



**Shire of Derby /
West Kimberley**

AGENDA

Audit Committee Meeting Thursday, 23 March 2023

I hereby give notice that a Audit Committee Meeting will be held on:

Date: Thursday, 23 March 2023

Time: 4:00pm

**Location: Council Chambers
Clarendon Street
Derby**

Amanda Dexter

Chief Executive Officer



Order Of Business

1	Declaration of Opening, Announcement of Visitors	3
2	Attendance via Telephone/Instantaneous Communications	3
3	Announcements by Presiding Person without Discussion	3
4	Disclosure of Interests	3
4.1	Declaration of Financial Interests	3
4.2	Declaration of Proximity Interests	3
4.3	Declaration of Impartiality Interests.....	3
5	Petitions, Deputations, Presentations and Submissions	3
6	Confirmation of Minutes of Previous Meetings	3
7	Reports	4
7.1	Compliance Reports - Councillor Meeting Attendance.....	4
7.2	Compliance Reports - Council Minute Management.....	8
7.3	Ex Tropical Cyclone Ellie Impacts - Modifications of a Temporary Nature to Purchasing Policy and CEO Delegation.....	35
7.4	Audit Committee - Modifications to Role, Membership, Title and Meeting Cycle.	39
7.5	COUNCIL POLICIES - 2023 BIENNIAL REVIEW	45
7.6	STATEMENT OF FINANCIAL ACTIVITY - FEBRUARY 2023.....	92
7.7	ACCOUNTS FOR PAYMENT - FEBRUARY 2023	123
8	New Business of an Urgent Nature	145
9	New and Emerging Items for Discussion	145
10	Matters for which the Meeting may be Closed (Confidential Matters)	146
10.1	Rates Write-Off - 20 Baobab Street	146
10.2	RATES OUTSTANDING FEBRUARY 2023	146
10.3	SUNDRY DEBTORS FEBRUARY 2023	146
11	Date of Next Meeting	147
12	Closure of Meeting	147

1 DECLARATION OF OPENING, ANNOUNCEMENT OF VISITORS**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.

3 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**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**4.2 Declaration of Proximity Interests****4.3 Declaration of Impartiality Interests****5 PETITIONS, DEPUTATIONS, PRESENTATIONS AND SUBMISSIONS****6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS****RECOMMENDATION**

That the Minutes of the Audit Committee Meeting held at the Council Chambers, Clarendon Street, Derby, on 16 February 2023 be CONFIRMED.

7 REPORTS

7.1 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 monitor councillor attendance at Ordinary Meetings of Council and Special Council Meetings to oversee compliance with the Local Government Act.

DISCLOSURE OF ANY INTEREST

Nil by Author and Responsible Officer.

BACKGROUND

The Councillor Meeting Attendance Report provides Council with accurate meeting attendance register and allows the Administration to monitor attendance by Councillors to ensure compliance with the Local Government Act 1995.

STATUTORY ENVIRONMENT

Local Government Act 1995

2.25. Disqualification for failure to attend meetings

- (1) A council may, by resolution, grant leave of absence, to a member.
- (2) Leave is not to be granted to a member in respect of more than 6 consecutive ordinary meetings of the council without the approval of the Minister, unless all of the meetings are within a period of 3 months.
- (3A) Leave is not to be granted in respect of —
 - (a) a meeting that has concluded; or
 - (b) the part of a meeting before the granting of leave.
- (3) The granting of the leave, or refusal to grant the leave and reasons for that refusal, is to be recorded in the minutes of the meeting.
- (4) A member who is absent, without obtaining leave of the council, throughout 3 consecutive ordinary meetings of the council is disqualified from continuing his or her membership of the council, unless all of the meetings are within a 2 month period.
- (5A) If a council holds 3 or more ordinary meetings within a 2 month period, and a member is absent without leave throughout each of those meetings, the member is disqualified if he or she is absent without leave throughout the ordinary meeting of the council immediately following the end of that period.

- (5) The non-attendance of a member at the time and place appointed for an ordinary meeting of the council does not constitute absence from an ordinary meeting of the council —
 - (a) if no meeting of the council at which a quorum is present is actually held on that day; or
 - (b) if the non-attendance occurs —
 - (i) while the member has ceased to act as a member after written notice has been given to the member under section 2.27(3) and before written notice has been given to the member under section 2.27(5); or
 - (ii) while proceedings in connection with the disqualification of the member have been commenced and are pending; or
 - (iii) while the member is suspended under section 5.117(1)(a)(iv) or Part 8; or
 - (iiii) while the election of the member is disputed and proceedings relating to the disputed election have been commenced and are pending.

- (6) A member who before the commencement of the *Local Government Amendment Act 2009* section 5 was granted leave during an ordinary meeting of the council from which the member was absent is to be taken to have first obtained leave for the remainder of that meeting.

[Section 2.25 amended: No. 49 of 2004 s. 19(1); No. 17 of 2009 s. 5; No. 31 of 2018 s. 5.]

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

There is no compliance concerns noted for this reporting period.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

- Council Meeting Attendance Table - 22/23**

RECOMMENDATION

That the Audit Committee:

- RECEIVES the information contained in the report detailing Councillor meeting attendance.**



MEETING ATTENDANCE

The following table provides information on attendance at the 2022/23 Financial Year Ordinary and Special Council Meetings:

Councillor	28	25	29	13	27	24	8	23	30	27	25	29
	Jul	Aug	Sep	Oct	Oct	Nov	Dec	Feb	Mar	Apr	May	June
	2022	2022	2022	2022	2022	2022	2022	2023	2023	2023	2023	2023
	OCM	OCM	OCM	Special	OCM	OCM	OCM	OCM	OCM	OCM	OCM	OCM
G Haerewa	✓ Phone	LOA	✓	✓	✓	✓	✓	✓				
P McCumstie	LOA	✓	✓	✓	✓	✓	✓	✓ Phone				
K Bedford	✓ Phone	LOA	LOA	LOA	LOA	LOA	✓	✓ Phone				
R Mouda	✓	✓	A	✓	✓ Phone	LOA	✓	LOA				
P Riley	A	✓ Phone	A	✓ Phone	A	✓	✓	✓ Phone				
P White	✓	LOA	LOA	A	✓	✓	✓	A				
A Twaddle	✓	✓	✓	✓ Phone	✓	✓	✓	✓				
G Davis	✓ Phone	✓	✓ Phone	✓ Phone	✓ Phone	✓	✓	✓ Phone				
L Evans	A	✓	✓	A	✓	LOA	LOA	LOA				

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 (08) 9191 0999 | 30 Loch Street
 sdwk@sdwk.wa.gov.au | PO Box 94, Derby WA 6728

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7.2 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**

The Council Minute Management Report provides Council with an update on all actions required to be undertaken by the Administration once a resolution has been adopted by Council at the Ordinary Council and Audit Committee Meetings.

DISCLOSURE OF ANY INTEREST

Nil by Author and Responsible Officer.

BACKGROUND

Officers are required to provide an accurate update on items to inform the Council on the progress, or any delays or the completion of each recommendation adopted by Council at the Ordinary Council and Audit Committee Meetings.

The report assists the Shire fulfil its corporate governance responsibilities in managing the affairs of the organisation. This includes financial reporting, risk management, compliance requirements and auditing.

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

All items are up to date within reasonable parameters.

Staff leave, recent resignations and COVID 19 impacts have had some impact on progress, and however the delays at this point are not concerning.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

- 1. Actions - March 2023**

RECOMMENDATION

That the Audit Committee:

- 1. RECEIVES the information contained in the report detailing Council Minute Management.**

Meeting	Officer/Director	Section	Subject
Council 25/03/2021	Neate, Wayne Dexter, Amanda	Development Services	Policy H2 - Traders and Stall Holders Permits (revised)
RESOLUTION 24/21			
Moved: Cr Rowena Mouda			
Seconded: 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			
CARRIED 8/0			
<p><i>17 May 2021 - 3:49 PM - Robert Paull</i> Further report to Council on outcome of advertising</p> <p><i>10 Sep 2021 - 4:14 PM - Robert Paull</i> Report to be prepared for the 28 October 2021 Council meeting.</p> <p><i>10 Aug 2022 - 11:04 AM - Sarah Smith</i> Action reassigned to Neate, Wayne by: Smith, Sarah for the reason: Rob Paull has left the organisation</p> <p><i>12 Aug 2022 - 10:49 AM - Wayne Neate</i> Revised Target Date changed by: Neate, Wayne From: 8 Apr 2021 To: 01 Sep 2022 Reason: With resignation of MDS the DTDS will need to investigate what has occurred</p>			

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:

- 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.**

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford

Against: Nil

CARRIED 8/0

10 Sep 2021 - 4:12 PM - Sarah Smith

Action reassigned to O'Halloran, Amanda by: Smith, Sarah for the reason: Sarah Tobias is an external consultant

16 Mar 2022 - 11:30 AM - Amanda Dexter

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.

16 Mar 2022 - 11:34 AM - Amanda Dexter

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

9 Jun 2022 - 4:02 PM - Amanda Dexter

Revised Target Date changed by: Dexter, Amanda From: 31 May 2022 To: 30 Jul 2022

Reason: This project has unfortunately not progressed due to resourcing issues, it has been reallocated in the 2022/23 Budget and the CEO's Exec Team will progress the project once the once the budget is approved.

12 Aug 2022 - 11:09 AM - Amanda Dexter

Revised Target Date changed by: Dexter, Amanda From: 30 Jul 2022 To: 30 Sep 2022

Reason: This Item is a high priority for the first quarter of the 2022/23 FY.

12 Aug 2022 - 11:10 AM - Amanda Dexter

Revised Target Date changed by: Dexter, Amanda From: 30 Sep 2022 To: 30 Sep 2022

Reason: This Item is a high priority of the 2022/23 FY. A detailed report will be provided to Council by the 30 September 2022

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:

- 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.

3 Jun 2022 - 10:35 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Jun 2022 To: 30 Sep 2022

Reason: In ongoing discussions with Department of Transport. Asset Management Plans being prepared for DoT consideration to justify ongoing state support. \$1.5m(State - approved) + \$1.5m(Federal - awaiting confirmation) grants applied for to fund runway and apron area upgrade.

7 Sep 2022 - 8:36 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Sep 2022 To: 30 Apr 2024

Reason: \$1.5m (State) + \$1.5m (Federal) grants secured. Project Manager appointed. Works to now be scheduled and tendered for construction to occur in 2023. Discussions continue with State Department of Transport on the longer term management/funding of FX Airport.

17 Nov 2022 - 4:32 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Apr 2024 To: 30 Apr 2024

Reason: Project is progressing. For example, the Funding Agreements have been executed by the parties; the Project Manager has been appointed. One of the grant pre-conditions, a Geotechnical Assessment has been organised and will be commenced on 28 November 2022. An independent assessment/peer review is also a grant pre-condition and the RFQ for for that service has now closed but the successful contractor has not as yet been selected.

6 Feb 2023 - 8:35 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Apr 2024 To: 30 Apr 2024

Reason: Independent Reviewer appointed (grant pre-condition) (AMS Australia) and protocols settled for review to be undertaken; Geo Technical survey undertaken (grant pre-condition); Specifications and Tender Documents being prepared. Delays and logistical difficulties expected in light of Cyclone Ellie but no change to final completion date expected at this point in time.

7 Mar 2023 - 2:47 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Apr 2024 To: 30 Apr 2025

Reason: Project now delayed by Cyclone Ellie and application for 12 months deferral submitted. Project will progress to Full Tender Specification stage, with the view to calling tenders at the earliest reasonable opportunity.

Meeting	Officer/Director	Section	Subject
Council 25/11/2021	Hartley, Neil Dexter, Amanda	Matters for which the Meeting May Be Closed (Confi	Derby Jetty - Insurance and Related Considerations
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			
<u>Against:</u> 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 of 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.

5 Dec 2022 - 2:26 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Jun 2023 To: 30 Jun 2023

Reason: KMS has agreed to fund the Replacement Value Insurance Premiums for the time being. Can revert to Removal of Debris Insurance once KMS ceases paying the premium.

Meeting	Officer/Director	Section	Subject
Audit Committee 24/03/2022	Clarkson, Tamara Dexter, Amanda	Reports	Long Term Financial Plan - 2022-23 to 2036-37

COMMITTEE RESOLUTION AC24/22

Moved: Cr Peter McCumstie

Seconded: Cr Keith Bedford

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

12 Aug 2022 - 11:17 AM - Amanda Dexter

Revised Target Date changed by: Dexter, Amanda From: 7 Apr 2022 To: 30 Sep 2022

Reason: Formal Presentation of the Long Term Financial Plan will occur at the OCM September 29 2022

13 Feb 2023 - 3:34 PM - Sarah Smith

Action reassigned to Clarkson, Tamara by: Smith, Sarah for the reason: Alan Thornton no longer at SDWK

Meeting	Officer/Director	Section	Subject
Audit Committee 24/03/2022	Clarkson, Tamara Dexter, Amanda	Matters for which the Meeting May Be Closed (Confidential)	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.**

In Favour: Crs Keith Bedford, Peter McCumstie and Andrew Twaddle

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.

3 Jun 2022 - 10:29 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 26 May 2022 To: 30 Jun 2022

Reason: Updated decision as per 26 May Council Meeting. Debt can be written off on execution of revised lease documentation.

4 Jul 2022 - 9:31 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Jun 2022 To: 30 Sep 2022

Reason: Subject to new 28 July Council Meeting decision and lease being executed.

7 Sep 2022 - 8:39 AM - Neil Hartley

Action reassigned to Thornton, Alan by: Hartley, Neil for the reason: New lease agreement execution progressing. Debt to be written off through the normal accounting process once executed lease documents finalised.

13 Feb 2023 - 3:34 PM - Sarah Smith

Action reassigned to Clarkson, Tamara by: Smith, Sarah for the reason: Alan Thornton no longer at SDWK

Meeting	Officer/Director	Section	Subject
Audit Committee 23/06/2022	Mildenhall, Christie Dexter, Amanda	Reports	LGIS / Royal Life-saving WA Safety Assessment and Improvement Audit

COMMITTEE RESOLUTION AC54/22

Moved: Cr Peter McCumstie

Seconded: Cr Geoff Haerewa

That the Audit Committee;

- 1. Receives the information contained in the report detailing the Royal Life-Saving Safety Assessment and Improvement Plan.**
- 2. Notes the proposed Action Plan as outlined in Attachment 2 to address the issues identified in the Royal Life-Saving WA Safety Assessment and Improvement Plan.**

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

Against: Nil

CARRIED 5/0

18 Aug 2022 - 8:12 AM - Christie Mildenhall

Feedback provided to Royal Lifesaving on some aspects of the report as per process. Final report has been provided with our total audit score increasing from 88.04% to 90.22% (90% is target mark).

18 Aug 2022 - 3:22 PM - Christie Mildenhall

15 of 32 identified actions now completed.

1 Nov 2022 - 10:42 AM - Christie Mildenhall

26/32 items completed.

16 Mar 2023 - 11:28 AM - Christie Mildenhall

Four actions remain outstanding, two of which are underway.

Since last update major risk identified relating to the chlorine gas system has been addressed and rectified. The other significant risk relating to the equipotential bonding has been addressed, with the certification required scheduled for next week.

Meeting	Officer/Director	Section	Subject
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Council 29/06/2022	Hartley, Neil Dexter, Amanda	Executive Services	WA Grants Commission Submission - Change of Distribution Methodology
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RESOLUTION 75/22

Moved: Cr Paul White

Seconded: Cr Peter McCumstie

That Council:

- 1. Endorse the draft WA Grants Commission submission;**
- 2. Supports the principal that the Shire and the Kimberley Region would benefit from other Kimberley local governments also having input and lodging complimentary submissions to the Grants Commission, and requires that the CEO refer the submission to the Kimberley Regional Group for its input and support; and**
- 3. Authorises the CEO to modify the report following any feedback from the Kimberley Regional Group’s members, and subsequent to that, forward the finalised submission to the Grants Commission for its consideration.**

In Favour: Crs Geoff Haerewa, Paul White, Andrew Twaddle, Keith Bedford and Peter McCumstie

Against: Nil

CARRIED 5/0

12 Aug 2022 - 11:20 AM - Amanda Dexter

Revised Target Date changed by: Dexter, Amanda From: 13 Jul 2022 To: 30 Sep 2022

Reason: The Submission has been circulated to the KRG CEO's and Councils for their review and any recommendation and ultimate endorsement, prior to sending through to the Commission.

7 Sep 2022 - 8:29 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Sep 2022 To: 30 Jun 2023

Reason: Submission forwarded to Grants Commission. Assessment by Commission is expected to be concluded prior to the notification of the 2023/24 grant allocations.

6 Feb 2023 - 8:28 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Jun 2023 To: 30 Jun 2023

Reason: Awaiting communications with Grants Commission. Assessment by Commission is expected to be concluded prior to the notification of the 2023/24 grant allocations.

7 Mar 2023 - 2:45 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Jun 2023 To: 30 Jun 2024

Reason: State Government has delayed appointment of Grants Commission members, so still awaiting fromal communications. Assessment by Commission is not now expected until after 2023/24 grant allocations have been announced. Minor possibility of some "financial acknowledgement" in 2023/24 grants.

Meeting	Officer/Director	Section	Subject
Council 25/08/2022	Neate, Wayne Dexter, Amanda	Technical Services	REQUEST TO CLOSE HOLLAND STREET, DERBY AND TO AMALGAMATE WITH ADJOINING LAND

RESOLUTION 110/22

Moved: Cr Andrew Twaddle

Seconded: Cr Rowena Mouda

That with respect to request to close Holland Street, Derby and to amalgamate with adjoining land, Council:

- 1. Pursuant to Section 58 of the Land Administration Act 1997, support the permanent closure of Holland Street, Derby as outlined in this Report and expresses its preference that the closed portion be offered to adjoining land owners to acquire those portions of the closed road that abut their land;**
- 2. Give notice of the proposed road closure in accordance with *Land Administration Act 1978* allowing a minimum period of 35 days for people to lodge submissions from the date of the notice;**
- 3. At the conclusion of the submission period, that the Chief Executive Officer be requested to provide a further report addressing whether to proceed or not to proceed with the proposed road closure in light of any submissions; and**
- 4. Instruct the Chief Executive Officer to write to all of the owners requesting that they indemnify the Shire and the State of Western Australia of any**

and all third party costs that may be triggered by this process and only proceed with points 1, 2 and 3 when all letters are received from all property owners that adjoin the Holland Street road reserve.

In Favour: Crs Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley, Linda Evans and Peter McCumstie

Against: Nil

CARRIED 6/0

3 Nov 2022 - 4:38 PM - Wayne Neate

Revised Target Date changed by: Neate, Wayne From: 8 Sep 2022 To: 30 Jan 2023

Reason: All letters agreeing to indemnify Shire have been recieved from all property Owners. Currently advertising proposal and will await outcome of advertising.

Meeting	Officer/Director	Section	Subject
Council 27/10/2022	Hartley, Neil Dexter, Amanda	Executive Services	Fitzroy Crossing Swimming Pool - Lease Extension
RESOLUTION 134/22			
Moved: Cr Linda Evans			
Seconded: Cr Rowena Mouda			
That Council:			
<ol style="list-style-type: none"> Notes that the current lease to the WA State Government is in “holding over” and that the Fitzroy Crossing Swimming Pool provides a valuable service to the Fitzroy Crossing community at an affordable cost to the Shire; and Instructs the CEO to provide a letter of extension of the existing lease to the WA State Government on the same terms and conditions, for up to 10+10 years. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Linda Evans and Peter McCumstie			
<u>Against:</u> Nil			
CARRIED 7/0			
<i>17 Nov 2022 - 12:12 PM - Neil Hartley</i>			
Revised Target Date changed by: Hartley, Neil From: 10 Nov 2022 To: 31 Dec 2022			
Reason: Draft letter of extension for the existing lease has been forwarded to the State Government. Awaiting a response.			
<i>6 Feb 2023 - 8:06 AM - Neil Hartley</i>			
Revised Target Date changed by: Hartley, Neil From: 31 Dec 2022 To: 31 Mar 2023			
Reason: Department of Education has informally agreed to the extension. Awaiting its advice as to how best to formalise that matter.			

7 Mar 2023 - 2:48 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 31 Mar 2023 To: 30 Apr 2023

Reason: Original Lease did not have Minister's Endorsement so cannot be extended. Likely we will need to initiate an entirely new lease. Awaiting a position from the Department of Housing.

Meeting	Officer/Director	Section	Subject
Council 27/10/2022	Hartley, Neil Dexter, Amanda	Executive Services	Derby Port Masterplan (Draft for Stakeholder Consultation)

RESOLUTION 135/22

Moved: Cr Peter McCumstie

Seconded: Cr Linda Evans

That Council:

- 1. Endorse the attached draft Derby Port Masterplan for the purposes of Stakeholder consultation;**
- 2. Endorse the attached stakeholder consultation process and require the CEO to facilitate its implementation;**
- 3. Notes that a “save the date” email has already been distributed to Derby Port Stakeholders; and**
- 4. Requires that the CEO reports back to Council with a final draft of the Derby Port Masterplan by June 2023, to enable any relevant components to be referred on for 2023/24 budget consideration.**

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Linda Evans and Peter McCumstie

Against: Nil

CARRIED 7/0

17 Nov 2022 - 11:00 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 10 Nov 2022 To: 28 Feb 2023

Reason: Stakeholder consultation process continuing with the deadline for stakeholder input closing on 28 February 2023.

7 Mar 2023 - 2:41 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 28 Feb 2023 To: 31 Mar 2023

Reason: Masterplan ready for consultation with Councillors at March and April Councillors' Forums (with the view of a Council Report in May or June 2023).

Meeting	Officer/Director	Section	Subject
Audit Committee 20/10/2022	Clarkson, Tamara Dexter, Amanda	Reports	Annual Financial Report 2020-2021

COMMITTEE RESOLUTION AC99/22

Moved: Cr Peter McCumstie

Seconded: Cr Geoff Haerewa

That the Audit Committee recommends that Council BY AN ABSOLUTE MAJORITY:

- 1. Adopts the Audited 2020-2021 Annual Financial Statements;**
- 2. Notes that the Independent Audit Report is to be included as the final page of the Annual Financial Statements; and**
- 3. Notes the response from management to the items raised in the Auditor’s Management Letters.**

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

Against: Nil

CARRIED 4/0

13 Feb 2023 - 3:34 PM - Sarah Smith

Action reassigned to Clarkson, Tamara by: Smith, Sarah for the reason: Alan Thornton no longer at SDWK

Meeting	Officer/Director	Section	Subject
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Audit Committee 17/11/2022	Gloor, Aaron Dexter, Amanda	Matters for which the Meeting May Be Closed (Confidential)	Aboriginal Communities - Waste & ESL Debt Write-Off
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COMMITTEE RESOLUTION AC116/22

Moved: Cr Geoff Haerewa

Seconded: Cr Peter McCumstie

That the Audit Committee Recommends to Council:

- 1. Writes off the waste, ESL, legal and interest charges on each assessment totalling \$68,597.76.**

In Favour: Crs Geoff Haerewa, Peter McCumstie and Andrew Twaddle

Against: Nil

CARRIED 3/0 BY ABSOLUTE MAJORITY

Meeting	Officer/Director	Section	Subject
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Council 24/11/2022

Hartley, Neil
Dexter, Amanda

Executive Services

Derby Port - Leasing of Jetty Areas 2 and 3 to MPA Fish Farms Pty Ltd

RESOLUTION 151/22**Moved: Cr Geoff Davis****Seconded: Cr Peter McCumstie****That Council;**

- 1. Authorise the commencement of the process of disposition of property in accordance with Section 3.58 of the Local Government Act by giving local public notice of its intention to lease area 3 and 2 of the Derby Jetty Goods Shed at the Derby Port, to MPA Fish Farms Pty Ltd;**
- 2. Subject to no objections being received by the close of the submission period, Council authorise the Chief Executive Officer to negotiate a lease which will include the following;**
 - i) Lease Areas 2 and 3 of the Goods Shed;**
 - ii) Period to be from 1 July 2023 for a two year term, but to be extendible in two year increments at the Shire's sole discretion, with the ultimate term being no longer than to the period to 29 June 2040 when the Head Lease expires (noting that the Lessee may wish to propose an end term earlier than 29 June 2029);**
 - iii) Lessee to pay for all costs associated with preparing the lease including but not limited to legal, advertising and survey fees;**
 - iv) Rental fee to commence at:**
 - a. Area 2 - \$32,130pa(+GST); and**
 - b. Area 3 - \$16,300pa(+GST);**
 - v) Additional Conditions: to be consistent with the existing Head Lease; to require Head Lessor endorsement; to incorporate any operational or other restrictions that result from the Kimberley Mineral Sands Lease; that normal commercial conditions for a port type lease are to apply; and to be consistent with Council Policy (ES2) Establishment of Commercial Leases; and**
- 3. Notes that the lease will be executed and the common seal affixed in accordance with Delegation 1.1.33 (Applying Common Seal).**

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie**Against: Nil****CARRIED 6/0**

5 Dec 2022 - 2:11 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 8 Dec 2022 To: 31 Mar 2023
 Reason: No submissions received from consultation advertising.
 Lessee has agreed to new lease fee (as per Valuation).
 Lease documentation under preparation.
 6 Feb 2023 - 8:04 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 31 Mar 2023 To: 30 Apr 2023
 Reason: No submissions received from consultation advertising.
 Lessee has agreed to new lease fee (as per Valuation).
 Lease documentation under preparation.
 7 Mar 2023 - 2:42 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Apr 2023 To: 30 Apr 2023
 Reason: Draft lease prepared. Change of Company Ownership also being progressed, but should still meet expected timeline.

Meeting	Officer/Director	Section	Subject
Council 24/11/2022	Neate, Wayne Dexter, Amanda	Development Services	Making the New Parking Local Law 2022
 RESOLUTION 153/22			
Moved: Cr Andrew Twaddle			
Seconded: Cr Peter McCumstie			
That Council In accordance with section 3.12(4) of the Local Government Act 1995, make the Parking Local Law 2022:			
1. Instruct officers In accordance with section 3.12(5) of the Local Government Act 1995 to publish the Parking Local Law 2022 in the <i>Government Gazette</i>;			
2. Instruct officers In accordance with section 3.12(5) of the Local Government Act 1995 to write to the Minister for Local Government in accordance with the Department of Local Government requirements and;			
3. In accordance with sections 3.12(6) of the Local Government Act 1995 after its publication in the <i>Government Gazette</i>, local public notice be given;			
a) stating the title of the Parking Local Law 2022;			
b) summarizing the purpose and effect of the Parking Local Law 2022 (specifying the day on which it comes into operation); and			
c) advising that the Parking Local Law 2022 is published on the Shire’s official website and provide copies of the Local Law at the Shire offices for inspection or for the public to obtain a copy.			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie			
<u>Against:</u> Nil			

CARRIED 6/0

Meeting	Officer/Director	Section	Subject
Council 24/11/2022	Edwards, Shane Martin, Stuart	Community and Recreation Services	Garnduwa User Agreement - Fitzroy Crossing Gym
RESOLUTION 154/22			
Moved: Cr Paul White			
Seconded: Cr Peter McCumstie			
That Council			
<ol style="list-style-type: none"> 1. Endorses the 2022/23 Garnduwa Amboorny Wirnan Aboriginal Corporation User Agreement as provided in Attachment 1; 2. Approves the user agreement fees for the gymnasium area of the Fitzroy Crossing Recreation Centre to be included into the Schedule of Fees and Charges; 3. Require Garnduwa Amboorny Wirnan Aboriginal Corporation to undertake a deep clean of the space prior to installing new equipment; and 4. Approves the advertisement of the intention to impose the fee as required in Section 6.19 to the <i>Local Government Act 1995</i>. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie			
<u>Against:</u> Nil			
CARRIED 6/0 BY ABSOLUTE MAJORITY			

Meeting	Officer/Director	Section	Subject
Council 24/11/2022	Edwards, Shane Martin, Stuart	Matters for which the Meeting May Be Closed (Conf)	Nominations - Community Citizen of the Year Awards 2023
RESOLUTION 155/22			
Moved: Cr Paul White			
Seconded: Cr Andrew Twaddle			

That Council

1. **Determines Nominee B as the recipient of the 2023 Community Citizen of the Year for the Shire of Derby / West Kimberley.**
2. **Determines Nominee C as the recipient of the 2023 Senior Community Citizen of the Year for the Shire of Derby / West Kimberley.**
3. **Determines Nominee B as the recipient of the 2023 Youth Community Citizen of the Year for the Shire of Derby / West Kimberley.**
4. **Determines the Nominee A as the recipient of the 2023 Active Citizenship Award for the Shire of Derby / West Kimberley.**

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie

Against: Nil

CARRIED 6/0

Meeting	Officer/Director	Section	Subject
Council 24/11/2022	Dexter, Amanda Dexter, Amanda	Amendment	Amendment - FITZROY CROSSING ADMINISTRATION CENTRE - UNSAFE WORK ENVIRONMENT

RESOLUTION 150/22

Moved: Cr Paul White

Seconded: Cr Andrew Twaddle

This recommendation was changed and workshopped by Council at the 24 November 2022 Ordinary Council Meeting and is now put for consideration.

That Council:

1. **Express its appreciation to the Shire's Fitzroy Crossing staff for endeavouring to maintain a workable service to the Fitzroy Crossing community, notwithstanding the extremely difficult circumstances that presently prevails in that location, and express its empathy to staff and their families for any physical and psychological violence or stress suffered by them as a direct consequence of elevated violence within the Fitzroy Crossing community; Council accepts that it needs to take appropriate actions to protect its employees;**
2. **The actions of the Chief Executive Officer to immediately close the Fitzroy Crossing Administration & Visitors Centre to the public are to remain in place, until such time that a safe work environment consistent with the expectations of the Work Health and Safety Act 2020 can be provided for the Shire's staff;**
3. **Notes that in regard to (2), the Shire's customer services will be provided by appointment, other arrangement or via remote access where that is**

available;

4. Notes that the WA State Government has a direct responsibility through the WA Police force's Policing Pillars to maintain a safe environment in Fitzroy Crossing, the Shire considers the situation in Fitzroy Crossing to be akin to an "Emergency Situation" and therefore requires WA Police to more satisfactorily meet those responsibilities, particularly the following key pillars not being maintained to date:

- (a) Pillar #1 - Enforce the Law; and
- (b) Pillar #2 - Prevent Crime;
- (c) Pillar #3 - Manage and Coordinate Emergencies - Coordinate multi-agency approaches to manage emergencies.

5. Authorises an immediate emergency 2022/23 budget allocation for the purpose of improving security and community/employee safety at the Shire's Fitzroy Crossing Administration, Library and Visitors Centre Building and its surrounds, and at Shire owned employee homes in Fitzroy Crossing in the immediate term as per the CEO's delegated authority. Funds to be allocated at the Chief Executive Officer's discretion so as to maximise safety but in a suitably cost conscious manner, reported monthly to council;

6. Requires the President and CEO to immediately and actively engage with the WA State Government Agencies to:

- (a) secure additional Police and other government resources for Fitzroy Crossing;
- (b) secure State Government grant funds to meet the costs outlined in (5); and
- (c) secure the necessary State (and Federal) Government services to address the existing issues within Fitzroy Crossing and to have those services remain until community concerns are addressed to meet community expectations;

7. Requires that the President and the CEO actively engage the media in all of its forms and across the widest practical levels, to draw to the attention of Fitzroy Crossing stakeholders that the Council is actively engaging in strategic discussions, taking direct action where it can, and redirecting its limited resource capacities to addressing the situation. Also, to highlight the Shire is actively engaging with the WA State Government to directly assist with addressing the issues within Fitzroy Crossing; and

8. Requires that the President and CEO arrange for suitable public consultation to occur in the district, to invite contributions from relevant stakeholders, particularly the local community and government agencies.

