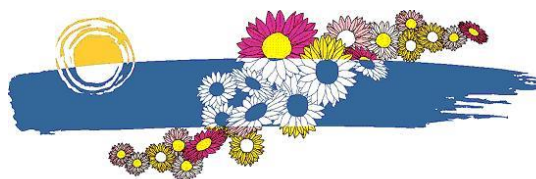




ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
20 NOVEMBER 2019



WILDFLOWER COUNTRY



Government of Western Australia
Department of Local Government and Communities

Local Government Operational Guidelines

Number 09 – Revised September 2013

Audit in Local Government

The appointment, function
and responsibilities of
Audit Committees

1. Introduction

The *Local Government Act 1995* (the Act) requires that all local governments establish an audit committee. An audit committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability and the internal and external audit functions.

The purpose of this guideline is to assist local governments to establish and operate an effective audit committee. Clear and comprehensive terms of reference, setting out the committee's roles and responsibilities, are essential and a model terms of reference for an audit committee is provided with this guideline. Matters such as the governing legislation, membership, primary roles and responsibilities of the committee and ancillary functions are also addressed. Guidance is provided to the committee as it approaches its task of appointing an external auditor through provision of a minimum standard audit specification and as it forms an opinion of the local government's internal audit requirements.

2. Audit Requirements, Committees and Functions

The relevant parts of the Act and regulations that relate to audit requirements, audit committees and their functions are listed below.

Financial Management

In relation to financial management under Part 6 of the Act, a local government is to –

- a) prepare and adopt an annual budget in the form and manner prescribed (section 6.2). A copy of the budget is to be sent to the Department within 30 days of adoption.
- b) prepare an annual financial report and such other financial reports as prescribed. The accounts of the local government and annual financial report are to be submitted to the auditor for audit by 30 September (section 6.4).
- c) have a municipal fund and a separate and distinct trust fund (section 6.6).
- d) establish and maintain reserve funds for the holding of monies set aside for future use (section 6.11).

Audit Requirements for Local Governments

Part 7 of the Act and the *Local Government (Audit) Regulations 1996* (the Regulations) address the situation of audit. In relation to the duties of the local government with respect to audits –

- a) the local government is to do everything in its power to –
 - i. assist the auditor to conduct an audit and carry out his or her other duties under the Act; and

- ii. ensure that audits are conducted successfully and expeditiously;
- b) a local government is to meet with its auditor at least once in every year;
- c) a local government is to examine the report of the auditor and is to –
 - i. determine if any matters raised require action to be taken by the local government; and
 - ii. ensure that appropriate action is taken in respect of those matters;
- d) a local government is to –
 - i. prepare a report on any actions taken in respect of any matters raised in the report of the auditor; and
 - ii. forward a copy of that report to the Minister by the end of the next financial year, or six months after the last report prepared by the auditor is received by the local government, whichever is the latest in time.
- e) the only powers and duties that can be delegated to a committee are any of the powers and duties of the local government under Part 7 of the Act; that is, those relating to audit. The committee cannot on-delegate the powers and duties delegated to it;
- f) an audit committee with a member who is a person that is not an elected member can be delegated powers and duties referred to in (e); and
- g) a decision of the committee is to be made by simple majority.

Audit Committee Functions

The Regulations state that an audit committee –

Establishment of the Audit Committee

The Act and Regulations provide that:

In relation to the establishment of an audit committee –

- a) each local government is to establish an audit committee consisting of three or more persons to exercise the powers and discharge the duties conferred on it;
- b) members of the committee are to be appointed by an absolute majority decision of Council. At least three of the members, and the majority of the members, are to be elected members;
- c) the Chief Executive Officer (CEO) is not to be a member of the committee and may not nominate a person to be a member or have a person to represent him or her as a member of the committee;
- d) an employee is not to be a member of the committee;
- (a) is to provide guidance and assistance to the local government –
 - (i) as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act;
 - (ii) as to the development of a process to be used to select and appoint a person to be an auditor;
- (b) may provide guidance and assistance to the local government as to –
 - (i) matters to be audited;
 - (ii) the scope of audits;
 - (iii) its functions under Part 6 of the Act;
 - (iv) the carrying out of its functions relating to other audits and other matters related to financial management;
- (c) is to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to –
 - (i) report to the council the results of that review;
 - (ii) give a copy of the CEO's report to the council;

It is important to note that the legislation gives the audit committee a specific role in appointing the auditor. It is to recommend to the Council who should be appointed as the auditor. Attached as Appendix 2 is a model 'Minimum Standard Audit Specification' that local governments can use when developing a process to be used to select and appoint a person to be the auditor.

Local governments can amend the document to suit their individual requirements. Any scope adopted must meet, as a minimum, the legislative requirements, as outlined in the Act and the Regulations.

The legislation specifies that a local government is required to meet with its auditor at least once in every year. The term "local government" in this context means the Council. If Council so resolved via a formal delegation, a meeting between the audit committee and the auditor would satisfy this requirement.

It is acknowledged that the requirement to meet at least once per year may incur a significant financial burden for the more remote local governments. In such circumstances the meeting can be conducted by telephone or video conference. The Council or audit committee should resolve how the meeting with the auditor will be conducted and for the record of the meeting to show that the auditor was involved and the matters discussed. It would be inappropriate for Council representatives to meet with the auditor in their offices unless they were members of the Audit Committee or a significant majority of the members are present.

The committee may need to liaise regularly with the external auditor to discuss the audit plan, results of the audit and implementation of any recommendations for action emerging from the audit. How communication and liaison between auditor and committee is to occur should be addressed in the agreement of appointment.

Advice from the auditor may address issues such as –

- (i) an assessment of accounting procedures;
- (ii) an assessment of internal controls;
- (iii) an assessment of risk;
- (iv) compliance with the Act and associated regulations;
- (v) compliance with Council policies;
- (vi) performance assessments on the efficiency and effectiveness of operations;
- (vii) processes of the internal audit;
- (viii) outcomes of the external audit prior to issue of management and audit reports; and
- (ix) changes to accounting standards and legislation and the impact on the local government.

Membership

The Act requires that an audit committee is to consist of a minimum of 3 members and in that situation all must be council members. Where a committee consists of more than 3 members then a majority of those members must be council members. Local governments may decide to appoint a committee involving only elected members or they may appoint one or more persons who are external to the Council. If a Council considers it appropriate, the whole Council can be appointed to the audit committee.

If the local government wishes to appoint one or more persons other than elected members to the committee, which is recommended, it should ensure that they have the requisite knowledge and skills to provide benefit to the committee.

Operation of the Committee

Irrespective of the membership of the committee, all legislative requirements relating to committee meetings such as advertising meeting dates, notice of meeting and keeping minutes of meetings need to be complied with.

The legislation prevents a meeting fee being paid to an external person but it is permissible for a payment to be made as a reimbursement of expenses, commensurate with the expertise and knowledge such people bring to the committee. The Council will need to determine whether payment will be offered and the level of that reimbursement payment.

Members of the committee should be encouraged to attend appropriate courses to keep them up to date with legislation, accounting and other relevant issues.

Other Responsibilities

Local governments are required by legislation to complete a statutory compliance return (Compliance Audit Return or CAR) annually and have the return adopted by Council. The return is a checklist of a local government's compliance with the requirements of the Act and its Regulations, concentrating on areas of compliance considered "high risk."

The Audit Committee is to review the annual CAR and report to the Council the results of that review, prior to adoption of the return by Council. After adoption, the return is to be signed by the Mayor or President and the CEO prior to it being forwarded to the Department.

The Audit Committee is to consider the CEO's biennial reviews (see Regulation 17.) of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance and report to the council the results of those reviews.

Attached as Appendix 3 is information to assist in determining what falls within the terms 'risk management,' 'internal control' and 'legislative compliance.'

The audit committee could also consider proposals from the CEO as to whether the compliance audit, and the biennial reviews of risk management, internal control and legislative compliance, are undertaken internally or an external party is contracted to undertake the task. In the case of an external party the audit committee would have responsibility to receive the review report from the CEO and make recommendations on it to full Council.

