. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford			
<u>Against:</u> Nil			
CARRIED 8/0			
<p><i>10 Sep 2021 - 4:12 PM - Sarah Smith</i> Action reassigned to O'Halloran, Amanda by: Smith, Sarah for the reason: Sarah Tobias is an external consultant</p> <p><i>16 Mar 2022 - 11:30 AM - Amanda Dexter</i> Amanda will arrange advertising to progress the appointment of a Organisation/ Consultant to assist with the Development of a Strategy and/ or high level priorities in order to get this program up and running over the next few months.</p> <p><i>16 Mar 2022 - 11:34 AM - Amanda Dexter</i> Revised Target Date changed by: Dexter, Amanda From: 9 Sep 2021 To: 31 May 2022 Reason: This item has not been resourced adequately and higher prioritisation has been allocated to ensure that it progresses over the next few months</p>			

Meeting	Officer/Director	Section	Subject
Council 31/03/2022	Dexter, Amanda Dexter, Amanda	Executive Services	Local Community Roads and Infrastructure Program Phase 3 - Project Allocation
RESOLUTION 25/22			

Outstanding	Division:	Date From:
Action Sheets Report	Committee:	Date To:
	Officer:	Printed: 17 May 2022 4:12 PM

Moved: Cr Andrew Twaddle
Seconded: Cr Rowena Mouda

That Council:

1. Endorses the allocation of the Phase 3 Local Community and Roads Infrastructure Program – Phase 3 Funding of \$1,485,660.00 to the following projects, which subject to Federal approval will be included in the 2022- 23 annual budget:

- DERBY MEMORIAL POOL – REFURBISHMENT AND UPGRADES \$434,200.00;
- FITZROY CROSSING VISITORS CENTRE CAR PARK UPGRADE, AND INSTALLATION OF SHADE AND DUMP POINT \$910,460.00; and
- CCTV UPGRADE AT FITZROY CROSSING \$139,000.00 (subject to available funds).

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Keith Bedford, Linda Evans and Peter McCumstie

Against: Nil

CARRIED 8/0

Meeting	Officer/Director	Section	Subject
Council 31/03/2022	Dyer, John Neate, Wayne	Technical Services	AWARD OF TENDER T6-2021 PROJECT 1 – FITZROY STREET – DRAINAGE, STABILIZATION AND BITUMEN SEALING WORKS AND PROJECT 2 – CLARENDON STREET - RECONSTRUCTION, DRAINAGE AND BITUMEN SEALING WORKS.
RESOLUTION 27/22			
Moved: Cr Paul White			
Seconded: Cr Peter McCumstie			
That Council award Tender T6-2021 Fitzroy and Clarendon works to Buckley’s Earthworks and Paving.			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Keith Bedford, Linda Evans and Peter McCumstie			
<u>Against:</u> Nil			

Outstanding	Division:	Date From:
Action Sheets Report	Committee:	Date To:
	Officer:	Printed: 17 May 2022 4:12 PM

CARRIED 8/0

Meeting	Officer/Director	Section	Subject
Council 31/03/2022	Dyer, John Neate, Wayne	Technical Services	AWARD OF TENDER T5-2021 - Camballin Road – Reshaping and Resheeting
RESOLUTION 28/22			
Moved: Cr Andrew Twaddle			
Seconded: Cr Linda Evans			
That Council;			
<ol style="list-style-type: none"> 1. Award Tender T5-2021 Camballin Road Reshape and Re-sheet works to Buckley’s Earthmoving and Paving (BEP); and 2. Authorise the CEO to negotiate a reduced scope of work with BEP in order to keep the cost of the project within the available budget amount. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Keith Bedford, Linda Evans and Peter McCumstie			
<u>Against:</u> Nil			
CARRIED 8/0			

Meeting	Officer/Director	Section	Subject
Council 31/03/2022	Edwards, Shane Martin, Stuart	Community and Recreation Services	Request for Funding - Boab Festival at Derby Inc.
RESOLUTION 32/22			
Moved: Cr Paul White			
Seconded: Cr Linda Evans			
That Council:			
<ol style="list-style-type: none"> 1. APPROVES a contribution of \$7,500 (ex GST) be made to the Boab Festival at Derby Inc. as contribution to the Mardi Gras and Get Ya Bounce on 			

Outstanding	Division:	Date From:
Action Sheets Report	Committee:	Date To:
	Officer:	Printed: 17 May 2022 4:12 PM

events subject to:

1.1 the Boab Festival of Derby Inc. obtaining relevant event approvals; and

1.2 the Boab Festival of Derby Inc. submitting an acquittal at the conclusion of the events.

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie

Against: Nil

CARRIED 9/0

Meeting	Officer/Director	Section	Subject
Council 24/03/2022	Hartley, Neil Dexter, Amanda	Executive Services	Australian Local Government Association five-week Federal election campaign
RESOLUTION 19/22			
Moved: Cr Linda Evans			
Seconded: Cr Rowena Mouda			
That Council:			
<ol style="list-style-type: none"> 1. Supports the national funding priorities of the Australian Local Government Association, which would contribute an estimated \$6.46 billion per year to Australia’s GDP and create 43,444 jobs; 2. Agrees to support and participate in the Australian Local Government Association’s advocacy for their endorsed national funding priorities by writing to the local Federal Member of Hasluck, all known election candidates in Hasluck, and the President of the Australian Local Government Association to: <ol style="list-style-type: none"> a. express support for ALGA’s funding priorities; b. identify priority local projects and programs that could be progressed with the additional financial assistance from the Federal Government being sought by ALGA; and c. seek funding commitments from the members, candidates and their parties for these identified local projects and programs; and 3. Supports the President’s role to actively advocate for the district, including as part of this coordinated ALGA <i>Don’t Leave Local Communities Behind</i> campaign. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie			

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Against: Nil

CARRIED 9/0

31 Mar 2022 - 2:29 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 7 Apr 2022 To: 21 May 2022
 Reason: Marketing and Communications informed of Council's position and the ALGA resources. Currently awaiting the calling of the election by the Prime Minister.

Meeting	Officer/Director	Section	Subject
Council 24/02/2022	Hartley, Neil Dexter, Amanda	Executive Services	Derby Port Precinct - Boat and Trailer Storage Areas and Licences
RESOLUTION 06/22			
Moved: Cr Andrew Twaddle			
Seconded: Cr Paul White			
That Council:			
<ol style="list-style-type: none"> 1. Endorse the principle of controlled boat/trailer parking at the Derby Port; 2. Endorse the indicative plan for the Derby Port Boat/Trailer Parking Area as outlined in the attachment to this report; 3. Endorse the attached draft User Agreement for the Derby Port Boat/Trailer Parking Area (and authorise the CEO to make minor amendments as deemed required to ensure they remain effective and contemporary); 4. Authorise the use of up to \$10,000 of existing Derby Port budget funds to be allocated to site-works/levelling at the area defined in (2) above; and 5. Notes that each Licence will be advertised to meet the requirements of S. 3.58 of the Local Government Act prior to their original issue (with a Council report to be presented for its consideration on any occasion where a public submission is forthcoming). 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Keith Bedford and Peter McCumstie			
<u>Against:</u> Nil			
CARRIED 7/0			
<p><i>16 Mar 2022 - 10:00 AM - Neil Hartley</i> Revised Target Date changed by: Hartley, Neil From: 10 Mar 2022 To: 30 Jun 2022 Reason: Discussions occurring with potential Licencees. No Licences issued thus far. Upgrade works at the site will occur on an "as needs" basis, or if surplus fill/staff pland and labour are available.</p>			