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie

Against: Nil

CARRIED 6/0

RESOLUTION 150/22**Moved: Cr Paul White****Seconded: Cr Andrew Twaddle**

This recommendation was changed and workshopped by Council at the 24 November 2022 Ordinary Council Meeting and is now put for consideration.

That Council:

- 1. Express its appreciation to the Shire's Fitzroy Crossing staff for endeavouring to maintain a workable service to the Fitzroy Crossing community, notwithstanding the extremely difficult circumstances that presently prevails in that location, and express its empathy to staff and their families for any physical and psychological violence or stress suffered by them as a direct consequence of elevated violence within the Fitzroy Crossing community; Council accepts that it needs to take appropriate actions to protect its employees;**
- 2. The actions of the Chief Executive Officer to immediately close the Fitzroy Crossing Administration & Visitors Centre to the public are to remain in place, until such time that a safe work environment consistent with the expectations of the Work Health and Safety Act 2020 can be provided for the Shire's staff;**
- 3. Notes that in regard to (2), the Shire's customer services will be provided by appointment, other arrangement or via remote access where that is available;**
- 4. Notes that the WA State Government has a direct responsibility through the WA Police force's Policing Pillars to maintain a safe environment in Fitzroy Crossing, the Shire considers the situation in Fitzroy Crossing to be akin to an "Emergency Situation" and therefore requires WA Police to more satisfactorily meet those responsibilities, particularly the following key pillars not being maintained to date:**
 - (a) Pillar #1 - Enforce the Law; and**
 - (b) Pillar #2 - Prevent Crime;**
 - (c) Pillar #3 - Manage and Coordinate Emergencies - Coordinate multi-agency approaches to manage emergencies.**
- 5. Authorises an immediate emergency 2022/23 budget allocation for the purpose of improving security and community/employee safety at the Shire's Fitzroy Crossing Administration, Library and Visitors Centre Building and its surrounds, and at Shire owned employee homes in Fitzroy Crossing in the immediate term as per the CEO's delegated authority. Funds to be allocated at the Chief Executive Officer's discretion so as to maximise safety but in a suitably cost conscious manner, reported monthly to council;**
- 6. Requires the President and CEO to immediately and actively engage with the WA State Government Agencies to:**
 - (a) secure additional Police and other government resources for Fitzroy Crossing;**

- (b) secure State Government grant funds to meet the costs outlined in (5); and
- (c) secure the necessary State (and Federal) Government services to address the existing issues within Fitzroy Crossing and to have those services remain until community concerns are addressed to meet community expectations;

7. Requires that the President and the CEO actively engage the media in all of its forms and across the widest practical levels, to draw to the attention of Fitzroy Crossing stakeholders that the Council is actively engaging in strategic discussions, taking direct action where it can, and redirecting its limited resource capacities to addressing the situation. Also, to highlight the Shire is actively engaging with the WA State Government to directly assist with addressing the issues within Fitzroy Crossing; and

8. Requires that the President and CEO arrange for suitable public consultation to occur in the district, to invite contributions from relevant stakeholders, particularly the local community and government agencies.

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie

Against: Nil

CARRIED 6/0

Meeting	Officer/Director	Section	Subject
Council 8/12/2022	Millar, Paris Dexter, Amanda	Community and Recreation Services	Child Safe Organisations Action Plan
RESOLUTION 161/22			
Moved: Cr Andrew Twaddle			
Seconded: Cr Pat Riley			
That Council:			
1. Notes the findings of the <i>National Principles for Child Safe Organisations WA: Self-assessment and review tool</i> provided as Attachment 1; and			
2. Adopts the Shire of Derby / West Kimberley Child Safe Organisation Action Plan (Attachment 2) as a mechanism to work towards addressing gaps and risks within the organisation.			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford and Peter McCumstie			

Against: Nil

CARRIED 8/0

Meeting	Officer/Director	Section	Subject
Council 8/12/2022	Neate, Wayne Dexter, Amanda	Matters for which the Meeting May Be Closed (Confi	Awarding of Tender 6-2022 Kerbside Collection of Waste and Management of Landfill sites
RESOLUTION 163/22			
Moved: Cr Geoff Davis			
Seconded: Cr Andrew Twaddle			
That Council:			
<ol style="list-style-type: none"> 1. Awards the of Tender 6-2022 to Cleanaway Industrial solutions “Alternative proposal” for the Kerbside Collection of waste and Landfill Management subject to the negotiations with the Chief Executive Officer; 2. Notes the legal advice received on the contract as submitted by Civic Legal; 3. Delegate Authority the Chief Executive Officer to; <ol style="list-style-type: none"> (a) Negotiate the best possible position for the Shire relative to the proposed contract and in light of the legal advice received; and (b) Explore with Cleanaway any modifications that might be possible within the proposed “alternative” tender submitted, with the view to locating any cost reductions achievable (even if those reductions result in service level reductions); 4. Instruct the Chief Executive Officer to provide advice to Council no later than the February 2024 Ordinary Council Meeting, inclusive of: <ol style="list-style-type: none"> (a) Any modifications to the service levels outlined in Tender 6-2022 with any significant changes bought before Council as soon as practicable; (b) Any modifications to the proposed contract as submitted by Cleanaway; and (c) Budgeting options to accommodate any added costs beyond the existing 2022/23 contract rate (which would be considered as part of the Councillor workshop program for the 2023/24 budget). 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford and Peter McCumstie.			
<u>Against:</u> Nil			

CARRIED 8/0

Meeting	Officer/Director	Section	Subject
Audit Committee 8/12/2022	Clarkson, Tamara Dexter, Amanda	Reports	Endorsement of the Asset Management Plans and Long-Term Financial Plan
COMMITTEE RESOLUTION AC125/22			
Moved: Cr Peter McCumstie			
Seconded: Cr Keith Bedford			
That the Audit Committee recommends that Council:			
1. Adopt the Asset Management Plans 2023-2042 and the Long Term Financial Plan 2024 to 2038.			
<u>In Favour:</u> Crs Geoff Haerewa, Keith Bedford, Peter McCumstie, Pat Riley and Andrew Twaddle			
<u>Against:</u> Nil			
			CARRIED 5/0 BY ABSOLUTE MAJORITY
<i>13 Feb 2023 - 3:34 PM - Sarah Smith</i>			
Action reassigned to Clarkson, Tamara by: Smith, Sarah for the reason: Alan Thornton no longer at SDWK			

Meeting	Officer/Director	Section	Subject
Audit Committee 16/02/2023	Clarkson, Tamara Dexter, Amanda	Reports	2022-23 MID-YEAR BUDGET REVIEW
COMMITTEE RESOLUTION AC08/23			
Moved: Cr Geoff Haerewa			
Seconded: Cr Peter McCumstie			
That the Audit Committee recommend that Council			
1. Accept the 2022-23 Mid-Year Budget Review, forming attachments 1 in accordance with regulation 33A of the <i>Local Government (Financial Management) Regulations 1996</i>;			
2. Forward a copy of the Council resolution and attachments to the Department of Local			

Government, Sport and Cultural Industries.

In Favour: Crs Geoff Haerewa, Peter McCumstie and Andrew Twaddle

Against: Nil

CARRIED 3/0 BY ABSOLUTE MAJORITY

Meeting	Officer/Director	Section	Subject
Audit Committee 16/02/2023	Bone, Jamie Dexter, Amanda	Reports	Compliance Audit Return - 2022
THE ITEM WAS NOT FOUND (BOOKMARK: PDF2_ReportName_11038)			
CHECK THE INTEGRITY OF THE ITEM IN THE MINUTES DOCUMENT			
DOCUMENT: \\SDWK-APP02\INFOCOUNCIL\DOCUMENTS\COMMITTEES\MINUTES\AC_20230216_MIN_2258_AT.DOCX			
Resolution not found			

Meeting	Officer/Director	Section	Subject
Audit Committee 16/02/2023	Gloor, Aaron Dexter, Amanda	Matters for which the Meeting May Be Closed (Confi)	Dead Tenements Debt Write-Off
COMMITTEE RESOLUTION AC19/23			
Moved: Cr Peter McCumstie			
Seconded: Cr Geoff Haerewa			
That the Audit Committee Recommends that Council			
1. Writes off the balance of rates, charges and penalty interest levied and accrued on dead mining tenements;			
Assess No	Total Balance	Lot No	
A900350	\$20,548.83	E80/4066	
A900298	\$8,110.83	E04/1771	
A900800	\$7,423.36	E04/2177	

A900297	\$1,994.26	PEP04/464
A803630	\$1,399.58	M04/202
A900431	\$614.61	E04/1937
<u>\$40,091.47</u>		
<u>In Favour:</u>	Crs Geoff Haerewa, Keith Bedford, Peter McCumstie and Andrew Twaddle	
<u>Against:</u>	Nil	
CARRIED 4/0 BY ABSOLUTE MAJORITY		

Meeting	Officer/Director	Section	Subject
Audit Committee 16/02/2023	Gloor, Aaron Dexter, Amanda	Matters for which the Meeting May Be Closed (Confi)	Aboriginal Communities - Rates Write-off and exemption
COMMITTEE RESOLUTION AC20/23			
Moved: Cr Geoff Haerewa			
Seconded: Cr Peter McCumstie			
That the Audit Committee recommend that Council			
<ol style="list-style-type: none"> 1. Impairs the ESL, legal, Rates & interest charges on A600276, A900616, A600153 & A300605 totalling \$198,524.44 2. Approves the conversion of A600276, A600153 & A300605 to Non-Rateble/Exempt – UV 3. Upholds and re-endorses Councils decision 059/2017 to convert A900616 to Non-Rateble/Exempt – UV 			
<u>In Favour:</u>	Crs Geoff Haerewa, Keith Bedford, Peter McCumstie and Andrew Twaddle		
<u>Against:</u>	Nil		
CARRIED 4/0 BY ABSOLUTE MAJORITY			

Meeting	Officer/Director	Section	Subject
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Audit Committee 16/02/2023	Gloor, Aaron Dexter, Amanda	Matters for which the Meeting May Be Closed (Confi	Local Government Act (LGA) Sales - Rates Debt 3+ Years
COMMITTEE RESOLUTION AC21/23			
Moved: Cr Geoff Haerewa			
Seconded: Cr Keith Bedford			
That the Audit Committee recommends that Council:			
1. Approve the commencement of LGA sale proceedings against the following properties;			
A100000, A100760, A101040, A103320, A103950, A105880, A900275, A108150, A108151, A108152, A108153			
<u>In Favour:</u> Crs Geoff Haerewa, Keith Bedford, Peter McCumstie and Andrew Twaddle			
<u>Against:</u> Nil			
			CARRIED 4/0

Meeting	Officer/Director	Section	Subject
Audit Committee 16/02/2023	Gloor, Aaron Dexter, Amanda	Matters for which the Meeting May Be Closed (Confi	Looma Community - Rates Write-off and Refund
COMMITTEE RESOLUTION AC22/23			
Moved: Cr Geoff Haerewa			
Seconded: Cr Peter McCumstie			
That the Audit Committee recommend that Council			
1. Impairs the ESL, Rates & interest charges outstanding on the community of \$18,440.36.			
2. Declines the request to refund rates and ESL charges (\$44,683.01) already paid prior to the 12/13 FY.			
<u>In Favour:</u> Crs Geoff Haerewa, Keith Bedford, Peter McCumstie and Andrew Twaddle			
<u>Against:</u> Nil			

CARRIED 4/0 BY ABSOLUTE MAJORITY

Meeting	Officer/Director	Section	Subject
Council 23/02/2023	Millar, Paris Dexter, Amanda	Community and Recreation Services	Derby Landcare Group Memorandum of Understanding
RESOLUTION 08/23			
Moved: Cr Andrew Twaddle			
Seconded: Cr Keith Bedford			
That Council:			
Endorse the proposed Memorandum of Understanding between the Shire of Derby/West Kimberley and Derby Landcare Group.			
<u>In Favour:</u> Crs Geoff Haerewa, Geoff Davis, Andrew Twaddle, Pat Riley, Keith Bedford and Peter McCumstie			
<u>Against:</u> Nil			
			CARRIED 6/0

Meeting	Officer/Director	Section	Subject
Council 23/02/2023	Neshoda, Megan Dexter, Amanda	Community and Recreation Services	User Agreement - Garnduwa Amboorny Wirnan Aboriginal Corporation - Fitzroy Crossing undercover courts and canteen
RESOLUTION 09/23			
Moved: Cr Peter McCumstie			
Seconded: Cr Keith Bedford			
That Council			
1. Authorises the CEO to enter into a User Agreement with Garnduwa Amboorny Wirnan Aboriginal Corporation for the use of the Fitzroy Crossing undercover courts, kiosk and one (1) storage cage for two hours per day, five (5) days per week, noting the standard facility User Agreement is currently under review and may be an amended version of the agreement provided as Attachment 1.			

2. Endorses a fee of \$937.50 be charged to Garnduwa Amboorny Wirnan Aboriginal Corporation for the use of the undercover courts, kiosk and one (1) storage cage for a twelve month period.

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

Against: Nil

CARRIED 6/0 BY ABSOLUTE MAJORITY

Meeting	Officer/Director	Section	Subject
Council 23/02/2023	Neshoda, Megan Dexter, Amanda	Community and Recreation Services	Community Development Grants Assessment

RESOLUTION 10/23

Moved: Cr Peter McCumstie

Seconded: Cr Andrew Twaddle

That Council:

- 1. APPROVES Derby Media Aboriginal Corporation (6DBY) funding request of \$5,000 (ex GST) for the Larrkardi Session project.**
- 2. APPROVES Guruama Yani U Inc. funding request of \$3,682.94 (ex GST) for the Preseason Training project.**
- 3. DECLINES Pandanus Park Aboriginal Corporation funding request of \$5,000 (ex GST) for the Prevention project.**

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

Against: Nil

CARRIED 6/0

7.3 EX TROPICAL CYCLONE ELLIE IMPACTS - MODIFICATIONS OF A TEMPORARY NATURE TO PURCHASING POLICY AND CEO DELEGATION

File Number: 4160
Author: Neil Hartley, Director - Strategic Business
Responsible Officer: Amanda Dexter, Chief Executive Officer
Authority/Discretion: Executive

SUMMARY

Ex Tropical Cyclone Ellie has placed added demands on the Shire, one of them being to expedite the purchasing of goods and services so that the district's recovery from the cyclone can be achieved as soon as possible.

This report proposes to make a change of a temporarily nature, the existing CEO delegation as it relates to purchasing, and the existing purchasing policy, to ensure that goods and services are procured in the quickest and most responsible manner possible.

DISCLOSURE OF ANY INTEREST

Nil applicable by author.

BACKGROUND

Ex Tropical Cyclone Ellie has devastated parts of the district, and had a significant impact on Fitzroy Crossing in particular. It was proclaimed an eligible disaster under the Disaster Recovery Funding Arrangements WA, on 5 January 2023. Australian Government Reference Number 1044 (AGRN1044) was allocated to the event. "AGRN1044" has placed added demands on the Shire, one of them being to expedite the purchasing of goods and services so that the district's recovery from the cyclone can be achieved as soon as possible.

At the Special Council Meeting of 27 January 2023, Council considered the matter of emergency purchasing requirements to accommodate anticipated purchasing demands upon the organisation resultant from Ex Tropical Cyclone Ellie. At that meeting, emergency purchasing authority pursuant to s6.8(1) (c) of the Local Government Act 1995 was provided. The organisation is now needing to promptly initiate the provision of services and goods "on the ground" and seeks to expedite that purchasing process by temporarily extending the CEO's delegated purchasing limit to \$600,000 (up from \$250,000) for Ex Tropical Cyclone Ellie related purchases (following which the Shire's purchasing program should return to a more "normal" level).

The proposal is to initiate a change of a temporary nature, to the Shire's Policy AF1 (Procurement of Goods and Services) and also to Delegation 1.1.18 (Tenders for Goods and Services) as follows, to accommodate expedient Ex Tropical Cyclone Ellie purchasing requirements:

1. (F1) PROCUREMENT OF GOODS AND SERVICES

Modify part 5 Authorised Officers, by adding an additional authorisation level, authorising the Chief Executive Officer to sign official purchase orders and requisition Goods and services on behalf of Council, but only for the period limited period that purchasing relates to Ex Tropical Cyclone Ellie:

Limit	Officer
\$600,000	Chief Executive Officer (for purchases relevant to Ex Tropical Cyclone Ellie only)
\$250,000	Chief Executive Officer

Add the following new provision (as point #7) to the Policy:

7. AGRN 1044 – Ex-Tropical Cyclone Ellie (2023 Fitzroy Crossing Floods)

Procurement for goods or services under \$250,000 which are required as a result of Ex-Tropical Cyclone Ellie (AGRN1044) may be exempt from relevant quotation requirements where it can be demonstrated via the Shire’s Requisition Form that:

The district’s commercial and its Aboriginal businesses can provide the quotation, and the goods or services:

1. As a registered business;
2. Within the agreed timeframe and to the required standard;
3. At an acceptable and reasonable cost;
4. With a suitably high level of community engagement and employment;
5. That businesses local to firstly Fitzroy Crossing, then secondly Derby, have been given the opportunity to provide a quotation;
6. Where there is more than one local supplier, the procurement of goods and/or services must be shared amongst those suppliers, conditional on each provider supplying the goods/services:
 - within the agreed timeframe and to the standard required;
 - At an acceptable and reasonable cost; and
 - With a suitably high level of community engagement and employment.

At least one quote must be obtained, but where adequate time is available to do so, two is preferable. Suitable levels of specification for the purchase must also be supplied by Shire, or obtained from the provider. Purchasing authority limits apply as for *business as usual* procurement.

This provision is intended to be in place for the period of dealing with the impacts of ex Tropical Cyclone Ellie, or until otherwise modified by Council decision.

2. DELEGATION 1.1.18 (TENDERS FOR GOODS AND SERVICES – ACCEPTING AND REJECTING TENDERS; VARYING CONTRACTS; EXERCISING CONTRACT EXTENSION OPTIONS)

Modify the Conditions section of the delegation as follows:

- b. In accordance with s.5.43(b), tenders may only be accepted under this delegation, where:
 - i. The original tender accepted by Council decision has not been able to be finalised into a contract (with the exception of purchases relevant to addressing the impacts of Ex Tropical Cyclone Ellie, where the CEO may accept original or replacement tenders

up to a maximum of \$600,000, consistent with Council Policy F1 - Procurement of Goods and Services).

STATUTORY ENVIRONMENT

Local Government Act S2.7 (Role of council) outlines that Council is to (amongst other things) “determine the local government’s policies”.

Local Government Act S5.42 (Delegation of some powers and duties to CEO) provides for a Council to delegate* to the CEO, the exercise its Local Government Act powers or the discharge of any of its duties.

** Absolute majority required.*

Local Government Act S5.43 (Limits on delegations to CEO) outlines the limits/conditions relevant CEO delegations. There are several, but the limitation relevant to this report is that a CEO may only accept a tender up to the value determined by Council.

POLICY IMPLICATIONS

Policy AF1 Procurement of Goods and Services, and Delegation 1.1.18 (Tenders for Goods and Services – Accepting and Rejecting Tenders; Varying Contracts; Exercising Contract Extension Options) are both proposed to be modified to facilitate temporary improvements to purchasing during the recovery period of Ex Tropical Cyclone Ellie.

FINANCIAL IMPLICATIONS

Whilst the needs of the district have expanded since Ex Tropical Cyclone Ellie, this proposal for extended purchasing delegation will not impact upon expenditure levels for Ex Tropical Cyclone Ellie projects. There will however likely be an impact on cash flow, as a more expedient purchasing process will likely lead to funds being expended more quickly than would otherwise have been the case.

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.2 Capable, inclusive and effective organisation	1.2.2 Provide strong governance
2. Community	2.1 Safe Communities	2.1.4 Manage and respond to emergency situations

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Organisation's Operations: Not allowing the delegation will result in delays to service delivery or alternatively require the scheduling	Almost Certain	Major	Extreme	Enable the delegation, with suitable conditions.

of Special Council Meetings to authorise those purchases.				
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CONSULTATION

Community consultation is not required on this occasion.

COMMENT

All local governments have purchasing policies and delegations in place to enable the business of their local government to be undertaken as expediently as is reasonably possible. The use of delegation is specifically designed to facilitate the prompt decision making of a local government, and improve timeliness for the delivery of services.

The Shire of Derby/West Kimberley has numerous delegations in place, which have been used by the organisation to achieve the above goals. Appropriate management, culture, and processes have provided a strong governance framework around the use of delegation in the past, and which is anticipated to continue into the future.

The use of a modified purchasing delegation to enable the prompt delivery of services in the aftermath of the Ex Tropical Cyclone Ellie flooding event is considered to be an appropriate temporary mechanism to consider, under the circumstances.

VOTING REQUIREMENT

Absolute majority

ATTACHMENTS

Nil

RECOMMENDATION

That Council authorise, by Absolute Majority, as proposed in the Background of this report, changes of a temporary nature to:

1. Shire Policy AF1 (*Procurement of Goods and Services*) and
2. Delegation 1.1.18 (*Tenders for Goods And Services – Accepting and Rejecting Tenders; Varying Contracts; Exercising Contract Extension Options*),

in order to accommodate expedient purchasing requirements in response to the impacts of Ex Tropical Cyclone Ellie.

7.4 AUDIT COMMITTEE - MODIFICATIONS TO ROLE, MEMBERSHIP, TITLE AND MEETING CYCLE.

File Number: 0060
Author: Neil Hartley, Director - Strategic Business
Responsible Officer: Amanda Dexter, Chief Executive Officer
Authority/Discretion: Executive

SUMMARY

In light of a the state government's review of the Local Government Act, which is expected to include some provisions specific to local government audit committees, a review of the structure and role of the Shire's Audit Committee has been undertaken by the Chief Executive Officer.

The Audit Committee plays a very important role in local government, taking on both a day to day, and a strategic responsibility. The proposed modifications have a two-fold purpose, (1) to achieve compliance with proposed the new legislation, and (2) to improve the process of how the organisation provides its end of month financial reports to Council.

DISCLOSURE OF ANY INTEREST

Nil applicable for author.

BACKGROUND

The current role of the Audit Committee is defined both in legislation, and can be further expanded on by Council resolution.

The Local Government (Audit) Regulations outline that the role of the Audit Committee is to:

1. guide and assist the local government in carrying out:
 - a. its functions under Part 6 (Financial management) – like fees & charges, borrowing, rates etc;
 - b. its functions relating to other audits and other matters related to financial management; and
 - c. the local government's functions in relation to audits;
2. review the CEO's Systems & Procedures ("Regulation 17" report) and progress its implementation;
3. support the auditor to conduct the Shire's audits and the auditor's other functions;
4. oversee the implementation of any action that the local government is required to take in respect to:
 - a. examining an audit report received by the local government; determining if any matters raised by the audit report require action to be taken by the local government; and ensuring that appropriate action is taken in respect of those matters.
 - b. what it has stated it has taken or intends to take in a report prepared addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each

- of those matters; and ensures that a copy of that report is provided to the Minister within three months after the audit report is received by the local government; and
- c. what it has stated it has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c); and

5. review the Compliance Audit Return and report to the Council the results of that review.

The last appointment of the Audit Committee was at the Council Meeting of 28 October 2021 (following the 2021 Councillor elections) where five Councillors were elected as its members and the Council report outlined the following background:

Formerly the Compliance and Strategic Review Committee, it was established in May 2005 to comply with legislation and to oversee financial issues. Change of Committee name and Terms of Reference occurred in March 2015 to reflect changes to the Local Government (Audit) Regulations 1996 to expand the focus of the Committee to provide effective corporate governance through the review of systems and procedures relating to risk management, internal control and legislative compliance.

The Committee meets on a monthly basis and the Committee's meeting dates are generally set at the same meeting that sets the Council's Meeting program for the next 12 months period.

The 2021 Local Government Act review Panel Report identified that *"Audit Committees should be expanded, including to provide improved risk management"*; *"to ensure independent oversight, it is proposed the Chair of any Audit Committee be required to be an independent person who is not on council or an employee of the local government"* and the *"Audit Committees would also need to consider proactive risk management"*. The Audit Regulations have not as yet been altered, but it is expected that these will be made in the near future once the present Local Government Act modifications have been implemented (noting that one of the 2023 proposed changes to the Local Government Act includes the statement *"to allow regulations to make provisions relating to the functions of committees or the functions of types of committees"* and *"committee members who are not council members or employees (e.g. independent committee members) may receive fees and expenses for their services"*).

The CEO review proposal is that the Audit Committee would:

1. now include an independent member and have its role and function modified to emphasise a change in direction of having a heightened focus on the risks the Shire is dealing with (as is expected to be required by legislation);
2. change its name to the *Audit & Risk Committee* (to acknowledge its role of having a higher emphasis on risk matters); and
3. change its ordinary meeting schedule from monthly, to quarterly (to acknowledge that a more workable timeline for the provision of end of month financial reports would be to have those reports go directly to Council).

STATUTORY ENVIRONMENT

Local Government Act S5.8 (Establishment of committees) outlines that a local government may establish* committees of three or more persons to assist the Council and to exercise the powers and discharge the duties of the local government that can be delegated to committees.

(* Absolute majority required).

Local Government (Audit) Regulations R.16 (Functions of audit committee) outlines that there must be an Audit Committee appointed and as a minimum, its role must include:

1. to guide and assist the local government in carrying out:
 - a. its functions under Part 6 (Financial management) – like fees & charges, borrowing, rates etc;
 - b. its functions relating to other audits and other matters related to financial management;
 - c. the local government’s functions in relation to audits;
2. to review the CEO’s Systems & Procedures (“Regulation 17” report) and progress its implementation;
3. to support the auditor to conduct the Shire’s audits and the auditor’s other functions;
4. to oversee the implementation of any action that the local government is required to take in respect to:
 - a. examining an audit report received by the local government; determining if any matters raised by the audit report require action to be taken by the local government; and ensure that appropriate action is taken in respect of those matters;
 - b. what it has stated it has taken or intends to take in a report prepared addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and ensures that a copy of that report is provided to the Minister within three months after the audit report is received by the local government;
 - c. what it has stated it has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c); and
5. To review the Compliance Audit Return and report to the Council the results of that review.

POLICY IMPLICATIONS

Nil applicable.

FINANCIAL IMPLICATIONS

The appointment of an independent person to the Audit & Risk Committee will likely require the Shire to commit to reasonable levels of added costs for meeting attendance and associated expenses. An allowance of \$10-15,000 should be sufficient to attract a qualified person with risk/accounting/audit experience.

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. 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>Reputation: Not ensuring the role, function and makeup of the Audit Committee remains consistent with contemporary expectations and legislation could result in a loss of community confidence in Council.</p>	Possible	Moderate	Medium	Refocus the Audit Committee’s role as proposed (e.g. to specifically include “risk”, and the inclusion of an independent member).

CONSULTATION

Community consultation is not required on this occasion.

COMMENT

Whilst the proposed change in legislation has prompted the review to be undertaken, the matter of the logistics of finalising the end of month financials and having them presented to the Committee (which meets before the Council meeting day) has created challenges for quite some time, occasionally resulting in these reports being presented the following month, which is not ideal. The change to presenting the end of month financials will result in these being more regularly available to Councillors, albeit through the Council Agenda.

Initiating expected legislative changes early will enable the Audit & Risk Committee time to “find its feet” with these new roles, before they are legislatively imposed upon us.

VOTING REQUIREMENT

Absolute majority

ATTACHMENTS

1. Audit & Risk Terms of Reference (Draft)

RECOMMENDATION

That Council by Absolute Majority:

- 1. endorse the Audit & Risk Committee’s Terms of Reference (as provided in the attachment); and**
- 2. requires that the Terms of Reference be reviewed as part of the appointment process for the new Audit & Risk Committee (which will occur at a October or November 2023 Council Meeting, following the October 2023 Council Elections).**

<h2 style="margin: 0;">Audit & Risk Committee</h2> <h3 style="margin: 0;">Terms of Reference</h3>	
Committee Title:	Audit & Risk Committee
Role and Function:	<p>To undertake the tasks as outlined in the Local Government (Audit) Regulations, namely:</p> <ol style="list-style-type: none"> 1. guide and assist the local government in carrying out: <ol style="list-style-type: none"> a) its functions under Part 6 (Financial management) – like fees & charges, borrowing, rates etc; b) its functions relating to other audits and other matters related to financial management; and c) the local government’s functions in relation to audits; 2. review the CEO’s Systems & Procedures (“Regulation 17” report) and progress its implementation; 3. support the auditor to conduct the Shire’s audits and the auditor’s other functions; 4. oversee the implementation of any action that the local government is required to take in respect to: <ol style="list-style-type: none"> a) examining an audit report received by the local government; determining if any matters raised by the audit report require action to be taken by the local government; and ensure that appropriate action is taken in respect of those matters; b) what it has stated it has taken or intends to take in a report prepared addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and ensures that a copy of that report is provided to the Minister within three months after the audit report is received by the local government; and c) what it has stated it has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c); 5. review the Compliance Audit Return and report to the Council the results of that review; and 6. to advise on how the Shire should proactively consider and deal with risk management issues relevant to it.
Membership:	<p>Up to five Councillors, plus, up to one independent person.</p> <p>All members are to be selected by Council.</p> <p>All members’ terms will expire at the same time.</p>
Independent	The Audit & Risk Committee is to recommend for Council’s consideration,

Person:	<p>an attraction and selection process for the independent person position.</p> <p>Ideally, the independent person would have qualifications and experience in either the field of accounting, auditing, or risk management.</p> <p>If following the completion of the selection process, the Committee agrees it has attracted a suitable person for the position of independent person, it shall recommend to the Council that person be appointed. Council must decide whether to accept, or reject the Committee's recommendation.</p> <p>The remuneration of the independent person will be set by Council as part of each year's budget adoption process.</p>
Meeting Frequency:	<p>At least four meetings per year (to deal with for example, the Audit Report; the Regulation 17 report from the CEO; the Compliance Audit Return; and considering matters to do with risk) with special meetings being called on an "as required" basis.</p>

7.5 COUNCIL POLICIES - 2023 BIENNIAL REVIEW**File Number: 4160****Author: Janyce Smith, Author****Responsible Officer: Tamara Clarkson, Acting Director of Corporate Services****Authority/Discretion: Legislative****SUMMARY**

The last annual review of Council policies was undertaken in early 2022 to ensure policies remain current and in line with legislation, accounting standards and other relevant information. Twenty-eight (28) policies were reviewed and endorsed by Council at its 24 February 2022 Ordinary Council Meeting.

Since that time, Governance has developed and improved the policy review process. Included in those improvements is that two reviews are to occur during the calendar year.

This report recommends that the policy updates/modifications proposed by this review, be adopted.

DISCLOSURE OF ANY INTEREST

Nil by author.

BACKGROUND

This review accommodates the requirement to review Council policies in accordance with their allotted review schedule (which is mostly annually, or bi-ennially).