4. The External Audit

Appointment of the Auditor

The Act and Regulations provide that –

- a) on the recommendation of the audit committee a local government is to from time to time appoint, by absolute majority, a person to be its auditor;
- b) the local government may appoint one or more persons as its auditor;
- c) the local government's auditor is to be a person who is –
 - a. a registered company auditor; or
 - b. an auditor approved by the Minister;
- d) a person may not be appointed as a local government auditor if that person is –
 - a. a councillor or employee of the local government;
 - b. in debt to the local government for more than \$5,000;
 - c. a councillor or employee of a regional local government in which the local government is a participant;
 - d. a member of an incorporated association formed by the local government; or
 - e. a class of persons as prescribed in the Regulations;
- e) an auditor is not to be appointed for more than five years; and
- f) the appointment of a person as an auditor is to be made by agreement in writing and is to include –
 - i. the objectives of the audit;
 - ii. the scope of the audit;
 - iii. a plan for the audit;
 - iv. details of the remuneration and expenses to be paid to the auditor; and
 - v. the method to be used by the local government to communicate with, and supply information to, the auditor.

The committee should undertake a proper selection and appointment process as part of appointing, or reappointing an auditor. If reappointment is being considered, the process should include the review of key issues as in i. to v. above.

It is important to realise that the Act specifies that it is a named person(s) that is appointed as auditor, not the company, or 'the partners' of the company which employs the person. Therefore, when the audit report is received it must be signed by the person(s) appointed as the auditor; it cannot be the generic signature identifying the firm.

Conduct of the Audit

The Act and Regulations provide that –

- a) the auditor is required by 31 December next following the financial year to which the audit relates, to examine the accounts and annual financial report submitted for audit;
- b) the auditor is to form an opinion as to whether –
 - i. the accounts are properly kept; and
 - ii. the annual financial report –
 - is prepared in accordance with the financial records; and
 - represents fairly the results of the operations of the local government and its financial position at 30 June;
- c) the auditor is to prepare a report on the audit and within 30 days of completing the audit forward a copy to –
 - i. the mayor or president;
 - ii. the CEO of the local government; and
 - iii. the Minister;

- d) the report is to give the auditor's opinion on –
 - i. the financial position of the local government; and
 - ii. the results of the operation of the local government;
- e) the report is to include –
 - i. any material matters that indicate significant adverse trends in the financial position or the financial management practices of the local government;
 - ii. any matters indicating non-compliance with financial management requirements of the Act, Regulations and any other written law;
 - iii. details of whether information and explanations were obtained;
 - iv. a report on the conduct of the audit; and
 - v. the opinion of the auditor as to whether or not the specific financial ratios reported are supported by verifiable information and reasonable assumptions;
- f) where it is considered appropriate to do so the auditor is to prepare a management report to accompany the auditor's report;
- g) where the auditor considers that –
 - i. there is any error or deficiency in an account or financial report;
 - ii. any money paid from, or due to the local government has been, or may have been misapplied; or
 - iii. there is a matter arising from the audit that needs to be addressed by the local government; details are to be included in the report to the Minister; and

- h) the auditor has a right of access at all reasonable times to such books, accounts, documents and assets of the local government as are in the opinion of the auditor necessary to allow the audit to be conducted.

Scope of the Audit

The Act and Regulations prescribe the scope of the external audit of the annual financial statements of a local government.

The scope details are going to vary between local governments but as an aid a model minimum standard audit specification is attached as Appendix 2 to this guideline. Individual local governments can amend that document to suit their particular needs.

Reporting by the Auditor

Regulations require the auditor, where appropriate, to prepare a management report to accompany the auditor's report. Although there is no legislative requirement for the auditor to prepare a management report unless he or she deems it appropriate, local government may wish to require the auditor to prepare a report on all issues identified during the audit.

The auditor, after completing the audit, is to forward a copy of his or her audit and management report to –

- the Mayor or President;
- the CEO of the local government; and
- the Minister via the Department.

It is the CEO's responsibility to ensure that the external audit report is provided to the audit committee. In considering the audit and management reports presented to the audit committee, the CEO should:

- a) examine any critical matters raised in the reports that affect the financial position of the local government; and
- b) provide comment on any critical matters raised and action proposed to be taken to address those matters.

Once Council has addressed matters raised, or accepted the CEO's planned remedial action on matters raised in the audit and management reports, the CEO should provide feedback to the Department on those matters.

Appendix 1

Model Terms of Reference – Audit Committees

Important: The following Model Terms of Reference contains clauses that may not be applicable to each local government. Local governments will need to consider each clause and only adopt those that are applicable to the roles and responsibilities and delegated powers and functions that will apply to their audit committee.

The clauses that may be considered optional have been asterisked (*).

Objectives of Audit Committees

The primary objective of the audit committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the committee will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

The committee is to facilitate –

- the enhancement of the credibility and objectivity of *internal and external financial reporting;

- *effective management of financial and other risks and the protection of Council assets;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- *the coordination of the internal audit function with the external audit; and
- the provision of an effective means of communication between the external auditor, *internal auditor, the CEO and the Council.

Powers of the Audit Committee

The Audit committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee is a formally appointed committee of council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

Membership

The committee will consist of *four members with three elected and *one external person. All members shall have full voting rights.

*External persons appointed to the

committee will have business or financial management/reporting knowledge and experience, and be conversant with financial and other reporting requirements.

*Appointment of external persons shall be made by Council by way of a public advertisement and be for a maximum term of two years. The terms of the appointment should be arranged to ensure an orderly rotation and continuity of membership despite changes to Council's elected representatives.

*Reimbursement of approved expenses will be paid to each external person who is a member of the committee.

The CEO and employees are not members of the committee.

The CEO or his/her nominee is to be available to attend meetings to provide advice and guidance to the committee.

The local government shall provide secretarial and administrative support to the committee.

Meetings

The committee shall meet at least *quarterly.

Additional meetings shall be convened at the discretion of the presiding person.

Reporting

Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council.

*The committee shall report annually to the Council summarising its activities during the previous financial year.

Duties and Responsibilities

The duties and responsibilities of the committee will be –

- a) Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits;
- b) Develop and recommend to Council an appropriate process for the selection and appointment of a person as the local government's auditor;
- c) Develop and recommend to Council –
 - a list of those matters to be audited; and
 - the scope of the audit to be undertaken;
- d) Recommend to Council the person or persons to be appointed as auditor;
- e) Develop and recommend to Council a written agreement for the appointment of the external auditor. The agreement is to include –
 - the objectives of the audit;
 - the scope of the audit;
 - a plan of the audit;
 - details of the remuneration and expenses to be paid to the auditor; and
 - the method to be used by the local government to communicate with, and supply information to, the auditor;
- f) Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;
- g) Liaise with the CEO to ensure that the local government does everything in its power to –
 - assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
 - ensure that audits are conducted successfully and expeditiously;
- h) Examine the reports of the auditor after receiving a report from the CEO on the matters to –
 - determine if any matters raised require action to be taken by the local government; and
 - ensure that appropriate action is taken in respect of those matters;
- i) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
- j) Review the scope of the audit plan and program and its effectiveness;
- k) *Review the appropriateness of special internal audit assignments undertaken by internal audit at the request of Council or CEO (see reference to internal audit page 14);
- l) *Review the level of resources allocated to internal audit and the scope of its authority;
- m) *Review reports of internal audits, monitor the implementation of recommendations made by the audit and review the extent to which Council and management reacts to matters raised;
- n) *Facilitate liaison between the internal and external auditor to promote compatibility, to the extent appropriate, between their audit programs;
- o) *Review the local government's draft annual financial report, focusing on –
 - accounting policies and practices;
 - changes to accounting policies and practices;
 - the process used in making significant accounting estimates;
 - significant adjustments to the financial report (if any) arising from the audit process;

- compliance with accounting standards and other reporting requirements; and
 - significant variances from prior years;
- p) *Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;
- q) *Address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference;
- r) Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference following authorisation from the Council;
- s) Review the annual Compliance Audit Return and report to the council the results of that review, and
- t) Consider the CEO's biennial reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to the council the results of those reviews.