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 17 May 2022 4:12 PM</p>
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Meeting	Officer/Director	Section	Subject
Council 24/02/2022	Hartley, Neil Dexter, Amanda	Matters for which the Meeting May Be Closed (Conf)	Ngiyali Roadhouse, Fitzroy Crossing (Part Lot 315 Great Northern Highway) - Rating Review Assessment
<p>RESOLUTION 15/22</p> <p>Moved: Cr Paul White</p> <p>Seconded: Cr Andrew Twaddle</p> <p>That Council by Absolute Majority:</p> <ol style="list-style-type: none"> 1. Confirms that the area of Lot 315, Great Northern Highway, Fitzroy Crossing (vis. Ngiyali Roadhouse site) generally depicted within attachment "Roadhouse Site Aerial View" should be rated similarly to other commercial sites within the district; 2. Invites Ngiyali Roadhouse to submit an application under S. 6.26 of the Local Government Act to have the roadhouse portion of Lot 315 remain as an unrated property, if it considers the conditions of that section can be met by it; 3. Endorse the change in valuation methodology for the new portion of Lot 315, Great Northern Highway, Fitzroy Crossing (Ngiyali Roadhouse site) to now be Gross Rental Valuation (from Unimproved Valuation); 4. Seeks the Minister for Local Government's determination on the method of valuing the land (in accordance with the provisions of S6.28 of the Local Government Act); 5. Authorises the CEO to take the necessary actions to progress and implement the valuation change; and 6. Confirms that in light of the site's use of its revenue streams and its ownership, that rates not be sought to be introduced (either by way of a delayed valuation introduction date, or a concession) until 1 July 2022, however, no phasing beyond 1 July 2022 is proposed to apply. <p><u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Keith Bedford and Peter McCumstie</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 7/0 BY ABSOLUTE MAJORITY</p> <p><small>31 Mar 2022 - 2:22 PM - Neil Hartley Revised Target Date changed by: Hartley, Neil From: 10 Mar 2022 To: 30 Jun 2022 Reason: Minister's approval sought for a change to GRV. Generally a response takes a few months.</small></p>			

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Meeting	Officer/Director	Section	Subject
Council 28/10/2021	Hartley, Neil Dexter, Amanda	Matters for which the Meeting May Be Closed (Confi)	Derby Airport - Royal Flying Doctor Service Lease/Landing Fees
RESOLUTION 139/21			
Moved: Cr Linda Evans			
Seconded: Cr Keith Bedford			
That Council by Absolute Majority:			
<ol style="list-style-type: none"> 1. Accepts the offer of the Royal Flying Doctor Service to in addition to its normal services consumption fees and charges payments, to also pay the equivalent of 50% of the annual lease fee from 1 July 2021 until the expiry of the current lease period (31 July 2023); 2. Agrees that in light of #1, to write off outstanding lease fees charged to Royal Flying Doctor Service of \$80,190.00 (for the period concluding 30 April 2021); 3. Authorises the Chief Executive Officer to secure an agreement with Royal Flying Doctor Service for the payment of relevant Derby Airport fees, including if required, reasonable use of the Derby Airport Terminal for patient transfers. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie			
<u>Against:</u> Nil			
CARRIED 9/0			
<p><i>31 Mar 2022 - 2:16 PM - Neil Hartley</i> Revised Target Date changed by: Hartley, Neil From: 11 Nov 2021 To: 30 Apr 2022 Reason: Agreement reached with Royal Flying Doctor Service, inclusive of comments provided by the Shire's legal advisors. Awaiting final documents from RFDS to execute (RFDS producing documentsaion "in-house").</p> <p><i>3 May 2022 - 1:52 PM - Neil Hartley</i> Revised Target Date changed by: Hartley, Neil From: 30 Apr 2022 To: 31 May 2022 Reason: Still awaiting final documents from RFDS to execute (RFDS producing documentsaion "in-house").</p> <p><i>16 May 2022 - 4:36 PM - Neil Hartley</i> Revised Target Date changed by: Hartley, Neil From: 31 May 2022 To: 30 Jun 2022 Reason: Deed of Agreement settled but awaiting RFDS Board Meeting to confirm it does not wish to take up the lease extension, following which that final clause can be worded and the document executed.</p>			

Meeting	Officer/Director	Section	Subject
Council 25/11/2021	Hartley, Neil	Matters for which the Meeting May Be	Derby Jetty - Insurance and Related Considerations

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Dexter, Amanda	Closed (Confidential)
RESOLUTION 159/21	
Moved: Cr Paul White	
Seconded: Cr Geoff Davis	
That Council:	
<ol style="list-style-type: none"> 1. Accepts the position offered by Kimberley Ports Authority that the Derby Jetty can be insured for \$5.6m on the basis that in the event of a catastrophic event which destroyed the jetty, the jetty would not be reinstated or replaced utilising the existing design and specifications, and the intent would be to clear the site and reinstate a small recreational jetty (due to the change in demand and utilisation since the Jetty was first built); 2. Understands that any costs above the insured level would be the responsibility of the Shire to bear, and asks that the Chief Executive Officer arrange for engineering studies to be sought to confirm the most prudent level of insurance that should be set, such that removal of debris/clean-up can be undertaken, and construction/reinstatement of a small recreational jetty to replace the existing structure can be achieved, without there being any undue risk of excess costs resulting. 3. Confirms the need to maintain current levels of insurance levels (until 2023 when the MPA Fish Farms Lease is due to expire) unless legal advice is obtained that reasonably allows the changes to be brought in earlier; 4. Notes that the eventual lease renegotiations with Kimberley Mineral Sands will need to accommodate a mutually agreed position on jetty insurance; 5. Requires the Chief Executive Officer to pursue the implementation of a Deed to suitably modify the insurance clauses of the Head Lease (from “replacement”, to a “removal of debris/clean up only” clause); 6. Requires that any future Derby Port/Jetty Leases provide clarity on the Shire’s capacity going forward to undertake Jetty maintenance or replacement, and that the Shire’s position be suitably protected; 7. Requires that a Derby Port Masterplan workshop be scheduled with Councillors, to outline options available for the sustainable operation of the Derby Port; and 8. Requires that a review of Derby Jetty fees/charges be undertaken and a report be presented to Council on the options available to it. 	
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie	

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Against: Nil

CARRIED 9/0

31 Mar 2022 - 2:37 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 9 Dec 2021 To: 30 Jun 2023
 Reason: Insurance changes can be accommodated by LGIS, but can generally only occur once each year, on policy renewal (end fo financial year). Insurance change is also subject to Kimberley Mineral Sands and MPA Fish Farms lease clauses and commitments. It is hoped that a change to Removal of Debris Only insurance can be arranged to occur from 1 July 2023.

Meeting	Officer/Director	Section	Subject
Council 24/02/2022	Hartley, Neil Dexter, Amanda	Matters for which the Meeting May Be Closed (Confi	Derby Airport - Lease to Dunning's Fuel Supplies (#'s 2 and 10) and Renewal of KAS Helicopters Leases (#'s 3 and 5)
RESOLUTION 14/22			
Moved: Cr Peter McCumstie			
Seconded: Cr Geoff Davis			
That Council;			
1. In regard to Dunning's Fuels Lease Areas 2 and 10:			
(a) Notes the submission lodged by BP Australia and endorses the responses to the submission as outlined in the Comment section of this report;			
(b) Agrees to lease two separate portions of the Derby Airport land (Lot 143 on Deposited Plan 144238 and being the whole of the land comprised in Certificate of Title Volume 2037 Folio 326) described as Areas 2 and 10 and on the attached Airport Lease Area Plan (inclusive of part of the existing KAS Helicopters Lease Area 3 site, to Dunning's Fuel);			
(c) Endorses the lease period for both Areas 2 and 10 are to be 10 + 10 years and a commencement lease fee for each individual area of a minimum of \$16,500pa for an up to 1,000m ² lease is to apply (proportionately more if the eventual area is above 1,000m ²);			
(d) Authorises the Chief Executive Officer to finalise the lease documentation for both Dunning's Fuel leases, and any required modifications to the KAS Helicopters lease, and authorises the President and Chief Executive Officer to execute the necessary documentation and apply the Shire's Common Seal (if required); and			
2. In regard to KAS Helicopters leases (lease areas 3 and 5):			
(a) Endorse 10 year lease extensions over lease areas 3 and 5 on the same terms and conditions of the existing leases, with both leases now due to			

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expire on 11 September 2031, and if sought by KAS prior to the extension being legally formalised, an assignment to an alternative lease ownership structure;

(b) Notes that there may be a lease fee reduction for Lease Area 3, but only if the new area of Lease Area 3 reduces such that the valuation calculation in (1c) above requires a reduction to below the current annual lease fee of \$27,096.76; and

(c) Authorise the President and Chief Executive Officer to execute the necessary documentation and apply the Shire’s Common Seal (if required).