In addition to the defined review period being included at the last policy review, the standard documentation for each policy now includes a "Next Due for Review" date. The schedule for policy reviews has been adjusted, and all Council policies have been reviewed since 2021.

Council policies reviewed on this occasion are:

ES3 Fraud, Misconduct Control and Resilience

F1 Procurement of Goods and Services

F7 Regional Price Preference Policy

F8 Transaction Cards

F9 Rating Administration Policy

F10 Forward Planning

F11 Budget Issues

F12 Rates – Administration, Interims, and Interest Charges

F13 Reserve Accounts

F14 Loan Borrowings

F16 Cash Flow Management

F17 Investments

F18 Portable and Attractive Items Policy

PC3 Injury Management and Rehabilitation

Attached is a copy of the proposed policy modifications. There are three (3) outcome types:

Yellow highlights	Minor changes – including terminology, typographical, formatting, pronunciation improvements and linkage to delegations.
Green highlights	Changes warranting Council’s specific consideration.
No highlights	Policies that have been reviewed, but have not suggest changes/improvements.

STATUTORY ENVIRONMENT

The *Local Government Act 1995* regulates the ability of a local government to delegate the exercise of its powers or discharge its duties under the Act.

Local Government Act 1995 S 2.7(2)(b) Role of Council - outlines that one of the roles of Council is to “determine the local government’s policies”.

POLICY IMPLICATIONS

As detailed in each policy.

FINANCIAL IMPLICATIONS

The officers’ time taken to undertake the review is incorporated into the Shire’s annual budget allocation. If there are any specific financial implications resultant from the review, these will be as detailed in the reviews comments (see Comments section) for each policy.

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

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Organisation's Operations: Inefficiency and inconsistency can occur if policy positions are not set, or not consistently followed.	Possible	Moderate	Medium	Regular review of policies, and ongoing induction and training of staff to ensure policies are consistently applied.

CONSULTATION

Internal consultation has been undertaken with relevant areas to collate information. It is not considered that community consultation is required in this instance as suggested policy modifications are not significant.

COMMENT

In the main, suggested changes are minor, but the table below outlines the changes that are considered particularly worthy of specific note:

POLICY	CHANGE	REASONING
F1 Procurement of Goods and Services	<p>Minor typographical changes proposed.</p> <p>Changes are also suggested to this policy relating to Ex-Tropical Cyclone Ellie, but these are captured in a separate item (“Ex-Tropical Cyclone Ellie Impacts – Modifications of a Temporary Nature to Purchasing Policy and CEO Delegation”) to Council, through the Audit Committee. The changes to the policy from both reports will be collated following Council consideration of approval.</p>	<p>To improve purchasing efficiency and provide clarity to staff when engaging goods and services in relation to the flood event.</p>

VOTING REQUIREMENT

Absolute majority

ATTACHMENTS

1. Policy Review March 2023

<p>RECOMMENDATION</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Notes that the first review of Council Policies for 2023 has been undertaken; 2. Adopts the policies in the attached March 2023 Policy Review document, inclusive of the policy revisions outlined therein; and 3. Notes that all policies will be updated on the Shire’s Web Page in accordance with (2) above.
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March 2022 Policy Review



Contents

(ES3) FRAUD, MISCONDUCT CONTROL AND RESILIENCE 3

(F1) PROCUREMENT OF GOODS AND SERVICES 7

(F7) REGIONAL PRICE PREFERENCE POLICY 21

(F8) TRANSACTION CARDS 23

(F9) RATING ADMINISTRATION POLICY 27

(F10) FORWARD PLANNING 29

(F11) BUDGET ISSUES 30

(F12) RATES – ADMINISTRATION, INTERIMS AND INTEREST CHARGES 31

(F13) RESERVE ACCOUNTS 32

(F14) LOAN BORROWINGS 35

(F16) CASH FLOW MANAGEMENT 36

(F17) INVESTMENTS 37

(F18) PORTABLE AND ATTRACTIVE ITEMS POLICY 41

(PC3) INJURY MANAGEMENT AND REHABILITATION 44



(ES3) FRAUD, MISCONDUCT CONTROL AND RESILIENCE

POLICY OBJECTIVE

To articulate the Shire of Derby/West Kimberley’s commitment to a zero-tolerance approach to fraud, misconduct, bribery and corruption (Fraud and Misconduct) and to building resilience through the identification and implementation of strategies to prevent, detect and respond to Fraud and Misconduct.

POLICY STATEMENT

The Shire adopts a **zero-tolerance** approach to Fraud and Misconduct and will appropriately deal with all allegations and suspected instances of Fraud and Misconduct. This includes notifying, reporting or referring any such instances to the appropriate authority for investigation and possible prosecution. The Shire will seek to recover any losses incurred after considering all relevant issues.

POLICY SCOPE:

The management of Fraud and Misconduct is a collective responsibility of all persons engaged or closely associated with the Shire in any capacity.

The Shire’s ‘Statement of Business Ethics’ (**Code of Conduct**) and ‘Code of Conduct (Employees)’ outlines the integrity and ethical standards expected by the Shire to ensure business relationships between the Shire (and its Employees), suppliers and/or service providers exhibit the highest standards of integrity when conducting business.

Term	Definition
Australian Standard	AS8001-2008 – Fraud and Corruption Control.
Bribe	The Offering, giving, receiving, or soliciting of something of value for the purpose of influencing the action of an official in the discharge of his or her public or legal duties.
CCC	Corruption and Crime Commission.
CEO	Chief Executive Officer.
Code of Conduct	Principles, values, standards, and rules of behaviour that guide the decisions, procedures and systems of the Shire of Derby/West Kimberley.
Corruption	Dishonest activity in which a director, executive, manager, employee, or contractor of an entity acts contrary to the interests of the entity and abuses his/her position of trust in order to achieve some personal gain or advantage for him or herself or for another person or entity. The concept of "corruption" [within this standard] can also involve corrupt conduct by the entity, or a person purporting to act on behalf of and in the interests of the entity, in order to secure some form of improper advantage for the entity.
Employee	A person employed by a local government in accordance with section 5.36 of the LGA including the CEO, Directors, Managers, officers, casual and contract employees.
Fraud	Dishonest activity causing actual or potential financial loss to any person or entity including theft of moneys or other property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity. This also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal purpose or the improper use of information or position for personal financial benefit.



Term	Definition
	The theft of property belonging to an entity by a person or persons internal to the entity but where deception is not used is also considered 'fraud' [for the purposes of this standard] (Source: AS8001:2008).
LGA	Local Government Act 1995.
Minor Misconduct	Minor misconduct occurs if a public officer engages in conduct that: a. adversely affects the honest or impartial performance of the functions of a public authority or public officer, whether or not the public officer was acting in their public officer capacity at the time of engaging in the conduct; or b. involves the performance of functions in a manner that is not honest or impartial; or c. involves a breach of the trust placed in the public officer; or d. involves the misuse of information or material that is in connection with their functions as a public officer, whether the misuse is for the benefit of the public officer or the benefit or detriment of another person; and constitutes, or could constitute, a disciplinary offence providing reasonable grounds for termination of a person's office or employment. (<i>Corruption, Crime and Misconduct Act 2003</i>).
Misconduct	Means when a public officer abuses their position and/or authority for personal gain, to cause detriment to another person, or acts contrary to the public interest (Source: Corruption and Crime Commission).
PID Act	The <i>Public Interest Disclosure Act 2003</i> was introduced to encourage people to report wrongdoing within amongst other places, a Local government, and protect them when they do.
PID Officer	The ' <i>Public Interest Disclosure (PID) Officer</i> ' is the person who holds the specified position as the proper authority to receive public interest disclosures within the sphere of responsibility of the public authority. This person is designated by the Principal Executive Officer (PEO) under section 23(1)(a) of the <i>PID Act</i> .
PSC	Public Sector Commission.
Public Interest Information	means information that tends to show, in relation to its public function a public authority, a public officer, or a public sector contractor is, has been, or proposes to be, involved in: (a) improper conduct; or an act or omission that constitutes an offence under a written law; or a substantial unauthorised or irregular use of, or substantial mismanagement of, public resources; or an act done or omission that involves a substantial and specific risk of – (i) injury to public health; or (ii) prejudice to public safety; or (iii) harm to the environment; or matter of administration that can be investigated under section 14 of the Parliamentary Commissioner Act 1971. (<i>Public Interest Disclosure Act 2003</i>).
Public Officer	Includes a member, officer, or employee of an authority, board, corporation, commission, local government, council, committee or other similar body established for a public purpose under an Act(<i>Corruption, Crime and Misconduct Act 2003</i>).
Public Authority	Includes a council, committee, local government, regional local government or similar body established under a written law. (<i>Corruption, Crime and Misconduct Act 2003</i>).
Serious Misconduct	Serious misconduct occurs when: a) a public officer corruptly acts or corruptly fails to act in the performance of the functions of the public officer's office or employment; or



Term	Definition
	b) a public officer corruptly takes advantage of the public officer’s office or employment as a public officer to obtain a benefit for himself or herself or for another person or to cause a detriment to any person; or c) a public officer whilst acting or purporting to act in his or her official capacity, commits an offence punishable by two or more years’ imprisonment. (<i>Corruption, Crime and Misconduct Act 2003</i>).

1. IMPLEMENTATION

This Policy along with the ‘Code of Conduct **(Employees)**’, the Shire’s values and culture and its governance and risk management frameworks all operate in synergy to prevent, detect and respond to potential or actual fraud and misconduct.

The Framework establishes the strategies and processes by which the Shire will determine specific practices, plans and procedures to manage the prevention and detection of fraudulent activities, the related investigation and, where appropriate, referral of incidents to the appropriate authorities.

1.2 Reporting Serious or Minor Misconduct

A Public Officer or any other person may report to the CCC or the PSC any matter which that person suspects on reasonable grounds concerns or may concern serious or minor misconduct. Information on reporting to the appropriate authority is available on the Shire’s public website.

1.3 Public Interest Disclosure

Any person may make an appropriate disclosure of public interest information to the Shire. The legislation which governs such disclosures is the PID Act.

A disclosure can be made by anyone and may be made anonymously. If disclosures are made in accordance with the PID Act, the person making them is protected from reprisal. This means that the person enjoys immunity from civil or criminal liability and is protected from any disciplinary action or dismissal.

The PID Act requires local governments to appoint a PID Officer to whom disclosures may be made. The PID Officer should be consulted when considering whether to make a disclosure. Information on public interest disclosures and the Shire’s PID Officers are maintained on the Shire’s public website.

1.4 Disciplinary and Recovery Action

The Shire will respond to all instances of Fraud and Misconduct which may lead to termination, in accordance with its disciplinary process. The Shire will also seek to recover any losses it may have suffered through Fraud and Misconduct.

2. DISPUTE RESOLUTION

All disputes in respect of this policy must be referred to the **Director Corporate Services** in the first instance, and if unresolved, to the CEO.

3. WHO NEEDS TO KNOW ABOUT THIS POLICY?

All Councillors and Employees will need to be aware of this policy and its implications, together with other stakeholders, including contractors and consultants.



Policy Details			
Original Adoption date:	28 February 2019 (Item 9.1.1, Res. 005/2019)	Review Frequency (Annual/Bi-ennial):	Annually
		Next Review Due:	February 2024
Policy Implementing Officer or Team:	Senior Management Team	Policy Reviewer:	Chief Executive Officer
Legislative Head of Power (Act, Regulation, or Local Law):	Public Interest Disclosure Act 2003 Corruption, Crime and Misconduct Act 2003		
Related Documents (other Policies, Operational Procedures, Delegations, etc.):	<p>Code of Conduct (Employees) Shire of Derby/West Kimberley Statement of Business Ethics Australian Standard for Fraud and Corruption Control (AS8001:2008) Australian Standard for Organisational Codes of Conduct (AS8002:2003) Australian Standard for Whistleblower Protection (AS8004:2003) Australian National Audit Office – Fraud Control in Australian Government Entities Public Sector Commission: Code of Ethics Principles Conduct Guide and Accountable and Ethical Decision Making Modules</p> <p>Corruption & Crime Commission: Agency Misconduct Management Systems and Misconduct Resistance Framework Public Interest Disclosure Act 2003</p> <p>Reporting Serious and Minor Misconduct Policy and Procedures</p> <p>Policy PC1 Risk and Opportunity Management Policy and Framework</p> <p>Gifts, Benefits and Conflict of Interest Policies/Codes/Procedures</p>		
Version Control Council Meeting Review Details:			
Review #:	Council Meeting Date:	Item/Resolution#:	
1.	24 June 2021	Item 11.2 Res. No. 57/21	
2.	24 February 2022	Item 11.5 Res. No. 07/22	
3.	Xx March 2023	Item xx Res. No. xx	



(F1) PROCUREMENT OF GOODS AND SERVICES

1. PURCHASING

The Shire of Derby/West Kimberley (the "Shire") is committed to delivering the objectives, principles and practices outlined in this Policy, when purchasing goods, services or works to achieve the Shire's strategic and operational objectives.

This policy complies with the *Local Government (Functions and General) Regulations 1996* (The Regulations).

1.1 Objectives

The Shire's purchasing activities will achieve:

- The attainment of best value for money;
 - Sustainable benefits, such as environmental, social and local economic factors are considered in the overall value for money assessment;
- Consistent, efficient and accountable processes and decision-making;
 - Fair and equitable competitive processes that engage potential suppliers impartially, honestly and consistently;
 - Probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
 - Compliance with the *Local Government Act 1995*, *Local Government (Functions and General) Regulations 1996*, as well as any relevant legislation, Codes of Practice, Standards and the Shire's policies and procedures;
- Risks identified and managed within the Shire's Risk Management framework;
 - Records created and maintained to evidence purchasing activities in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan; and
 - Confidentiality protocols that protect commercial-in-confidence information and only release information where appropriately approved.

1.2 Ethics & Integrity

The Shire's *Code of Conduct (Employees)* applies when undertaking purchasing activities and decision making. Elected Members and employees must observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

1.3 Value for Money

Value for money is achieved through the critical assessment of price, risk, timeliness, environmental, social, economic and qualitative factors to determine the most advantageous supply outcome that contributes to the Shire achieving its strategic and operational objectives.

The Shire will apply value for money principles when assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.

1.3.1 Assessing Value for Money

Assessment of value for money will consider:

- (a) All relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, training, maintenance and disposal;



Shire of Derby / West Kimberley

- (b) The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of compliances, tenderers resources available, capacity and capability, value-adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communications etc.
- (c) Financial viability and capacity to supply without the risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- (d) A strong element of competition by obtaining a sufficient number of competitive quotations wherever practicable and consistent with this policy;
- (e) The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance;
- (f) The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policy; and
- (g) Providing opportunities for businesses within the Shire's boundaries to quote wherever possible.

1.4 **Purchasing Thresholds and Practices**

The Shire must comply with all requirements, including purchasing thresholds and processes, as prescribed within the Regulations, this policy and associated purchasing procedures in effect at the Shire.

1.4.1 **Policy Purchasing Value Definition**

Purchasing value for a specified category of goods, services or works is to be determined upon the following considerations:

- (a) Exclusive of Goods and Services Tax (GST); and
- (b) Where a contract is in place, the actual or expected value of expenditure over the full contract period, including all options to extend specific to a particular category of goods, services or works.
OR
- (c) Where there is no existing contract arrangement, the Purchasing Value will be the estimated total expenditure for a category of goods, services or works over a minimum three year period. This period may be extended to a maximum of 3 years only where the supply category has a high risk of change i.e. to technology, specification, availability or the Shire's requirements (Regulation 12).

The calculated estimated Purchasing Value will be used to determine the applicable threshold and purchasing practice to be undertaken.

1.4.2 **Purchasing from Existing Contracts**

The Shire will ensure that any goods, services or works required that are within the scope of an existing contract will be purchased under that contract.

1.4.3 **Table of Purchasing Thresholds and Practices**

This table prescribes Purchasing Value Thresholds and the applicable purchasing practices which apply to the Shire's purchasing activities:



Purchase Value Threshold (excluding GST)	Purchasing Practice Required
Up to \$2,500	<p>Request Consult as to whether an existing Term Contract or Panel of Pre-Qualified Suppliers exists and use as prescribed.</p> <p>If no Contract or Panel exists, seek at least one verbal or written quotation (preferably a written quotation if a new supplier is involved) from a suitable supplier:</p> <ul style="list-style-type: none"> • a Local Supplier (direct or via <i>Vendor Panel</i> Marketplace). <p>Evaluate The rationale for the procurement decision is to be documented within the Record and Evaluation of Quotes form and attached to the requisition.</p>
\$2,501 to \$10,000	<p>Request Consult as to whether an existing Term Contract or Panel of Pre-Qualified Suppliers exists and use as prescribed.</p> <p>If no Contract or Panel exists seek at least one written quotation from a suitable supplier:</p> <ul style="list-style-type: none"> • a Local Supplier (direct or via <i>Vendor Panel</i> Marketplace); • a prequalified supplier on the WALGA Preferred Supplier Program (via <i>eQuotes</i>); • a WA Disability Enterprise; and/or • an Aboriginal Owned Business. <p>Where it can be demonstrated that a suitable supplier is not available, seek at least one written quotation from:</p> <ul style="list-style-type: none"> • other Suppliers that are accessible under another tender exempt arrangement; and/or • the open market. <p>The reason for not using a suitable supplier must be documented within the Record and Evaluation of Quotes form and written approval must be given by the relevant Director or the CEO.</p> <p>Evaluate The purchasing decision is to be based upon assessment of the supplier's response to:</p> <ul style="list-style-type: none"> • a brief outline of the specified requirement for the goods; services or works required; and • value for Money criteria, not necessarily the lowest quote.



Purchase Value Threshold (excluding GST)	Purchasing Practice Required
	<p>The rationale for the procurement decision is to be documented within the Record and Evaluation of Quotes form and attached to the requisition.</p>
\$10,001 to \$50,000	<p>Request Consult as to whether an existing Term Contract or Panel of Pre-Qualified Suppliers exists and use as prescribed.</p> <p>If no Contract or Panel exists, seek at least two written quotations from suitable suppliers:</p> <ul style="list-style-type: none"> • a prequalified supplier on the WALGA Preferred Supplier Program (via eQuotes); • a Local Supplier (direct or via <i>Vendor Panel</i> Marketplace); • a WA Disability Enterprise; and/or • an Aboriginal Owned Business. <p>Where it can be demonstrated that a suitable supplier is not available, seek at least two written quotations from:</p> <ul style="list-style-type: none"> • other Suppliers that are accessible under another tender exempt arrangement; and/or • the open market. <p>The reason for not using a suitable supplier must be documented within the Record and Evaluation of Quotes form and written approval must be given by the Director or CEO.</p> <p>Where it can be demonstrated that the required number of quotes cannot be sourced, the reason will be documented within the Record and Evaluation of Quotes form and written approval must be given by the Director or CEO.</p> <p>Evaluate The purchasing decision is to be based upon assessment of the supplier's response to:</p> <ul style="list-style-type: none"> • a brief outline of the specified requirement for the goods; services or works required; and • Value for Money criteria, not necessarily the lowest quote. <p>The rationale for the procurement decision is to be documented within the Record and Evaluation of Quotes form and attached to the requisition.</p>
\$50,001 to \$250,000	<p>Request Consult as to whether an existing Term Contract or Panel of Pre-Qualified Suppliers relevant to the required purchasing category exists and seek at least three written quotations by invitation under a formal Request for Quotation.</p>



Purchase Value Threshold (excluding GST)	Purchasing Practice Required
	<p>If no Contract or Panel exists for the required purchasing category, seek at least three written quotations from a suitable supplier:</p> <ul style="list-style-type: none"> • a prequalified supplier on the WALGA Preferred Supplier Program (via <i>eQuotes</i>); • a Local Supplier (direct or via <i>Vendor Panel Marketplace</i>); • a WA Disability Enterprise; and/or • an Aboriginal Owned Business. <p>Where it can be demonstrated that a suitable supplier is not available, seek at least three written quotations from:</p> <ul style="list-style-type: none"> • other Suppliers that are accessible under another tender exempt arrangement; and/or • the open market. <p>The reason for not using a suitable supplier must be documented within the Record and Evaluation of Quotes form and written approval must be given by the Director or CEO.</p> <p>Where it can be demonstrated that the required number of quotes cannot be sourced, the reason will be documented within the Record and Evaluation of Quotes form and written approval must be given by the relevant Director or the CEO.</p> <p>Evaluate The purchasing decision is to be based upon assessment of the supplier's response to:</p> <ul style="list-style-type: none"> • a brief outline of the specified requirement for the goods; services or works required; and • Value for Money criteria, not necessarily the lowest quote. <p>The rationale for the procurement decision is to be documented and recorded in accordance with the Shire Operational Procedure – Procurement of Goods and Services.</p>
Over \$250,000	<p>Request Consult as to whether an existing Term Contract or Panel of Pre-Qualified Suppliers relevant to the required purchasing category exists and use in accordance with the procedures prescribed Section 3.</p> <p>If no Contract or Panel exists for the required purchasing category:</p> <ul style="list-style-type: none"> • Seek at least three written quotations from suppliers included in the relevant WALGA Preferred Supplier Arrangement and / or another tender exempt arrangement; or



Purchase Value Threshold (excluding GST)	Purchasing Practice Required
	<ul style="list-style-type: none"> Conduct a Public Request for Tender process in accordance with the Local Government Act 1995 and relevant Shire Policy requirements. <p>Evaluate The purchasing decision is to be based upon assessment of the supplier's response to:</p> <ul style="list-style-type: none"> a specification of the goods, services or works (for a tender exempt process including the WALGA Preferred Supplier Arrangement); or a detailed specification for the open tender process; and pre-determined evaluation criteria that assess all best and sustainable value considerations <p>The rationale for the procurement decision is to be documented and recorded in accordance with the Shire Operational Procedure – Procurement of Goods and Services.</p>
<p>Emergency Purchases</p> <p><i>(Not Included in Budget)</i></p>	<p>Only applicable where, authorised in advance by the Mayor / President in accordance with s.6.8 of the <i>Local Government Act 1995</i> and reported to the next available Council Meeting.</p> <p>Where the Shire has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, the emergency supply must be obtained from the Panel suppliers.</p> <p>If, however, no member of the Panel of Pre-qualified Suppliers or a suitable supplier from WALGA Preferred Supplier Arrangement is available, then the supply may be obtained from any supplier capable of providing the emergency purchasing requirement, and to the extent that it is reasonable in context of the emergency requirements, with due consideration of best and sustainable consideration.</p> <p>The rationale for the procurement decision should be documented and recorded in accordance with the Shire Operational Procedure – Procurement of Goods and Services.</p>

1.4.4 Exemptions

An exemption from the requirement to publicly invite tenders may apply when the purchase is:

- obtained from a pre-qualified supplier under the WALGA Preferred Supplier Arrangement or other suppliers that are accessible under another tender exempt arrangement.
- from a pre-qualified supplier under a Panel established by the Shire;
- from a Regional Local Government or another Local Government;
- acquired from a person/organisation registered on the WA Aboriginal Business Directory, as published by the Small Business Development Corporation, where the consideration under contract is worth \$250,000 or less (excluding GST) and represents value for money;



Shire of Derby / West Kimberley

- acquired from an Australian Disability Enterprise and represents value for money;
- the purchase is authorised under action by Council under delegated authority;
- within 6 months of no tender being accepted;
- where the contract is for petrol, oil, or other liquid or gas used for internal combustion engines; or
- the purchase is covered by any of the other exclusions under Regulation 11 of The Regulations.

1.4.5 Other Purchasing Exemptions

In addition to the regulatory Tender exemptions for purchasing as set out in Regulation 11.2 of The Regulations and section 1.4.4 of this policy, it may at times be necessary to vary from the requirements of this policy for a number of reasons, including but not limited to, the following further exemptions where the Shire is not required to undertake a competitive purchasing process (but these only apply where the total value of the purchase does not exceed \$250,000 (excluding GST) over three years):

- Services, supplies, and/or equipment directly related to an impacting epidemic or a pandemic (e.g., COVID-19);
- Services of industry organisations (e.g., WALGA, and Local Government Professionals);
- Advance / Prior Payment of Services (for example: accommodation, travel services, entertainment, conferences, seminars, Memberships, Subscriptions, training courses);
- Advertising – Newspaper (e.g., public notices and statutory advertising);
- Advertising – State Government Gazette (e.g., statutory advertising);
- Annual Memberships/Subscriptions (e.g., WALGA, and Library stocks);
- Annual Service/Software annual licencing and Maintenance/Support Fees;
- Reimbursements (TAFE, training course fees, accommodation / meal costs, telephone and internet);
- Employment of temporary staff through temporary personnel service agencies (CEO approval required for any contract exceeding or extended beyond three months);
- Motor vehicle licensing and registration;
- Postage;
- Talent acts for community events;
- Pre-employment medicals and staff medical services (e.g. annual flu immunisation program);
- Provision of utility services (where only sole provider – e.g. Western Power);
- Purchases from Original Equipment Manufacturer (OEMs) and where warranty provisions may be voided; and
- Local Government Insurance Service (e.g. premiums and insurance excesses) – note: not subject to the \$250,000 limit); and
- Purchasing as required and determined by the CEO and Directors providing that the approval is provided in writing prior to the purchase and the details are recorded against the requisition.

1.4.6 Inviting Tenders Under the Tender Threshold

The Shire may determine to invite Public Tenders, despite the estimated Purchase Value being less than the \$250,000 threshold.

This decision will be made after considering:



Shire of Derby / West Kimberley

- Whether the purchasing requirement can be met through the WALGA Preferred Supplier Program or any other tender exemption arrangement; and
- Any value for money benefits, timeliness, risks; and
- Compliance requirements.

A decision to invite Tenders, though not required to do so, may occur where an assessment has been undertaken and it is considered that there is benefit from conducting a publicly accountable and more rigorous process. In such cases, the Shire's tendering procedures must be followed in full.

1.4.7 Other Procurement Processes

Expressions of Interest

Expressions of Interest (EOI) are typically considered in situations where the project is of a significant value, or contains significant complexity of project delivery that may solicit responses from a considerable range of industry providers.

In these cases, the Shire may consider conducting an EOI process, preliminary to any Request for Tender process, where the purchasing requirement is:

- Unable to be sufficiently scoped or specified;
- Open to multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- Subject to a creative element; or
- To establish a procurement methodology that allows for an assessment of a significant number of **tenders** leading to a shortlisting process based on non-price assessment.

All EOI processes are conducted as a public process and similar rules to a Request for Tender apply. However, the EOI should not seek price information from respondents, seeking qualitative and other non-price information only. All EOI processes should be subsequently followed by a Request for Tender through an invited process of those shortlisted under the EOI.

Request for Proposal

As an alternative to a Request for Tender, the Shire may consider conducting a Request for Proposal where the requirements are less known, or less prescriptive and detailed. In this situation, the Request **for** Proposal would still be conducted under the same rules as for a Request **for** Tender but would seek responses from the market that are outcomes based or that outline solutions to meet the requirements of the Shire.

1.4.8 Emergency Purchases

An emergency purchase is defined as an unanticipated purchase which is required in response to an emergency situation as provided for in the Act. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.

Time constraints are not a justification for an emergency purchase. Every effort must be made to anticipate purchases in advance and to allow sufficient time to obtain quotes and tenders, whichever may apply.

1.4.9 Sole Source of Supply

A sole source of supply arrangement may only be approved where the:



Shire of Derby / West Kimberley

- purchasing value is estimated to be over \$5,000; and
- purchasing requirement has been documented in a detailed specification; and
- specification has been extensively market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and
- market testing process and outcomes of supplier assessments have been documented, inclusive of a rationale for why the supply is determined as unique and cannot be sourced through more than one supplier.

A sole source of supply arrangement will only be approved for a period not exceeding three (3) years. For any continuing purchasing requirement, the approval must be **reassessed** before expiry to evidence that a Sole Source of Supply still genuinely exists.

1.4.10 Anti-Avoidance

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, avoiding a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

Utilising rolling contract extensions at the end of a contract term without properly testing the market or using a **tender exempt arrangement** will not be adopted as this would place this Local Government in breach of **The Regulations (Regulation 12)**.

The Shire will conduct regular periodic analysis of purchasing activities within supply categories and aggregating expenditure values in order to identify purchasing activities which can be more appropriately undertaken within the Purchasing Threshold practices detailed in clause 1.4.3 above.

1.4.11 Contract Variations

Authorises the CEO to approve minor variations to contracts **entered** by Council, subject to the funds required meeting the cost of the variations been contained within the amounts set aside in the budget.

2. SUSTAINABLE PROCUREMENT

The Shire is committed to implementing sustainable procurement by providing a preference to suppliers that *demonstrate* sustainable business practices (social advancement, environmental protection and local economic benefits).

The Shire will embrace Sustainable Procurement by applying the value for money assessment to ensure that wherever possible our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes. Sustainable Procurement can be demonstrated as being internally focused (i.e. operational environmental efficiencies or employment opportunities and benefits relating to special needs), or externally focused (i.e. initiatives such as corporate philanthropy).

Requests for Quotation and Tenders will include a request for information from Suppliers regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainable benefits.



Shire of Derby / West Kimberley

2.1 Local Economic Benefit

The Shire encourages the development of competitive local businesses within its boundary first, and second within its broader region. As much as practicable, the Shire will:

- Where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- Consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- Ensure that procurement plans address local business capability and local content;
- Explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- Avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- Provide adequate and consistent information to local suppliers.

To this extent, a qualitative weighting will be included in the evaluation criteria for quotes and Tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy. This criteria will relate to local economic benefits that result from Tender processes.

The Shire has adopted **F7** Regional Price Preference Policy, which will be applied when undertaking purchasing activities.

2.2 Purchasing from Disability Enterprises

An Australian Disability Enterprise may be contracted directly without the need to comply with the Threshold and Purchasing Practices requirements of this policy, where a value for money assessment demonstrates benefits for the Shire's achievement of its strategic and operational objectives.

A qualitative weighting will be used in the evaluation of quotes and Tenders to provide advantages to Australian Disability Enterprises, in instances where not directly contracted.

2.3 Purchasing from Aboriginal Businesses

A business registered in the current Aboriginal Business Directory WA (produced by the Small Business Development Corporation) may be contracted directly without the need to comply with the Threshold and Purchasing Practices requirements of this policy, only where:

- The contract value is or is worth \$250,000 or less, and
- A best and sustainable value assessment demonstrates benefits for the Shire's achievement of its strategic and operational objectives.

A qualitative weighting will be used in the evaluation of quotes and tenders to provide advantages to businesses registered in the current Aboriginal Business Directory WA, in instances where not directly contracted.

2.4 Purchasing from Environmentally Sustainable Business

The Shire will support the purchasing of recycled and environmentally sustainable products whenever a value for money assessment demonstrates benefits for the Shire's achievement of its strategic and operational objectives.



Shire of Derby / West Kimberley

A qualitative weighting will be used in the evaluation of quotes and tenders to provide advantages to suppliers which:

- Demonstrate policies and practices that have been implemented by the business as part of its operations;
- Generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed; and
- Encourage waste prevention, recycling, market development and use of recycled/recyclable materials.

3. PANELS OF PRE-QUALIFIED SUPPLIERS

3.1 Objectives

The Shire will consider creating a Panel of Pre-qualified Suppliers ("Panel") when a range of similar goods and services are required to be purchased on a continuing and regular basis.