Internal Audit

Many local governments have recognised the need to improve their internal auditing processes, and have moved to either employ an internal auditor or contract out the internal audit function.

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an

organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The scope of an internal audit would be determined by the Audit committee, with input from the CEO, based on the size of the local government's internal operations and the level of compliance to be achieved. The role differs from that of the external auditor who is appointed by council on the recommendation of the Audit Committee, to report independently to it, through the mayor/president and the CEO, on the annual financial statements. The external auditor's primary role is to decide whether the annual financial statements of a local government are free of material misstatement.

There are certain functions of the internal audit that complement the external auditor's role. As the external auditor plans for an effective audit they need to assess and determine whether to include the scope, procedures and outcomes of the internal audit. The CEO must refer all internal audit reports to the Audit Committee for consideration.

An internal auditor's activities should typically include the following:

- (a) review of the internal control structure, monitoring the operations of the information system and internal controls and providing recommendations for improvements;
- (b) a risk assessment with the intention of minimising exposure to all forms of risk on the local government;
- (c) examination of financial and operating information that includes detailed testing of transactions, balances and procedures;

- (d) a review of the efficiency and effectiveness of operations and services including non-financial controls of a local government;
- (e) a review of compliance with management policies and directives and any other internal requirements;
- (f) review of the annual Compliance Audit Return;
- (g) assist in the CEO's biennial reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance; and
- (h) specific tasks requested by management.

For local government, the internal auditor should report functionally to the audit committee and administratively to the CEO. It should be remembered that pursuant to section 5.41 of the Act, the CEO is responsible for the day-to-day management of council activities including the direction of staff and implicitly the internal audit function. The CEO may choose to delegate this responsibility provided always that the delegation does not directly or indirectly interfere with the ability of the Internal Auditor to conduct an internal audit function free from interference.

A clear and properly defined reporting relationship ensures that the internal auditor is empowered to perform their role working with management. The direct reporting line to the audit committee also acts as an adequate safeguard in the event of a serious breakdown in internal controls or internal control culture at senior levels in the organisation.

While it is recognised that smaller councils may not be able to justify a

full-time internal auditor, a small size of operation does not justify forgoing internal audit altogether. If audit committee or management is of the view that the employment of an independent internal auditor either full-time or part-time is not warranted, it may request the council to have the internal audit function undertaken as necessary by an external contractor, or expand the role of its external auditor.

The external auditor or his or her professional company should only undertake internal audit functions that complement the external audit and do not cloud the objectivity and independence of the external audit. An external auditor must not audit information prepared by them or their accounting practice, as this is considered incompatible with the standard of independence.

Local governments that do not establish an internal audit process but require a review of the financial management systems and procedures, may decide to use the services of the external auditor for that purpose. Such reviews are to be undertaken every four years in accordance with regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

The review of financial management systems and procedures provides the external auditor with greater assurance of systems and procedures used to prepare the annual financial statements, and whether they provide information free of material misstatement.

Appendix 2

Model Minimum Standard Audit Specification

Important: The following Model Minimum Standard Audit Specification may be used as the basis for the calling of tenders or seeking of quotes for the appointment of an auditor. Local governments need to consider the Model to ensure that only those clauses applicable to its requirements are used. This applies, in particular, to the "Critical matters to be audited".

Introduction

This document is provided for the assistance of auditors who wish to apply for the role of auditor with the City/Town/Shire.

Auditors are required to address all of the matters outlined in the specification.

Auditors who submit an application may be asked to provide further information and/or make a presentation to the audit committee.

Objectives of the Audit

To provide an independent audit opinion of the accounts and annual financial reports of the local government for each financial year covered by the term of the audit appointment.

Term of Audit Appointment

For the financial years commencing 1 July through to 30 June..... (not more than 5 years)

Scope of the Audit

The auditor is to –

Carry out such work as is necessary to form an opinion as to whether –

- (a) the accounts are properly kept; and
- (b) the annual financial report –
 - (i) is prepared in accordance with the financial records; and
 - (ii) represents fairly the results of the operations of the local government and the financial position of the local government at 30 June in accordance with the Australian Accounting Standards, the *Local Government Act 1995* (as amended) (the Act), the *Local Government (Financial Management) Regulations 1996* (as amended) and other mandatory professional reporting requirements.

Give an opinion in his or her audit report on –

- (a) the financial position of the local government; and
- (b) the results of the operation of the local government.

Include in his or her audit report –

- (a) any material matters that indicate significant adverse trends in the financial position or the financial management practices of the local government;
- (b) any matters indicating non-compliance with financial management or control requirements of the Act, Regulations and any other written law;
- (c) details of whether information and explanations were obtained by the auditor;

- (d) a report on the conduct of the audit; and
- (e) the opinion of the auditor as to whether or not the specific financial ratios reported are supported by verifiable information and reasonable assumptions.

Audit Methodology and Approach

Other requirements of the Auditor –

- (a) The auditor is required to comply with the requirements of section 7.9 of the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996*;
- (b) An audit is to be carried out in accordance with accounting standards adopted from time to time by the Australian Government Auditing and Assurance Standards Board (AuASB);
- (c) The auditor is to provide the local government with a general outline of his/her methodology;
- (d) The auditor is to provide the local government with a plan for the audit including –
 - timing of interim audit visits;
 - final audit visit (within 30 days of being advised that the accounts and annual financial report are available for audit);
 - timing of the legislative requirement to meet with the local government and whether that meeting will be in person or by some other means;
 - the method to be used to communicate with, and provide advice and information to, the local government; and
- (e) The auditor is required to produce an audit report as required by section 7.9 of the *Local Government Act 1995* and, if considered appropriate by the auditor, a management report.

Critical Matters to be Audited

The auditor is to include in his or her application the extent to which the critical matters outlined below will be audited so as to form an opinion on the manner in which they have been maintained.

- (i) Revenue
 - Rates revenue
 - Government grants
 - User pays revenue
 - Profit on sale of non-current assets
 - Other income
- (ii) Expenditure
 - Salary and wage costs
 - Depreciation
 - Materials and contract expenditure
 - Loss on sale of non-current assets
 - Insurances
 - Bad debts
 - Other expenditure
- (iii) Current Assets
 - Bank and short term investments
 - Receivables and prepayments
 - Inventory
- (iv) Non-Current Assets
 - Property, plant, furniture and equipment
 - Infrastructure and depreciation
 - Other receivables
- (v) Liabilities (Current and non-current)
 - Creditors and accruals
 - Loan borrowings including new loans raised
 - Provision for annual and long service leave entitlements
- (vi) Reserve Funds
- (vii) Contingent Liabilities
- (viii) Capital Commitments
- (ix) Accounting Policies and Notes to the Financial Statements
- (x) Cash Flow Statement
- (xi) The financial ratios required by the *Local Government (Financial Management) Regulations 1996*

Hours, Fees and Expenditure

The auditor is to provide –

- estimate of the time to be spent on the audit;
- fees for completing the audit in accordance with this specification;
- nominated auditor(s) and registered company audit number(s); and
- experience of the nominated auditors in completing local government audits.

The auditor is to provide a fee for any additional audit requested by Council.

Terms

Conditions to be noted by auditors –

- the auditor shall not sub contract to a third party;
- the auditor shall not, and has no right to, assign the audit contract to third parties;
- the auditor shall not be engaged by the local government to undertake any financial consultancy with the local government that requires the preparation of financial information that will be the subject of the annual audit; and
- the auditor shall confirm that he or she has, and will maintain during the duration of the audit term, professional indemnity insurance covering the legal liability arising out of any neglect, default, error, or omission.