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Keith Bedford and Peter McCumstie

Against: Nil

CARRIED 7/0

31 Mar 2022 - 2:31 PM - Neil Hartley
Revised Target Date changed by: Hartley, Neil From: 10 Mar 2022 To: 15 Apr 2022
Reason: Assignment and lease extension documentation prepared and ready for execution.

3 May 2022 - 1:44 PM - Neil Hartley
Revised Target Date changed by: Hartley, Neil From: 31 May 2022 To: 31 May 2022
Reason: 1. BP Australia advised that its submission was noted;
2. KAS Helicopters Lease Area 3 site modified and new lease and assignment executed;
3. Leases for Areas 2 and 10 finalised and awaiting signatures from the parties.

Meeting	Officer/Director	Section	Subject
Council 24/02/2022	Hartley, Neil Dexter, Amanda	Matters for which the Meeting May Be Closed (Confidential)	Derby Port - Kimberley Mineral Sands Lease Modifications (Major Land Transaction)

RESOLUTION 16/22

Moved: Cr Paul White
Seconded: Cr Rowena Mouda

That Council by Absolute Majority:

- Notes that the Business Case was advertised in accordance with S. 3.59 of the Local Government Act, but that no submissions were received by the 31 January 2022 closing date;
- Accepts the change to road refurbishment/maintenance responsibilities (vis. that the Shire will retain responsibility for this infrastructure) and considers this change to be a “not significantly different” from the position taken at the 9 December 2021 Council Meeting, or as conditionally

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outlined in the advertised Business Case;

3. Resolves to proceed with the transaction as modified;
4. Directs the CEO acts expeditiously in consultation with the Shire’s legal advisors, to prepare the necessary legal documentation to suitably modify the existing lease, including addressing any legal matters or other variations that need to be resolved between the parties as part of that re-drafting process;
5. Authorises the President and the CEO to execute the documents on the Shire’s behalf, an apply the Common Seal if required;
6. Notes that the matter of transitioning the insurance for the Derby Jetty from “replacement” to “removal of debris only” is subject to the sub-lease’s outcomes and in particular, Kimberley Mineral Sands’ decision on whether to utilise the Derby Port, and that a temporarily deferral (to no later than 30 May 2022) is therefore authorised; and
7. Notes that a revised Derby Port Masterplan is currently being prepared by officers, for presentation to Council.

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Keith Bedford and Peter McCumstie

Against: Nil

CARRIED 7/0 BY ABSOLUTE MAJORITY

31 Mar 2022 - 2:18 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 10 Mar 2022 To: 30 Apr 2022
 Reason: Lease renegotiations have progressed and final documentation is expected by early April.

3 May 2022 - 1:46 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 30 Apr 2022 To: 26 May 2022
 Reason: Lease negotiations ongoing. Expecting to report to the 26 May 2022 Council Meeting.

Meeting	Officer/Director	Section	Subject
Council 9/12/2021	Hartley, Neil Dexter, Amanda	Executive Services	Proposed Lease to Derby Visitor Centre (Inc)

RESOLUTION 165/21

Moved: Cr Peter McCumstie
Seconded: Cr Paul White

That Council lease part of Reserve #'s 6929, 30 Loch Street, Derby to Derby Visitor Centre (Inc.) on the following significant conditions:

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a. lease area to be consistent with the description outlined in Annexure #1 of the attachment as “Sketch of Premises”);

b. a commercial type Lease to be utilised, but the annual lease fee be consistent with a Community Lease fee (currently \$100pa);

c. the lease period to be 10 + 10 years (with renewals at the Shire’s sole discretion);

d. the Schedule of Lessee Costs Responsibilities as outlined in the Financial Implications section of this report to be incorporated into the lease; and

e. the Special Conditions as outlined in the Comments section of this report to be also incorporated into the lease.

In Favour: Crs Geoff Haerewa, Paul White, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie

Against: Nil

CARRIED 8/0

15 Dec 2021 - 9:54 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 23 Dec 2021 To: 28 Feb 2022
 Reason: Civic Legal to prepare documentation to be forwarded to Derby Visitor Centre.

7 Feb 2022 - 4:40 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 28 Feb 2022 To: 31 May 2022
 Reason: Lease discussions and Lease drafting underway. Will require Visitor Centre to consider and approve.

Meeting	Officer/Director	Section	Subject
Council 29/04/2021	Hartley, Neil Dexter, Amanda	Executive Services	Complaints handling policy and/or procedure

RESOLUTION 34/21

Moved: Cr Chris Kloss

Seconded: Cr Rowena Mouda

That Council:

1. Request that the Western Australian Local Government Association develop a *model* Complaints Handling Policy/Procedure for the local government industry’s consumption; and
2. Require that community consultation occur prior to any document being finally endorsed by Council.

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In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Steve Ross, Rowena Mouda, Pat Riley and Keith Bedford

Against: Nil

CARRIED 8/0

5 Jul 2021 - 8:20 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 13 May 2021 To: 31 Aug 2021
 Reason: Awaiting WALGA Templates to be distributed to WA local governments.

2 Aug 2021 - 8:50 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Aug 2021 To: 31 Oct 2021
 Reason: Awaiting advice from WALGA

10 Sep 2021 - 4:29 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Oct 2021 To: 31 Dec 2021
 Reason: Awaiting advice from WALGA.

15 Dec 2021 - 9:50 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Dec 2021 To: 28 Feb 2022
 Reason: No proposals from WALGA forthcoming. Will attempt to draft a version suitable for SDWK, at least as a short term measure.

7 Feb 2022 - 7:26 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 28 Feb 2022 To: 31 Mar 2022
 Reason: Awaiting WALGA model document. Other work related priorities have limited time availability for this project.

8 Mar 2022 - 5:09 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Mar 2022 To: 30 Apr 2022
 Reason: Other priorities have delayed this project. Hopefully to be a task for the new Governance Officer to assist with.

3 May 2022 - 2:07 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 30 Apr 2022 To: 30 Jun 2022
 Reason: Awaiting appointment of new Governance Officer to progress.

Meeting	Officer/Director	Section	Subject
Council 25/02/2021	Hartley, Neil Dexter, Amanda	Matters for which the Meeting May Be Closed (Confidential)	Rating Review - Location 210 Great Northern Highway (Kimberley Meat Company)
RESOLUTION 12/21			
Moved: Cr Chris Kloss			
Seconded: Cr Geoff Davis			
That Council:			
1. Endorse the change in valuation method for Kimberley Meat Company (Dampier Location 210) to now be Gross rental Valuation (from Unimproved			

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Valuation);

2. Seek the Minister for Local Government’s determination on the method of valuing the land (in accordance with the provisions of S6.28 of the Local Government Act);
3. Authorises the CEO to take the necessary actions to progress and implement the valuation change; and
4. Confirms that on balance, there is insufficient justification to warrant the phasing in of the valuation, or to grant a concession, on this occasion.