Part of the consideration of establishing a panel includes:

- There are numerous potential suppliers in the local and regional procurement related market sector(s) that satisfy the test of 'value for money';
- The purchasing activity under the intended Panel is assessed as being of a low to medium risk;
- The Panel will streamline and will improve procurement processes; and
- The Shire has the capability to establish a Panel, and manage the risks and achieve the benefits expected of the proposed Panel through a Contract Management Plan.

3.2 Establishing and Managing a Panel

If the Shire decides that a Panel is to be created, it will establish the panel in accordance with the Regulations.

Panels will be established for one supply requirement, or a number of similar supply requirements under defined categories. This will be undertaken through an invitation procurement process advertised via a state-wide notice.

Panels may be established for a maximum of three (3) years. The length of time of a Local Panel is decided with the approval of the CEO/ Executive Director.

Evaluation criteria will be determined and communicated in the application process by which applications will be assessed and accepted.

In each invitation to apply to become a pre-qualified supplier, the Shire will state the expected number of suppliers it intends to put on the panel.

If a Panel member leaves the Panel, the Shire will consider replacing that organisation with the next ranked supplier that meets/exceeds the requirements in the value for money assessment – subject to that supplier agreeing. The Shire will disclose this approach in the detailed information when establishing the Panel.

A Panel contract arrangement needs to be managed to ensure that the performance of the Panel Contract and the Panel members under the contract are monitored and managed. This will ensure



Shire of Derby / West Kimberley

that risks are managed and expected benefits are achieved. A Contract Management Plan should be established that outlines the requirements for the Panel Contract and how it will be managed.

3.3 Distributing Work Amongst Panel Members

To satisfy Regulation 24AD(5) of The Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel will prescribe one of the following as to whether the Shire intends to:

- Obtain quotations from each pre-qualified supplier on the Panel with respect to all discreet purchases; or
- Purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- Develop a ranking system for selection to the Panel, with work awarded in accordance with the Regulations.

In considering the distribution of work among Panel members, the detailed information will also prescribe whether:

- Each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
- Work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under Regulation 24AD(5)(f) when establishing the Panel. The Shire will invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a contract. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in section 1.4.3 of this policy. When a ranking system is established, the Panel will not operate for a period exceeding 12 months.

In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

3.4 Purchasing from the Panel

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every Panel member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

Each quotation process, including the invitation to quote, communications with Panel members, quotations received, evaluation of quotes and notification of award communications must all be made through eQuotes (or other nominated electronic quotation facility).

Each quotation process, including the invitation to quote, communications with Panel members, quotations received, evaluation of quotes and notification of award communications must all be captured on the Shire's electronic records system. A separate file is to be maintained for each



quotation process made under each Panel that captures all communications between the Shire and Panel members.

4. PURCHASING POLICY NON-COMPLIANCE

Purchasing Activities are subject to financial and performance audits, which review compliance with legislative requirements and also compliance with the Shire’s policies and procedures.

A failure to comply with the requirements of this policy will be subject to investigation, with findings to be considered in context of the responsible person’s training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is **substantiated**, it may be treated as:

- An opportunity for additional training to be provided;
- A disciplinary matter, which may or may not be subject to reporting requirements under the *Public Sector Management Act 1994*;
- Misconduct in accordance with the *Corruption Crime and Misconduct Act 2003*.

5. AUTHORISED OFFICERS

The following employees are authorised to sign official purchase orders and requisition Goods and services on behalf of Council: (See changes in agenda item “Ex-Tropical Cyclone Ellie Impacts – Modifications of a Temporary Nature to Purchasing Policy and CEO Delegation”)

LIMIT*	OFFICER
\$250,000	Chief Executive Officer
\$125,000	Director Technical and Development Services
\$125,000	Director Corporate and Community (note: currently two separate roles)
\$125,000	Director Strategic Business
\$60,000	Manager Infrastructure
\$60,000	Manager Engineering
\$60,000	Manager Finance
\$60,000	Manager Operations
<\$50,000 (vis. below the lower limit of being classified as “Key Management Personnel”).	To ensure operational efficiency, the Chief Executive Officer is authorised to select employee roles and purchasing limits and manage operationally, for purchases <\$50,000. These are detailed in the CEO Directive D-CP3 Procurement Purchasing Limits

*Note: Employees with authority ≥\$50,000 need to also be classified as “Key Management Personnel” and be include in the Related Party Transaction Register.

6. RECORD KEEPING

All purchasing activity, communications and transactions must be evidenced and retained as local government records in accordance with the *State Records Act 2000* and the Shire’s Record Keeping Plan. This includes those with organisations involved in a tender or quotation process, including suppliers.

7. AGRN 1044 – Ex-Tropical Cyclone Ellie (2023 Fitzroy Crossing Floods)





(See changes in agenda item "Ex-Tropical Cyclone Ellie Impacts – Modifications of a Temporary Nature to Purchasing Policy and CEO Delegation")

Policy Details			
Original Adoption date:	27 August 1997	Review Frequency (Annual/Bi-ennial):	Bi-ennial
		Next Review Due:	June 2025
Policy Implementing Officer or Team:	Manager Finance	Policy Reviewer:	Director Corporate Services Services
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Related Documents (other Policies, Operational Procedures, Delegations, etc.):	Policy F7 Regional Price Preference Policy F8 Transaction Cards Policy F18 Portable and Attractive Items Policy CEO Directive D-CP3 Procurements Purchasing Limits Delegation 1.1.16 Expressions of Interest for Goods and Services Delegation 1.1.17 Tenders for Goods and Services - Call Tenders Delegation 1.1.18 Tenders for Goods and Services - Accepting and Rejecting Tenders; Varying Contracts; Exercising Contract Extension Options Delegation 1.1.19 Tenders for Goods and Services - Exempt Procurement Delegation 1.1.20 Application of Regional Price Preference Delegation 1.1.21 Payments from the Municipal or Trust Funds Delegation 1.1.31 Renewal or Extension of Contracts during a State Emergency Delegation 1.1.32 Procurement of Goods or Services required to address a State of Emergency Delegation 1.2.10 Financial Management Systems and Procedures Code of Conduct (Employee) Risk Management Framework Operational Procedure – Procurement of Goods and Services		
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4.	24 June 2021	Item 11.2, Res. 57/21	
5.	24 February 2022	Item 11.5, Res. 07/22	
6.	xx March 2023	Item xx, Res. Xx and Item xx, Res. xxx	



(F7) REGIONAL PRICE PREFERENCE POLICY

POLICY OBJECTIVE

To encourage and foster local businesses within the Shire of Derby/West Kimberley.

POLICY DEFINITION

A local business is defined as a business that has a physical presence (office or depot) within the Shire boundary office/depot.

POLICY STATEMENT

Council supports purchasing locally and this policy is to apply to the entire district of the Shire of Derby/West Kimberley.

The price percentage that may be given within the district will vary according to the type of contract.

A preference may be given (i.e. a discount applied) to the tendered price of:

Tender Type	Regional Price Preference Amount
Contract for goods or services.	Up to 10% (to a maximum price reduction of \$50,000).
Contract for construction (building) services.	Up to 5% (to a maximum price reduction of \$50,000).
Contract for goods or services (including construction (building) services), if the Shire is seeking tenders for the provision of these goods or services, as those goods or services having been, until then, undertaken by the Shire.	Up to 10% (to a maximum price reduction of \$500,000).

Policy Details			
Original Adoption Date:	24 April 2002	Review Frequency (Annual/Bi-ennial):	Bi-ennial
		Next Review Due:	February 2025
Policy Implementing Officer or Team:	Officers conducting purchasing	Policy Reviewer:	Chief Executive Officer
Legislative Head of Power (Act, Regulation, or Local Law):	Local Government Act 1995 Local Government (Functions and Generals) Regulations 1996 Local Government (Functions and Generals) Amendment Regulations 2000		
Related Documents (other Policies, Operational Procedures, Delegations, etc.):	Local Government Purchasing and Tender Guide 2000 Policy F1 Procurement of Goods and Services Delegation 1.1.16 Expressions of Interest for Goods and Services Delegation 1.1.17 Tenders for Goods and Services - Call Tenders Delegation 1.1.18 Tenders for Goods and Services - Accepting and Rejecting Tenders; Varying Contracts; Exercising Contract Extension Options		



	Delegation 1.1.19 Tenders for Goods and Services - Exempt Procurement Delegation 1.1.20 Application of Regional Price Preference Policy		
Version Control Council Meeting Review Details:			
Review #:	Council Meeting Date:	Item/Resolution#:	
1.	28 March 2019	Item 10.1, Res. 12/19	
2.	24 June 2021	Item 11.2, Res. 57/21	
3.	24 February 2022	Item 11.5, Res. 07/22	
4.	Xx March 2023	Item. Xx, Res. xx	

Review





(F8) TRANSACTION CARDS

POLICY OBJECTIVE

To provide the Chief Executive Officer with a framework of principles to guide the use and management of Transaction Card facilities and which:

1. Ensures efficient and effective procurement and payment operations;
2. Minimises the risk of misuse, fraudulent or corrupt use;
3. Defines allowable and prohibited uses; and
4. Defines Cardholder duty of care and responsible use obligations.

POLICY STATEMENT

This policy provides an in-principle framework to guide the Chief Executive Officer (CEO) when fulfilling their statutory duties for establishing and implementing appropriate systems and procedures for incurring expenditure and making payments specific to Transaction Cards.

1. Definitions

Cardholder means an employee who has been authorised by the CEO to incur expenditure by means of a Transaction Card.

Transaction Card means a card facility (which may include; credit, store, parking, cab-charge and fuel cards) approved for use in lieu of cash transactions, to incur expenditure for goods and services for the purposes of the Shire of Derby/West Kimberley business activities and in accordance with relevant Shire Policies.

2. Management Oversight and Reporting

2.1 Legislation

Section 6.5(a) of the *Local Government Act 1995* prescribes the Chief Executive Officer's duty to ensure that proper accounts and records of the transactions and affairs of the Local Government are to be kept in accordance with regulations.

The *Local Government (Financial Management) Regulations 1996* prescribe:

- a) Regulation 5, the Chief Executive Officer's duties to ensure efficient systems and procedures are established for the proper authorisation of incurring of liabilities and the making of payments.
- b) Regulation 11(1)(a) and (2) requires the Local Government to develop procedures that ensure effective security for the authorisation and payment of accounts and for the authorised use of payment methods, including credit cards.

2.2 Determining When Transaction Card Facilities are Appropriate

Transaction Card facilities may be implemented and maintained where the card facility provides benefit to the Shire of Derby/West Kimberley operations by ensuring:

- a) goods and services can be obtained in a timely and efficient manner to meet the business needs of the Shire of Derby/West Kimberley;
- b) financial management and accounting standards are met; and
- c) purchasing and payment functions are secure, efficient and effective.



Shire of Derby / West Kimberley

Transaction Card facility providers will only be acceptable where, in the opinion of the CEO, they:

- a) Provide appropriate and sufficient statement, administration and acquittal controls that enable the Shire of Derby/West Kimberley to sufficiently administer the facility; and
- b) Provide the Shire of Derby/West Kimberley with protection and indemnification from fraudulent/unauthorised transactions.

2.3 **Management Oversight**

The Chief Executive Officer shall determine and implement systems and procedures adequate to ensure:

- a) Assessment and selection of Transaction Card facilities suitable to the efficient and effective operations of the Shire of Derby/West Kimberley;
- b) Authorisation and appointment of suitably eligible Cardholders;
- c) Cardholder duties and responsibilities are documented and Cardholders provided with training; and
- d) Monitoring and auditing of Transactional Card activities is planned and reported.

2.4 **Reporting**

The CEO will ensure that acquitted transaction statements for each Transaction Card facility are provided to Council as part of the monthly financial reporting regime.

2.5 **Misuse, Misconduct and Fraudulent Use**

Any alleged misuse of Transaction Cards will be investigated and may be subject to disciplinary procedures.

Where there is reasonable suspicion of misconduct or fraudulent activity arising from Transaction Card facilities the matter will be reported to the appropriate regulatory agency, subject to the requirements of the *Public Sector Management Act 1994* and the *Corruption, Crime and Misconduct Act 2003*.

2.6 **Principles for Transaction Card Usage**

Allowable Transactions:

Transaction Card facilities may only be used where:

- a) The expenditure is directly arising from a Shire of Derby/West Kimberley operational business activity for which there is an Annual Budget provision;
- b) The expenditure is in accordance with legislation, the Shire of Derby/West Kimberley Procurement Policy, Code of Conduct and any conditions or limitations applicable to the individual Cardholder;
- c) The procurement of the required goods or services is impractical or inefficient if undertaken via a Purchase Order or is not able to be obtained other than by a Transaction Card;
- d) Supplier surcharges (fees) on transactions are minimised and only allowable where the alternative method of obtaining the supply (i.e. by purchase order) is more onerous, not cost effective or there is no alternative mode of supply.
- e) Hospitality expenditure may only occur with the express written permission of the CEO or Council. Official travel, accommodation and related expenses may only occur in accordance with Shire of Derby/West Kimberley policies and procedures;
- f) Accounts payable payments are made under the direction of the Manager Finance;



Shire of Derby / West Kimberley

- g) A sufficient record of each transaction is obtained and retained in the local government record.

Allowable transaction modes include:

- a) In-person and over the counter retail purchases;
- b) Telephone purchasing;
- c) Mail order purchasing and subscriptions;
- d) Internet purchasing.

Prohibited Transactions

The Shire of Derby/West Kimberley prohibits the use of Transaction Card facilities for:

- a) Cash advances;
- b) Incurring expenses which are personal or private (i.e. any expenditure which is not an approved Local Government activity);
- c) Making deposits onto the Card, whether to offset misuse or otherwise;
- d) Incurring Capital expenditure;
- e) Incurring expenditure for goods or services which are subject to a current supplier contract;
- f) Incurring expenses which are not in accordance with legislation, the Shire of Derby/West Kimberley Procurement Policy, the Annual Budget and/or the conditions or limitations relevant to the individual Cardholder;
- g) Expenses for which another Transaction Card is the approved facility (i.e. the Corporate Credit Card is not to be used for purchasing fuel or oil, as the Fuel Card is the approved facility for that purpose);
- h) Splitting expenditure to avoid compliance with the Purchasing Policy or to negate limits or conditions applicable to the Cardholder; and
- i) Incurring expenses for the primary purpose of obtaining personal advantage through the transaction (i.e. membership or loyalty rewards).

2.7 Cardholder duty of care and responsible use obligations

A Cardholder is required to:

- a) Keep the Transaction Card and access information in a safe manner; protected from improper use or loss;
- b) Only use the Transaction Card for allowable purposes and not for prohibited purposes;
- c) Obtain, create and retain Local Government records that evidence transactions;
- d) Acquit the reconciliation of Transaction Card usage in the required format and within required timeframes. The onus is on the cardholder to provide sufficient detail for each transaction to avoid any potential perception that a transaction may be of a personal nature;
- e) Return the Transaction Card to the Shire of Derby/West Kimberley before termination of employment, inclusive of reconciliation records; and
- f) Reimburse the Shire of Derby/West Kimberley the full value of any unauthorised, prohibited or insufficiently reconciled expenditure.

Benefits obtained through use of a Transaction Card (i.e. membership or loyalty rewards) are the property of the Shire of Derby/West Kimberley and may only be used for Shire of Derby/West Kimberley business purposes. Such benefits must be relinquished by the Cardholder to the Shire of Derby/West Kimberley. Under no circumstances may such benefits be retained as a personal benefit.



2.8 Transaction evidence

A sufficient transaction record must include the following minimum information:

- a) Invoice and/or receipt that includes; the date, company name, address, ABN, amount and any GST amount included;
- b) Where an invoice and/or receipt cannot be obtained, the Cardholder must provide a Statutory Declaration-detailing the nature of the expense and sufficient information to satisfy the requirements of subclause (a) above.

Where a Transaction Card is used to incur an expense for hospitality, the transaction record must include for the purposes of Fringe Benefits Tax calculations and probity:

- a) the number of persons entertained;
- b) the names of any employees in that number; and
- c) the purpose of providing the entertainment or hospitality.

Policy Details			
Original Adoption date:	28 February 2019 (Item 9.2.1, Res. 006/2019)	Review Frequency (Annual/Bi-ennial):	Annual
		Next Review Due:	February 2024
Policy Implementing Officer or Team:	Director Corporate & Community Services Director Corporate Services	Policy Reviewer:	Chief Executive Officer
Legislative Head of Power (Act, Regulation, or Local Law):	Section 6.5(a) of the Local Government Act 1995 Regs 5 & 11(1)(a) & (2) of the Local Government (Financial Management) Regulations 1996 Public Sector Management Act 1994 Corruption, Crime and Misconduct Act 2003 Oaths, Affidavits and Statutory Declarations Act 2005 Department of Local Government, Sporting and Cultural Industries Guideline No.11 – Use of Corporate Credit Cards		
Related Documents (other Policies, Operational Procedures, Delegations, etc.):	Policy F1 Procurement of Goods and Services Code of Conduct (Employees) Shire of Derby/West Kimberley Operational Procedure – Transaction Card Administration Shire of Derby/West Kimberley Operational Procedure – Transaction Card User Delegation 1.1.21 Payments from the Municipal or Trust Funds Delegation 1.2.10 Financial Management Systems and Procedures		
Version Control Council Meeting Review Details:			
Review #:	Council Meeting Date:	Item/Resolution#:	
1.	24 June 2021	Item 11.2, Res. 57/21	
2.	24 February 2022	Item 11.5, Res. 07/22	
3.	Xx March 2023	Item xx, Res. xx	



(F9) RATING ADMINISTRATION POLICY

POLICY OBJECTIVE

The objective of this policy is to clearly set out guidelines for the calculation of rate increases, determination of non-rateable land, various methods for the payment of rates, write off of minor outstanding payments and associated rating procedures applicable within the Shire of Derby/West Kimberley.

POLICY STATEMENT

1. Calculation of Rates and Charges

Rates are to be raised in accordance with the *Local Government Act 1995*, calculated by the rate in the dollar set by Council for each financial year.

Any applications for objections or disputes must be received within 45 days of the issue of the original rates notice to be considered by Council.

2. Determining Non Rateable Land

Non rateable land is defined in accordance with Section 6.26 of the *Local Government Act 1995*. The Chief Executive Officer is to determine the validity of claims for non-rateable land.

When determining application in accordance with Section 6.26 (2) (g) of the *Local Government Act 1995* ("land used exclusively for charitable purposes") the organisation is to provide evidence that the property is used for a charitable purpose.

When the Chief Executive Officer has determined land to be non-rateable, details of the organisation, the property and reasons for such determination are to be reported to Council on an information basis through the Information Bulletin.

Any determinations made in accordance with Section 6.26 are to be reviewed every two years where practicable and the list be submitted to Council on an information basis through the Information Bulletin.

3. Instalment Options for Payment of Rates and Charges

Ratepayers may choose to pay rates and charges using one of Council's three instalment options.

Instalment Option 1 – one payment covering all rates and charges, including any arrears that may apply. The discount as set by Council each financial year is to be applied to this option for full and early payment of rates.

Instalment Option 2 – two payments covering all rates and charges. An instalment administration fee is charged per instalment as well as instalment interest.

Instalment Option 3 – **four-4** payments covering all rates and charges. An instalment administration fee is charged per instalment as well as instalment interest.

Any arrears outstanding from previous financial years must be paid in addition to the first instalment to be eligible for the instalment option.

Instalment interest accrues at a rate set in the budget each year, on any late instalment payments. If an instalment remains unpaid 14 days after the issue of the Instalment Reminder notice, a letter will be sent advising of impending legal action if the instalment is not paid.



Early Payment – Should a ratepayer choose to undertake instalments and then clear their account before the original due date, then the administration and interest costs will be reversed.

Council sets the due dates for instalments in the budget each financial year. The *Local Government Act 1995* states that the due dates for instalments must be at least two months apart.

After 14 days from the issue of the original rate notice, ratepayers forfeit the right to undertake the instalment option provided.

4. Alternative Payment Arrangements

Alternative payment arrangements can be made in accordance with the Council’s Financial Hardship Policy.

An administration fee as per the annual budget’s schedule of fees and charges is to be applied and payable with the first instalment.

Should an alternative instalment payment not be made by the date specified in the agreement between the Shire and the ratepayer, recovery action on the balance of the rate account inclusive of any overdue alternative instalment is to be commenced.

5. Raising of Minor Penalties

For operational efficiency purposes, late payment penalties shall not be raised until the amount exceeds \$5.00.

Where, in the opinion of the Chief Executive Officer, a ratepayer is clearly aware that penalty exists but refuses to pay the cost, the penalty will be raised.

Penalties will be applied to outstanding assessments for the previous month following the end of month balancing procedures.

Policy Details			
Original Adoption date:	29 July 1998	Review Frequency (Annual/Bi-ennial):	Annual
		Next Review Due:	February 2024
Policy Implementing Officer or Team:	Finance Team	Policy Reviewer:	Director Corporate & Community Services Director Corporate Services
Legislative Head of Power (Act, Regulation, or Local Law):	Local Government Act 1995, Part 6, Div. 6		
Related Documents (other Policies, Operational Procedures, Delegations, etc.):	Policy F5 Outstanding Rates Collection Policy Policy F12 Rates – Interest Charges		
Version Control Council Meeting Review Details:			
Review #:	Council Meeting Date:	Item/Resolution#:	
1.	27 August 2009		
2.	24 June 2021	Item 11.2, Res. 57/21	
3.	24 February 2022	Item 11.5, Res 07/22	
4.	Xx March 2023	Item xx, Res. xx	



(F10) FORWARD PLANNING

POLICY OBJECTIVE

Council will set objectives for all of its services, with these to be reviewed at least once in every four years.

Detailed Forward plans will be drawn up for all new major items, showing their likely financial implications/effects, over at least the next four years. Such financial effects shall include all operating expenses, operating incomes, as well as any debt repayments, or other financial issues.

POLICY STATEMENT

A detailed long-term plan for the following is required to be produced:

Details	Review Period
Debt Servicing Position, projected out for 10 years.	Every Year
All of Council's Major Assets.	Every 4 years
Each and every parcel of Council Owned or Controlled Land.	Every 4 years
All services provided by Council (as per Principal Activities Plan).	Every Year

Review

Policy Details			
Original Adoption date:	31 May 2001	Review Frequency (Annual/Bi-ennial):	Bi-ennial
		Next Review Due:	February 2025
Policy Implementing Officer or Team:	Director Corporate & Community Services Director Corporate Services	Policy Reviewer:	Chief Executive Officer
Legislative Head of Power (Act, Regulation, or Local Law):			
Related Documents (other Policies, Operational Procedures, Delegations, etc.):	Strategic Community Plan 2021-2031 Corporate Business Plan 2019-2023		
Version Control Council Meeting Review Details:			
Review #:	Council Meeting Date:	Item/Resolution#:	
1.	24 June 2021	Item 11.2 Res. No. 57/21	
2.	Xx March 2023	Item xx Res. No. xx	



(F11) BUDGET ISSUES

POLICY STATEMENT

Rate Increases

Council will endeavour to set its annual rate increases at not less than the increase in the annual Consumer Price Index plus 2% until its *Financial Health Indicator Comparison Score* (as provided by the Department of Local Government) reaches the *Regional Average Score* (for the Kimberley).

Budget for a Minor Surplus Each Year

So as to avoid Council going into overdraft in future, and the fact that certain items within Council's current Assets are not easily convertible to cash in a short period of time, Council will attempt to budget for a minor surplus each year.

[NOTE: Council's stock inventory, debtors and outstanding rates cannot be readily converted to cash. This is particularly so with regard to deferred payment of pensioner rates. This will need to allowed for when preparing budget proposals].

Review

Policy Details			
Original Adoption date:	31 May 2001	Review Frequency (Annual/Bi-ennial):	Bi-ennial
		Next Review Due:	February 2025
Policy Implementing Officer or Team:	Director Corporate & Community Services Director Corporate Services	Policy Reviewer:	Director Corporate & Community Services Director Corporate Services
Legislative Head of Power (Act, Regulation, or Local Law):			
Related Documents (other Policies, Operational Procedures, Delegations, etc.):	Delegation 1.2.10 Financial Management System and Procedures		
Version Control Council Meeting Review Details:			
Review #:	Council Meeting Date:	Item/Resolution#:	
1.	24 June 2021	Item 11.2 Res. No. 57/21	
2.	Xx March 2023	Item xx Res. No. xx	



(F12) RATES – ADMINISTRATION, INTERIMS AND INTEREST CHARGES

POLICY STATEMENT

Administration Charge Applicable to Payment by Instalments

Where a ratepayer elects to pay rates by instalments, an Administration Charge to cover administration and handling costs will be imposed for each of the three instalments that apply (after the first instalment has been paid by the relevant due date).

The level of the charge will be set at the budget meeting each year, as part of the annual fees and charges considerations.

Interim Rates – Minimum Level

Where calculation of a minimum interim rate on an individual property would result in the net rate that would be raised to be less than \$25, then Council considers that the amount is of such a low level that it is considered not material enough to warrant staff time, resources and costs to justify the amount to be raised.

Interest Charges

Interest will be charged as follows where rates are paid later than permitted:

Rate Payment Type	Interest Charge Percentage Rate
On Late Payment of Rates.	As per statutory maximum.
On Late Payment of Instalments.	As per statutory maximum.

Policy Details			
Original Adoption date:	31 May 2001	Review Frequency (Annual/Bi-ennial):	Bi-ennial
		Next Review Due:	February 2025
Policy Implementing Officer or Team:	Finance Team	Policy Reviewer:	Director Corporate & Community Services Director Corporate Services
Legislative Head of Power (Act, Regulation, or Local Law):			
Related Documents (other Policies, Operational Procedures, Delegations, etc.):	Policy F5 Outstanding Rates Collection Policy Policy F9 Rating Administration Policy		
Version Control Council Meeting Review Details:			
Review #:	Council Meeting Date:	Item/Resolution#:	
1.	24 June 2021	Item 11.2, Res. 57/21	
2.	Xxx March 2023	Item. Xx, Res. xx	



(F13) RESERVE ACCOUNTS

POLICY STATEMENT

1. Cash Backing of Discretionary Reserves

All of Council's discretionary Reserves, which include all Reserves except any asset revaluation reserves, shall be cash backed. The goal, subject to annual budget capacity, is to have the following reserves in place, so as to best position the Shire and its ongoing sustainability.

The following reserve Accounts shall be provided for (noting that these can be adjusted as part of the Shire's annual budget adoption process):

1.1 (Employee) Leave Reserve (To fund annual and long service leave requirements)

Objective:

1. To ensure that sufficient funds have been set aside to meet any unforeseen circumstances (e.g. where payment requirements significantly exceed that provided for in the budget);
2. To be used in conjunction with Annual Budget allocations, to "even out" payments (i.e. so as to avoid any one particular year being charged with a large payment burden);
3. To establish a method as to how to provide for payments of Employee Leave Liabilities over the years;
4. To provide direction to staff, and future Councils, as to how the movements to and from the Reserve are to operate.

Notes:

- (a) At each budget, the projected liabilities shall be calculated and adequate provision made in the next budget for the anticipated costs over the next year. If there are any anticipated retirements, these are to be taken into account in the next year's payments, with an appropriate transfer from the Reserve where calculated as being needed.
- (b) This Reserve shall have sufficient money held in it to provide for any large payments that may occur, over and above that previously allowed for. Transfers to and from the Reserve will need to be adjusted at the close of each financial year, following the identification and calculation of the 'actual' figures for the year just past. The most appropriate time for these adjustments to be considered and adopted by Council is at its Budget meeting for the next year.

Council will ensure that it has money on hand to meet:

- (i) **For the Current Liability of Annual Leave and Long Service Leave:** 100% of the next year's anticipated costs or accruals should be included within the budget proposals;
- (ii) **For the Non-Current Liability of Annual Leave and Long Service Leave** [i.e.: That beyond one year]: at least 25% of such costs to be held in the Reserve.
- (iii) That transfers to and from this Reserve shall be as per that calculated in accordance with the requirements of AAS30 and adopted in each year's budget, or via any end of year adjustments adopted in the subsequent year's budget.



Shire of Derby / West Kimberley

1.2 Rubbish Services Reserve

Objective:

1. To operate the finances of the Rubbish collection and disposal services, and the related charges, on a 'cost/revenue neutral' basis;
2. To set aside those funds which are in excess of the operating costs each year;
3. To attempt to identify and effect multiple-year plans for these services, and to structure the related charges accordingly, in an endeavour to avoid large fluctuations in such annual charges;
4. To provide direction to staff, and future Councils, as to how the movements to and from the Reserve are to operate.

Council will ensure that the surplus or deficit from all the operations of the Rubbish collection and disposal service are transferred to or from the Rubbish Service Reserve as per the provisions included in the budget, including those end of year adjustments for the prior year following the actual results for that year.

The Rubbish/Sanitation charges are to be structured so as to allow for future year issues, in an endeavour to avoid large fluctuations in any one year.

1.3 Staff Housing Reserve (to fund the construction of staff housing)

This Reserve Account is to operate for Staff Housing matters. All the income from the sale of Shire Houses is to be transferred into the Staff Housing Reserve Account. This account is to then be used to assist in the funding of future staff housing.

1.4 Derby Wharf Export Facilities Reserve (to carry out wharf maintenance)

This Reserve has been established to carry out short and long term wharf maintenance.

1.5 Airport Reserve (to fund airport capital works, primarily bitumen resealing)

This Reserve has been established to help fund the reconstruction of the main runway of the Derby Airport, plus other Capital works at all other Shire airports.

1.6 Plant Reserve

This Reserve is for the purchase of major plant. It is expected to only have limited use, principally for the helping in shortfall of various purchases or for funding emergency major repairs costs.

1.7 Office Building Reserve

To fund the new Derby Administration Building.

1.8 Economic Development Reserve

To promote economic development within the Shire.

1.9 Fitzroy Resource Centre

To quarantine funds received from the lease of the Fitzroy Resource Recreation Hall to be utilised for any upgrade works.



1.10 Energy Development Reserve

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.

1.11 Capital Works Reserve

To help with the construction/maintenance of major capital works.

Review

Policy Details			
Original Adoption date:	31 May 2001	Review Frequency (Annual/Bi-ennial):	Annual
		Next Review Due:	February 2024
Policy Implementing Officer or Team:	Director Corporate & Community Services Director Corporate Services	Policy Reviewer:	Chief Executive Officer
Legislative Head of Power (Act, Regulation, or Local Law):			
Related Documents (other Policies, Operational Procedures, Delegations, etc.):	Delegation 1.2.10 Financial Management System and Procedures		
Version Control Council Meeting Review Details:			
Review #:	Council Meeting Date:	Item/Resolution#:	
1.	28 August 2003		
2.	24 June 2021	Item 11.2, Res. 57/21	
3.	24 February 2022	Item 11.5, Res. 07/22	
4.	Xx March 2023	Item xx, Res. xxx	



(F14) LOAN BORROWINGS

POLICY STATEMENT

Debt Servicing Ratio

Council believes that its level of debt should be kept at a manageable level.

Council’s level of Net Debt Servicing Ratio shall not exceed 8% of its net Available Operating Revenue.