Termination of Appointment

The appointment as auditor is terminated if –

- (a) the auditor ceases to be a registered company auditor;
- (b) the auditor ceases to be an approved auditor under Section 7.5 of the *Local Government Act 1995*;
- (c) the auditor is a disqualified person under Section 7.4(2) of the *Local Government Act 1995*;
- (d) the auditor resigns by notice in writing to Council; or
- (e) Council serves notice in writing to the auditor terminating the appointment.

Appendix 3

Issues that should be considered for inclusion in the CEO's Review of Risk Management, Internal Control and Legislative Compliance

Please note: Section 7 of the Department's Western Australian Local Government Accounting Manual provides a comprehensive internal control framework related to internal control and risk management.

Risk Management

Internal control and risk management systems and programs are a key expression of a local government's attitude to effective controls. Good audit committee practices in monitoring internal control and risk management programs typically include:

- Reviewing whether the local government has an effective risk management system and that material operating risks to the local government are appropriately considered;
- Reviewing whether the local government has a current and effective business continuity plan (including disaster recovery) which is tested from time to time;
- Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas:
 - potential non-compliance with legislation, regulations and standards and local government's policies;
 - important accounting judgements or estimates that prove to be wrong;
 - litigation and claims;
 - misconduct, fraud and theft;
 - significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government;
- Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;
- Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;
- Reviewing the effectiveness of the local government's internal control system with management and the internal and external auditors;
- Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;
- Assessing the local government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied;
- Should the need arise, meeting periodically with key management, internal and external auditors, and compliance staff, to understand and discuss any changes in the local government's control environment;
- Ascertaining whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented, communicated,

monitored and there is regular reporting and ongoing management of fraud and misconduct risks.

Internal Control

Internal control is a key component of a sound governance framework, in addition to leadership, long-term planning, compliance, resource allocation, accountability and transparency. Strategies to maintain sound internal controls are based on risk analysis of the internal operations of a local government.

An effective and transparent internal control environment is built on the following key areas:

- integrity and ethics;
- policies and delegated authority;
- levels of responsibilities and authorities;
- audit practices;
- information system access and security;
- management operating style; and
- human resource management and practices.

Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on the size and nature of the local government.

Aspects of an effective control framework will include:

- delegation of authority;
- documented policies and procedures;
- trained and qualified employees;
- system controls;
- effective policy and process review;
- regular internal audits;
- documentation of risk identification and assessment; and

- regular liaison with auditor and legal advisors.

The following are examples of controls that are typically reviewed:

- separation of roles and functions, processing and authorisation;
- control of approval of documents, letters and financial records;
- comparison of internal data with other or external sources of information;
- limit of direct physical access to assets and records;
- control of computer applications and information system standards;
- limit access to make changes in data files and systems;
- regular maintenance and review of financial control accounts and trial balances;
- comparison and analysis of financial results with budgeted amounts;
- the arithmetical accuracy and content of records;
- report, review and approval of financial payments and reconciliations; and
- comparison of the result of physical cash and inventory counts with accounting records.

Legislative Compliance

The compliance programs of a local government are a strong indication of attitude towards meeting legislative requirements. Audit committee practices in regard to monitoring compliance programs typically include:

- Monitoring compliance with legislation and regulations;
- Reviewing the annual Compliance Audit Return and reporting to Council the results of that review;
- Staying informed about how management is monitoring the

effectiveness of its compliance and making recommendations for change as necessary;

- Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints;
- Obtaining assurance that adverse trends are identified and review management's plans to deal with these;
- Reviewing management disclosures in financial reports of the effect of significant compliance issues;
- Reviewing whether the internal and/or external auditors have regard to compliance and ethics risks in the development of their audit plan and in the conduct of audit projects, and report compliance and ethics issues to the audit committee;
- Considering the internal auditor's role in assessing compliance and ethics risks in their plan;
- Monitoring the local government's compliance frameworks dealing with relevant external legislation and regulatory requirements; and
- Complying with legislative and regulatory requirements imposed on audit committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the local government and disclosing conflicts of interest.

These guidelines are also available on the Department's website at www.dlgc.wa.gov.au



About the Guideline series

This document and others in the series are intended as a guide to good practice and should not be taken as a compliance requirement. The content is based on Department officer knowledge, understanding, observation of, and appropriate consultation on contemporary good practice in local government. Guidelines may also involve the Department's views on the intent and interpretation of relevant legislation.

All guidelines are subject to review, amendment and re-publishing as required. Therefore, comments on any aspect of the guideline are welcome. Advice of methods of improvement in the area of the guideline topic that can be reported to other local governments will be especially beneficial.

For more information about this and other guidelines, contact the Local Government Regulation and Support Branch at:

Department of Local Government and Communities

Gordon Stephenson House, 140 William Street, Perth WA 6000

GPO Box R1250, Perth WA 6844

Telephone: (08) 6551 8700 Fax: (08) 6552 1555

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Translating and Interpreting Service (TIS) – Tel: 13 14 50



Shire of Three Springs

Audit and Risk Committee – Term of Reference



1. Purpose

The *Local Government Act 1995* (the Act) requires that all local governments establish an Audit and Risk Committee ("the Committee"). The Committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability and the internal and external audit functions.

This Terms of Reference ("TOR") sets out the objectives, authority, membership, role, responsibilities and operation of the Committee.

2. Introduction

The Committee is an advisory committee appointed by and reports to the Shire of Three Springs's Council ("the Council"). The Committee provides appropriate advice and recommendations to the Council on matters relevant to its TOR. This is in order to facilitate informed decision-making by the Council in relation to the legislative functions and duties of the local government that have not been delegated to the Chief Executive Officer ("CEO").

3. Objectives

The objectives of the Committee are to oversee:

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

4. Authority

The Committee is a formally appointed committee of the Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated authority. The Committee does not have any management functions and cannot involve itself in management processes or procedures.

The Committee has the authority to:

- 4.1 Review the internal and external auditor's annual audit plans and the outcomes/results of all audits undertaken;

- 5.8 All members shall have full voting rights. In the event of a tie, the Chairperson will have the casting vote.
- 5.9 Chairperson of the Committee is appointed by majority vote of the Committee. The Chairperson can be an elected member or an independent external member.
- 5.10 The members, taken collectively, will have a broad range of skills and experience relevant to the operations of the Shire. At least one (1) member of the Committee will have accounting or related financial and/or risk management experience.
- 5.11 Reimbursement of approved expenses may be paid to each independent external member in accordance with the *Local Government Act* Section 5.100.
- 5.12 The CEO and employees are not members of the Committee.
- 5.13 The CEO or his/her nominee is to be available to attend meetings to provide advice and guidance to the Committee.
- 5.14 The Shire shall provide secretarial and administrative support to the Committee.
- 5.15 A quorum will be a majority of members.
- 5.16 New members will receive relevant information and briefings on their appointment to assist them to meet their Committee responsibilities.

6 Meetings

- 6.1 The Committee shall meet not less than three times a year. Additional meetings shall be convened at the discretion of the Chairperson or at the request of the CEO.
- 6.2 The Committee meetings shall be 'Closed' and therefore not open to the public.
- 6.3 Elected Members may attend each Committee meeting.
- 6.4 Committee members are expected to attend each meeting in person.
- 6.5 A forward meeting plan, including meeting dates and agenda items will be agreed by the Committee each year. The forward meeting plan will cover all Committee responsibilities as detailed in this TOR.
- 6.6 All Committee meetings will be recorded. After each Committee meeting, the recording will be made available to all Councilors

7 Notice of Meetings and Agenda

- 7.1 The CEO or delegate will facilitate the meetings of the Committee and invite members of management, internal and external auditors or others to attend meetings as observers and to provide relevant information as necessary.
- 7.2 Unless otherwise agreed, notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed, shall be forwarded to each member of the Committee, and any other person required to attend, no later than one (1) week prior to the

appropriate, at the same time.