AMENDMENT

Moved: Cr Chris Kloss
 Seconded: Cr Keith Bedford

That point 4 be amended to read:

4. In noting the concerns outlined in the Kimberley Meat Company submission, agrees to apply the Local Government Act Section 6.31 three year valuation phase-in option from the valuation’s implementation date.

In Favour: Crs Chris Kloss, Pat Riley, Rowena Mouda and Keith Bedford
Against: Crs Paul White, Geoff Davis, Andrew Twaddle and Steve Ross

LOST 5/4
Determined by Presiding Member’s Casting Vote

Moved: Cr Chris Kloss
 Seconded: Cr Geoff Davis

That Council:

1. Endorse the change in valuation method for Kimberley Meat Company (Dampier Location 210) to now be Gross rental Valuation (from Unimproved Valuation);
2. Seek the Minister for Local Government’s determination on the method of valuing the land (in accordance with the provisions of S6.28 of the Local Government Act);
3. Authorises the CEO to take the necessary actions to progress and implement the valuation change; and

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4. Confirms that on balance, there is insufficient justification to warrant the phasing in of the valuation, or to grant a concession, on this occasion.

In Favour: Crs Paul White, Geoff Davis, Andrew Twaddle, Steve Ross and Rowena Mouda

Against: Crs Chris Kloss, Pat Riley and Keith Bedford

CARRIED 5/3

4 Mar 2021 - 11:26 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 11 Mar 2021 To: 31 Mar 2021

Reason: Minister advised of the Council's decision. Awaiting response and eventual Gazettal.

8 Apr 2021 - 3:05 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 31 Mar 2021 To: 30 Jun 2021

Reason: Submission made the Department of Local Government. Awaiting response.

5 Jul 2021 - 8:17 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Jun 2021 To: 30 Jul 2021

Reason: Awaiting response from Minister for Local Government.

9 Aug 2021 - 12:03 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Jul 2021 To: 30 Sep 2021

Reason: Awaiting response from Minister for Local Government.

10 Sep 2021 - 4:35 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Sep 2021 To: 31 Oct 2021

Reason: Awaiting response from Minister for Local Government.

2 Nov 2021 - 2:50 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 31 Oct 2021 To: 31 Jan 2022

Reason: Minister's approval now recieved. Commencement date for rating has been set at 25 October 2021. Valuer General to now supply final valuation so rating can be initiated.

7 Feb 2022 - 7:34 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 31 Jan 2022 To: 31 Mar 2022

Reason: Move to GRV endorsed, but still awaiting values from the Valuer General to finalise.

16 Mar 2022 - 10:01 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 31 Mar 2022 To: 30 Jun 2022

Reason: Awaiting valuation and Gazettal.

Meeting	Officer/Director	Section	Subject
Council 29/10/2020	Hartley, Neil Dexter, Amanda	Executive Services	Rating Review - Changing Methods of Valuation
RESOLUTION 186/20			
Moved: Cr Paul White			

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 17 May 2022 4:12 PM</p>
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Seconded: Cr Steve Ross

That Council:

1. Endorses a review of the rateable properties in the district being undertaken;
2. Notes that a report will be presented to Council for its final decision, if the review locates any rate assessments that a change of valuation is thought warranted; and
3. Requires that any report in (2) above, include an assessment of whether phasing in of any modified valuation/rates (either singularly or in total) should be considered by Council.

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Steve Ross, Rowena Mouda and Pat Riley

Against: Nil

CARRIED 8/0

14 Dec 2020 - 10:28 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 12 Nov 2020 To: 28 Feb 2021
 Reason: Progressing. First property to be referred to February 2020 Council Meeting. Assessment of others is ongoing (as they are located).

1 Feb 2021 - 5:08 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 28 Feb 2021 To: 30 Apr 2021
 Reason: First property to be referred to February 2020 Council Meeting. Assessment of others is ongoing (as they are located).

8 Apr 2021 - 3:02 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 30 Apr 2021 To: 30 Jun 2021
 Reason: Reviews progressing with two underway as at April 2021.

5 Jul 2021 - 8:38 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 30 Jun 2021 To: 30 Jun 2022
 Reason: Valuation reviews are ongoing, with reports presented to Council as they are located.

Meeting	Officer/Director	Section	Subject
Council 27/05/2021	Hartley, Neil Dexter, Amanda	Executive Services	Sale of "Dongas" - Derby Airport

RESOLUTION 49/21

Moved: Cr Paul White

Outstanding	Division:	Date From:
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Seconded: Cr Andrew Twaddle

That Council;

- Accept the offer from Department of Biodiversity, Conservation and Attractions for up to \$10,000 to purchase six of the remaining eight surplus to requirements transportable buildings (currently located at the Derby Airport); and**
- Authorise the CEO to negotiate with the Department of Biodiversity, Conservation and Attractions with the view to it also taking the remaining two units, and for those units to be relocated from the airport. Alternatively, if that cannot be agreed to, to dispose of the remaining two units if within a reasonable period of time a use cannot be found for them within the community, or a buyer is not forthcoming.**

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Steve Ross, Rowena Mouda, Pat Riley and Keith Bedford

Against: Nil

CARRIED 9/0 BY ABSOLUTE MAJORITY

4 Jun 2021 - 3:32 PM - Neil Hartley
Revised Target Date changed by: Hartley, Neil From: 10 Jun 2021 To: 31 Jul 2021
Reason: Sale no longer progressing. Other options being explored.

5 Jul 2021 - 8:37 AM - Neil Hartley
Revised Target Date changed by: Hartley, Neil From: 31 Jul 2021 To: 31 Dec 2021
Reason: Dongas sold to Mt Hart. Removal to occur in November/December 2021.

8 Mar 2022 - 5:08 PM - Neil Hartley
Revised Target Date changed by: Hartley, Neil From: 28 Feb 2022 To: 30 Apr 2022
Reason: Transport has not occurred as promised, but purchaser has advised that dongas will be removed as soon as possible.

31 Mar 2022 - 2:46 PM - Neil Hartley
Revised Target Date changed by: Hartley, Neil From: 30 Apr 2022 To: 30 Jun 2022
Reason: Still awaiting Mt Hart to remove the dongas. Mt Hart contacted but it has unfortunately not met its commitments.

Meeting	Officer/Director	Section	Subject
Council 28/10/2021	Hartley, Neil Dexter, Amanda	Matters for which the Meeting May Be Closed (Conf)	Fitzroy Crossing Airport - Lease to Recharge Fuel Supplies

RESOLUTION 138/21

Moved: Cr Paul White

Seconded: Cr Rowena Mouda

Outstanding	Division:	Date From:
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That Council;

1. **Agrees to progress the lease process as required by S. 3.58 of the Local Government Act for the requested Recharge Fuel lease at Fitzroy Crossing Airport (vis. as indicated in the attachment, but could be an alternative location if prior to advertising, that is requested by Recharge and agreed to by the CEO);**
2. **Authorises the CEO to progress the proposal, conditional on:**
 - (a) **A formal proposal being forthcoming to the CEO’s satisfaction and addressing all of the necessary airport related aspects (like safety, hardstand/apron access and protection, engineering certification, appropriate fuel licencing requirements, etc);**
 - (b) **Recharge Fuels agreement to meeting the necessary costs, estimated at \$9,000;**
3. **Advises Recharge Fuels that in accordance with S. 3.58 of the Local Government Act, Council cannot make a final decision on the question of a lease until after the period of public consultation has closed and any submissions received have been assessed and considered (unless there are no submissions received opposing the lease, in which case Council authorises the Chief Executive Officer to finalise the lease); and**
4. **Authorise the President and Chief Executive Officer to execute the necessary documentation and apply the Shire’s Common Seal (if required).**

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie

Against: Nil

CARRIED 9/0

31 Mar 2022 - 1:58 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 11 Nov 2021 To: 30 Jun 2022
 Reason: Whilst Recharge has been advised it may lease the site, it has not as yet lodged a formal proposal addressing all of the necessary airport related aspects (like safety, hardstand/apron access and protection, engineering certification, appropriate fuel licencing requirements, etc).