Self-Supporting Loans

Council is prepared to undertake loan borrowings for community projects on behalf of various groups which may wish to proceed with specific capital works, conditional upon the group supplying Council with a written undertaking that it will make the repayments to the Shire, and to supply Council with a written personal undertaking by specific guarantors. A Profit and Loss statement, and a Statement of Financial Position for the past three years is to be provided to the CEO at the time of the lodgement of an application for a self-supporting loan.

Review

Policy Details			
Original Adoption date:	31 May 2001	Review Frequency (Annual/Bi-ennial):	Bi-ennial
		Next Review Due:	February 2025
Policy Implementing Officer or Team:	Director Corporate & Community Services Director Corporate Services	Policy Reviewer:	Chief Executive Officer
Legislative Head of Power (Act, Regulation, or Local Law):			
Related Documents (other Policies, Operational Procedures, Delegations, etc.):	Delegation 1.2.10 Financial Management System and Procedures		
Version Control Council Meeting Review Details:			
Review #:	Council Meeting Date:	Item/Resolution#:	
1.	28 August 2003		
2.	24 June 2021	Item 11.2, Res. 57/21	
3.	Xx March 2023	Item xx, Res. xxx	



(F16) CASH FLOW MANAGEMENT

POLICY STATEMENT

A detailed, modern, daily cash flow management system is to be maintained so as to quickly monitor cash movements, and to assist in the maximisation of investment opportunities.

Review

Policy Details			
Original Adoption date:	31 May 2001	Review Frequency (Annual/Bi-ennial):	Bi-ennial
		Next Review Due:	February 2025
Policy Implementing Officer or Team:	Finance Team	Policy Reviewer:	Director Corporate & Community Services Director Corporate Services
Legislative Head of Power (Act, Regulation, or Local Law):			
Related Documents (other Policies, Operational Procedures, Delegations, etc.):	Delegation 1.2.10 Financial Management System and Procedures		
Version Control Council Meeting Review Details:			
Review #:	Council Meeting Date:	Item/Resolution#:	
1.	24 June 2021	Item 11.2, Res. 57/21	
2.	Xx March 2023	Item xx, Res. xxx	



(F17) INVESTMENTS

POLICY OBJECTIVE

To undertake the authorised investment of the Shire's surplus funds, with consideration of risk at the most favourable rate of interest available to it at the time, for that investment type, while ensuring that its liquidity requirements are met.

POLICY DEFINITIONS

"**Authorised Institution**" means the same as that defined in Regulation 19C(1) of *the Local Government (Financial Management) Regulations 1996* as amended.

"**Counterparty**" means the other party that participates in a financial transaction.

"**Credit Rating**" means an estimate of overall ability and willingness of an entity or person to fulfil financial obligations in full and on time, based on previous financial dealings. Ratings are opinions issued by credit rating agencies.

"**Short Term**" in relation to investments means it matures in 12 months or less.

"**Long Term**" in relation to investments means it matures in excess of 12 months.

POLICY STATEMENT

While exercising the power to invest, consideration needs to be given to preservation of capital, liquidity, and the return on investment.

Preservation of capital is the principal objective of the investment portfolio. Investing activities are to be performed in a manner that seeks to ensure the security and safeguarding of the investment portfolio. This includes managing credit and interest rate risk within specified limits and parameters.

The investment portfolio will ensure there is sufficient liquidity to meet all reasonably anticipated cash flow requirements, as and when they fall due, without incurring significant costs due to the unanticipated realisation of an investment.

The investment portfolio is expected to achieve a predetermined market average rate of return that takes into account legislative investment limitations and the Council's risk tolerance. Any additional return target set by Council will also consider the risk limitation, liquidity requirements and prudent investment principles.

1. Authority for Investment

All investments are to be made in accordance with:

- a) *Local Government Act 1995* – Section 6.14;
- b) *The Trustees Amendment Act 1997* – Point 6, Part III – Investments;
- c) *Local Government (Financial Management) Regulations 1996* – Regulations 19, 19C, 28 and 49; and
- d) *Australian Accounting Standards*.

2. Delegation of Authority

Authority is delegated to the Chief Executive Officer to implement this policy. The Chief Executive Officer may in turn delegate the day-to-day management of the Shire's investments in accordance with the provisions of the *Local Government Act 1995*.



Shire of Derby / West Kimberley

3. **Prudent Person Standard**

Investments will be managed with the care, diligence and skill that a prudent person would exercise. Officers delegated with authority to manage investments are to safeguard the portfolios in accordance with the substance of this policy, and not for speculative or any other purposes.

4. **Authorised Investments**

Without Direct approvals from Council, Investments are limited to:

- a) Bank Accepted/Endorsed Bank Bills;
- b) Bank Negotiable Certificates of Deposit;
- c) Bank Interest Bearing Deposits; and
- d) State/Commonwealth Government Bonds.

5. **Prohibited Investments**

The investment policy strictly prohibits any investment carried out for speculative purposes including:

- a) Derivative or derivative based instruments and or structured products;
- b) Principal only investments or securities that provide potentially nil or negative cash flow;
- c) Stand-alone securities issued that have underlying futures, options, forwards contracts and swaps of any kind; and
- d) Any form of investment that risks the loss of the initial capital outlay in anticipation of significant gain that may arise from expected changes in future economic conditions.

This policy also prohibits the use of leveraging (borrowing to invest) of an investment.

This policy also requires that the Shire may not do any of the following when investing money, as per Regulation 19C of the *Local Government (Financial Management) Regulations 1996*:

- a) Deposit with an institution except an authorised institution;
- b) Deposit for a fixed term of more than 3 years;
- c) Invest in bonds that are not guaranteed by the Commonwealth Government or a State or Territory Government;
- d) Invest in bonds with a term to maturity of more than 3 years; and
- e) Invest in a foreign currency.

6. **Risk Management Guidelines**

Any investments that are entered into by the Council should comply with the following five key criteria:

1. Portfolio Credit Framework – Limit overall credit exposure of the portfolio;
2. Counterparty Credit Framework – Limit exposure to individual counterparties/ institutions;
3. Term to Maturity Framework – Limits based upon maturity of securities;
4. Market Risk; and
5. Fraud.

(i) *Portfolio Credit Framework*

To control the credit quality on the entire portfolio, the following credit framework limits the percentage of the portfolio exposed to any particular credit rating category.



S&P Long Term Rating	S&P Short Term Rating	Direct Investment Maximum %	Managed Funds Maximum %
AAA	A 1+	100%	100%
AA	A 1	100%	100%
A	A2	60%	80%

- (ii) **Counterparty Credit Framework**
Exposure to an individual counterparty/institution will be restricted by its credit rating so that any single entity exposure is limited.

S&P Long Term Rating	S&P Short Term Rating	Direct Investment Maximum %	Managed Funds Maximum %
AAA	A 1+	45%	50%
AA	A 1	35%	45%
A	A2	20%	40%

- (iii) **Term to Maturity**
The investment portfolio is to be invested within the following maturity constraints.

Overall Portfolio Return to Maturity	S&P Short Term Rating	Direct Investment Maximum %
Up to 12 months	40%	100%
12 to 24 months	0%	35%
25 to 36 months	0%	20%

The Term to Maturity impacts investment products exposure in two ways:

- a) **Maturity Risk**- Identifies the impact of maturity on the valuation of the investment. The longer the term to maturity the greater the length of exposure.
- b) **Liquidity Risk**- A low liquidity risk for a product will arise if there a high market depth for a product. The product has to be easily converted to cash in a market environment without too much additional cost to the Council.

- (iv) **Market Risk**
Market Risk – All investment products should be scrutinised to ensure there is no significant exposure to the Shire from movements in interest rates, currency and other prices.

- (v) **Fraud**
Two authorised signatories are required to authorise any investment transaction.

7. Investment Advisor

Any Investment Advisor used by a local government must be approved by Council and licensed by the Australian Securities and Investment Commission. The advisor must be an independent person who has no actual, potential or perceived conflict of interest in relation to investment products recommended.

8. Reporting

A monthly information report should be provided to Council detailing the investment portfolio in terms of performance and counterparty percentage exposure of total portfolio.



The report should also detail investment income earned versus budget year to date.

For audit purposes, certificates must be obtained from the banks/fund managers confirming the amounts of investment held on Council's behalf at 30 June each year.

9. Quotations

At least three quotes must be obtained for investment products that adhere to this investment policy. These quotations will contain enough information to ensure it complies with this investment policy.

10. Variation to Policy

The Chief Executive Officer or their delegated representative be authorised to approve variations to this policy if the investment is to the Shire's advantage and/or due to revised legislation. All variations are to be reported to Council at the next Council meeting.

Review

Policy Details			
Original Adoption date:	31 May 2001	Review Frequency (Annual/Bi-ennial):	Annual
		Next Review Due:	February 2024
Policy Implementing Officer or Team:	Manager Finance	Policy Reviewer:	Director Corporate & Community Services Director Corporate Services
Legislative Head of Power (Act, Regulation, or Local Law):	Local Government Act 1995 S.6.14 The Trustees Amendment Act 1997 – Point 6 Local Government (Financial Management) Regulations 1996		
Related Documents (other Policies, Operational Procedures, Delegations, etc.):	Delegation 1.1.23 Power to Invest and Management Investments Delegation 1.2.10 Financial Management Systems and Procedures		
Version Control Council Meeting Review Details:			
Review #:	Council Meeting Date:	Item/Resolution#:	
1.	15 December 2016	Item 11.2, Res. 145/2016	
2.	24 June 2021	Item 11.2, Res. 57/21	
3.	24 February 2022	Item 11.5, Res. 07/22	
4.	Xx March 2023	Item xx, Res. xx	



(F18) PORTABLE AND ATTRACTIVE ITEMS POLICY

POLICY OBJECTIVE

The objective of this policy is to clearly set out guidelines in identifying, recording and tracking items that are portable and attractive within the Shire of Derby/West Kimberley.

POLICY STATEMENT

The policy relates to all employees of Council (whether full-time, part-time or casual) and temporary staff of the Shire of Derby/West Kimberley, as well as Elected Members. and the policy does not form part of any contract of employment with Shire of Derby/West Kimberley. Nor does it form part of any contract for service with the Shire of Derby/West Kimberley.

This policy applies to all items defined as a portable and attractive and all workers who deal with portable and attractive items. A portable and attractive item is an item purchased by Council, with Council funds, irrespective of the funding source, and includes items gifted or donated to Council.

Council will comply with all relevant standards and legislation which requires written records of portable and attractive items. Council will maintain a register to record the receipt, movement and disposal of non-consumable items of a portable and attractive nature.

POLICY DEFINITIONS

Accountable Officer - The person or entity accountable for the policy or procedure and who coordinates its deployment. The Accountable Officer is also responsible for leading the review of the policy or procedure and will ensure that any policy or procedure has accurate and current Regulatory Compliance Instruments referenced. The CEO/Manager of Finance is the accountable officer.

Asset Capitalisation Threshold – The amount which determines when acquisitions of the Shire will be classified as a portable or attractive asset. The Asset Capitalisation Threshold is \$5,000. All acquisitions less than the Asset Capitalisation Threshold will be expensed in the year of acquisition. All acquisitions greater than \$5,000 will be treated as assets of the Shire.

Portable and Attractive Item – Non-consumable items of a portable and desirable nature which are susceptible to theft or loss due to their portable nature and attractiveness for personal use or resale. Typical examples of such items include, but are not limited to, plant (e.g.: chainsaws, scissor lifts, whipper snippers, electric drills, power tools etc.), computers, tablets, LCD monitors (above standard size only), computer hard drives, printers, cameras, mobile phones, mobile data devices, GPS devices, printers, firearms, televisions, etc.

POLICY PRINCIPLES

The following principles apply:

Portable and attractive items do not meet the Asset Capitalisation Threshold, and consequently are expensed in the year of acquisition.

All workers involved in the purchasing, disposal, usage, transfer, keeping, allocation and/or management of portable and attractive items are responsible for maintaining up-to-date knowledge of this policy and related procedures, to ensure that Council complies with its legislative obligations.

Responsibility for the control and safe custody of a portable and attractive item remains with the manager/supervisor responsible for that area or the worker who has control and use of the portable and attractive item. Council will retain ownership of the portable and attractive item at all times.



Council will maintain a portable and attractive item register and portable and attractive items will be subject to an annual stock-take.

A portable and attractive item is a non-consumable item of a portable and desirable nature that satisfies either of the following criteria:

- a) The item is of a non-consumable nature, such as a portable plant, laptop computer, tablet, desktop computer, mobile phone or portable business/consumer electronic device of any value less than \$5,000 (i.e. with no lower limit); or
- b) A non-consumable item valued between \$1,000 and \$4,999.99 (exclusive of Goods and Services Tax).

The Manager of Finance will review and may adjust the lower value limit annually.

Stock-takes

Stock-takes are the mechanism that assists in confirming the existence and proper control over assets. Stock-takes also ensure that operational units are accountable for the portable and attractive items under their control and assist them to:

- Identify items that have been lost or stolen and, where possible, recover them; and
- Assess the effectiveness of control practices for portable and attractive items and, where required, improve them.

Frequency of Stock-takes - Agencies must ensure that stock-takes of portable and attractive items are performed at least once a year, in order to safeguard identified portable and attractive items.

Responsibility for the Stock-take - The responsibility of performing the stock-take rests with the area responsible for the portable and attractive register. However, the person assigned to perform the stock-take must not maintain the portable and attractive register.

Results of Stock-take - The results of each stock-take must be provided to Manager of Finance, who should then address any significant issues of concern.

BREACH OF THIS POLICY

Any breach of the policy may result in disciplinary action, including, but not limited to, issue of a warning, demotion, suspension or termination of employment.

COUNCIL CONTACT

Any questions about this policy should be directed to Chief Executive Officer.



Policy Details			
Original Adoption date:	28 February 2019 (Item 9.1.1, Res. 005/2019)	Review Frequency (Annual/Bi-ennial):	Annual
		Next Review Due:	February 2024
Policy Implementing Officer or Team:	Manager Operations Manager of Finance	Policy Reviewer:	Director Corporate & Community Services Director Corporate Services
Legislative Head of Power (Act, Regulation, or Local Law):			
Related Documents (other Policies, Operational Procedures, Delegations, etc.):	Code of Conduct (Employees) Delegation 1.1.21 Payments from the Municipal or Trust Funds Delegation 1.2.10 Financial Systems and Procedures Policy F1 Procurement of Goods and Services Policy F8 Transaction Cards Policy ES3 Fraud, Misconduct Control and Resilience		
Version Control Council Meeting Review Details:			
Review #:	Council Meeting Date:	Item/Resolution#:	
1.	24 June 2021	Item 11.2, Res. 57/21	
2.	24 February 2022	Item 11.5, Res. 07/22	
3.	Xx March 2023	Item xx, Res. xxx	

Review



(PC3) INJURY MANAGEMENT AND REHABILITATION

POLICY STATEMENT

It is a policy of the Shire of Derby/West Kimberley:

- a) To make provision for the injury management and rehabilitation of all workers who have sustained a compensable work related illness, injury or disability.
- b) To treat all workers with dignity and respect.
- c) To guarantee that all information is treated with sensitivity and confidentiality.
- d) To return the injured worker to the fullest capacity for gainful employment of which they are capable.

With this in mind, the ‘Key Principles of Injury Management’, as identified by *WorkCover*, will be adopted. They are:

1. Recognition that employers and injured workers are the primary stakeholders within the workers’ compensation system.
2. Maintenance in or a safe return to work is the expected outcome.
3. Medical practitioners and employers play a central decision making role in the return to work of injured workers.
4. The focus of all services should be workplace based.
5. The injury management process should be transparent, cost efficient and effective.
6. Early intervention and pro-active injury management is critical in achieving return to work goals.
7. When vocational rehabilitation is required, all parties are involved in a process that is transparent and requires joint decision making.

Policy Details			
Original Adoption date:	28 August 2003	Review Frequency (Annual/Bi-ennial):	Annual
		Next Review Due:	February 2024
Policy Implementing Officer or Team:	People & Culture	Policy Reviewer:	Human Resources Advisor
Legislative Head of Power (Act, Regulation, or Local Law):	Worksafe Commissioner - Work Health Safety Act (WHS) 2020		
Related Documents (other Policies, Operational Procedures, Delegations, etc.):	Policy PC1 Risk and Opportunity Management Policy PC2 Occupational Safety and Health Policy		
Version Control Council Meeting Review Details:			
Review #:	Council Meeting Date:	Item/Resolution#:	
1.	25 March 1998		
2.	24 June 2021	Item 11.2, Res. 57/21	
3.	24 February 2022	Item 11.5, Res. 07/22	
4.	Xx March 2023	Item xx, Res. xx	

7.6 STATEMENT OF FINANCIAL ACTIVITY - FEBRUARY 2023**File Number: 5179****Author: Susan Krouzecky, Manager of Finance****Responsible Officer: Tamara Clarkson, Acting Director of Corporate Services****Authority/Discretion: Information****SUMMARY**

This report provides a summary of Council's financial position for the period ending 28 February 2023.

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

In accordance with the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*, a Statement of Financial Activity is required to be presented to Council as a minimum requirement.

Section 6.4 of the *Local Government Act 1995* provides for the preparation of financial reports.

In accordance with Regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996*, a report must be compiled on variances greater than the materiality threshold adopted by Council of \$30,000 or 10% whichever is the greater. As this report is composed at a program level, variance commentary considers the most significant items that comprise the variance.

POLICY IMPLICATIONS

F3 – Significant Accounting Policies

F4 – Sundry Debtors Collection

F5 – Outstanding Rates Collection

F13 – Reserve Accounts

F16 – Cash Flow Management

F17 – Investments

FINANCIAL IMPLICATIONS

Expenditure for the period ending has been incurred in accordance with the 2022/23 Annual Budget as adopted by Council at its meeting held 28 July 2022 (Minute No. 94/22 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
Financial:	Possible	Moderate	Medium	The completion of the Monthly Financial Activity Statement report is a control that monitors this risk

CONSULTATION

Internal consultation within the Corporate Services Department.

External consultation with Moore Australia.

COMMENT

This is a monthly process advising Council of the current financial position of the Shire.

Financial integrity is essential to the operational viability of the Shire but also as the custodian of community assets and service provision. An ability to monitor and report on financial operations, activities and capital projects is imperative to ensure that financial risk is managed at acceptable levels of comfort.

The ability for the Shire to remain financially sustainable is a significant strategy for a region that is continually under pressure from the pastoral industry, private enterprise and State Government obligations for the ongoing development of infrastructure and services.

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 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.

Note: At the time of preparing the attached financials the Annual Financial Report has not been finalised and therefore the surplus from 2021/22, as displayed, may change due to year end and audit adjustments.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. **Monthly Financial Report - February 2023**
2. **Monthly Financial Management Report - 2023**

RECOMMENDATION

That the Audit Committee recommends that Council:

1. **RECEIVES the Monthly Financial Management Report incorporating the Statement of Financial Activity for the period ending 28th February 2023.**

**Moore Australia**

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17 March 2023

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 nature or type), a summary of significant accounting policies and other explanatory notes for the period ending 28 February 2023. The monthly financial report has 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 report. 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

Moore Australia (WA) Pty Ltd trading as agent – ABN 99 433 544 961.
An independent member of Moore Global Network Limited - members in principal cities throughout the world.
Liability limited by a scheme approved under Professional Standards Legislation.

SHIRE OF DERBY-WEST KIMBERLEY
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 28 February 2023

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Financial Activity by Nature or Type	5
Basis of Preparation	6
Note 1 Statement of Financial Activity Information	7
Note 2 Cash and Financial Assets	8
Note 3 Receivables	9
Note 4 Other Current Assets	10
Note 5 Payables	11
Note 6 Capital Acquisitions	12
Note 7 Borrowings	14
Note 8 Reserve Accounts	15
Note 9 Other Current Liabilities	16
Note 10 Operating grants and contributions	17
Note 11 Non operating grants and contributions	18
Note 12 Trust Fund	19
Note 13 Budget Amendments	20
Note 14 Explanation of Material Variances	23

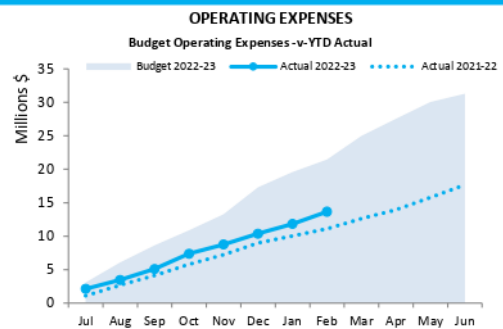
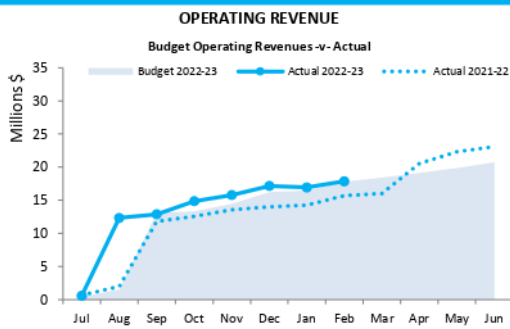
Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 1

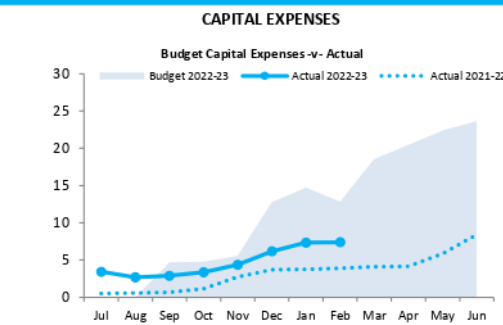
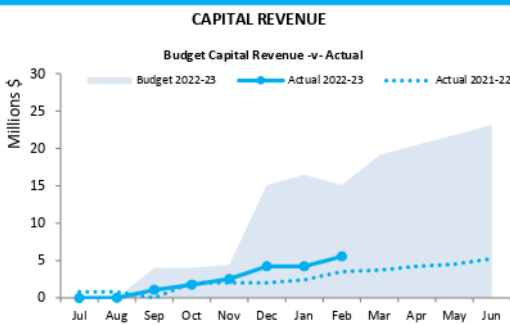
**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

SUMMARY INFORMATION - GRAPHS

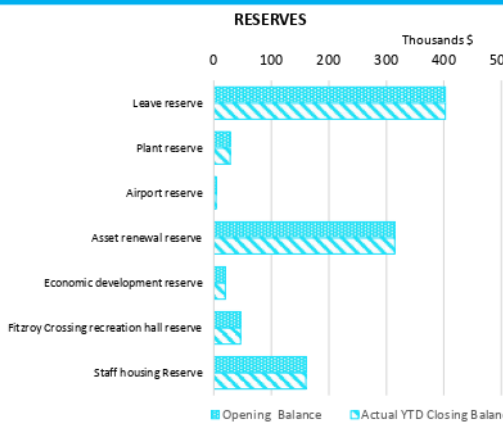
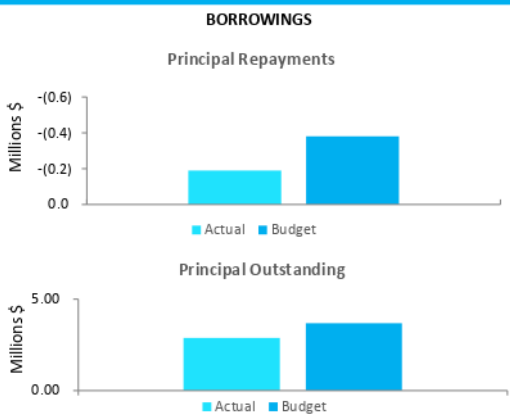
OPERATING ACTIVITIES



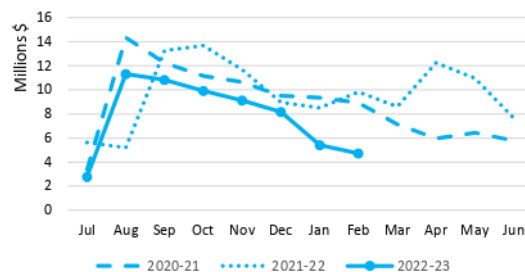
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 2

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.83 M	\$3.83 M	\$2.54 M	(\$1.29 M)
Closing	\$0.00 M	\$7.02 M	\$4.71 M	(\$2.31 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$6.49 M	86.9%
Restricted Cash	\$0.98 M	13.1%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$1.49 M	
0 to 30 Days		53.6%
Over 30 Days		46.4%
Over 90 Days		40.2%

Refer to Note 3 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$1.52 M	79.7%
Trade Receivable	\$2.29 M	
Over 30 Days		86.8%
Over 90 Days		76.1%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.39 M)	\$1.11 M	\$4.20 M	\$3.10 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$8.60 M	
YTD Budget	\$8.60 M	0.1%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$3.40 M	
YTD Budget	\$3.82 M	(10.9%)

Refer to Note 10 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$4.38 M	
YTD Budget	\$4.31 M	1.6%

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)
(\$0.53 M)	\$2.27 M	(\$1.84 M)	(\$4.11 M)

Refer to Statement of Financial Activity

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

Refer to Note 5 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$7.39 M	
Amended Budget	\$23.66 M	31.2%

Refer to Note 6 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$5.55 M	
Amended Budget	\$23.13 M	24.0%

Refer to Note 6 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.09 M	(\$0.19 M)	(\$0.19 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
	\$
Principal repayments	\$0.19 M
Interest expense	\$0.05 M
Principal due	\$2.88 M

Refer to Note 7 - Borrowings

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

Refer to Note 8 - Cash Reserves

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

NATURE OR TYPE DESCRIPTIONS

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. Excludes 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, and 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 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, reimbursements etc.

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

All costs associated 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, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)

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. Excluding Land.

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 | 4

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

BY NATURE OR TYPE

Ref	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	3,826,049	3,826,049	2,538,157	(1,287,892)	(33.66%) ▼
Revenue from operating activities						
Rates		8,598,322	8,598,322	8,603,482	5,160	0.06%
Operating grants, subsidies and contributions	10	5,562,685	3,817,846	3,401,172	(416,674)	(10.91%) ▼
Fees and charges		5,136,913	4,313,766	4,382,092	68,326	1.58%
Interest earnings		184,538	150,557	166,218	15,661	10.40%
Other revenue		1,276,503	940,780	1,325,169	384,389	40.86% ▲
		20,758,961	17,821,271	17,878,133	56,862	0.32%
Expenditure from operating activities						
Employee costs		(9,890,025)	(6,808,638)	(6,021,520)	787,118	11.56% ▲
Materials and contracts		(10,942,130)	(7,464,735)	(5,029,614)	2,435,121	32.62% ▲
Utility charges		(911,688)	(573,451)	(546,742)	26,709	4.66%
Depreciation on non-current assets		(7,131,200)	(4,754,132)	0	4,754,132	100.00% ▲
Interest expenses		(102,989)	(51,445)	(44,066)	7,379	14.34%
Insurance expenses		(1,482,254)	(1,223,488)	(1,443,271)	(219,783)	(17.96%) ▼
Other expenditure		(818,208)	(593,505)	(591,627)	1,878	0.32%
		(31,278,494)	(21,469,394)	(13,676,840)	7,792,554	(36.30%)
Non-cash amounts excluded from operating activities	1(a)	7,131,200	4,754,132	0	(4,754,132)	(100.00%) ▼
Amount attributable to operating activities		(3,388,333)	1,106,009	4,201,293	3,095,284	279.86%
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	11	23,134,525	15,112,738	5,554,343	(9,558,395)	(63.25%) ▼
Payments for property, plant and equipment and infrastructure	6	(23,664,938)	(12,838,275)	(7,394,827)	5,443,448	42.40% ▲
Amount attributable to investing activities		(530,413)	2,274,463	(1,840,484)	(4,114,947)	(180.92%)
Financing Activities						
Proceeds from new debentures	7	1,000,000	0	0	0	0.00%
Transfer from reserves	8	474,476	0	0	0	0.00%
Repayment of debentures	7	(381,779)	(189,235)	(189,235)	0	0.00%
Transfer to reserves	8	(1,000,000)	0	0	0	0.00%
Amount attributable to financing activities		92,697	(189,235)	(189,235)	0	0.00%
Closing funding surplus / (deficit)	1(c)	0	7,017,286	4,709,731	(2,307,555)	32.88% ▼

KEY INFORMATION

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

Refer to Note 14 for an explanation of the reasons for the variance.

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

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 5

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

BASIS OF PREPARATION

BASIS OF PREPARATION

This financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 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 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 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

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 17 March 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

(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	4,754,132	0
Total non-cash items excluded from operating activities		7,131,200	4,754,132	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.

		Amended Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 28 February 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	8	(501,325)	(975,801)	(975,801)
Add: Borrowings	7	618,221	381,779	192,544
Add: Provisions employee related provisions	8	402,441	402,441	402,441
Total adjustments to net current assets		519,337	(191,581)	(380,816)

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

Current assets				
Cash and cash equivalents	2	2,513,171	11,335,343	6,491,014
Financial assets at amortised cost	2	0	0	975,800
Rates receivables	3	1,372,036	1,290,181	1,522,540
Receivables	3	966,341	901,706	2,293,970
Other current assets	4	60,573	49,353	76,662
Less: Current liabilities				
Payables	5	(4,234,970)	(7,031,364)	(2,643,193)
Borrowings	7	(618,221)	(381,779)	(192,544)
Other liabilities	9	0	(2,611,951)	(2,611,951)
Provisions	9	(578,267)	(821,751)	(821,751)
Less: Total adjustments to net current assets	1(b)	519,337	(191,581)	(380,816)
Closing funding surplus / (deficit)		0	2,538,157	4,709,731

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 28 FEBRUARY 2023

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
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	4,349,910	0	4,349,910	0	ANZ	Variable	Nil
CBA Bank Acc - Fitzroy Deposits	Cash and cash equivalents	122,665	0	122,665	0	CBA	Nil	Nil
Municipal Investment Account	Cash and cash equivalents	2,016,689	0	2,016,689	0	ANZ	Variable	Nil
Reserve Bank Account	Financial assets at amortised cost	0	975,800	975,800	0	ANZ	2.98%	Jul-23
Trust Cash at Bank	Cash and cash equivalents	0	0	0	295,981	ANZ	Nil	Nil
Total		6,491,014	975,800	7,466,814	295,981			
Comprising								
Cash and cash equivalents		6,491,014	0	6,491,014	295,981			
Financial assets at amortised cost		0	975,800	975,800	0			
		6,491,014	975,800	7,466,814	295,981			

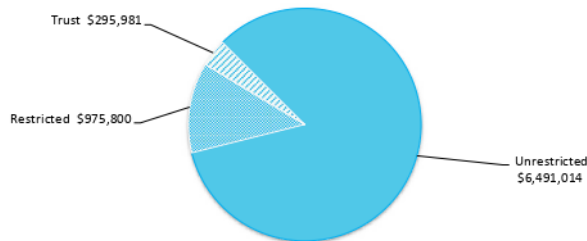
KEY INFORMATION

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. 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.