8 Minutes of Meetings

- 8.1 The Executive Assistant will facilitate the administrative support for the meeting, including a minute taker for the meeting.
- 8.2 Minutes will be taken at each meeting and presented to the subsequent meeting for confirmation. Minutes will include the proceedings, resolutions of the meeting including the names of those in attendance.
- 8.3 The Chairperson shall ascertain, at the beginning of each meeting, the existence of any conflicts of interest and minute them accordingly. Conflicts of Interest will be managed in accordance with the Shire's policies and the *Local Government Act 1995*.
- 8.4 Minutes of Committee meetings shall be circulated promptly to all members of the Committee.
- 8.5 Other than confidential papers and attachments, agendas and minutes of the Committee will be made publicly available on the Shire's website.

9 Role and Responsibilities

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

- 9.1 **External Audits (the Office of Auditor General (OAG) will be responsible for conducting external audits)**
 - 9.1.1 Provide guidance and assistance to Council as to the carrying out of the functions of the Shire in relation to external audits.
 - 9.1.2 Provide an opportunity for the Committee to meet with the Office of Auditor General (OAG) to discuss any matters that the Committee or the OAG believe should be discussed.
 - 9.1.3 Meet with the OAG annually to receive the audit report and make a recommendation to Council with respect to that report.
 - 9.1.4 Examine the reports of the auditor after receiving a report from the CEO on the matters to:
 - Determine if any matters raised require action to be taken by the Shire; and
 - Ensure that appropriate action is taken in respect of those matters.
 - 9.1.5 Consider and recommend adoption of the Annual Report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the Annual Report is signed.
 - 9.1.6 Address issues brought to the attention of the Committee, including responding to requests from Council for advice that is within the parameters of the Committee's TOR.

9.2 Risk Management

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

9.3 Business Continuity

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

9.4 Financial Reporting

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

9.5 Internal Control

- 9.5.1 Ensure management's approach to maintaining an effective Internal Control Framework is sound and effective.
- 9.5.2 Ensure management has in place relevant policies and procedures, including CEO's Instructions or their equivalent, and that these are periodically reviewed and updated.

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- 9.4.2 Review with management and the external auditors the results of the audit, including any difficulties encountered.
- 9.4.3 Review the Annual Financial Statements forming part of the Shire's Annual Report and consider whether it is complete, consistent with information known to Committee members, and reflects appropriate accounting principles.
- 9.4.4 Review with management and the external auditors all matters required to be communicated to the Committee under the Australian Auditing Standards.
- 9.4.5 Recommend the adoption of the Annual Financial Statements forming part of the Annual Report to Council.

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WALGA Template Compliance Calendar

Last Reviewed - January 2018

See Also:

WALGA Guideline for Implementing a Compliance Calendar

Department of Local Government, Sporting and Cultural Industries (DLGSCI)

LGs to Assign Responsibility for each Compliance Action

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	January - Take Action								
Jan	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2 months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSCI WA Local Government Accounting Manual	Monthly				
Jan	Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly				
Jan	Primary Returns - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	DLGSCI Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly				
Jan	Financial Interests Register - Review Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.68(3)(4)		Bi-monthly				
Jan	Compliance Audit Return - Commence Audit Commence the Compliance Audit Return as an internal audit. Due: 31 March	Local Government Act 1995	s.7.13(1)(l) Audit.Regs. 13, 14 and 15		Annual				
Jan	Council / Committee Meeting Schedule - At least once per year, give Local Public Notice of the meeting schedule for next 12 months	Local Government Act 1995	s.5.25(1)(g) Admin.Reg.12		Annual				
Jan	Primary Returns - New Elected Members - required to be lodged with CEO within 3 months of making Declarations of Office Due by: dd/mm/yyyy	Local Government Act 1995	s.5.75(1)	WALGA - Governance Subscription - Guideline - Primary and Annual Returns Management DLGSCI Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial Next due 2020				Date Declarations of Office made: dd/mm/yyyy
Jan	Revaluation of Assets - Plant and Equipment - Commence Work LG must revalue all assets within the Plant and Equipment Class by the expiry of each 3-yearly interval after 30 June 2016	Local Government Act 1995	FM.Reg.17A(4)		4-yearly Next Due: 30 June 2019				

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Last Reviewed - January 2018

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Jan	Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A.	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly				
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Jan	Financial Interests Register - Review Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interests Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly				
Jan	Compliance Audit Return - Commence Audit Commence the Compliance Audit Return as an internal audit. Due: 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual				
Jan	Council / Committee Meeting Schedule - At least once per year, give Local Public Notice of the meeting schedule for next 12 months	Local Government Act 1995	s.5.25(1)(g) Admin.Reg.12		Annual				
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Jan	Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A.	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly				
Jan	Primary Returns - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly				
Jan	Financial Interests Register - Review Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interests Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly				
Jan	Compliance Audit Return - Commence Audit Commence the Compliance Audit Return as an internal audit. Due: 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual				
Jan	Council / Committee Meeting Schedule - At least once per year, give Local Public Notice of the meeting schedule for next 12 months	Local Government Act 1995	s.5.25(1)(g) Admin.Reg.12		Annual				
Jan	Primary Returns - New Elected Members - required to be lodged with CEO within 3 months of making Declarations of Office Due by: dd/mm/yyyy	Local Government Act 1995	s.5.75(1)	WALGA - Governance Subscription - Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial Next due 2020				Date Declarations of Office made: dd/mm/yyyy
Jan	Revaluation of Assets - Plant and Equipment - Commence Work LG must revalue all assets within the Plant and Equipment Class by the expiry of each 3-yearly interval after 30 June 2016	Local Government Act 1995	FM.Reg.17A(4)		4-yearly Next Due: 30 June 2019				

WALGA Template Compliance Calendar

Last Reviewed - January 2018

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LGs to Assign Responsibility for each Compliance Action

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Jan	Revaluation of Assets - Land, Buildings and Infrastructure - Commence Work LG must revalue all assets within the Land Building and Infrastructure Class by the expiry of each 3-yearly interval after 30 June 2017	Local Government Act 1995	FM.Reg.17A(4)		4-yearly Next Due: 30 June 2020				
Jan	Revaluation of Assets - All Other Classes of Assets - Commence Work LG must revalue all other classes of assets (other than, Plant and Equipment and Land Building and Infrastructure classes) by the expiry of each 3-yearly interval after 30 June 2018	Local Government Act 1995	FM.Reg.17A(4)		4-yearly Next Due: 30 June 2021				
Jan									
Jan									
	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	February - Take Action								
Feb	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSCI WA Local Government Accounting Manual	Monthly				
Feb	Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly				
Feb	Elected Members - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly				
Feb	Compliance Audit Return - Finalise Audit Complete the Compliance Audit Return as an internal audit and prepare Council report for consideration via Audit Committee.	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual				
Feb	Rate Exempted Properties - Review In preparation for next financial year, review previously approved rate exempt properties to determine if the basis of exemption remains unchanged. Advise owners where status is changed or approval has expired.	Local Government Act 1995	s.6.26(20)		Annual				
Feb	Authorised Persons - Review Review the LG's authorised persons to ensure authorisations are accurate, valid and the correct certificates of authorisation and / or identity cards have been issued	Various		WALGA - Governance Subscription - Decision Making in Practice Toolkit - Part 3 Authorisations	Annual				

WALGA Template Compliance Calendar

Last Reviewed - January 2018

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WALGA Guideline for Implementing a
Compliance Calendar

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and Cultural Industries (DLGSCI)

LGs to Assign
Responsibility for each
Compliance Action

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Feb									
	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	March - Take Action								
Mar	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly				
Mar	Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly				
Mar	Primary Returns - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	WALGA - Governance Subsortion - Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests In Returns	Bi-monthly				
Mar	Financial Interests Register - Review Review register to remove Primary and Annual Returns (not other Interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly				
Mar	Emergency Services Levy - Option B Payment Due Due by: 21 March and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES -ESL Manual of Operating Procedures	Quarterly				
Mar	Compliance Audit Return - Report to Audit Committee Compliance Audit Return, report considered by Audit Committee, with recommendations to Council. Note - Schedule Committee / Council consideration with sufficient time to enable submission to DLGSCI by 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual				