Meeting	Officer/Director	Section	Subject
Council 9/12/2021	Hartley, Neil Dexter, Amanda	Executive Services	Fitzroy Crossing Airport - Proposal for State Government Funding Plan
RESOLUTION 160/21			
Moved: Cr Peter McCumstie			
Seconded: Cr Keith Bedford			
That Council:			

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1. Endorse the principle and thrust of the Fitzroy Crossing Airport Funding Plan and request the CEO to coordinate its finalisation at the earliest opportunity;

2. Authorise the President and the Chief Executive Officer to facilitate discussions with the State Government for a contribution towards the long term asset management funding of the Fitzroy Crossing Airport; and

3. Notes that a separate report on Curtin and Derby airports, including asset and operational cost considerations at those sites, will be forthcoming.

In Favour: Crs Geoff Haerewa, Paul White, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie

Against: Nil

CARRIED 8/0

15 Dec 2021 - 9:53 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 23 Dec 2021 To: 31 Mar 2022
 Reason: Letter forwarded to State Minister for Health. Awaiting meeting opportunity. Still need to finalise Funding Proposal with accurate asset management estimates (awaiting consultant engineering report).

7 Feb 2022 - 7:28 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Mar 2022 To: 30 Jun 2022
 Reason: Minister for Health has passed on to Minister for Transport. Requires ongoing lobbying of state government.

Meeting	Officer/Director	Section	Subject
Audit Committee 24/03/2022	Hartley, Neil Dexter, Amanda	Matters for which the Meeting May Be Closed (Confi)	Kimberley Mineral Sands - Debt Write-Off
COMMITTEE RESOLUTION AC28/22			
Moved: Cr Peter McCumstie			
Seconded: Cr Keith Bedford			
That the Audit Committee recommends that Council, conditional on a new sub-lease being executed by the Shire and the Kimberley Mineral Sands group:			
1. Writes off the insurance contribution claim made upon the Derby Port lessee's, Thunderbird Operations Pty Ltd and Sheffield Resources Limited (of \$172,958.16); and			
2. Notes that insurance contributions by the lessee will apply (as per the lease's new position) from 1 January 2022.			
<u>In Favour:</u> Crs Keith Bedford, Peter McCumstie and Andrew Twaddle			

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Against: Nil

CARRIED 3/0 BY ABSOLUTE MAJORITY

3 May 2022 - 2:11 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 7 Apr 2022 To: 26 May 2022
 Reason: Lease negotiations ongoing, with report hoped to be presented to the 26 May 2022 Council Meeting.

Meeting	Officer/Director	Section	Subject
Audit Committee 20/05/2021	Mildenhall, Christie Dexter, Amanda	Reports	Change to entry fees - Derby Memorial Swimming Pool
COMMITTEE RESOLUTION AC36/21			
Moved: Cr Keith Bedford			
Seconded: Cr Geoff Davis			
That the Audit Committee recommends that Council BY AN ABOLOSUTE MAJORITY;			
<ol style="list-style-type: none"> Approves a corporate discount of 10% for casual pool entry at the Derby Memorial Swimming Pool is made available to local businesses and community organisations. Approves the advertising of these changes to its list of fees and charges in accordance with Section 6.19 of the Local Government Act 1995. 			
<u>In Favour:</u> Crs Geoff Haerewa, Keith Bedford, Geoff Davis and Rowena Mouda			
<u>Against:</u> Nil			
CARRIED 4/0 BY ABSOLUTE MAJORITY			
<p><i>12 Jul 2021 - 1:55 PM - Christie Mildenhall</i> Working on background procedural documents prior to advertising and rolling out. Expected to be ready to progress by end of month.</p> <p><i>13 Sep 2021 - 10:57 AM - Christie Mildenhall</i> No further update. Still working through associated procedure.</p> <p><i>18 Oct 2021 - 2:33 PM - Sarah Smith</i> Revised Target Date changed by: Smith, Sarah From: 3 Jun 2021 To: 18 Nov 2021 Reason: Working through paper work - needs to be updated</p> <p><i>8 Nov 2021 - 3:58 PM - Christie Mildenhall</i> No further update.</p>			

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Meeting	Officer/Director	Section	Subject
Council 9/12/2021	Neate, Wayne Dexter, Amanda	Development Services	Proposed new Parking Local Law
RESOLUTION 167/21			
Moved: Cr Paul White			
Seconded: Cr Linda Evans			
That Council;			
<ol style="list-style-type: none"> 1. In accordance with sections 3.12(3)(a) and (3a) of the Local Government Act 1995, State wide and local public notice be given stating that; <ol style="list-style-type: none"> (a) It is proposed to make a Shire of Derby/West Kimberley Parking Local Law, and a summary of its purpose and effect; (b) Copies of the proposed local law may be inspected at the Shire offices and website; (c) Submissions about the proposed local law may be made to the Shire within a period of not less than six weeks after the notice is given; 2. In accordance with s3.12(3)(b) of the Act, as soon as the notice is given, a copy of the proposed local law be sent to the Minister for Local Government; 3. In accordance with s3.12(3)(c) of the Act, a copy of the proposed local law be supplied to any person requesting it; and 4. The results of the public consultation be presented to Council for consideration of any submissions received. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie			
<u>Against:</u> Nil			
CARRIED 8/0			
19 Dec 2021 - 1:02 PM - Wayne Neate Revised Target Date changed by: Neate, Wayne From: 23 Dec 2021 To: 30 Mar 2022 Reason: Parking local laws have been advertised 16 Mar 2022 - 1:00 PM - Wayne Neate Revised Target Date changed by: Neate, Wayne From: 30 Mar 2022 To: 01 May 2022 Reason: Advertisement has closed confirming any public submissions will progress to relevant authority for approval			

Meeting	Officer/Director	Section	Subject
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Outstanding	Division:	Date From:
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Council 25/03/2021	Neate, Wayne Dexter, Amanda	Technical Services	Carparking and Verge Control
RESOLUTION 23/21			
Moved: Cr Paul White			
Seconded: Cr Andrew Twaddle			
That Council;			
<ol style="list-style-type: none"> 1. Endorse the plan to convert the grassed areas of verge into mulched garden beds with strategically placed rocks to prevent the issues of parking on the verge. 2. Advise the Western Australian Country Health Service of the intention to convert the grassed areas to garden beds. 3. Instruct the Chief Executive Officer to work with the Derby Landcare group to undertake planting of the verge areas with local native plants suitable to not cause sight issues for traffic entering or exiting the various hospital entries. 4. Instruct the Chief Executive Officer to develop Parking Local Laws as part of the overall review of Local Laws. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford			
<u>Against:</u> Nil			
CARRIED 8/0			
<p><i>12 May 2021 - 1:33 PM - Wayne Neate</i> Revised Target Date changed by: Neate, Wayne From: 8 Apr 2021 To: 30 Jun 2021 Reason: Landcare group will be wirtten to along with Hospiatl around verge lanting and management.</p> <p><i>13 Sep 2021 - 8:37 AM - Wayne Neate</i> Revised Target Date changed by: Neate, Wayne From: 30 Jun 2021 To: 01 Dec 2021 Reason: Local Laws for Parking are being progressed. Awaiting design of planting from Derby Landcare Group.</p> <p><i>19 Dec 2021 - 1:03 PM - Wayne Neate</i> Revised Target Date changed by: Neate, Wayne From: 1 Dec 2021 To: 11 Feb 2022 Reason: Planting plan has been submitted to Derby Ops Manager for approval.</p> <p><i>16 Mar 2022 - 12:26 PM - Wayne Neate</i> Revised Target Date changed by: Neate, Wayne From: 11 Feb 2022 To: 01 Jun 2022 Reason: WACHS - Have given approval to plan. Rocks have been ordered and pants and retic being sourced.</p> <p><i>17 May 2022 - 8:25 AM - Wayne Neate</i></p>			