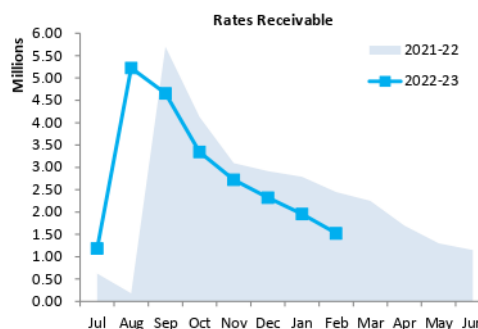
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SHIRE OF DERBY-WEST KIMBERLEY | 8

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 June 2022	28 Feb 2023
	\$	\$
Opening rates arrears	2,274,863	1,290,181
Levied	7,626,940	8,603,482
Less - collections	(8,611,622)	(7,882,961)
Gross rates collectable	1,290,181	2,010,702
Allowance for impairment of rates receivable	(488,162)	(488,162)
Net rates collectable	802,019	1,522,540
% Collected	87%	79.7%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(53,257)	375,185	140,288	121,400	1,862,383	2,445,999
Percentage	(2.2%)	15.3%	5.7%	5%	76.1%	
Balance per trial balance						
Sundry receivable						2,445,999
GST receivable						150,452
Allowance for impairment of receivables from contracts with customers						(374,162)
Rates pensioner rebates						8,615
Accrued income						63,066
Total receivables general outstanding						2,293,970

Amounts shown above include GST (where applicable)

KEY INFORMATION

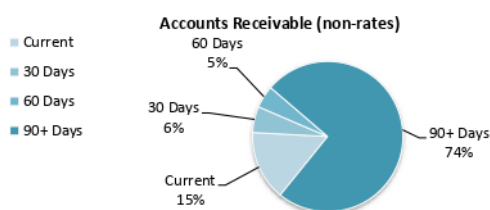
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable 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.

Classification and subsequent measurement

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

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



Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 28 February 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	49,353	92,035	(64,726)	76,662
Total other current assets	49,353	92,035	(64,726)	76,662
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 | 10

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

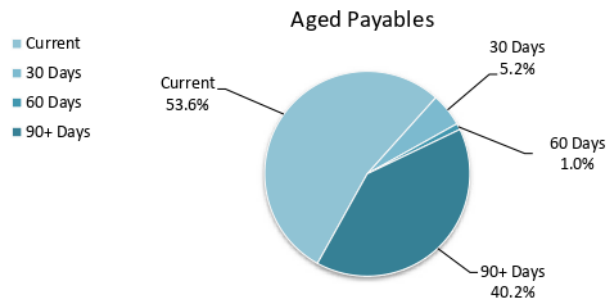
**OPERATING ACTIVITIES
NOTE 5
PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	796,888	77,791	14,707	597,013	1,486,399
Percentage	0%	53.6%	5.2%	1%	40.2%	
Balance per trial balance						
Sundry creditors						1,486,399
ATO liabilities						23,975
Other payables						616,297
Accrued expenses						373,199
Payroll creditors						3,651
Prepaid rates						139,672
Total payables general outstanding						2,643,193

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



Please refer to the compilation report

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,936,513	936,513	238,174	(698,339)
Plant & Equipment	743,761	743,761	232,164	(511,597)
Infrastructure Roads	16,942,964	8,716,301	6,481,356	(2,234,945)
Infrastructure - Wharf	100,000	0	0	0
Infrastructure Other	3,941,700	2,441,700	443,133	(1,998,567)
Payments for Capital Acquisitions	23,664,938	12,838,275	7,394,827	(5,443,448)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	23,134,525	15,112,738	5,554,343	(9,558,395)
Borrowings	1,000,000	0	0	0
Cash backed reserves				
Asset renewal reserve	314,511	0	0	0
Staff housing Reserve	159,965	0	0	0
Contribution - operations	(944,063)	(2,274,463)	1,840,484	4,114,947
Capital funding total	23,664,938	12,838,275	7,394,827	(5,443,448)

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

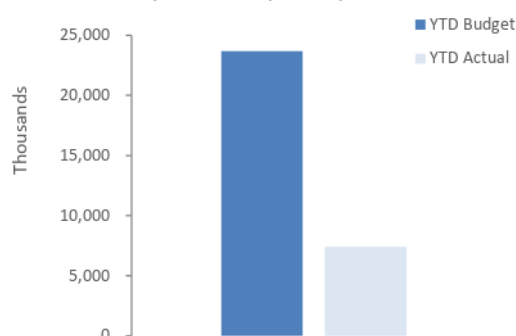
Initial recognition and measurement for assets held at cost

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 recognise 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

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.

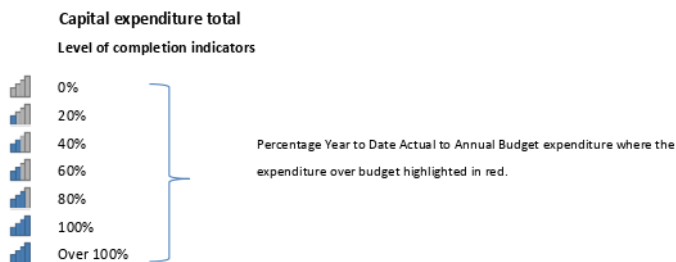
Payments for Capital Acquisitions



Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS (CONTINUED)



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

			Amended			
Account Description			Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure						
Buildings						
	4080710	WELFARE - Building (Capital)	40,089	40,089	20,089	(20,000)
	4090110	STF HOUSE - Building (Capital)	1,440,300	440,300	130,689	(309,611)
	4110210	SWIM AREAS - Building (Capital)	0	0	16,678	16,678
	4110310	REC - Other Rec Facilities Building (Capital)	5,000	5,000	0	(5,000)
	4120110	ROADC - Building (Capital)	397,000	397,000	69,909	(327,091)
	4120610	AERO - Building (Capital)	35,424	35,424	0	(35,424)
	4140210	ADMIN - Building (Capital)	0	0	809	809
	4090210	OTH HOUSE - Building (Capital)	6,300	6,300	0	(6,300)
	4100710	COM AMEN - Building (Capital)	12,400	12,400	0	(12,400)
	Buildings Total		1,936,513	936,513	238,174	(698,339)
Plant & Equipment						
	4050230	ANIMAL - Plant & Equipment (Capital)	0	0	22,060	22,060
	4070730	OTH HEALTH - Plant & Equipment (Capital)	75,100	75,100	12,250	(62,850)
	4110530	LIBRARY - Plant & Equipment (Capital)	0	0	6,083	6,083
	4140230	ADMIN - Plant and Equipment (Capital)	143,342	143,342	3,707	(139,635)
	4140330	PWO - Plant and Equipment (Capital)	247,326	247,326	178,945	(68,381)
	4120130	ROADC - Plant & Equipment (Capital)	277,992	277,992	9,119	(268,873)
	Plant & Equipment Total		743,761	743,761	232,164	(511,597)
Infrastructure Roads						
	4120140	ROADC - Roads Built Up Area - Council Funded	1,557,960	740,960	1,687,511	946,551
	4120142	ROADC - Roads Outside BUA - Gravel - Council Funded	1,308,302	862,802	497,356	(365,446)
	4120144	ROADC - Roads Built Up Area - Roads to Recovery	702,402	418,068	657,632	239,564
	4120146	ROADC - Roads Outside BUA - Gravel - Roads to Recovery	231,428	115,714	0	(115,714)
	4120148	ROADC - Roads Built Up Area - Regional Road Group	372,016	193,329	43,366	(149,963)
	4120156	ROADC - Roads Built Up Area - Flood Damage	467,387	233,694	114,486	(119,208)
	4120158	ROADC - Roads Outside BUA - Gravel - Flood Damage	11,840,613	5,920,307	3,481,005	(2,439,302)
	Infrastructure Roads Total		16,942,964	8,716,301	6,481,356	(2,234,945)
	Infrastructure Parks & Ovals Total		0	0	0	0
Infrastructure - Wharf						
	4120790	WATER - Infrastructure Other (Capital)	100,000	0	0	0
Infrastructure Other						
	4050390	OLOPS - Infrastructure Other (Capital)	0	0	25	25
	4120190	ROADC - Infrastructure Other (Capital)	431,000	431,000	154,599	(276,401)
	4120690	AERO - Infrastructure Other (Capital) - Aerodromes	3,000,000	1,500,000	0	(1,500,000)
	4110290	SWIM AREAS - Infrastructure Other (Capital)	503,700	503,700	288,509	(215,191)
	4110390	REC - Infrastructure Other (Capital)	7,000	7,000	0	(7,000)
	Infrastructure Other Total		3,941,700	2,441,700	443,133	(1,998,567)
	Grand Total		23,664,938	12,838,275	7,394,827	(5,443,448)

Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Housing										
Staff Housing	136	51,785	0	0	(12,326)	(25,057)	39,459	26,728	(1,673)	(2,947)
Staff Housing	146	516,591	0	0	(25,297)	(51,394)	491,294	465,197	(16,350)	(31,900)
Staff Housing	148	243,688	0	0	(9,787)	(19,794)	233,901	223,894	(5,471)	(10,722)
Staff Housing		0	0	1,000,000	0	0	0	1,000,000	0	0
Transport										
Wharf Fenders and boat ramp	145	166,351	0	0	(14,223)	(28,934)	152,128	137,417	(5,714)	(10,940)
Refinance Derby Airport and wharf	152	1,531,820	0	0	(76,936)	(192,991)	1,454,884	1,338,829	(11,665)	(25,669)
Derby wharf infrastructure	151	251,676	0	0	(38,432)	(38,867)	213,244	212,809	(3,800)	(7,309)
Economic services										
Derby visitors centre	149	304,610	0	0	(12,234)	(24,742)	292,376	279,868	(6,838)	(13,402)
Total		3,066,521	0	1,000,000	(189,235)	(381,779)	2,877,286	3,684,742	(51,511)	(102,889)
Current borrowings		381,779					192,544			
Non-current borrowings		2,684,742					2,684,742			
		3,066,521					2,877,286			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**OPERATING ACTIVITIES
NOTE 8
RESERVE ACCOUNTS**

Reserve accounts

Reserve name	Opening Balance	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$
Restricted by Council							
Leave reserve	402,441	0	0	0	0	402,441	402,441
Plant reserve	28,456	0	0	0	0	28,456	28,456
Airport reserve	3,721	0	0	0	0	3,721	3,721
Asset renewal reserve	314,511	0	0	(314,511)	0	0	314,511
Economic development reserve	19,936	1,000,000	0	0	0	1,019,936	19,936
Fitzroy Crossing recreation hall reserve	46,771	0	0	0	0	46,771	46,771
Staff housing Reserve	159,965	0	0	(159,965)	0	0	159,965
	975,801	1,000,000	0	(474,476)	0	1,501,325	975,801

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 15

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES
NOTE 9
OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 28 February 2023
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		144,166	0	0	0	144,166
- Capital grant/contribution liabilities		2,467,785	0	0	0	2,467,785
Total other liabilities		2,611,951	0	0	0	2,611,951
Employee Related Provisions						
Annual leave		364,110	0	0	0	364,110
Long service leave		327,404	0	0	0	327,404
Total Employee Related Provisions		691,514	0	0	0	691,514
Other Provisions						
- RAAF Curtain		130,237	0	0	0	130,237
Total Other Provisions		130,237	0	0	0	130,237
Total other current liabilities		3,433,702	0	0	0	3,433,702

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10 and 11

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 Related Provisions

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 employee related 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.

Capital grant/contribution liabilities

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 10
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD Budget	YTD Revenue
	1 July 2022		(As revenue)	28 Feb 2023	28 Feb 2023	Revenue		Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
GEN PUR - Financial Assistance Grant - General	0	0	0	0	0	1,787,278	1,212,807	1,340,459
GEN PUR - Financial Assistance Grant - Roads	0	0	0	0	0	446,640	313,026	282,639
GEN PUR - Financial Assistance Grant - Aboriginal Access Roads	0	0	0	0	0	286,667	213,021	215,000
Law, order, public safety								
ANIMAL - Grants	0	0	0	0	0	50,000	50,000	50,000
Health								
PEST - Grants	0	0	0	0	0	7,500	3,750	4,212
OTH HEALTH - Grants	0	0	0	0	0	625,000	312,500	414,427
Education and welfare								
WELFARE - Grants	37,707	0	0	37,707	37,707	970,000	738,000	244,204
WELFARE - Other Income	0	0	0	0	0	310,000	310,000	0
FAMILIES - Grant Funding	25,000	0	0	25,000	25,000	0	0	0
Community amenities								
COM AMEN - Grants	10,000	0	0	10,000	10,000	0	0	0
Recreation and culture								
REC - Grants	0	0	0	0	0	321,964	160,982	0
LIBRARY - Other Grants	0	0	0	0	0	5,000	0	4,332
LIBRARY - Grant - Regional Library Services	0	0	0	0	0	4,000	2,667	0
OTH CUL - Grants - Other Culture	13,813	0	0	13,813	13,813	30,000	6,667	23,155
OTH CUL - Sculptures on the Marsh - Grant	0	0	0	0	0	120,000	0	100,000
HERITAGE - Grants	23,340	0	0	23,340	23,340	0	0	0
State Wharfinger House	15,000	0	0	15,000	15,000	0	0	0
Transport								
ROADC - Other Grants - Roads/Streets	0	0	0	0	0	0	0	7,290
	124,860	0	0	124,860	124,860	4,964,049	3,323,420	2,685,718
Operating contributions								
Governance								
MEMBERS - Reimbursements	0	0	0	0	0	1,000	1,000	690
General purpose funding								
RATES - Reimbursement of Debt Collection Costs	0	0	0	0	0	45,000	18,336	42,115
OTH GOV - Reimbursements	0	0	0	0	0	400	400	397
Law, order, public safety								
FIRE - Reimbursements	0	0	0	0	0	0	0	9,830
ANIMAL - Reimbursements	0	0	0	0	0	12,287	12,287	12,287
OLOPS - Reimbursements	0	0	0	0	0	0	0	2,457
Health								
HEALTH - Reimbursements	0	0	0	0	0	1,500	750	8,270
OTH HEALTH - Reimbursements	0	0	0	0	0	2,260	1,130	1,273
Education and welfare								
WELFARE - Reimbursements	0	0	0	0	0	0	0	3,947
Recreation and culture								
REC - Reimbursements - Other Recreation	0	0	0	0	0	138,000	138,000	138,680
LIBRARY - Reimbursements Lost Books	0	0	0	0	0	200	200	69
HERITAGE - Contributions & Donations	0	0	0	0	0	1,999	1,333	967
OTH CUL - Other Income	0	0	0	0	0	20,000	0	0
OTH CUL - Contributions & Donations - Other Culture	0	0	0	0	0	55,000	0	20,868
Transport								
AERO - Reimbursements - Aerodromes	0	0	0	0	0	11,000	11,000	15,850
WATER - Reimbursements	0	0	0	0	0	309,990	309,990	410,325
Other property and services								
PRIVATE - Private Works Income	0	0	0	0	0	0	0	6,868
ADMIN - Reimbursements	0	0	0	0	0	0	0	3,863
PWO - Other Reimbursements	0	0	0	0	0	0	0	10,500
AGRN 1044 - Recovery - DRAFWA	0	0	0	0	0	0	0	21,198
AGRN 1044 - Recovery - Contributions and Donations	0	0	0	0	0	0	0	5,000
	0	0	0	0	0	598,636	494,426	715,454
TOTALS	124,860	0	0	124,860	124,860	5,562,685	3,817,846	3,401,172

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 17

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 11
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 28 Feb 2023	Current Liability 28 Feb 2023	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
ROADC - Financial Assistance Grants -- Roads	0	0	0	0	0	350,000	175,000	556,566
Law, order, public safety								
OLOPS - Grants	25,697	0	0	25,697	25,697	0	0	0
Health								
OTH HEALTH - Capital Grants	0	0	0	0	0	75,100	75,100	0
Education and welfare								
WELFARE - Grants	16,193	0	0	16,193	16,193	0	0	0
Recreation and culture								
SWIM AREAS - Grant	0	0	0	0	0	503,700	503,700	0
SWIM AREAS - Grants	238,802	0	0	238,802	238,802	0	0	0
Transport								
ROADC - Regional Road Group Grants (MR WA)	0	0	0	0	0	1,276,680	761,586	0
ROADC - Roads to Recovery - Grants	430,043	0	0	430,043	430,043	1,389,716	841,023	0
ROADC - Other Grants -- Roads/Streets	94,672	0	0	94,672	94,672	979,960	629,960	338,937
ROADC - Other Grants -- Footpaths	0	0	0	0	0	436,000	218,000	0
ROADC - Other Grants -- Aboriginal Roads	0	0	0	0	0	611,600	396,600	174,333
ROADC - Other Grants - Flood Damage	1,098,279	0	0	1,098,279	1,098,279	0	0	96,941
ROADC - Other Grants -- Flood Damage	0	0	0	0	0	14,511,769	8,511,769	4,387,566
AERO - Grants -- Aerodromes	19,785	0	0	19,785	19,785	3,000,000	3,000,000	0
WATER - Grants	54,334	0	0	54,334	54,334	0	0	0
Economic services								
TOUR - Grants	489,980	0	0	489,980	489,980	0	0	0
	2,467,785	0	0	2,467,785	2,467,785	23,134,525	15,112,738	5,554,343

Please refer to the compilation report

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 12
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 2022	Received	Paid	28 Feb 2023
	\$	\$	\$	\$
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 | 19

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 13
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Increase in		Amended Budget Running Balance
				Available Cash	Decrease in Available Cash	
				\$	\$	\$
2050298	ANIMAL - Staff Housing Costs Allocated	AC08/23	Operating Expenses	0	(5,678)	(1,443,870)
2050305	OLOPS - Recruitment	AC08/23	Operating Expenses	0	(3,000)	(1,446,870)
2050398	OLOPS - Staff Housing Costs Allocated	AC08/23	Operating Expenses	0	(1,000)	(1,447,870)
2050530	ESL BFB - Insurances	AC08/23	Operating Expenses	0	(3,954)	(1,451,824)
2050630	ESL SES - Insurances	AC08/23	Operating Expenses	0	(3,072)	(1,454,896)
2050687	ESL SES - Other Goods and Services	AC08/23	Operating Expenses	0	(5,000)	(1,459,896)
2050688	ESL SES - Other Goods and Services	AC08/23	Operating Expenses	0	(2,000)	(1,461,896)
2050688	ESL SES - Other Goods and Services	AC08/23	Operating Expenses	0	(1,000)	(1,462,896)
2070403	HEALTH - Uniforms	AC08/23	Operating Expenses	0	(1,000)	(1,463,896)
2070405	HEALTH - Recruitment	AC08/23	Operating Expenses	0	(15,000)	(1,478,896)
2070412	HEALTH - Analytical Expenses	AC08/23	Operating Expenses	0	(10,000)	(1,488,896)
2070703	OTH HEALTH - Uniforms	AC08/23	Operating Expenses	0	(2,000)	(1,490,896)
2070709	OTH HEALTH - Travel & Accommodation	AC08/23	Operating Expenses	0	(13,000)	(1,503,896)
2070740	OTH HEALTH - Advertising & Promotion	AC08/23	Operating Expenses	0	(4,000)	(1,507,896)
2070752	OTH HEALTH - Consultants	AC08/23	Operating Expenses	0	(50,000)	(1,557,896)
2080703	WELFARE - Uniforms	AC08/23	Operating Expenses	0	(3,000)	(1,560,896)
2080705	WELFARE - Recruitment	AC08/23	Operating Expenses	0	(2,000)	(1,562,896)
2080709	WELFARE - Travel & Accommodation	AC08/23	Operating Expenses	0	(10,000)	(1,572,896)
2080787	WELFARE - Other Expenses	AC08/23	Operating Expenses	0	(1,500)	(1,574,396)
2100616	PLAN - Postage and Freight	AC08/23	Operating Expenses	0	(5,000)	(1,579,396)
2100652	PLAN - Consultants	AC08/23	Operating Expenses	0	(25,000)	(1,604,396)
2110187	HALLS - Other Expenses	AC08/23	Operating Expenses	4,000	0	(1,600,396)
2110204	SWIM AREAS - Training & Conferences	AC08/23	Operating Expenses	5,000	0	(1,595,396)
2110287	SWIM AREAS - Other Expenses	AC08/23	Operating Expenses	4,000	0	(1,591,396)
2110221	SWIM AREAS - Information Technology	AC08/23	Operating Expenses	0	(9,000)	(1,600,396)
2110352	REC - Consultants	AC08/23	Operating Expenses	0	(8,500)	(1,608,896)
2120252	ROADM - Consultants	AC08/23	Operating Expenses	0	(20,000)	(1,628,896)
2120730	WATER - Insurance	AC08/23	Operating Expenses	0	(127,000)	(1,755,896)
2140710	SDWK - Flood Recovery Quick Grants	AC08/23	Operating Expenses	0	(4,500)	(1,760,396)
2140219	ADMIN - Information Technology Contract Services	AC08/23	Operating Expenses	0	(25,000)	(1,785,396)
3030121	RATES - Account Enquiry Charges	AC08/23	Operating Revenue	1,000	0	(1,784,396)
3030122	RATES - Reimbursement of Debt Collection Costs	AC08/23	Operating Revenue	0	(35,000)	(1,819,396)
3030123	RATES - Special Payment Arrangement	AC08/23	Operating Revenue	225	0	(1,819,171)
3030131	RATES - Rates Levied - Interim	AC08/23	Operating Revenue	12,300	0	(1,806,871)
3030132	RATES - Rates Levied - Back Rated	AC08/23	Operating Revenue	1,470	0	(1,805,401)
3030135	RATES - Other Income Relating To Rates	AC08/23	Operating Revenue	1,250	0	(1,804,151)
3030138	RATES - Discount on Rates Levied	AC08/23	Operating Revenue	0	(3,885)	(1,808,036)
3030145	RATES - Penalty Interest Received	AC08/23	Operating Revenue	0	(53,912)	(1,861,948)
3030147	RATES - Pensioner Deferred Interest Received	AC08/23	Operating Revenue	2,138	0	(1,859,810)
3030220	GEN PUR - Charges - Photocopying / Faxing	AC08/23	Operating Revenue	50	0	(1,859,760)
3030221	GEN PUR - Charges - Sale Of Electoral Rolls, Minutes, Local Laws	AC08/23	Operating Revenue	50	0	(1,859,710)
3030246	GEN PUR - Interest Earned - Municipal Funds	AC08/23	Operating Revenue	40,000	0	(1,819,710)
3030247	GEN PUR - Penalty Interest - Sundry Debtors	AC08/23	Operating Revenue	7,400	0	(1,812,310)
3030210	GEN PUR - Financial Assistance Grant - General	AC08/23	Operating Revenue	0	(510,607)	(2,322,917)
3030211	GEN PUR - Financial Assistance Grant - Roads	AC08/23	Operating Revenue	28,352	0	(2,294,565)
3030215	GEN PUR - Financial Assistance Grant - Aboriginal Access Roads	AC08/23	Operating Revenue	0	(7,919)	(2,302,484)
3040101	MEMBERS - Reimbursements	AC08/23	Operating Revenue	1,000	0	(2,301,484)
3040120	MEMBERS - Council Chamber Hire	AC08/23	Operating Revenue	550	0	(2,300,934)
3040135	MEMBERS - Other Income	AC08/23	Operating Revenue	730	0	(2,300,204)
3040201	OTH GOV - Reimbursements	AC08/23	Operating Revenue	400	0	(2,299,804)
3040220	OTH GOV - Fees & Charges	AC08/23	Operating Revenue	50	0	(2,299,754)
3100121	SAN - Domestic Services (Additional)	AC08/23	Operating Revenue	0	(33,000)	(2,332,754)
3110335	REC - Other Income	AC08/23	Operating Revenue	53,811	0	(2,278,943)
3110301	REC - Reimbursements - Other Recreation	AC08/23	Operating Revenue	59,564	0	(2,219,379)
3120601	AERO - Reimbursements - Aerodromes	AC08/23	Operating Revenue	11,000	0	(2,208,379)
3120620	AERO - Airport Landing Fees & Charges	AC08/23	Operating Revenue	164,000	0	(2,044,379)
3120735	WATER - Other Income	AC08/23	Operating Revenue	1,000,000	0	(1,044,379)
	Transfer to reserve - Economic Development Reserve (Rec)	AC08/23	Capital Expenses	0	(1,000,000)	(2,044,379)
4080710	Derby Youth Centre - Kitchen Upgrade (Capital)	AC08/23	Capital Expenses	0	(8,655)	(2,053,034)
4080710	Derby Youth Centre - Kitchen Upgrade (Capital)	AC08/23	Capital Expenses	0	(11,434)	(2,064,468)
4090110	Woollybutt 19A (Staff Housing) - Building (Capital)	AC08/23	Capital Expenses	5,000	0	(2,059,468)
4090110	Bloodwood 14 (Staff Housing) - Building (Capital)	AC08/23	Capital Expenses	5,000	0	(2,054,468)
4090110	Bloodwood 16 (Staff Housing) - Building (Capital)	AC08/23	Capital Expenses	5,000	0	(2,049,468)
4090110	Holman Street 13A (Staff Housing) - Building (Capital)	AC08/23	Capital Expenses	55,000	0	(1,994,468)
4090110	Holman Street 13B (Staff Housing) - Building (Capital)	AC08/23	Capital Expenses	20,000	0	(1,974,468)
4090110	Rowell Street 4A (Staff Housing) - Building (Capital)	AC08/23	Capital Expenses	10,000	0	(1,964,468)
4090110	Ashley Street 9 (Common Groh) - Building (Capital)	AC08/23	Capital Expenses	0	(65,300)	(2,029,768)
4100710	Fitzroy Crossing Public Toilets - Building (Capital)	AC08/23	Capital Expenses	10,000	0	(2,019,768)
4110310	Derby Recreation Centre - Building (Capital)	AC08/23	Capital Expenses	10,000	0	(2,009,768)
4120110	Derby Depot - Building (Capital)	AC08/23	Capital Expenses	0	(5,000)	(2,014,768)
4120130	Trailer For Ride On	AC08/23	Capital Expenses	6,606	0	(2,008,162)
4120190	Wheel Stops	AC08/23	Capital Expenses	30,000	0	(1,978,162)
4120610	Fitzroy Airport Terminal - Building (Capital)	AC08/23	Capital Expenses	0	(35,424)	(2,013,586)
4120130	Construction - Streets, Roads, Bridges & Depots	AC08/23	Capital Expenses	140,279	0	(1,873,307)
4120130	Construction - Streets, Roads, Bridges & Depots	AC08/23	Capital Expenses	94,373	0	(1,778,934)

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 21

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 13
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
4120130	Construction - Streets, Roads, Bridges & Depots	AC08/23	Capital Expenses	37,749	0	(1,741,185)
4120140	Guildford Street (Capital)	AC08/23	Capital Expenses	178,000	0	(1,563,185)
4120140	Forrest Road (Capital)	AC08/23	Capital Expenses	180,000	0	(1,383,185)
2050100	FIRE - Employee Costs	AC08/23	Operating Expenses	0	(5,921)	(1,389,106)
2050100	FIRE - Employee Costs	AC08/23	Operating Expenses	3,611	0	(1,385,495)
2050200	ANIMAL - Employee Costs	AC08/23	Operating Expenses	0	(7,560)	(1,393,055)
2050200	ANIMAL - Employee Costs	AC08/23	Operating Expenses	4,516	0	(1,388,539)
2050300	OLOPS - Employee Costs	AC08/23	Operating Expenses	0	(1,322)	(1,389,861)
2050304	OLOPS - Training & Development	AC08/23	Operating Expenses	901	0	(1,388,960)
2070400	HEALTH - Employee Costs	AC08/23	Operating Expenses	51,918	0	(1,337,042)
2070400	HEALTH - Employee Costs	AC08/23	Operating Expenses	12,579	0	(1,324,463)
2070700	OTH HEALTH - Employee Costs	AC08/23	Operating Expenses	79,459	0	(1,245,004)
2070700	OTH HEALTH - Employee Costs	AC08/23	Operating Expenses	37,677	0	(1,207,327)
2080700	WELFARE - Employee Costs	AC08/23	Operating Expenses	0	(16,917)	(1,224,244)
2080700	WELFARE - Employee Costs	AC08/23	Operating Expenses	38,351	0	(1,185,893)
2110100	HALLS - Employee Costs	AC08/23	Operating Expenses	0	(1,740)	(1,187,633)
2110100	HALLS - Employee Costs	AC08/23	Operating Expenses	76	0	(1,187,557)
2110200	SWIM AREAS - Salaries	AC08/23	Operating Expenses	74,356	0	(1,113,201)
2110200	SWIM AREAS - Salaries	AC08/23	Operating Expenses	24,111	0	(1,089,090)
2110300	REC - Employee Costs	AC08/23	Operating Expenses	25,269	0	(1,063,821)
2110300	REC - Employee Costs	AC08/23	Operating Expenses	13,732	0	(1,050,089)
2110500	LIBRARY - Employee Costs	AC08/23	Operating Expenses	42,377	0	(1,007,712)
2110500	LIBRARY - Employee Costs	AC08/23	Operating Expenses	12,290	0	(995,422)
2110600	HERITAGE - Employee Costs	AC08/23	Operating Expenses	0	(1,740)	(997,162)
2110600	HERITAGE - Employee Costs	AC08/23	Operating Expenses	76	0	(997,086)
2110700	OTH CUL - Employee Costs	AC08/23	Operating Expenses	217,605	0	(779,481)
2110700	OTH CUL - Employee Costs	AC08/23	Operating Expenses	63,414	0	(716,067)
2130200	TOUR - Employee Costs	AC08/23	Operating Expenses	90,826	0	(625,241)
2130200	TOUR - Employee Costs	AC08/23	Operating Expenses	28,227	0	(597,014)
2140200	ADMIN - Employee Costs Executive Services	AC08/23	Operating Expenses	241,652	0	(355,362)
2140200	ADMIN - Employee Costs Executive Services	AC08/23	Operating Expenses	101,482	0	(253,880)
2140202	ADMIN - Employee Costs Corporate Services	AC08/23	Operating Expenses	214,060	0	(39,820)
2140202	ADMIN - Employee Costs Corporate Services	AC08/23	Operating Expenses	102,602	0	62,782
2140300	PWO - Employee Costs	AC08/23	Operating Expenses	352,214	0	414,996
2140300	PWO - Employee Costs	AC08/23	Operating Expenses	138,399	0	553,395
2140328	PWO - Supervision	AC08/23	Operating Expenses	137,544	0	690,939
2140328	PWO - Supervision	AC08/23	Operating Expenses	37,404	0	728,343
2140252	ADMIN - Consultants	AC08/23	Operating Expenses	0	(60,000)	668,343
3140235	ADMIN - Other Income Relating to Administration	AC08/23	Operating Revenue	0	(557,713)	110,630
2140705	Recovery TC Ellie - Other Expenses	AC08/23	Operating Expenses	0	(110,630)	0
				9,506,546	(9,506,546)	0

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 22

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**OPERATING ACTIVITIES
NOTE 14
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 2022-23 year is \$30,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Opening funding surplus / (deficit)	(1,287,892)	(33.66%)				
Revenue from operating activities						
Operating grants, subsidies and contributions	(416,674)	(10.91%)				
Other revenue	384,389	40.86%				
Expenditure from operating activities						
Employee costs	787,118	11.56%				
Materials and contracts	2,435,121	32.62%				
Depreciation on non-current assets	4,754,132	100.00%				
Insurance expenses	(219,783)	(17.96%)				
Non-cash amounts excluded from operating activities	(4,754,132)	(100.00%)				
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(9,558,395)	(63.25%)				
Payments for property, plant and equipment	5,443,448	42.40%				
Closing funding surplus / (deficit)	(2,307,555)	32.88%				

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 23

**Moore Australia**

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17 March 2023

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 28 FEBRUARY 2023

We advise we have completed the compilation of your statutory monthly statement of financial activity (by nature or type) and monthly financial report for the month ended 28 February 2023 and enclose this with our compilation report.