WALGA Template Compliance Calendar

Last Reviewed - January 2018

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Mar	Compliance Audit Return - Report to DLGSCI Compliance Audit Return certified by CEO and President / Mayor. Copy of Compliance Audit Return and Council report / minutes provided to Executive Director of DLGSCI DUE: 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual				
Mar									
	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	April - Take Action								
Apr	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly				
	Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly				
Apr	Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Prepare for Elections - Review register and take action re expired Eligibility Claims (no longer property owner / claim based on occupation or nominee expired)	Local Government Act 1995	s.4.35 Elections Regs.14 and 15 Form 6 and 7	WALGA Template Enrolment Eligibility Claims Register	Biannual (Apr & Nov)				
Apr	Audit - Compliance Audit Return Action Plan Prepare a Compliance Audit Return Action Plan that assigns responsibility and timeframes for implementing outcomes / actions arising from the Compliance Audit Return. Provide Compliance Audit Return Action Plan to Council via Audit Committee for endorsement.	n/a	n/a	Operational Practice	Annual or as required				
Apr	Audit - Compliance Audit Return Action Plan Prepare an Compliance Audit Return Action Plan progress report that details progress to completing outcomes / actions arising from the Audit Report. Provide Compliance Audit Return Action Plan Progress Report to Council via Audit Committee for endorsement.	n/a	n/a	Operational Practice	Annual or as required				

WALGA Template Compliance Calendar

Last Reviewed - January 2018

See Also:

WALGA Guideline for Implementing a Compliance Calendar

Department of Local Government, Sporting and Cultural Industries (DLGSCI)

LGs to Assign Responsibility for each Compliance Action

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Apr	Public Access to Information - Audit Check LG website, Library and LG office to ensure all information listed in s.5.94 and Admin. Reg.29 is publicly accessible (see s.5.96 too) and that customer service staff are trained to provide access accordingly. Audit to note limitations: s.5.95 and Admin. Regs. 29A and 29B	Local Government Act 1995	s.5.94 Admin. Reg.29 s.5.95 s.5.96 Admin. Regs 29A and 29B	WALGA - Governance Subscription Guideline - Schedule of Public Information Access	Annual				
Apr									
	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
May - Take Action									
May	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSCI WA Local Government Accounting Manual	Monthly				
May	Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule S and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly				
May	Primary Returns - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	WALGA - Governance Subscription - Guideline - Primary and Annual Returns Management DLGSCI Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly				
May	Financial Interests Register - Review Review register to remove Primary and Annual Returns (not other Interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.68(3)(4)		Bi-monthly				
May	Elected Members - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly				
May									

WALGA Template Compliance Calendar

Last Reviewed - January 2018

See Also:
WALGA Guideline for Implementing a
Compliance Calendar

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and Cultural Industries (DLGSCI)

LGs to Assign
Responsibility for each
Compliance Action

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	June - Take Action								
Jun	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSCI WA Local Government Accounting Manual	Monthly				
Jun	Emergency Services Levy - Option A Remittance DUE by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly				
Jun	Emergency Services Levy - Option B Payment Due Due by: 21 June and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES -ESL Manual of Operating Procedures	Quarterly				
Jun	Decision Objection and Review Rights - Internal Audit Review the LG's template permits, licences, notices and approval letters issued under the Act and Local Laws to ensure they include advice to the recipient of their objection and review rights.	Local Government Act 1995	s.9.4		Annual				
Jun	FOI Annual Statistical Data - Response to Information Commissioner Due by: 30 June	Freedom of Information Act 1992	s.111(3)		Annual				
Jun	Appoint Bush Fire Control Officers - Review appointments and update if necessary	Bush Fires Act 1954	s.38		Annual				
Jun	Financial Reporting - Material Variances Each Financial Year, a LG is to adopt a percentage or value, calculated in accordance with AAS, to be used in statements of financial activity for reporting material variances. (adopt and apply in the following Financial Year)	Local Government Act 1995	s.34(5)		Annual				
Jun	Elections - Council Report required determine if Electoral Commission will conduct the Election. Electoral Commission agreement to conduct the election required by: (80th day) 31/07/2019	Local Government Act 1995	s.4.20(2)(3)(4) s.4.61(2)(4)	DLGSCI Elections Timetable DLGSCI Returning Officer Manual	Biennial Next due 2019				
Jun	Revaluation of Assets - Plant and Equipment LG must revalue all assets within the Plant and Equipment Class by the expiry of each 3-yearly interval after 30 June 2016	Local Government Act 1995	FM.Reg.17A(4)		4-yearly Next Due: 30 June 2019				

WALGA Template Compliance Calendar

Last Reviewed - January 2018

See Also:

WALGA Guideline for Implementing a Compliance Calendar

Department of Local Government, Sporting and Cultural Industries (DLGSCI)

LGs to Assign Responsibility for each Compliance Action

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Jun	Revaluation of Assets - Land, Buildings and Infrastructure LG must revalue all assets within the Land Building and Infrastructure Class by the expiry of each 3-yearly interval after 30 June 2017	Local Government Act 1995	FM.Reg.17A(4)		4-yearly Next Due: 30 June 2020				
Jun	Revaluation of Assets - All Other Classes of Assets LG must revalue all other classes of assets (other than, Plant and Equipment and Land Building and Infrastructure classes) by the expiry of each 3-yearly interval after 30 June 2018	Local Government Act 1995	FM.Reg.17A(4)		4-yearly Next Due: 30 June 2021				
Jun									
	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
July - Take Action									
Jul	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly				
Jul	Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES - ESL Manual of Operating Procedures	Monthly				
Jul	Primary Returns - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	WALGA - Governance Subscription - Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly				
Jul	Financial Interests Register - Review Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly				
Jul	Emergency Services Levy - Year End ESL Reconciliation Lodgement and Aged Debtor Report Due by: 31 July	DFES - ESL Manual of Operating Procedures	Clause. 5.13.5	DFES - ESL Manual of Operating Procedures	Annual Due: 31 July				

WALGA Template Compliance Calendar

Last Reviewed - January 2018

See Also:

WALGA Guideline for Implementing a Compliance Calendar

Department of Local Government, Sporting and Cultural Industries (DLGSCI)

LGs to Assign Responsibility for each Compliance Action

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Jul	Annual Returns - Request Elected Members and Designated Employees to provide an Annual Return by no later than 31 August CEO's Annual Return must be lodged with the President / Mayor	Local Government Act 1995	s.5.76(1)	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial Next due 2019				
Jul	Elections - Electoral Commission agreement to conduct the election required by: (80th day) 31/07/2019	Local Government Act 1995	s.4.20(2)(3)(4) s.4.61(2)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Jul									
	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
August - Take Action									
Aug	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly				
	Emergency Services Levy - Option A Remittance DUE by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly				
Aug	Elected Members - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted - refer concerns to the CEO	Local Government Act 1995	s.2.25		Quarterly				
Aug	Elections - Statewide Public Notice Enrolment Eligibility Claims - CEO to give notice of the closing date and time for elector enrolments. (to be given 70th to 56th days) 10/08/2019 to 24/08/2019	Local Government Act 1995	s.4.39(2)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Aug	Elections - DUE NOW for CEO to advise Electoral Commissioner of the need to prepare an updated residents roll 24/08/2019	Local Government Act 1995	s.4.40(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Aug	Elections - Statewide Public Notice Call for Nominations - from 56 days and no later than 45th day before Election Day. 24/08/2019 to 04/09/2019	Local Government Act 1995	s.4.47(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Aug	Elections - Close of Rolls at 5pm on 30/08/2019 . Enrolment eligibility claims received by 5pm can continue to be processed with a decision on eligibility required by	Local Government Act 1995	s.4.39(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				

WALGA Template Compliance Calendar

Last Reviewed - January 2018

See Also:
WALGA Guideline for Implementing a
Compliance Calendar

Department of Local Government, Sporting
and Cultural Industries (DLGSCI)

LGs to Assign
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Compliance Action