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Revised Target Date changed by: Neate, Wayne From: 1 Jun 2022 To: 01 Jul 2022
Reason: Works underway

Meeting	Officer/Director	Section	Subject
Council 25/06/2020	Neate, Wayne Dexter, Amanda	Technical Services	Fitzroy Crossing - Low level Crossing
RESOLUTION 111/20			
Moved: Cr Geoff Davis			
Seconded: Cr Paul White			
That Council;			
<ol style="list-style-type: none"> 1. Include the Fitzroy Crossing Low Level Crossing in the Road Maintenance Strategy 2020-25 with updated pricing for the risk assessment and upgrade works. 2. Close the Fitzroy Crossing Low Level Crossing to all traffic and advertise the decision as per the requirements of the Local Government Act 1995. 3. Instruct Officers to investigate feasible options to close the Fitzroy Crossing Low Level Crossing to traffic but allow access to the banks of the Fitzroy River. 4. Instruct officers to investigate alternative sources of funding for the Low Level Crossing. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Steve Ross, Rowena Mouda, Pat Riley and Keith Bedford			
<u>Against:</u> Nil			
CARRIED 9/0			
<p><i>5 Feb 2021 - 3:18 PM - Amanda Dexter</i> This project is ongoing, further advice is being sought from Main Roads in regards to structural integrity and funding is being sought to implement the social infrastructure.</p> <p><i>5 Feb 2021 - 3:19 PM - Amanda Dexter</i> Revised Target Date changed by: O'Halloran, Amanda From: 9 Jul 2020 To: 31 Mar 2021 Reason: This project is ongoing</p> <p><i>4 Jun 2021 - 3:33 PM - Sarah Smith</i> Revised Target Date changed by: Smith, Sarah From: 31 Mar 2021 To: 30 Jun 2021 Reason: This project is ongoing</p> <p><i>16 Mar 2022 - 12:25 PM - Wayne Neate</i> Revised Target Date changed by: Neate, Wayne From: 30 Jun 2021 To: 01 Jun 2022 Reason: Beginning to explore options for post this wet season to place boollards on old Crossing</p>			

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Meeting	Officer/Director	Section	Subject
Council 25/06/2020	Neate, Wayne Dexter, Amanda	Executive Services	Allocation of Curtin Airport Donga's
RESOLUTION 105/20			
Moved: Cr Rowena Mouda			
Seconded: Cr Paul White			
That Council;			
<ol style="list-style-type: none"> 1. Advertise notice of intention to dispose of the ex-Curtin Accommodation Block 3 to the Friends of Wharfinger House in accordance with section 3.58 of the <i>Local Government Act 1995</i>, subject to the relevant approvals being gained; 2. Advertise notice of intention to dispose of the ex-Curtin Accommodation Block 4 to the Derby Enduro Club in accordance with section 3.58 of the <i>Local Government Act 1995</i>, subject to the relevant approvals being gained; 3. Advertise notice of intention to dispose of the ex-Curtin Accommodation Block 5 to the Derby Golf Club in accordance with section 3.58 of the <i>Local Government Act 1995</i>, subject to the relevant approvals being gained; 4. Advertise notice of intention to dispose of the ex-Curtin Security Block to the Derby Regional Hospital in accordance with section 3.58 of the <i>Local Government Act 1995</i>, subject to the relevant approvals being gained; 5. Note that the Shire is using the remaining two Guard Houses for its own purposes; and 6. Advertise to the wider public for expression of interest for the use of the eight piece medical facility and for any of the other buildings should the disposal of the assets listed in points 1 through to 4 not occur for any reason. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Steve Ross, Rowena Mouda, Pat Riley and Keith Bedford			
<u>Against:</u> Nil			
CARRIED 9/0 BY ABSOLUTE MAJORITY			
<p><i>3 Sep 2020 - 2:29 PM - Wayne Neate</i> Revised Target Date changed by: Neate, Wayne From: 9 Jul 2020 To: 30 Jul 2020 Reason: All parties have been written to about the allocation of the Donga's and have been requested to write back to Council Accepting the offer - If accepted disposal will be advertised. if not disposal plus extra dongos will be advertised to the public for interest. <i>28 Oct 2020 - 10:34 AM - Wayne Neate</i></p>			

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 17 May 2022 4:12 PM</p>
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Revised Target Date changed by: Neate, Wayne From: 30 Jul 2020 To: 01 Dec 2020
 Reason: All parties are now in agreement to remove the Donga's as per agenda item just waiting on approval process for each organisation
5 Feb 2021 - 3:17 PM - Amanda Dexter
 No formal application was recieved - the Shire will need to review and seek further advice.
5 Feb 2021 - 3:18 PM - Amanda Dexter
 Revised Target Date changed by: O'Halloran, Amanda From: 1 Dec 2020 To: 31 Mar 2021
 Reason: As per comments
8 Apr 2021 - 2:46 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 31 Mar 2021 To: 30 Jun 2021
 Reason: No one has taken the oppourtunity to bid for these they will be advetised for sale again shortly.
13 Sep 2021 - 8:38 AM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 30 Jun 2021 To: 01 Nov 2021
 Reason: All Donga's have been allocated awaiting groups to remove and place onsite
18 Oct 2021 - 3:53 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Nov 2021 To: 01 Dec 2021
 Reason: We have recently written to all of the groups in regards to the Dongas to confirm moving the buildings.
19 Dec 2021 - 1:07 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Dec 2021 To: 31 Jan 2022
 Reason: Hospital has moved Dongas. Medical facility is to be relocated to Mt Hart (8 piece). Derby Enduro has handed thiers back. Derby Golf Club will take thiers and Derby Turf Clubs to place at the Sportsmans Club and Golf Club
16 Mar 2022 - 12:24 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 31 Jan 2022 To: 01 May 2022
 Reason: One Donga has been Handed back to re issue all others were promised to be collected prior to the Wet season. Will work with Groups post the wet season to ensure they are taken up
17 May 2022 - 8:33 AM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 May 2022 To: 01 Jul 2022
 Reason: One Donga has been passed back in and awaiting other Donga's to be removed by Community Groups and Colin Fitzgerald

Meeting	Officer/Director	Section	Subject
Council 24/06/2021	Neate, Wayne Dexter, Amanda	Development Services	Proposal for Lease Agreement - Horizon Power Community Battery

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RESOLUTION 78/21

Moved: Cr Geoff Davis

Seconded: Cr Rowena Mouda

A motion was moved that Council suspend standing orders.

In Favour: Crs Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford

Against: Nil

CARRIED 6/0

RESOLUTION 80/21

Moved: Cr Rowena Mouda

Seconded: Cr Geoff Davis

That Council:

- 1. Authorise the CEO to decide on the most appropriate location of the Horizon Power Community Battery at Nicholson Square Oval, or an alternative location if that is deemed more appropriate.**
- 2. Agrees to lease the required land to Horizon Power for \$500 p.a., utilising the attached lease document (under confidential section Attachment "C"), noting that the CEO is authorised to make any necessary modifications to ensure the Shire's interest are suitably protected; and**
- 3. Notes that Horizon Power is an exempt body as that relates to the Shire being otherwise required to progress through the Local Government Act's S 3.58 (Disposing of Property) provisions.**

In Favour: Crs Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford

Against: Nil

CARRIED 6/0

19 Jul 2021 - 3:51 PM - Philip Gehrman
 Revised Target Date changed by: Gehrman, Philip From: 8 Jul 2021 To: 27 Aug 2021
 Reason: Awaiting feedback from Horizon Power on next steps.