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 report 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 monthly financial report and other end of month review services.

MATTERS FOR MANAGEMENT ATTENTION:

Please complete the monthly financial report by completing Note 14 – Explanation of Material Variances by providing a comment for each item where the council's year to date budget and year to date 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)

Moore Australia (WA) Pty Ltd trading as agent – ABN 99 433 544 961.
An independent member of Moore Global Network Limited - members in principal cities throughout the world.
Liability limited by a scheme approved under Professional Standards Legislation.

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

**Period Ending
28 February 2023**


Topic	Item	First Identified	Explanation	Action Required	Priority
Subsidiary ledgers	Outstanding	February 2023	Debtors aged trial balance includes invoices totalling \$1,862,383 outstanding for over 90 days and debtors with credit balances totalling \$53,257.	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
Disposal of assets	Proceeds allocation	December 2022	Trade in value of disposed vehicles have been fully allocated against the asset account in error. We have amended this on face of the statements.	We recommend processing asset disposals at the time of disposal to recognise the profit or loss on disposal.	Medium
Capital Acquisition / Disposal of Assets	Allocations	December 2022	Capital expenditure and disposal of asset transactions have occurred without budget allocations.	We recommend reviewing allocations and journal where necessary or include in budget review.	Medium
Liabilities	Contract liabilities	December 2022	Contract liabilities have not been adjusted in 2022/23.	We recommend recognising the revenue for unspent grants held as a liability when the performance obligations are met.	Medium
General ledger	Allocations	February 2023	Accrued income has a balance of \$63,066.	We recommend reviewing accrued income ledger account and allocating accordingly.	Medium
Balance Sheet	Allocations	February 2023	Clearing allocations from 2021/22 has incorrectly allocated \$22,111 from plant and equipment to borrowings opening balance. We have amended this on the face of the statements.	We recommend reviewing clearing accounts and correcting allocations where applicable.	Medium

Approval:  Russell Barnes, Director

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

**Period Ending
28 February 2023**

Topic	Item	First Identified	Explanation	Action Required	Priority
Operating Expenditure	Allocations	February 2023	Admin allocations have been under allocated by \$25,080.	We recommend the allocations be reviewed and adjusted (where appropriate) and ensure recoveries administration costs.	Medium
Operating Expenditure	Allocations	February 2023	Salaries and wages accounts have been over allocated by \$206,840.	We recommend the control accounts for salaries and wages be reconciled after finalising each payrun.	Medium
Operating expenditure	Depreciation	December 2022	Depreciation has not been processed in 2022/23.	When the 2021/22 Annual Financial Statements have been finalised depreciation will be processed.	Low
Funding Surplus	Opening Surplus	February 2023	At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report for 30 June 2022 has not been finalised, therefore the closing surplus may change from the current \$4,729,037 due to year end and audit adjustments.	None required.	Low

Approval:  Russell Barnes, Director

Management Report
Period Ending 28/02/ 2023
MANAGEMENT COMMENTS

Issue	Priority	Management Comments
Debtors aged trial balance includes invoices totalling \$1,862,383 outstanding for over 90 days and debtors with credit balances totalling \$53,257.	Medium	Outstanding debts have been reviewed and identified: <ol style="list-style-type: none"> 1. Under negotiation 2. In the liquidation process 3. On payment arrangement with the Shire 4. CS Legal for further legal action. Credit balance is currently being reviewed.
Trade in value of disposed vehicle has been fully allocated against the asset account in error. We have amended this on face of the statements.	Medium	Assets and Disposal under review and will be amended in March 2023
Capital expenditure and disposal of asset transactions have occurred without budget allocations.	Medium	Mid -Year Review amended several ambiguities
Contract liabilities have not been adjusted in 2022/23.	Medium	Align with 2021-22 Audit
Accrued income has a balance of \$63,066.	Medium	Align with 2021-22 Audit
Clearing allocations from 2021/22 has incorrectly allocated \$22,111 from plant and equipment to borrowings opening balance.	Medium	Align with 2021-22 Audit
Admin allocations have been under allocated by \$25,080.	Medium	Review
Salaries and wages accounts have been over allocated by \$206,840.	Medium	Review refers to AGRN1044
Depreciation has not been processed in 2022/23.	Low	Pending completion of 2021/22 Annual Financial Report
At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report for 30 June 2022 has not been finalised, therefore the closing surplus may change from the current \$5,396,312 due to year end and audit adjustments.	Low	Pending completion of 2021/22 Annual Financial Report

7.7 ACCOUNTS FOR PAYMENT - FEBRUARY 2023**File Number:** 5110 - Accounts Payable**Author:** Susan Krouzecky, Manager of Finance**Responsible Officer:** Tamara Clarkson, 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 February 2023.

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
Legal & Compliance: 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	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 2022-23 Annual Budget as adopted by Council at its meeting held 28 July 2022 (Resolution 94/22) 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
FEBRUARY - 2023**

FUND	DETAILS	AMOUNT
MUNICIPAL ACCOUNT		
EFT Payments	EFT 55228 - 55376	\$1,863,134.17
Municipal Cheques		<i>Nil</i>
Direct Debits	Fees & Charges, Credit Card Payments, Payroll, Payroll Liabilities	\$707,448.31
Manual Cheques		<i>Nil</i>
TRUST ACCOUNT		
EFT Payments		<i>Nil</i>
Trust Cheques		<i>Nil</i>
TOTAL		\$2,570,582.48

Creditors Outstanding as at 28/02/23

\$1,486,399.43

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

- 1. ACCOUNTS FOR PAYMENT - FEBRUARY 2023**
- 2. CREDIT CARD RECONCILIATION - FEBRUARY 2023**

RECOMMENDATION

That the Audit Committee recommends that Council:

- 1. Notes the List of Accounts for February 2023 paid under Delegated Authority in accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996 attached to this report, totalling \$2,570,582.48**

REPORT TO COUNCIL – FEBRUARY 2023

EFT PAYMENTS – MUNI ACCOUNT

PAYMENT ID	DATE	CREDITOR / INVOICE DETAILS	AMOUNT
EFT55269	10/02/2023	A & B TYRES	\$35.00
45519	12/01/2023	Puncture repair	\$35.00
EFT55309	10/02/2023	AARON GLOOR	\$261.00
INV REIMB3101	31/01/2023	Utility Subsidy	\$261.00
EFT55270	10/02/2023	ALFORD CONTRACTING	\$375.00
0594	01/02/2023	Re-key and adjust door locks	\$375.00
EFT55229	03/02/2023	ALTHAM PLUMBING CONTRACTORS	\$540.60
14832	20/01/2023	Test, clean & clear backflow, submit results to Water Corp	\$253.00
14848	23/01/2023	Repair leaking tap in upstairs bathroom, Materials	\$287.60
EFT55330	17/02/2023	ALTHAM PLUMBING CONTRACTORS	\$165.00
INV 14896	03/02/2023	Repair leak under sink	\$165.00
EFT55271	10/02/2023	AMANDA DEXTER	\$3,062.41
REIMB3101-1	31/01/2023	Staff Reimbursements	\$157.94
REIMB3101-2	31/01/2023	Staff Reimbursements	\$2,528.90
REIMB3101-3	31/01/2023	Staff Reimbursements	\$269.09
REIMB3101-4	31/01/2023	Staff Reimbursements	\$106.48
EFT55324	10/02/2023	ANDREW JAMES TWADDLE	\$1,554.86
INV ALLOW3101	31/01/2023	JANUARY 2022 COUNCILLOR SITTING FEES	\$1,554.86
EFT55329	17/02/2023	ANGELA BOURNE	\$18.40
INV REIMB0602	06/02/2023	Staff Reimbursements	\$18.40
EFT55228	03/02/2023	ARTS HUB AUSTRALIA PTY LTD	\$3,850.00
101	19/01/2023	Advertising campaign for Kimberley Art Prize 2023 EOI & Exhibition	\$3,850.00
EFT55328	17/02/2023	ASHLEE DOUST	\$664.94
INV REIMB1402	14/02/2023	Utility Subsidy	\$664.94
EFT55230	03/02/2023	AUSTRALIAN SERVICES UNION	\$284.90
DEDUCTION	31/01/2023	Payroll Deductions	\$284.90
EFT55331	17/02/2023	AUSTRALIAN SERVICES UNION	\$284.90
INV DEDUCTION	14/02/2023	Payroll Deductions	\$284.90
EFT55333	17/02/2023	BIG BARRA'S ONE STOP SHOP	\$280.00
INV 65	13/01/2023	1x Oz trail All Weather Stretcher	\$280.00
EFT55371	23/02/2023	BONNIE ARCHER	\$4,291.55
INV A106821	06/02/2023	Rates refund	\$2,127.45
INV A106831	06/02/2023	Rates refund	\$2,164.10
EFT55231	03/02/2023	BP COLAC SERVICE STATION	\$3,000.00
354634	27/01/2023	Catering - food platter for Australia Day breakfast	\$3,000.00
EFT55232	03/02/2023	BRAHMAN CONTRACTING PTY LTD	\$4,812.15
1219	14/12/2022	Supply & install overhead cabinets, remove/patch/paint existing vent	\$4,812.15

EFT55274	10/02/2023	BROOME TOYOTA NORTH WEST MOTOR GROUP	\$57,282.90
RI11002114	19/01/2023	2022 Single Cab Hilux Workmate	\$57,282.90
EFT55272	10/02/2023	BUCKLEYS EARTHWORKS & PAVING PTY LTD	\$113,657.50
2678	20/12/2022	C5-2022 Bitumen and Formation Repairs Yurabi Road	\$113,657.50
EFT55334	17/02/2023	BUCKLEYS EARTHWORKS & PAVING PTY LTD	\$598,628.50
INV 2677	20/12/2022	FXVC Redevelopment and Emanuel Way Stabilisation	\$570,358.20
INV 2676	20/12/2022	C1-2021 Maintenance Grading - Area 3	\$31,069.34
INV CRED2676	20/12/2022	Credit Note	-\$2,799.04
EFT55273	10/02/2023	BUILDING AND ENERGY	\$70.35
PERMIT3101	31/01/2023	BSL - January 2023	\$56.65
PERMIT3006	31/01/2023	BSL - June 2022	\$13.70
EFT55233	03/02/2023	BUNNINGS GROUP LIMITED	\$3,228.72
2210-00552155	07/11/2022	6x Pinnacle 4 tier heavy duty shelving unit	\$1,565.04
2210-99829322	07/11/2022	2x Pinnacle 4 tier heavy duty shelving unit	\$521.68
2210-00370030	25/11/2022	Christmas lights and décor	\$1,142.00
EFT55275	10/02/2023	BUNNINGS GROUP LIMITED	\$752.20
2210-99830288	20/12/2022	20 litter pickers for EHU team.	\$752.20
EFT55277	10/02/2023	CATHERINE FEENEY	\$229.84
REIMB0802	08/02/2023	Staff Reimbursements	\$229.84
EFT55235	03/02/2023	CHRIS HAMMER	\$381.17
REIMB2501	25/01/2023	Utility Subsidy	\$381.17
EFT55350	17/02/2023	CITY OF KWINANA	\$250.03
INV 76507	19/01/2023	Secondment Governance Staff - 14 & 15 December 2022	\$250.03
EFT55279	10/02/2023	CIVIC LEGAL	\$4,675.00
510884	31/01/2023	Professional fees: Derby Airport Lease	\$4,675.00
EFT55239	03/02/2023	CLARENDON UNIT TRUST (DERBY LODGE & BACKPACKERS)	\$500.00
2561	27/01/2023	Accommodation for Australia Day Ambassador	\$500.00
EFT55285	10/02/2023	CLARENDON UNIT TRUST (DERBY LODGE & BACKPACKERS)	\$1,000.00
INV 2556	20/01/2023	Accommodation for S McKendrick	\$1,000.00
EFT55265	03/02/2023	CLEANAWAY CO PTY LTD	\$125,584.04
19161751	30/11/2022	Landfill Management - November 2022	\$125,584.04
EFT55323	10/02/2023	CLEANAWAY CO PTY LTD	\$120,915.08
INV 19101695	19/04/2022	Credit for incorrect waste management charges	-\$3,501.73
INV 19170199	31/12/2022	Landfill Management - December 2022	\$125,584.04
INV 19178083	30/01/2023	Credit for Incorrect Landfill charges on Invoice 19119876	-\$1,167.23
EFT55369	17/02/2023	CLEANAWAY CO PTY LTD	\$259,844.06
INV 19161745	30/11/2022	Domestic and commercial Bin collection - November 2022	\$129,107.95
INV 19170198	31/12/2022	Domestic and commercial Bin collection - December 2022	\$131,387.38
INV 19161745-CN	30/11/2022	Domestic and commercial Bin collection - November 2022 Credit Note	-\$350.68
INV 19170198-CN	31/12/2022	Domestic and commercial Bin collection - December 2022 Credit Note	-\$300.59
EFT55278	10/02/2023	CLEANING GARDENING & TREE SERVICES	\$17,338.78
10927	24/01/2023	Cleaning of FX Visitor Centre - November 2022	\$17,338.78
EFT55325	10/02/2023	DAVID RIDLEY	\$413.34

INV REIMB0102	01/02/2023	Utility Subsidy	\$413.34
EFT55236	03/02/2023	DEPUTY CHILD SUPPORT REGISTRAR	\$278.05
DEDUCTION	31/01/2023	Payroll Deductions	\$278.05
EFT55336	17/02/2023	DEPUTY CHILD SUPPORT REGISTRAR	\$278.05
INV DEDUCTION	14/02/2023	Payroll Deductions	\$278.05
EFT55237	03/02/2023	DERBY BUILDING SUPPLIES	\$232.75
529954	05/01/2023	20x Energizer Max D batteries for emergency lighting	\$73.91
530093	09/01/2023	Bremick nuts, bolts, screws, gloss and primer	\$158.84
EFT55280	10/02/2023	DERBY BUILDING SUPPLIES	\$15.45
529478	20/12/2022	Bit Drill Spade34mm Sutton	\$15.45
EFT55337	17/02/2023	DERBY BUS SERVICE PTY LTD	\$1,490.00
INV 20668	24/01/2023	Fitzroy bus run split 50/50 with WACHS 23, 25 & 27 /01/2023	\$1,490.00
EFT55283	10/02/2023	DERBY FIREARM SUPPLIES	\$44.00
INV 1125	15/12/2022	2x trailer mudflaps	\$44.00
EFT55282	10/02/2023	DERBY FUELS	\$236.36
INV 221142	11/01/2023	99.94L unleaded for small plant operations	\$236.36
EFT55242	03/02/2023	DERBY HARDWARE MITRE10	\$631.25
10570551	04/01/2023	13x plastic storage container 50L for Australia Day supplies	\$259.87
10570636	06/01/2023	Slip and slide supplies	\$205.92
10570719	09/01/2023	12mm spade drill bit	\$9.49
10570732	09/01/2023	3x 1.5v watch battery	\$26.97
10570737	09/01/2023	SHS GAL 8mtr	\$129.00
EFT55286	10/02/2023	DERBY HARDWARE MITRE10	\$192.11
INV 10570828	11/01/2023	2pks AA batteries and 3x D batteries	\$110.95
INV 10570859	12/01/2023	1x threaded rod, 10x washers & 12x nuts	\$39.19
INV 10570902	13/01/2023	3x rag bag	\$41.97
EFT55339	17/02/2023	DERBY HARDWARE MITRE10	\$118.23
INV 10571008	16/01/2023	2x brush and pads felt protection	\$21.27
INV 10571166	19/01/2023	4x Ramset Dynabolt Plus 10x75mm	\$7.96
INV 10571211	19/01/2023	55L esky for Fair Game students to go to FX Youth Centre	\$89.00
EFT55241	03/02/2023	DERBY PROGRESSIVE SUPPLIES	\$1,359.26
057617	21/12/2022	Biopak Disposals	\$1,359.26
EFT55338	17/02/2023	DERBY PROGRESSIVE SUPPLIES	\$1,365.83
INV 058752	19/01/2023	Kitchen supplies for Australia Day function	\$1,365.83
EFT55238	03/02/2023	DIJUN HOLDINGS PTY LTD	\$4,296.60
DHIV163	09/01/2023	Daily cleaning of FX Rec ablutions - 9-15 Jan 2023	\$4,296.60
EFT55284	10/02/2023	DIJUN HOLDINGS PTY LTD	\$3,069.00
INV DHIV165	27/01/2023	Daily cleaning of FX Rec ablutions 23 - 27 Jan 2023	\$3,069.00
EFT55281	10/02/2023	DOUGLAS DAVEY	\$355.77
REIMB0802	08/02/2023	Broome to Perth flight reimbursement	\$355.77
EFT55287	10/02/2023	DWA INDUSTRIAL RESOURCES PTY LTD	\$376.20
INV 02022167	30/01/2023	Fabricate flashings as per template provided	\$376.20
EFT55365	17/02/2023	E & MJ ROSHER PTY LTD	\$1,196.79
INV 1453581	06/02/2023	Parts for ride on mower	\$1,196.79
EFT55288	10/02/2023	ELDERS LIMITED (DERBY BRANCH)	\$236.40

INV IY82470	12/01/2023	4x vaccinator quick shot 5ml	\$236.40
EFT55290	10/02/2023	GARRARDS PTY LTD	\$3,241.14
INV PEI-1061935	28/11/2022	Mosquito control chemicals	\$3,241.14
EFT55289	10/02/2023	GEOFFREY ANDREW DAVIS	\$1,554.86
INV ALLOW3101	31/01/2023	JANUARY 2022 COUNCILLOR SITTING FEES	\$1,554.86
EFT55292	10/02/2023	GEOFFREY CHARLES HAEREWA	\$7,274.28
INV ALLOW3101	31/01/2023	JANUARY 2022 PRESIDENT SITTING FEES	\$7,274.28
EFT55234	03/02/2023	GLASS CO KIMBERLEY	\$1,089.00
95694	26/05/2022	Repairs to damaged window located Old Fire Station, Derby	\$306.90
97563	04/01/2023	Replace 2x windows and 1x Diamond Grille screen	\$782.10
EFT55343	17/02/2023	GRAHAM PIPPIN	\$132.03
INV REIMB0302	03/02/2023	Refund overpayment for occupancy payment	\$132.03
EFT55244	03/02/2023	GREENFIELD TECHNICAL SERVICES	\$40,297.14
3074	31/12/2022	Procurement management - reconstruction of FX Aerodrome	\$1,767.15
3076	31/12/2022	Construction Management Package 1 - AGRN951	\$6,370.18
3077	31/12/2022	Construction Management Package 2 - AGRN951	\$7,008.45
3081	10/01/2023	Construction Management Package 1 - AGRN951	\$20,831.36
3083	11/01/2023	Construction Management Package 2 - AGRN951	\$4,320.00
EFT55291	10/02/2023	GREENFIELD TECHNICAL SERVICES	\$8,057.28
INV 3084	11/01/2023	Construction Management Package 2 - AGRN951	\$8,057.28
EFT55245	03/02/2023	HEMPFIELD SMALL MOTORS	\$8,465.00
13291	24/10/2022	11KVA Honda Gentech and mig welder	\$8,465.00
EFT55344	17/02/2023	HIGH RISE PLATFORM RENTALS	\$770.00
INV HR1998	30/11/2022	Shade sail removal	\$770.00
EFT55293	10/02/2023	HORIZON POWER - ACCOUNT PAYMENTS	\$6,726.27
INV 273214	25/01/2023	6 Rowell Court, Derby for 24/11/2022 to 24/01/2023	\$69.81
INV 173364	03/02/2023	40 Ashley St, Derby for 03/12/2022 to 02/02/2023	\$959.97
INV 517343	03/02/2023	Loc 26818 Wharf Rd, Derby for 04/01/2023 to 02/02/2023	\$225.89
INV 551727	03/02/2023	20 Mimosa St, Derby for 03/12/2022 to 02/02/2023	\$97.78
INV 166519	06/02/2023	Ashley St, Derby for 05/01/2023 to 03/02/2023	\$3,449.76
INV 207794	06/02/2023	142 Loch St, Derby for 06/12/2022 to 03/02/2023	\$433.98
INV 172452	06/02/2023	Lot 199 Forrest Rd, FX for 05/01/2023 to 03/02/2023	\$1,328.50
INV 387885	06/02/2023	Lot 1415 Ashley St, Derby for 06/12/2022 to 03/02/2023	\$64.66
INV 551726	06/02/2023	3 Knowsley St East, Derby for 06/12/2023 to 03/02/2023	\$95.92
EFT55345	17/02/2023	HORIZON POWER - ACCOUNT PAYMENTS	\$25,207.40
INV 320398	25/01/2023	Lot 293 Wharf Rd, Derby for 24/11/2022 to 24/01/2023	\$410.59
INV 220780	01/02/2023	1120 Streetlights for the period 01/01/2023 to 31/01/2023	\$21,420.57
INV 333902	03/02/2023	24 Loch St, Derby for 04/01/2023 to 02/02/2023	\$1,033.74
INV 424950	03/02/2023	Lot 26818 Wharf Rd, Derby for 04/01/2023 to 02/02/2023	\$63.62
INV 162691	07/02/2023	Unit 1/636 Loch St, Derby for 07/12/2022 to 06/02/2023	\$833.79
INV 198764	09/02/2023	Lot 128 GN Highway, FX for 10/01/2023 to 08/02/2023	\$1,445.09
EFT55372	23/02/2023	INDIA BORE DIAMOND HOLDINGS PTY LTD	\$400.99
INV A901057	14/02/2023	Rates refund for assessment A901057	\$400.99
EFT55311	10/02/2023	INTERNATIONAL QUADRATICS PTY LTD	\$6,961.31
INV 131080	20/09/2022	Supplies for pool upgrades	\$6,961.31

EFT55247	03/02/2023	IPEC PTY LTD	\$104.10
766110	29/11/2022	Freight for PO 77370 Winc FX order	\$104.10
EFT55294	10/02/2023	IPEC PTY LTD	\$782.77
INV P69063811	22/01/2023	Transport Materials - Toll #8112717410 and #0090S5JMJE	\$782.77
EFT55346	17/02/2023	IPEC PTY LTD	\$53.05
INV 780577	04/01/2023	Freight for PO 77509	\$53.05
EFT55373	23/02/2023	IPEC PTY LTD	\$1,057.65
INV 769152	06/12/2022	Freight for PO 77137	\$133.28
INV 790478	31/01/2023	Pallet from Winc - Toll #2653425339-00	\$391.34
INV P69063872	05/02/2023	Transport Materials - Toll #5751033802	\$123.98
INV 793368	07/02/2023	Toll #2653316880 Winc & #22241960327 Sunny Brushware	\$409.05
EFT55248	03/02/2023	IRENE BROWN	\$457.58
REIMB2401	24/01/2023	Staff Reimbursements	\$30.50
REIMB2701	27/01/2023	Staff Reimbursements	\$202.23
REIMB3001	30/01/2023	Staff Reimbursements	\$224.85
EFT55246	03/02/2023	ISAAC BUCKLE	\$562.72
REIMB2001	20/01/2023	Utility Subsidy	\$562.72
EFT55295	10/02/2023	ITVISION	\$277.20
INV 37818	30/11/2022	Amend Debtors Statement Template	\$277.20
EFT55259	03/02/2023	JACKSON SAINTY	\$93.80
REIMB2901	29/01/2023	Staff Reimbursements	\$93.80
EFT55249	03/02/2023	JANE AUFDERHEIDE	\$169.95
14587	06/01/2023	Supply Indigenous Neoprene Mat to sit on at event	\$169.95
EFT55250	03/02/2023	JEAN KLEPACKI	\$70.00
REIMB2301	23/01/2023	Bond Refund - Cat Trap Hire	\$70.00
EFT55347	17/02/2023	JENAYA COX	\$568.74
INV REIMB0902	09/02/2023	Utility Subsidy	\$568.74
EFT55296	10/02/2023	JOHN CAREY	\$1,282.99
INV REIMB0702	07/02/2023	Utility Subsidy	\$1,282.99
EFT55251	03/02/2023	KATIE BOLAND	\$54.00
REIMB3101	31/01/2023	Staff Reimbursements	\$54.00
EFT55297	10/02/2023	KEITH BEDFORD	\$1,554.86
INV ALLOW3101	31/01/2023	JANUARY 2022 COUNCILLOR SITTING FEES	\$1,554.86
EFT55358	17/02/2023	KIMBERLEY COUNTRY DEPARTMENT STORE	\$1,464.35
INV DB38482	10/01/2023	Staff Uniforms	\$209.85
INV DB38113	10/01/2023	Staff Uniforms	\$124.89
INV DB38171	10/01/2023	Staff Uniforms	\$294.67
INV DB38464	10/01/2023	Staff Uniforms	\$150.00
INV DB38478	10/01/2023	Staff Uniforms	\$200.00
INV DB38776	19/01/2023	Staff Uniforms	\$349.95
INV DB38992	25/01/2023	Staff Uniforms	\$134.99
EFT55298	10/02/2023	KIMBERLEY FIRE SYSTEMS	\$850.21
INV 16731	25/01/2023	Maintenance of fire protection systems - Jan 2023	\$850.21
EFT55348	17/02/2023	KIMBERLEY HOME ELECTRICAL	\$8,487.10
INV 23-00008437	03/02/2023	Furniture for Consultant units	\$7,198.15

INV 23-00008581	03/02/2023	Furniture for Consultant units	\$1,288.95
EFT55332	17/02/2023	KJKO PTY LTD T/A BUNDABERG BAG COMPANY	\$2,530.00
INV SI14386	19/01/2023	1000x recycling bags	\$2,530.00
EFT55300	10/02/2023	KMART AUSTRALIA LIMITED	\$829.50
INV 027955	13/12/2022	Christmas craft and painting supplies 2022	\$829.50
EFT55349	17/02/2023	KMART AUSTRALIA LIMITED	\$548.50
INV 027971	13/12/2022	Tie dye & Christmas supplies for Youth Service Program	\$548.50
EFT55252	03/02/2023	KW REFRIGERATION & A/C	\$416.00
2935	20/01/2023	Clean and flush A/C drain with nitrogen	\$416.00
EFT55301	10/02/2023	KW REFRIGERATION & A/C	\$2,196.59
INV 2957	30/01/2023	Service 5x air cons	\$450.00
INV 2961	30/01/2023	Reset AC system to rectify communication error	\$180.00
INV 2962	30/01/2023	Replace outdoor pcb and fan motor to air con	\$1,326.59
INV 2967	30/01/2023	Inspections and Quote to replace faulty fan motor	\$120.00
INV 2970	30/01/2023	Reset times on controller at Coleman Centre	\$120.00
EFT55240	03/02/2023	LANDGATE (WA LAND INFORMATION AUTHORITY)	\$2,453.00
1244376	03/01/2023	Monthly interim charges	\$2,453.00
EFT55255	03/02/2023	LGISWA - LGIS PROPERTY	\$186,535.36
100-150824	30/09/2022	2022/23 Insurance Port of Derby Property - Instalment 2	\$186,535.36
EFT55352	17/02/2023	LWOY'S CHINESE RESTAURANT	\$200.00
INV 69	22/12/2022	Dinner for Councillors Agenda Briefing - Thursday 14/04/2022	\$200.00
EFT55304	10/02/2023	LYNETTE EVANS	\$1,554.86
INV ALLOW3101	31/01/2023	JANUARY 2022 COUNCILLOR SITTING FEES	\$1,554.86
EFT55354	17/02/2023	MANAGED IT PTY LTD	\$23,942.86
INV 148579	01/01/2023	Managed Licences for January 2023	\$23,447.86
INV 148872	13/01/2023	Starlink setup - satellite antenna hardware for FXVC internet	\$495.00
EFT55353	17/02/2023	MARAMARA (WA) PTY LTD	\$20,267.84
INV 25785	30/11/2022	C2021-01 Maintenance Grading Area 4	\$20,267.84
EFT55367	17/02/2023	MARIA MATTHEWS T/as MR & MRS POTATO HEAD	\$960.00
INV 109	12/02/2023	Catering for Late Night Program 10/02/2023	\$960.00
EFT55254	03/02/2023	MCLEODS BARRISTERS & SOLICITORS	\$187.00
127627	03/01/2023	Annual Audit for Shire of Derby West Kimberley 2022	\$187.00
EFT55355	17/02/2023	MCLEODS BARRISTERS & SOLICITORS	\$597.65
INV 127913	17/01/2023	Lease of Area 3: Fitzroy Crossing Airport	\$597.65
EFT55305	10/02/2023	MEGA CORE CLEANING	\$165.00
INV 00065	01/02/2023	Cleaning services	\$165.00
EFT55243	03/02/2023	MEGAN NESHODA	\$119.00
REIMB2401	24/01/2023	Staff Reimbursements	\$119.00
EFT55341	17/02/2023	MEGAN NESHODA	\$140.00
INV REIMB1302	13/02/2023	Staff Reimbursements	\$140.00
EFT55303	10/02/2023	MENTAL HEALTH COMMISSION	\$480.00
INV REIMB2012	20/12/2022	Refund Facility hire duplicate payment	\$480.00
EFT55306	10/02/2023	MOORE AUSTRALIA (TAX)	\$8,978.20
INV 427851	20/12/2022	Compilation of 2021-22 Annual Financial statements	\$8,978.20
EFT55257	03/02/2023	NORTHERN METALWORK	\$6,600.00