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Aug	Annual Returns - Elected Members and Designated Employees to provide an Annual Return by no later than 31 August . CEO's Annual Return must be lodged with the President / Mayor.	Local Government Act 1995	s.5.76(1)	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial Next due 2019				
Aug	Annual Budget - During period 1 June to 31 August , Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year.	Local Government Act 1995	s.6.2(1)	DLGSC WA Local Government Accounting Manual	Annual Due by: 31 August				
Aug									
	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
September - Take Action									
Sep	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly				
	Emergency Services Levy - Option A Remittance DUE by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES - ESL Manual of Operating Procedures	Monthly				
Sep	Primary Returns - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	WALGA - Governance Substron Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly				
Sep	Financial Interests Register - Review Review register to remove Primary and Annual Returns (not other Interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly				
Sep	Emergency Services Levy - Option B Payment Due by: 21 September and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES - ESL Manual of Operating Procedures	Quarterly				
	Elections - Candidate Information Session Coordinate and promote a candidate information session - consider participation in WALGA Webinars.	n/a	n/a	WALGA Webinar Prospective Elected Members	Biennial Next due 2019				

WALGA Template Compliance Calendar

Last Reviewed - January 2018

See Also:

WALGA Guideline for Implementing a Compliance Calendar

Department of Local Government, Sporting and Cultural Industries (DLGSCI)

LGs to Assign Responsibility for each Compliance Action

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Sep	Elections - Statewide Public Notice Call for Nominations - no later than 45th day before Election Day - Due By: 04/09/2019	Local Government Act 1995	s.4.47(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Sep	Elections - Nominations Open 05/09/2019 - First day for candidates to lodge completed nomination papers with the returning officer. Nominations are open for eight days	Local Government Act 1995	s.4.49(a)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Sep	Elections - Nominations Close at 4pm on Due By: 12/09/2019	Local Government Act 1995	s.4.49(a)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Sep	Elections - Declarations of Office for new Elected Members electd unopposed (due 2 months from declaration of result - close of nominations) Due By: 12/11/2019	Local Government Act 1995	s.2.29	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Sep	Elections - Candidate / Donor Gift Disclosures - CEO written advice to Candidates of Elections Gift Disclosure obligations.	Local Government Act 1995	s.4.59 Elections Regs Part 5A Form 9A		Biennial Next due 2019				
Sep	Elections - Residents Roll to be prepared by Electoral Commissioner Due By: 13/09/2019	Local Government Act 1995	s.4.40(2)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Sep	Elections - Owners and Occupiers Roll to be prepared and certified by CEO Due By: 13/09/2019	Local Government Act 1995	s.4.41(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Sep	Elections - Statewide Public Notice of Election Day by Returning Officer - between 36th and 19th day before Election Day - 13/09/2019 to 30/09/2019	Local Government Act 1995	s.4.64(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Sep	Elections - Consolidated Roll (Resident / Owners and Occupiers) at Returning Officer's discretion, to be completed by (22nd day before Election Day) Due By: 27/09/2019	Local Government Act 1995	s.4.38(1) Elections Reg.18	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Sep	Elections - Supply of Rolls - CEO to provide Returning Officer with sufficient rolls and copies to be provided free of charge to candidates and Elected Members who ask	Local Government Act 1995	s.4.42		Biennial Next due 2019				
Sep									
	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	October - Take Action								
	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly				

WALGA Template Compliance Calendar

Last Reviewed - January 2018

See Also:

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	Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly				
Oct	Elections - Declarations of Office for new Elected Members, Shire President / Mayor and Deputy Shire President / Mayor sworn in following Election Day (2 months from declaration of result) Due By: 19/12/2019	Local Government Act 1995	s.2.29	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Oct	Elections - Close of Absent Voting / Postal Voting Applications for 'in-person' elections (4th day before Election Day) Due By: 15/10/2019	Local Government Act 1995	s.4.68(1)(c) Elections Reg.37(3)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Oct	Elections - Close of Early Voting 4.00pm Due By: 18/10/2019 for 'in-person' elections.	Local Government Act 1995	s.4.71(1)(3) Elections Reg.59(2)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Oct	Election Day - Close of Poll 6.00pm Due By: 19/10/2019	Local Government Act 1995	s.4.7 s.4.68(1)(e)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Oct	Elections - Result declared and published as Local Public Notice by Returning Officer as soon as practicable	Local Government Act 1995	s.4.77 Elections Reg.80	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Oct	Elections - Report to Minister (by 14th day after election) Due by: 02/11/2019	Local Government Act 1995	s.4.79 Elections Reg.81	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2019				
Oct	Primary Returns - Request new Elected Members - required to be lodged with CEO within 3 months of making Declarations of Office dd/mm/yyyy	Local Government Act 1995	s.5.75(1)	WALGA - Governance Subscription Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial Next due 2019				
Oct	Elections - Election Papers collected and secured in one or more parcels by Returning Officer	Local Government Act 1995	s.4.84(a) Elections Reg.82	DLGSC Returning Officer Manual	Biennial Next due 2019				
Oct	Elections - Destruction of Election Papers - parcels which are more than 4 years old may be destroyed, supervised by CEO and witnessed by at least 2 employees OR to secure paper destruction company	Local Government Act 1995	s.4.84(a) Elections Reg.82	DLGSC website - Returning Officer Manual	Biennial Next due 2019				
Oct	Election of Shire President / Mayor, Deputy President / Mayor - elected from amongst the Councillors - conducted in accordance with Schedule 2.3, Div.1	Local Government Act 1995	s.2.11(1)(b) Schedule 2.3, Div.1		Biennial Next due 2019				
Oct	CEO Authority to Speak on behalf of the LG - if new Shire President / Mayor is elected, seek / obtain written authority from Shire President for CEO to speak on behalf of the Local Government.	Local Government Act 1995	s.5.41(f)		Biennial Next due 2019				

WALGA Template Compliance Calendar

Last Reviewed - January 2018

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	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Oct	Establishment of Audit Committee - following Elections, Council must establish an Audit Committee - with membership of 3 or more persons, by Absolute Majority, and appoint committee members and deputies. Each Elected Member is entitled to be a member of at least one committee.	Local Government Act 1995	s.7.1A s.5.8 s.5.9 s.5.10 s.5.11A s.5.11		Biennial Next due 2019				
Oct	Establishment of Committees - following Elections, Council may establish committees (other than Audit) of 3 or more persons, by Absolute Majority, and appoint committee members and deputies. Each Elected Member is entitled to be a member of at least one committee.	Local Government Act 1995	s.5.8 s.5.9 s.5.10 s.5.11A s.5.11		Biennial Next due 2019				
Oct	Establishment of Committees - Each committee has been established with a Terms of Reference, that details the purpose of the Committee and the scope of matters that the Committee will deal with.	Local Government Act 1995	s.5.8		Biennial Next due 2019				
Oct	Election of Committee Presiding Members and deputies - conducted in accordance with Schedule 2.3, Div.1	Local Government Act 1995	s.5.12 Schedule 2.3, Div.1		Biennial Next due 2019				
Oct	Election Papers - election of Shire President / Mayor, Deputy President / Mayor and Committee Presiding Members and deputies - Election Papers collected and secured in parcels	Local Government Act 1995	s.4.84(a) Elections Reg.82		Biennial Next due 2019				
Oct	Appointment of Elected Members to External Bodies -				Biennial Next due 2019				
Oct	Financial Interests Register - Review • Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles). • Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Biennial Next due 2019				