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10 Sep 2021 - 4:06 PM - Sarah Smith
 Action reassigned to Neate, Wayne by: Smith, Sarah for the reason: Phillip Gerhmann no longer at SDWK
 18 Oct 2021 - 3:51 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 27 Aug 2021 To: 01 Dec 2021
 Reason: Horizon Power working up lease
 19 Dec 2021 - 1:09 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Dec 2021 To: 01 Apr 2022
 Reason: Location has been determined at Nicholson Square, Lease being progressed
 16 Mar 2022 - 12:27 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Apr 2022 To: 01 Jun 2022
 Reason: Horizon Power yet to provide Lease document
 17 May 2022 - 8:31 AM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Jun 2022 To: 01 Jul 2022
 Reason: Work onsite has commenced however lease is not in place as yet

Meeting	Officer/Director	Section	Subject
Council 24/06/2021	Neate, Wayne Dexter, Amanda	Development Services	Proposal for Lease Agreement - Horizon Power Solar Farm

RESOLUTION 81/21

Moved: Cr Paul White
Seconded: Cr Geoff Davis

That Council:

- Supports the location of a Horizon Power Solar Farm at Derby Airport;**
- Agrees to lease the required land to Horizon Power for \$500 p.a., utilising the attached lease document (under confidential cover at Attachment "B"), noting that the CEO is authorised to make any necessary modifications to ensure the Shire's interest are suitably protected; and**
- Notes that Horizon Power is an exempt body as that relates to the Shire being otherwise required to progress through the Local Government Act's 3.58 (Disposing of Property) provisions.**

In Favour: Crs Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford
Against: Nil

CARRIED 6/0

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19 Jul 2021 - 3:51 PM - Philip Gehrman
 Revised Target Date changed by: Gehrman, Philip From: 8 Jul 2021 To: 27 Aug 2021
 Reason: Awaiting feedback from Horizon Power on next steps.

10 Sep 2021 - 4:05 PM - Sarah Smith
 Action reassigned to Neate, Wayne by: Smith, Sarah for the reason: Phillip Gerhmann no longer at SDWK

18 Oct 2021 - 3:51 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 27 Aug 2021 To: 01 Dec 2021
 Reason: This project may not advance dependant on Horizon Power

19 Dec 2021 - 1:10 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Dec 2021 To: 01 Apr 2022
 Reason: Confirmation being sought from Horizon Power about this project moving forward

11 Jan 2022 - 1:14 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Apr 2022 To: 01 Apr 2022
 Reason: Horizon Power have advised that this was a back up plan in case the solar array on the hospital did not go ahead. Horizon Power have internally tabled the project as a future potential project as it aligns with thier strategy for renewable energy. if surplus funds are found they may come back to the Shire. This could potentially be on hold for sometime.

16 Mar 2022 - 12:58 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Apr 2022 To: 01 Dec 2022
 Reason: Horizon Power (HP) have stated that this was a back up project if Hospital did not work out. Still may eventuate for HP to meet energy alterntive energy targets however this may be some time away or not eventuate at all.

Meeting	Officer/Director	Section	Subject
Council 25/03/2021	Paul, Robert Martin, Stuart	Development Services	Policy H2 - Traders and Stall Holders Permits (revised)
RESOLUTION 24/21			
Moved: Cr Rowena Mouda			
Secoded: Cr Paul White			
That Council:			
<ol style="list-style-type: none"> Pursuant to Section 2.7(2)(b) of the Local Government Act, 1995 adopt Policy H2 – Traders and Stall Holders Permits (revised) as presented in Attachment 1 of this report for a period of three months whilst it seeks community consultation on the matter. Request the Chief Executive Officer to undertake a consultation process as addressed in the Shire Report and refer the matter back to Council for consideration. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford			
<u>Against:</u> Nil			

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CARRIED 8/0

17 May 2021 - 3:49 PM - Robert Paull
 Further report to Council on outcome of advertising
 10 Sep 2021 - 4:14 PM - Robert Paull
 Report to be prepared for the 28 October 2021 Council meeting.

Meeting	Officer/Director	Section	Subject
Council 28/04/2022	Paul, Robert Martin, Stuart	Development Services	Addressing Derelict Houses, Untidy Blocks in Derby and Strategic State Housing Needs for the Shire
RESOLUTION 55/22			
Moved: Cr Paul White			
Seconded: Cr Geoff Davis			
That with respect to Addressing Derelict Houses, Untidy Blocks in Derby and Strategic State Housing Needs for the Shire that Council:			
1. Note the Report;			
2. Authorise the reallocation of \$14,000 from COA 2070787 Health Other Expenses to the cost of demolition and inclusion of Caveat on Title for Lot 775, No 20 Baobab Street Derby reflecting the Shire’s interest in the land.			
3. Once demolition and inclusion of Caveat on Title for Lot 775, No 20 Baobab Street Derby has been undertaken, the Chief Executive Officer be requested to actively seek reimbursement of Shire’s costs from the owner.			
4. Request to Chief Executive Officer to:			
a) Undertake action as outlined in the Report in relation to progressing the clean-up and where required, demolition of (private) dwellings referred in this Report; and			
b) Consider a submission to the 2022/23 Budget that addresses adequate funding for the potential demolition, establishment of a caveat and potential legal actions to the address the clean-up/demolition of (private) dwellings referred in this Report.			
5. Request the President on behalf of Council, write to:			
a) The Prime Minister of Australia, Premier of Western Australia and the respective Leaders of the Opposition, highlighting the concerns of the			

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community with respect to the need for a meaningful quality State housing program that addresses the needs of its tenants and addresses the increasing housing shortage in the Shire and the Kimberley as a whole;

(b) The Minister for Housing and Minister for Health and respective Opposition spokespersons, requesting immediate action to either demolish or renovate the WA Government housing stock identified in this Report and for the demolished housing to be immediately replaced with quality housing targeted to the needs of tenants and the community;

(c) Indigenous corporations and stakeholders in Derby who also seek to substantially improve local housing stock by inviting them to join with the Shire in lobbying Federal and State Governments to commit to improved social housing in Derby.

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie

Against: Nil

CARRIED 8/0

Meeting	Officer/Director	Section	Subject
Council 25/11/2021	Thornton, Alan Dexter, Amanda	Matters for which the Meeting May Be Closed (Confi	Debt Write Off
RESOLUTION 158/21			
Moved: Cr Andrew Twaddle			
Seconded: Cr Paul White			
That Council by Absolute Majority, approves the write off of \$3,640.00 for the employee listed in this report.			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie			
<u>Against:</u> Nil			
CARRIED 9/0 BY ABSOLUTE MAJORITY			
<small>31 Mar 2022 - 2:40 PM - Neil Hartley</small>			

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Action reassigned to Thornton, Alan by: Hartley, Neil for the reason: Debt Write-Off is coordinated by Finance Team.

Meeting	Officer/Director	Section	Subject
Audit Committee 24/03/2022	Thornton, Alan Dexter, Amanda	Reports	Statement of Financial Activity - February 2022
COMMITTEE RESOLUTION AC23/22			
Moved: Cr Peter McCumstie			
Seconded: Cr Keith Bedford			
That the Audit Committee recommends Council RECEIVES the Monthly Financial Management Report incorporating the Statement of Financial Activity for the period ending 28th February 2022.			
<u>In Favour:</u> Crs Keith Bedford, Peter McCumstie and Andrew Twaddle			
<u>Against:</u> Nil			
			CARRIED 3/0

Meeting	Officer/Director	Section	Subject
Audit Committee 17/02/2022	Thornton, Alan Dexter, Amanda	Reports	2021-22 MID-YEAR BUDGET REVIEW
COMMITTEE RESOLUTION AC11/22			
Moved: Cr Peter McCumstie			
Seconded: Cr Geoff Haerewa			
That the Audit Committee:			
<ol style="list-style-type: none"> 1. Accept the 2021-22 Mid-Year Budget Review, forming attachments 1 & 2 in accordance with regulation 33A of the <i>Local Government (Financial Management) Regulations 1996</i>; and 2. Forward a copy of the determination and said report to the Department of Local Government, Sport and Cultural Industries within 30 days. 			