449	26/01/2023	2 x decorative fire pits for dinner tree	\$6,600.00
EFT55258	03/02/2023	NORTHERN RURAL SUPPLIES PTY LTD	\$119.00
YE00393	12/01/2023	Poultry grain and layer crumble for sentinel chickens	\$119.00
EFT55357	17/02/2023	NORWESCOM TELECOMMUNICATIONS	\$396.00
INV 51805	06/01/2023	Alarm Monitoring for Fitzroy Crossing	\$198.00
INV 51806	06/01/2023	Alarm Monitoring for Derby	\$198.00
EFT55260	03/02/2023	OFFICE STAR	\$6,691.02
59811	23/11/2022	Ricoh IM C2000 Photocopier	\$6,691.02
EFT55308	10/02/2023	OFFICE STAR	\$231.00
INV 60194	01/11/2022	Travel charge to Derby for repair to Ricoh 889	\$231.00
EFT55262	03/02/2023	OFFICEWORKS LTD	\$846.95
604476500	12/12/2022	3x Stilford lockers	\$846.95
EFT55359	17/02/2023	OFFICEWORKS LTD	\$579.69
INV 605071038	09/01/2023	IT order - cables	\$579.69
EFT55322	10/02/2023	OPTIC SECURITY GROUP NORWEST	\$7,585.48
INV 220047	31/01/2023	Repairs to Derby street CCTV system	\$7,585.48
EFT55256	03/02/2023	OUTBACK ELECTRICAL & AIRCON SERVICES	\$5,968.50
6644	12/01/2023	Transformer for runway lighting	\$5,968.50
EFT55261	03/02/2023	OUTDOOR FURNITURE NORTHSIDE	\$3,092.00
3568	06/12/2022	4x Slim Sun lounger	\$3,092.00
EFT55312	10/02/2023	PATRICIA LISA RILEY	\$1,554.86
INV ALLOW3101	31/01/2023	JANUARY 2022 COUNCILLOR SITTING FEES	\$1,554.86
EFT55361	17/02/2023	PATRICIA SPENCER	\$117.00
INV REIMB0802	08/02/2023	Refund of payment for Learn to Swim program at Derby Pool	\$117.00
EFT55313	10/02/2023	PAUL LESLIE WHITE	\$1,554.86
INV ALLOW3101	31/01/2023	JANUARY 2022 COUNCILLOR SITTING FEES	\$1,554.86
EFT55310	10/02/2023	PETER JOHN MCCUMSTIE	\$2,861.67
INV ALLOW3101	31/01/2023	JANUARY 2022 COUNCILLOR SITTING FEES	\$2,861.67
EFT55360	17/02/2023	PROMOTIONS WAREHOUSE	\$1,188.00
INV 11480	20/12/2022	400 paper Bags for Australia day	\$1,188.00
EFT55362	17/02/2023	RECHARGE PETROLEUM	\$20,751.50
INV 694215	28/01/2023	10,000L Diesel to Depot	\$20,751.50
EFT55317	10/02/2023	REMOTE AREA PLUMBING	\$10,741.50
INV 0408	04/02/2023	Remove domestic waste adjacent to power station entrance	\$990.00
INV 0409	04/02/2023	Remove waste from curbs in Fitzroy Crossing	\$4,950.00
INV 0407	05/02/2023	Fitzroy Flood Recovery 2023 - Operators Costs	\$4,801.50
EFT55314	10/02/2023	REPCO A DIVISION OF GPC ASIA PACIFIC PTY LTD	\$5,396.50
INV 4510375915	04/11/2022	Mine bar, roof light switch & beacon	\$1,897.24
INV 4540598304	10/11/2022	Assortment of Auto Electrical Components & accessories	\$3,481.38
INV 4540598609	11/11/2022	Assortment of Auto Electrical Components & accessories	\$17.88
EFT55374	23/02/2023	REPCO A DIVISION OF GPC ASIA PACIFIC PTY LTD	\$298.19
INV 4510387537	08/02/2023	4L wash & wax and 12v starter	\$267.39
INV 4510387672	09/02/2023	Serpentine belt 7x1515mm	\$30.80
EFT55315	10/02/2023	RID AUSTRALIA	\$3,018.00
INV 830667	21/12/2022	RID repellent order FTB program	\$3,018.00

EFT55253	03/02/2023	RM SURVEYS PTY LTD (RM MAKJAP)	\$495.00
33927	19/12/2022	Drafting Derby Cemetery drawings	\$495.00
EFT55319	10/02/2023	ROWAN SCOTT	\$412.13
INV REIMB0702	07/02/2023	Utility Subsidy	\$412.13
EFT55316	10/02/2023	ROWENA MOUDA	\$1,554.86
INV ALLOW3101	31/01/2023	JANUARY 2022 COUNCILLOR SITTING FEES	\$1,554.86
EFT55318	10/02/2023	ROYAL LIFE SAVING SOCIETY WA	\$1,215.00
INV 150908	31/01/2023	Pool Lifeguard course 25 & 26 Feb 2023	\$598.00
INV 150910	31/01/2023	Pool Lifeguard Requalification	\$159.00
INV 150911	31/01/2023	Advanced First Aid course	\$299.00
INV 150912	31/01/2023	Advanced Resuscitation class	\$159.00
EFT55363	17/02/2023	RUVIMBO MUKUCHAMANO	\$87.00
INV REIMB0802	08/02/2023	Staff Reimbursements	\$87.00
EFT55263	03/02/2023	SAGE CONSULTING ENGINEERS PTY LTD	\$6,490.00
0459	13/01/2023	Design security flood lighting	\$6,490.00
EFT55364	17/02/2023	SE RENTALS PTY LTD	\$557.70
INV 98061	20/12/2022	Derby Pool Printer - Rental Contract Ricoh IM C2000	\$185.90
INV 94542	31/12/2022	Derby Pool Printer - Rental Contract Ricoh IM C2000	\$185.90
INV 102934	20/01/2023	Derby Pool Printer - Rental Contract Ricoh IM C2000	\$185.90
EFT55366	17/02/2023	SEMINARS AUSTRALIA PTY LTD T/TEE FOR SEMINARS AUSTRALIA SERVICE TRUST	\$390.00
INV RN433-248	05/12/2022	Cars and Motor Vehicles Only 2023 Webinar 08/12/2022	\$390.00
EFT55340	17/02/2023	SHANE EDWARDS	\$195.96
INV REIMB0902	09/02/2023	Staff Reimbursements	\$195.96
EFT55326	10/02/2023	SIMON DEXTER	\$37.00
INV REIMB0102	01/02/2023	Staff Reimbursements	\$37.00
EFT55321	10/02/2023	SKIPPERS CLEANING SERVICES	\$11,044.00
INV 1557	31/01/2023	Cleaning of 8x Counsellor rooms - Jan 2023	\$484.00
INV 1556	31/01/2023	Cleaning of Various Shire buildings - Jan 2023	\$10,560.00
EFT55320	10/02/2023	SMITHFIELD GROUP PTY LTD	\$300.00
INV A01505	11/01/2023	Fault find partial loss of power	\$300.00
EFT55307	10/02/2023	SOMYA CHAUDHARY	\$942.68
INV REIMB3001	30/01/2023	Utility Subsidy	\$942.68
EFT55276	10/02/2023	STACEY DAVIES	\$39.95
REIMB0802	08/02/2023	Staff Reimbursements	\$39.95
EFT55376	23/02/2023	STEVEN TWEEDIE	\$660.00
INV 1-2022/2023	01/02/2023	Consultancy Services for Tender and Procurement Requirements	\$660.00
EFT55375	23/02/2023	STUART E FISHER	\$374.55
INV REIMB0702	07/02/2023	Utility Subsidy	\$374.55
EFT55351	17/02/2023	TAMARA CLARKSON	\$220.31
INV REIMB0702	07/02/2023	Staff Reimbursements	\$220.31
EFT55368	17/02/2023	TELSTRA LIMITED	\$14,908.46
INV 4174249435	04/03/2022	Mobile Phone Bill Credit - March 2022	-\$6,274.99
INV 4174249435	04/04/2022	Mobile Phone Bill - April 2022	\$492.44

INV 4174249435	04/05/2022	Mobile Phone Bill - May 2022	\$523.29
INV 4174249435	04/06/2022	Mobile Phone Bill - June 2022	\$478.93
INV 4174249435	04/07/2022	Mobile Phone Bill - July 2022	\$479.14
INV 4174249435	04/08/2022	Mobile Phone Bill - August 2022	\$479.14
INV 4174249435	04/09/2022	Mobile Phone Bill - September 2022	\$477.64
INV 4174249435	04/10/2022	Mobile Phone Bill - October 2022	\$634.15
INV 4174249435	04/11/2022	Mobile Phone Bill - November 2022	\$617.89
INV 4174249435	04/12/2022	Mobile Phone Bill - December 2022	\$774.54
INV 4174249435	04/01/2023	Mobile Phone Bill - January 2022	\$731.68
INV 1718873800	27/01/2023	Services and equipment rental to 19/02/2023	\$74.94
INV 4275260810	27/01/2023	Satellite Phone Bill - January 2023	\$405.00
INV 4275260919	02/02/2023	Mobile Phone Bill - February 2023	\$38.00
INV 4174249435	04/02/2023	Mobile Phone Bill - February 2023	\$1,274.50
INV 0463459000	12/02/2023	Landline and Internet Bill - February 2023	\$13,702.17
EFT55342	17/02/2023	THE FITZROY RIVER LODGE	\$1,440.00
INV 326918-1	11/11/2022	Catering for International Day of People with Disability Event	\$1,440.00
EFT55302	10/02/2023	THE PIER GROUP PTY LTD T/AS CS LEGAL	\$535.80
INV 031610	31/01/2023	Professional Fees Rates Arrears	\$535.80
EFT55264	03/02/2023	TOURISM COUNCIL WESTERN AUSTRALIA LTD	\$1,430.00
R-01223-575	21/11/2022	2023 Membership Renewal - Golden I Visitor Centre	\$1,430.00
EFT55266	03/02/2023	TRAVELWORLD BROOME	\$2,556.76
I000037017	24/01/2023	Staff Accommodation	\$670.70
I000037061	31/01/2023	Derby-Broome-Perth return flights & accommodation for staff	\$1,886.06
EFT55370	17/02/2023	TRAVELWORLD BROOME	\$3,024.00
INV I000037064	01/02/2023	Staff Flights and Accommodation	\$3,024.00
EFT55268	03/02/2023	WATTNOW ELECTRICAL	\$5,657.63
11313	23/01/2023	Installation of 7x brackets & cabling and 7x Wi-Fi dishes	\$5,657.63
EFT55299	10/02/2023	WESFARMERS KLEENHEAT GAS PTY LTD	\$148.59
INV 64081171	31/12/2022	Yearly equipment service charge for 45kg VAP CYL	\$140.25
INV 1222640	31/01/2023	Reminder Fee	\$8.34
EFT55267	03/02/2023	WILD LIFE WEST INC	\$1,500.00
GRANT2701	27/01/2023	Kimberley Floods Community Recovery Quick Grant	\$1,500.00
EFT55335	17/02/2023	WINC	\$382.80
INV 9041260065	22/12/2022	WINC AMBITION CANTESHIRE EXEC CHAIR	\$382.80
EFT55356	17/02/2023	YAWURU JARNDU ABORIGINAL CORPORATION T/A NAGULA JARNDU DESIGNS	\$575.72
INV 5213	27/09/2022	Retail Stock for Fitzroy Crossing Visitor Centre	\$575.72
EFT55327	10/02/2023	ZARAK BIN RASHID	\$1,193.10
INV REIMB0202	02/02/2023	Utility Subsidy	\$1,193.10
		TOTAL	\$1,863,134.17

FEE PAYMENTS

PAYMENT ID	DATE	CREDITOR / INVOICE DETAILS	AMOUNT
941	03/02/2023	BAS4 - ATO - BAS PAYMENT - PAYG WITHHOLDING	\$160,665.00
941	22/02/2023	BAS4 - ATO - BAS PAYMENT - PAYG WITHHOLDING	\$80,029.00
941	15/02/2023	BEX - BPOINT FEES	\$34.33
941	17/02/2023	BPY - BPAY FEES	\$156.31
941	03/02/2023	CBA - CBA POS FEE	\$79.00
941	03/02/2023	CBA - CBA POS FEE	\$263.77
941	03/02/2023	CBA - CBA POS FEE	\$288.23
941	01/02/2023	CMD - CHEQUE OR MERCHANT DEPOSITS FEE	\$3.60
941	02/02/2023	DOT - DOT PAYMENT	\$901.95
941	03/02/2023	DOT - DOT PAYMENT	\$1,553.00
941	06/02/2023	DOT - DOT PAYMENT	\$4,170.35
941	07/02/2023	DOT - DOT PAYMENT	\$2,138.15
941	08/02/2023	DOT - DOT PAYMENT	\$2,659.65
941	09/02/2023	DOT - DOT PAYMENT	\$1,769.45
941	10/02/2023	DOT - DOT PAYMENT	\$2,654.20
941	13/02/2023	DOT - DOT PAYMENT	\$1,608.45
941	14/02/2023	DOT - DOT PAYMENT	\$502.30
941	15/02/2023	DOT - DOT PAYMENT	\$4,698.10
941	16/02/2023	DOT - DOT PAYMENT	\$436.35
941	17/02/2023	DOT - DOT PAYMENT	\$849.80
941	20/02/2023	DOT - DOT PAYMENT	\$3,313.00
941	21/02/2023	DOT - DOT PAYMENT	\$1,202.55
941	22/02/2023	DOT - DOT PAYMENT	\$1,186.90
941	01/02/2023	DOT - DOT PAYMENT	\$803.80
941	23/02/2023	DOT - DOT PAYMENT	\$931.10
941	24/02/2023	DOT - DOT PAYMENT	\$1,064.50
941	27/02/2023	DOT - DOT PAYMENT	\$979.45
941	28/02/2023	DOT - DOT PAYMENT	\$1,519.50
941	01/02/2023	EXC - EXCESS TRANSACTIONS FEE	\$11.00
941	01/02/2023	EXC - EXCESS TRANSACTIONS FEE	\$1.90
941	17/02/2023	EXC - EXCESS TRANSACTIONS FEE	\$77.00
941	27/02/2023	EXC - EXCESS TRANSACTIONS FEE	\$4.00
941	01/02/2023	EXC - EXCESS TRANSACTIONS FEE	\$39.90
941	01/02/2023	EXC - EXCESS TRANSACTIONS FEE	\$70.40
941	23/02/2023	GHA - GREYHOUND AUSTRALIA	\$1,633.00
941	07/02/2023	IINET - IINET 225211599 (\$109.99)	\$109.99
941	01/02/2023	MER - MERCHANT FEES	\$29.95
941	01/02/2023	MER - MERCHANT FEES	\$32.00
941	01/02/2023	MER - MERCHANT FEES	\$152.37
DD20674.1	06/02/2023	ANZ COMMERCIAL CARD SERVICES CENTRE	\$5,452.59
INV ANZ AOH	06/02/2023	Commercial Credit Card 13/12/2022 - 12/01/2023	\$3,060.50
INV ANZ WNE	06/02/2023	Commercial Credit Card 13/12/2022 - 12/01/2023	\$652.79

INV ANZ CTM	06/02/2023	Commercial Credit Card 13/12/2022 - 12/01/2023	\$1,739.30
DD20701.1	24/02/2023	ANZ COMMERCIAL CARD SERVICES CENTRE	-\$190.40
INV CREDIT	24/02/2023	Aviar Kununurra - Credit 25/01/2023	-\$190.40
DD20639.21	31/01/2023	AUSTRALIAN RETIREMENT TRUST SUPER SAVINGS	\$1,032.62
INV SUPER	31/01/2023	Superannuation	\$1,032.62
DD20666.20	14/02/2023	AUSTRALIAN RETIREMENT TRUST SUPER SAVINGS	\$843.67
INV SUPER	14/02/2023	Superannuation	\$843.67
DD20639.15	31/01/2023	AUSTRALIAN SUPER	\$6,452.83
INV DEDUCTION	31/01/2023	Payroll Deductions	\$1,526.71
INV SUPER	31/01/2023	Superannuation	\$4,926.12
DD20666.14	14/02/2023	AUSTRALIAN SUPER	\$5,177.97
INV DEDUCTION	14/02/2023	Payroll Deductions	\$1,162.69
INV SUPER	14/02/2023	Superannuation	\$4,015.28
DD20639.1	31/01/2023	AWARE SUPER	\$27,941.55
INV SUPER	31/01/2023	Superannuation	\$22,515.00
INV DEDUCTION	31/01/2023	Payroll Deductions	\$5,426.55
DD20666.1	14/02/2023	AWARE SUPER	\$29,006.23
INV SUPER	14/02/2023	Superannuation	\$23,587.45
INV DEDUCTION	14/02/2023	Payroll Deductions	\$5,418.78
DD20639.5	31/01/2023	CBUS SUPERANNUATION	\$982.93
INV SUPER	31/01/2023	Superannuation	\$702.09
INV DEDUCTION	31/01/2023	Payroll Deductions	\$280.84
DD20666.5	14/02/2023	CBUS SUPERANNUATION	\$922.18
INV SUPER	14/02/2023	Superannuation	\$658.70
INV DEDUCTION	14/02/2023	Payroll Deductions	\$263.48
DD20639.14	31/01/2023	CHILD CARE SUPER	\$21.37
INV SUPER	31/01/2023	Superannuation	\$21.37
DD20666.13	14/02/2023	CHILD CARE SUPER	\$45.80
INV SUPER	14/02/2023	Superannuation	\$45.80
DD20639.16	31/01/2023	COLONIAL FIRST STATE INVESTMENTS LIMITED	\$450.80
INV DEDUCTION	31/01/2023	Payroll Deductions	\$109.95
INV SUPER	31/01/2023	Superannuation	\$340.85
DD20666.15	14/02/2023	COLONIAL FIRST STATE INVESTMENTS LIMITED	\$450.80
INV DEDUCTION	14/02/2023	Payroll Deductions	\$109.95
INV SUPER	14/02/2023	Superannuation	\$340.85
DD20639.4	31/01/2023	ESSENTIAL SUPER	\$478.55
INV SUPER	31/01/2023	Superannuation	\$391.54
INV DEDUCTION	31/01/2023	Payroll Deductions	\$87.01
DD20666.4	14/02/2023	ESSENTIAL SUPER	\$478.55
INV SUPER	14/02/2023	Superannuation	\$391.54
INV DEDUCTION	14/02/2023	Payroll Deductions	\$87.01
DD20639.19	31/01/2023	FIRSTWRAP PLUS SUPER AND PENSION	\$1,154.48
INV DEDUCTION	31/01/2023	Payroll Deductions	\$329.85

INV SUPER	31/01/2023	Superannuation	\$824.63
DD20666.17	14/02/2023	FIRSTWRAP PLUS SUPER AND PENSION	\$1,154.48
INV DEDUCTION	14/02/2023	Payroll Deductions	\$329.85
INV SUPER	14/02/2023	Superannuation	\$824.63
DD20639.18	31/01/2023	FORMULAE1 PTY LTD ATF ISAIAH4110 SUPERANNUATION FUND	\$348.46
INV DEDUCTION	31/01/2023	Payroll Deductions	\$99.56
INV SUPER	31/01/2023	Superannuation	\$248.90
DD20666.16	14/02/2023	FORMULAE1 PTY LTD ATF ISAIAH4110 SUPERANNUATION FUND	\$348.39
INV DEDUCTION	14/02/2023	Payroll Deductions	\$99.54
INV SUPER	14/02/2023	Superannuation	\$248.85
DD20639.13	31/01/2023	GUILD SUPER	\$155.96
INV SUPER	31/01/2023	Superannuation	\$155.96
DD20666.11	14/02/2023	GUILD SUPER	\$161.20
INV SUPER	14/02/2023	Superannuation	\$161.20
DD20639.17	31/01/2023	HOST PLUS SUPERANNUATION FUND	\$3,006.91
INV DEDUCTION	31/01/2023	Payroll Deductions	\$800.00
INV SUPER	31/01/2023	Superannuation	\$2,206.91
DD20666.18	14/02/2023	HOST PLUS SUPERANNUATION FUND	\$3,309.91
INV DEDUCTION	14/02/2023	Payroll Deductions	\$708.22
INV SUPER	14/02/2023	Superannuation	\$2,601.69
DD20639.6	31/01/2023	IOOF PORTOFOLIO SERVICE SUPERANNUATION FUND	\$831.39
INV SUPER	31/01/2023	Superannuation	\$593.85
INV DEDUCTION	31/01/2023	Payroll Deductions	\$237.54
DD20666.6	14/02/2023	IOOF PORTOFOLIO SERVICE SUPERANNUATION FUND	\$831.39
INV SUPER	14/02/2023	Superannuation	\$593.85
INV DEDUCTION	14/02/2023	Payroll Deductions	\$237.54
DD20639.2	31/01/2023	MACQUARIE WRAP EMPLOYER SUPERANNUATION	\$287.04
INV SUPER	31/01/2023	Superannuation	\$287.04
DD20666.2	14/02/2023	MACQUARIE WRAP EMPLOYER SUPERANNUATION	\$327.72
INV SUPER	14/02/2023	Superannuation	\$327.72
DD20694.1	28/02/2023	MANAGED IT PTY LTD	\$6,615.18
INV 149735	01/02/2023	Managed services for February 2023	\$6,615.18
DD20639.20	31/01/2023	MLC MASTERKEY SUPER	\$338.40
INV SUPER	31/01/2023	Superannuation	\$338.40
DD20666.19	14/02/2023	MLC MASTERKEY SUPER	\$338.40
INV SUPER	14/02/2023	Superannuation	\$338.40
DD20639.8	31/01/2023	MLC SUPER FUND	\$359.86
INV SUPER	31/01/2023	Superannuation	\$359.86
DD20666.8	14/02/2023	MLC SUPER FUND	\$381.62
INV SUPER	14/02/2023	Superannuation	\$381.62
DD20639.3	31/01/2023	Q SUPER	\$192.57
INV SUPER	31/01/2023	Superannuation	\$192.57
DD20666.3	14/02/2023	Q SUPER	\$252.16

INV SUPER	14/02/2023	Superannuation	\$252.16
DD20639.12	31/01/2023	REST SUPERANNUATION	\$3,544.79
INV SUPER	31/01/2023	Superannuation	\$3,015.76
INV DEDUCTION	31/01/2023	Payroll Deductions	\$529.03
DD20666.12	14/02/2023	REST SUPERANNUATION	\$3,377.24
INV SUPER	14/02/2023	Superannuation	\$2,833.30
INV DEDUCTION	14/02/2023	Payroll Deductions	\$543.94
DD20639.7	31/01/2023	STUDENT SUPER PROFESSIONAL SUPER	\$278.64
INV SUPER	31/01/2023	Superannuation	\$278.64
DD20666.7	14/02/2023	STUDENT SUPER PROFESSIONAL SUPER	\$287.76
INV SUPER	14/02/2023	Superannuation	\$287.76
DD20639.9	31/01/2023	SUPERESTATE	\$102.87
INV SUPER	31/01/2023	Superannuation	\$102.87
DD20673.1	14/02/2023	SUPERESTATE	\$89.42
INV SUPER	14/02/2023	Superannuation	\$89.42
DD20639.10	31/01/2023	THE EQUISUPER SUPERANNUATION FUND	\$289.24
INV SUPER	31/01/2023	Superannuation	\$289.24
DD20666.9	14/02/2023	THE EQUISUPER SUPERANNUATION FUND	\$466.13
INV SUPER	14/02/2023	Superannuation	\$466.13
DD20683.1	31/01/2023	THE SHELL COMPANY OF AUSTRALIA LIMITED	\$1,388.06
INV FUEL - JAN23	31/01/2023	Shell Fuel - Jan 2023	\$1,388.06
DD20639.11	31/01/2023	THE TRUSTEE FOR SUPER RETIREMENT FUND SELECT SUPER	\$769.27
INV SUPER	31/01/2023	Superannuation	\$549.48
INV DEDUCTION	31/01/2023	Payroll Deductions	\$219.79
DD20666.10	14/02/2023	THE TRUSTEE FOR SUPER RETIREMENT FUND SELECT SUPER	\$769.27
INV SUPER	14/02/2023	Superannuation	\$549.48
INV DEDUCTION	14/02/2023	Payroll Deductions	\$219.79
NET PAY	31/01/2023	PAYROLL	\$231,686.74
NET PAY	14/02/2023	PAYROLL	\$234,850.54
NET PAY	14/02/2023	PAYROLL	\$825.58
		TOTAL	\$707,448.31

**The Shire Of Derby / West Kimberley
ANZ Corporate Credit Card Reconciliation
Period Reporting: 13/12/2022 - 12/01/2023**

Card Holder : Amanda O'Halloran									
Date	Transaction Description	GST (V/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments	
11/01/2023	COVER MORE INS AUS V NORTH SYDNEY	Y	\$ 2,599	\$ 234	\$ 2,833	09020-297-2100	Yes	Flight Insurance - for Sandra McInderick Youth Holiday Program	
10/01/2023	AVIAR PTY LTD KUNUNURRA	Y	\$ 216.36	\$ 21.64	\$ 238.00	09020-297-2100	YES	Flight for Sandra McInderick Youth Holiday Program	
9/01/2023	MIRGINAU STR 95 440 261 56 58 BRISBANE	Y	\$ 9.70	\$ 0.97	\$ 10.67	09020-297-2100	YES	Flight for Sandra McInderick Youth Holiday Program	
9/01/2023	MIRGINAU STR 95 218 302 99 56 BRISBANE	Y	\$ 1,000.00	\$ 100.00	\$ 1,100.00	09020-297-2100	YES	Flight for Sandra McInderick Youth Holiday Program	
3/01/2023	INSTANT WINDSCREEN CANNINGTON	Y	\$ 1,100.00	\$ 110.00	\$ 1,210.00	P26-360-2100	YES	Windscreen for CEO vehicle	
28/12/2022	MARKET 80 88 BRISBANE	Y	\$ 51.09	\$ 5.11	\$ 56.20	09020-298-2100	YES	Printed Bags and Cutting mats for Youth Holiday Program	
21/12/2022	MARPOL CARLHARVON 55549F CARLHARVON	Y	\$ 225.73	\$ 22.57	\$ 248.30	P26-361-2100	YES	H&B 1 Fuel for CEO vehicle	
19/12/2022	Microsoft*Stone mball info	Y	\$ 153.64	\$ 15.36	\$ 169.00	12340-2190-2100	YES	Microsoft 11 Pro for Laptop SL10 /Managed IT ticket 1309425 refers	
15/12/2022	QANTAS AIR NSW	Y	-\$ 1,440.01	-\$ 144.00	-\$ 1,584.01	12040-1090-2100	YES	Credit - Failed accommodation transaction refund charged on previous statement	
15/12/2022	QANTAS AIR NSW	Y	-\$ 1,412.74	-\$ 141.27	-\$ 1,554.01	EX08-207-2100	YES	Credit - Failed accommodation transaction refund charged on previous statement	
TOTAL					\$ 77.52				

Card Holder : Wayne Neate									
Date	Transaction Description	GST (V/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments	
9/01/2023	St Anne's Forestland Perth	Y	\$ 7.50	\$ 7.50	\$ 15.00	09020-298-2100	YES	Ballroom Stouart L. Natibus	
28/12/2022	Melidimp 678 8990 141	N	\$ 52.94	0	\$ 52.94	12340-3430-2100	YES	Subscription (consolidation exchange rate)	
21/12/2022	SEK AU 50822041 MELBOURNE	Y	\$ 295.00	\$ 29.50	\$ 324.50	PC07-302-2100	YES	Advertisement for EKO	
19/12/2022	Linkedin 7745994866 16906878555	Y	\$ 125.00	\$ 12.50	\$ 137.50	PC07-302-2100	YES	Advertisements Finance Manager and Director Corporate Services	
19/12/2022	SHIRE OF DERBY WEST KI D ERBY	Y	\$ 54.03	\$ 1.32	\$ 55.35	P2100-266-2266	YES	Re Register trailer KM2308 (Now has new plate #)	
TOTAL					\$ 652.79				

Card Holder : Christie Mildenhall									
Date	Transaction Description	GST (V/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments	
28/12/2022	MADONNMARKETPLACE AU STONEY SOUTH	N	\$ 279.96	0	\$ 279.96	09015-298-2100	Yes	Reusable Water Bottlers for PE Youth Program	
19/12/2022	50 *DISCOUNT PARTY WOR Tamen Point	Y	\$ 417.58	\$ 41.76	\$ 459.34	09013-298-2100	YES	Australia Day Celebration Items	
19/12/2022	HARVEY NORMAN AWIT BROOME	N	\$ 500.00	0	\$ 500.00	09005-298-2100	YES	Gift Cards for SDAW Christmas Light Competition	
19/12/2022	HARVEY NORMAN AWIT BROOME	N	\$ 500.00	0	\$ 500.00	09005-298-2100	YES	Gift Cards for SDAW Christmas Light Competition	
TOTAL					\$ 1,799.30				

TOTAL PURCHASES FOR ABOVE STATED PERIOD \$ 2,314.57
PAYMENTS AND OTHER CREDITS -\$ 3,138.02 *The credits were reported and processed in the previous DD*
INTEREST CHARGES \$ -
CLOSING BALANCE \$ 5,452.59

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



ANZ BUSINESS ONE

STATEMENT PERIOD: 13/12/22 to 12/01/23

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	\$110.00
Due Date	06/02/2023
Minimum Amount Due	\$110.00

YOUR ANZ ACCOUNT SUMMARY

Opening Balance	\$47,291.98
Purchases, Cash Advances & Other Debits	\$5,452.59
Interest Charges	\$0.00
Payments & Other Credits	\$47,291.98
Closing balance	\$5,452.59

Account Credit Limit	\$50,000.00
Available Account Credit at Statement Date	\$44,547.41

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 GPO BOX 607, Melbourne, VIC 3001
-  **CardPay Direct**
To ask about setting up a convenient direct debit 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	06/02/2023

ID:00001-5082499007
XPRN/PL0004-2301 130141

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 **\$47,291.98**

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

Date	Description	Amount	Default GST*
15/12/2022	SHIRE OF DERBY WEST KI DERBY	55.35	5.03
16/12/2022	LINKEDIN 7745994866 16506873555	137.50	12.50
19/12/2022	SEEK AU 50852041 MELBOURNE	324.50	29.50
23/12/2022	MAILCHIMP 678-9990141	52.94	4.81
	INCL OVERSEAS TXN FEE 1.54 AUD		
05/01/2023	ST ANNE'S FLORIST AND PERTH	82.50	7.50
Sub-total		652.79	59.34

Cardholder Name: C MILDENHALL
 Cardholder Number:
 Spend Cap: \$5,000.00

Date	Description	Amount	Default GST*
15/12/2022	HARVEY NORMAN AV/IT BROOME	500.00	45.45
15/12/2022	HARVEY NORMAN AV/IT BROOME	500.00	45.45
16/12/2022	SQ *DISCOUNT PARTY WOR TAREN POINT	459.34	41.75
22/12/2022	AMAZON MARKETPLACE AU SYDNEY SOUTH	279.96	25.45
Sub-total		1,739.30	158.10

*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:

Cardholder Name: AMANDA O'HALLORAN

Cardholder Number:

Spend Cap: \$50,000.00

Date	Description	Amount	Default GST*
13/12/2022	QANTAS AIR NSW	1,554.01CR	
13/12/2022	QANTAS AIR NSW	1,584.01CR	
16/12/2022	MICROSOFT*STORE MSBILL.INFO	169.00	15.36
17/12/2022	AMPOL CARNARVON 55549F CARNARVON	248.30	22.57
26/12/2022	KMART 1018 BELMONT	56.20	5.10
28/12/2022	INSTANT WINDSCREENS CANNINGTON	1,210.00	110.00
07/01/2023	AVIAIR PTY LTD KUNUNURRA	238.00	21.63
07/01/2023	COVER MORE INS AUS V NORTH SYDNEY	28.33	2.57
08/01/2023	VIRGIN AUSTR7952183029916 BRISBANE	1,100.00	100.00
08/01/2023	VIRGIN AUSTR7954402611618 BRISBANE	10.67	0.97
Sub-total		77.52CR	278.20

Account Number:

Date	Description	Amount	Default GST*
06/01/2023	AUTOREPAYMENT - THANK YOU	44,153.96CR	
Sub-total		44,153.96CR	

Total GST payable this statement* \$495.64

Closing Account Balance \$5,452.59

IMPORTANT MESSAGES

YOUR AGREED PAYMENT WILL BE DEBITED FROM YOUR ACCOUNT ON 06/02/23
 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.

8 NEW BUSINESS OF AN URGENT NATURE

9 NEW AND EMERGING ITEMS FOR DISCUSSION

10 MATTERS FOR WHICH THE MEETING MAY BE CLOSED (CONFIDENTIAL MATTERS)

RECOMMENDATION

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

10.1 Rates Write-Off - 20 Baobab Street

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

10.2 RATES OUTSTANDING FEBRUARY 2023

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.

10.3 SUNDRY DEBTORS FEBRUARY 2023

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.

11 DATE OF NEXT MEETING

The next meeting of Audit Committee will be held Thursday, 20 April 2023 in the Council Chambers, Clarendon Street, Derby.

12 CLOSURE OF MEETING