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In Favour: Crs Geoff Haerewa, Keith Bedford, Peter McCumstie, Pat Riley and Andrew Twaddle
Against: Nil
CARRIED 5/0

Meeting	Officer/Director	Section	Subject
Audit Committee 24/03/2022	Thornton, Alan Dexter, Amanda	New Business Of An Urgent Nature	Short-Term Loan Facility
COMMITTEE RESOLUTION AC26/22			
Moved: Cr Peter McCumstie			
Seconded: Cr Keith Bedford			
That the Audit Committee recommends that Council;			
Request the Chief Executive Officer to apply to the Western Australia Treasury Corporation for access to the Short-term Lending Facility for a 12 month term. Funds to be used for Disaster Recovery flood damage claims AGRN907 and AGRN951.			
<u>In Favour:</u> Crs Keith Bedford, Peter McCumstie and Andrew Twaddle			
<u>Against:</u> Nil CARRIED 3/0			

Meeting	Officer/Director	Section	Subject
Audit Committee 24/03/2022	Thornton, Alan Dexter, Amanda	Reports	Long Term Financial Plan - 2022-23 to 2036-37
COMMITTEE RESOLUTION AC24/22			
Moved: Cr Peter McCumstie			
Seconded: Cr Keith Bedford			

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That the Audit Committee recommend that Council:

1. Endorse the Long Term Financial Plan 2022/23 – 2036/37 per attachment to this report for Council’s on going consideration.

In Favour: Crs Keith Bedford, Peter McCumstie and Andrew Twaddle

Against: Nil

CARRIED 3/0

7.5 COMPLIANCE REPORTS - COUNCILLOR MEETING ATTENDANCE

File Number: 4262 - Status Reports
Author: Sarah Smith, Executive Services Coordinator
Responsible Officer: Amanda Dexter, Chief Executive Officer
Authority/Discretion: Information

SUMMARY

For the Committee to receive the information provided in the attached report and provide strategic direction as required.

DISCLOSURE OF ANY INTEREST

Nil

BACKGROUND

The Terms of Reference for the Compliance and Strategic Review Committee (now Audit Committee) adopted on 26 March 2015 detail the key role the Committee holds in assisting the Shire fulfil its corporate governance responsibilities in managing the affairs of the organisation. This includes financial reporting, risk management, compliance requirements and auditing.

The Committee will ensure compliance in the Shire's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems to meet statutory requirements.

STATUTORY ENVIRONMENT***Local Government Act 1995***

2.25. Disqualification for failure to attend meetings

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.2 Capable, inclusive and effective organisation	1.2.1 Provide strong civic leadership 1.2.2 Provide strong governance

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Financial: Financial, Legal and Compliance, Organisational Operations and Reputation	Unlikely	Severe	Extreme	Monthly reporting to the Audit Committee for awareness and direction where required.

CONSULTATION

Internal consultation has been undertaken with relevant areas to collate information.

COMMENT

Nil

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

- Council Meeting Attendance Table - 21/22**  

COMMITTEE RESOLUTION AC46/22

Moved: Cr Geoff Haerewa

Seconded: Cr Keith Bedford

That the Audit Committee RECEIVES the information contained in the report detailing Councillor meeting attendance.

In Favour: Crs Geoff Haerewa, Keith Bedford, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

CARRIED 5/0



MEETING ATTENDANCE

The following table provides information on attendance at the 2021/22 Financial Year Ordinary and Special Council Meetings:

Councillor	29	26	31	30	18	28	25	9	24	24	31	28	26	30
	Jul	Aug	Aug	Sep	Oct	Oct	Nov	Dec	Feb	Mar	Mar	Apr	May	June
	2021	2021	2021	2021	2021	2021	2021	2021	2022	2022	2022	2022	2022	2022
	OCM	OCM	Special	OCM	Special	OCM	OCM	OCM	OCM	Special	OCM	OCM	OCM	OCM
G Haerewa	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓ Phone	✓	✓		
P McCumstie	N/A	N/A	N/A	N/A	✓	✓	✓	✓	✓ Phone	✓ Phone	✓ Phone	✓		
K Bedford	✓	✓ Phone	✓ Phone	✓	✓	✓ Phone	✓ Phone	✓ Phone	✓ Phone	✓ Phone	✓ Phone	✓ Phone		
R Mouda	LOA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓ Phone	✓		
P Riley	✓	✓	✓ Phone	✓	✓	✓ Phone	✓	✓ Phone	✓	✓ Phone	✓ Phone	✓		
P White	✓ Phone	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
A Twaddle	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	LOA		
G Davis	✓ Phone	✓	✓ Phone	✓ Phone	✓	✓ Phone	✓	LOA	✓ Phone	✓ Phone	✓	✓		
L Evans	N/A	N/A	N/A	N/A	✓	✓	✓	✓	LOA	✓	✓	✓		

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8 NEW BUSINESS OF AN URGENT NATURE

- Nil.

9 NEW AND EMERGING ITEMS FOR DISCUSSION

- Nil.

10 MATTERS FOR WHICH THE MEETING MAY BE CLOSED (CONFIDENTIAL MATTERS)**COMMITTEE RESOLUTION AC47/22****Moved: Cr Geoff Haerewa****Seconded: Cr Peter McCumstie**

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:

In Favour: Crs Geoff Haerewa, Keith Bedford, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

CARRIED 5/0**10.1 SUNDRY DEBTORS APRIL 2022**

This matter is considered to be confidential under Section 5.23(2) - b, e(ii) and 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 the personal affairs of any person, a matter that if disclosed, would reveal information that has a commercial value to a person, where the information is held by, or is about, a person other than the local government and 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.

COMMITTEE RESOLUTION AC48/22**Moved: Cr Geoff Haerewa****Seconded: Cr Peter McCumstie****That the Audit Committee:**

Recommends that Council receives the information contained in the report detailing Sundry Debtors as at 30 April 2022.

In Favour: Crs Geoff Haerewa, Keith Bedford, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

CARRIED 5/0 BY ABSOLUTE MAJORITY

10.2 RATES OUTSTANDING APRIL 2022

This matter is considered to be confidential under Section 5.23(2) - b, e(ii) and 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 the personal affairs of any person, a matter that if disclosed, would reveal information that has a commercial value to a person, where the information is held by, or is about, a person other than the local government and 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.

COMMITTEE RESOLUTION AC49/22

Moved: Cr Geoff Haerewa

Seconded: Cr Peter McCumstie

That the Audit Committee recommends that Council:

- 1. Receives the report on outstanding rate and service charge debt by financial year to the end of April 2022.**

In Favour: Crs Geoff Haerewa, Keith Bedford, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

CARRIED 5/0

COMMITTEE RESOLUTION AC50/22

Moved: Cr Geoff Haerewa

Seconded: Cr Peter McCumstie

That Council moves out of Closed Council into Open Council.

In Favour: Crs Geoff Haerewa, Keith Bedford, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

CARRIED 5/0

11 DATE OF NEXT MEETING


The next meeting of Audit Committee will be held Thursday, 23 June 2022 in the Council Chambers, Clarendon Street, Derby.

12 CLOSURE OF MEETING

The Presiding Member closed the meeting at 5:09pm.

These minutes were confirmed at a meeting on

.....23 June 2022.....

Signed: .....

Presiding Person at the meeting at which these minutes were confirmed.

Date: 23 June 2022.....