WALGA Template Compliance Calendar

Last Reviewed - January 2018

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Oct	Elected Member Induction - Provide an Induction for newly elected Councillors.	n/a	n/a	<p>WALGA website - Webinar Introduction to the Local Government Act for Elected Members</p> <p>WALGA website - Webinar Communications for Elected Members</p> <p>WALGA website - Webinar Chairing of Meetings</p> <p>WALGA website - Webinar Decision Making in Practice - Delegations</p> <p>WALGA website - Webinar Local Government Gift Declaration</p> <p>WALGA website - Governance Services - Infopage - AASB 124 Related Party Disclosure</p> <p>DLGSC website - Operational Guideline No.4 Elected Member Induction</p> <p>State Records Office website - Elected Member Record Keeping Information Sheet</p>	Biennial Next due 2019				
Oct									
	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	November - Take Action								
	<p>Monthly Financial Report</p> <p>LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.</p>	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC website - WA Local Government Accounting Manual	Monthly				
	<p>Emergency Services Levy - Option A Remittance Due by: 21st of the month</p> <p>Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A</p>	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL website - Manual of Operating Procedures	Monthly				
Nov	<p>Primary Returns - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day</p>	Local Government Act 1995	s.5.75	<p>WALGA Guideline - Primary and Annual Returns Management</p> <p>DLGSC website - Operational Guideline No.21 Disclosure of Financial Interests in Returns</p>	Bi-monthly				

WALGA Template Compliance Calendar

Last Reviewed - January 2018

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LGs to Assign Responsibility for each Compliance Action

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Nov	Financial Interests Register - Review • Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interests Register that relate to persons who are no longer Designated Employees (resigned or changed roles). or for Elected Members who have resigned. • Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly				
Nov	Elected Members - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly				
Nov	Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Review register and take action re expired Eligibility Claims (no longer property owner / claim based on occupation or nominee expired)	Local Government Act 1995	s.4.35 Elections Regs. 14 and 15 Form 6 and 7	WALGA website - Template Enrolment Eligibility Claims Register	Biannual (Apr & Nov)				
Nov	Policy Review - Code of Conduct Following each Election - provide Council report to enable the 'new' Council to review and adopt the Code of Conduct.	Local Government Act 1995	s.5.103 s.5.104 Admin. Regs. Part 9 Rules of Conduct Regs.	WALGA website - Model Code of Conduct Recommended Practice • Review the Code following each Election cycle to ensure new (and old) Elected Members understand requirements.	Biennial Next Due 2019				
Nov	Elections - Declarations of Office for new Elected Members <u>elected unopposed</u> (due 2 months from declaration of result at close of nominations) Due by: 12/11/2019	Local Government Act 1995	s.2.29	DLGSC website - Elections Timetable DLGSC website - Returning Officer Manual	Biennial Next due 2019				
Nov									
	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	December - Take Action								
Dec	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC website - WA Local Government Accounting Manual	Monthly				
Dec	Emergency Services Levy - Remittance DUE by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL website - Manual of Operating Procedures	Monthly				

WALGA Template Compliance Calendar

Last Reviewed - January 2018

See Also:

WALGA Guideline for Implementing a Compliance Calendar

Department of Local Government, Sporting and Cultural Industries (DLGSCI)

LGs to Assign Responsibility for each Compliance Action

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Dec	Emergency Services Levy - Option B Payment Due Due by: 21 December and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES -ESL website - Manual of Operating Procedures	Quarterly				
Dec	Council / Committee Meeting Schedule - At least once per year, determine meeting schedule for next 12 months (see January - and give Local Public Notice)	Local Government Act 1995	s.5.25(1)(g) Admin.Reg.12		Annual				
Dec	Annual Report - Accepted, by Absolute Majority, by no later than 31st December	Local Government Act 1995	s.5.53 s.5.54	DLGSCI website - WA Local Government Accounting Manual	Annual				
Dec	Elections - Declarations of Office for new Elected Members, Shire President / Mayor and Deputy Shire President / Mayor sworn in following Election Day (2 months from declaration of result) 19/19/2019	Local Government Act 1995	s.2.29	DLGSCI website - Elections Timetable DLGSCI website - Returning Officer Manual	Biennial Next due 2019				
Dec	Master Compliance Calendar - Review Review the Master Compliance Calendar content and consult with the LGs CEO, Executive and key employees to identify any additional Compliance Actions for inclusion in the next year's Master Compliance Calendar.	n/a	n/a		Annual				
Dec									

Compliance Actions to be Scheduled in the Compliance Calendar

LGs to Assign
Responsibility for each
Compliance Action

Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Delegation Register Review Schedule the following three Compliance Actions into the Compliance Calendar in the month that the Review is 'due by'.								
Delegation Register Review - Delegations are to be reviewed by the delegator at least once every financial year Last Reviewed: dd/mm/yyyy Next Due: dd/mm/yyyy	Local Government Act 1995	s.5.16, 5.17, 5.18 s.5.42, 5.43, 5.44, 5.45, 5.46 s.7.1B	WALGA website - Decision Making in Practice Toolkit Part 2 Delegations WALGA website - Webinar - Decision Making in Practice - Delegations DLGSC website - Operational Guideline No.17 Delegations	Annual				
Primary and Annual Returns Register - Update Register with new Delegates following completion of the Delegation Register Review and initiate requests for Primary Returns from new Delegates	Local Government Act 1995	s.5.75	WALGA Guideline - Primary and Annual Returns Management	Annual				
Financial Interests Register - Following completion of the Delegation Register Review, review the Register and remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (i.e. no longer have delegated authority). Returns that are removed are to be kept by the CEO as LG Records for a period of at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)	DLGSC website - Operational Guideline No.1 Disclosure of Interest Affecting Impartiality DLGSC website - Operational Guideline No.20 Disclosure of Financial Interests at Meetings DLGSC website - Operational Guideline No.21 Disclosure of Financial Interests in Returns	Annual				
Integrated Planning and Reporting Schedule the following three Compliance Actions into the Compliance Calendar in the month that the Review is 'due by'.								
Strategic Community Plan - Review Review completed after community consultation, and adopted by Council, by absolute majority, at least once every 4 years Last reviewed (OCM decision date): dd/mm/yyyy Next Due by: dd/mm/yyyy	Local Government Act 1995	s.5.56 Admin.Reg.19C	DLGSCI website - Integrated Planning and Reporting Framework and Guidelines	4-yearly Next Due: yyyy				
Strategic Community Plan - Review - Local Public Notice After adoption of the revised Strategic Community Plan, LG is to give Local Public Notice that the Plan has been adopted, the period that the Plan is to apply and details of where and when the Plan may be inspected	Local Government Act 1995	s.5.56 Admin.Reg.19D	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	4-yearly Next Due: yyyy				

Compliance Actions to be Scheduled in the Compliance Calendar

LGs to Assign
Responsibility for each
Compliance Action

Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Strategic Community Plan Review - Website Publish the revised Strategic Community Plan on the LG's website	Local Government Act 1995	s.5.94(f)	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	4-yearly Next Due: yyyy				
<i>NOTE - Corporate Business Plan and Informing Strategy Reviews are listed as part of the preliminary Actions for the Annual Budget</i>								
Organisational Structure - Review Following each major review of the Community Strategic Plan and the consequential review of the Corporate Business and Workforce Plans, undertake a review of the Organisational Structure to ensure alignment for achieving Council's objectives	Local Government Act 1995	s.5.2		4-yearly Next Due: yyyy				
Local Law Reviews Create the following two Compliance Actions relevant to each of the LGs Local Laws and insert into the Compliance Calendar. Try to schedule each Local Law Review to spread the workload over several years. Noting, that if a Local Law amendment is required as a result of the review, the timeframe for completing the review and amendment may be up to 6 months.								
Local Law Review - <<insert Local Law title>> - Statewide Public Notice , calling for submissions closing not less than 6 weeks after the Public Notice. Made / Last Reviewed: dd/mm/yyyy Review Due by: dd/mm/yyyy	Local Government Act 1995	s.3.16(2), (2a)	WALGA website - Local Laws Manual Subscription Service DLGSC website - Local Laws Statutory Procedures Checklist DLGSC website - Local Laws Register	8 yearly Due by: dd/mm/yyyy				
Local Law Review - <<insert Local Law title>> - Following close of public submissions - Report to Council to complete the review. Council to determine, by Absolute Majority, if the Local Law should be repealed or amended. If resolved for amendment, commence s.3.12 Procedure for making local laws. Made / Last Reviewed: dd/mm/yyyy Review Due by: dd/mm/yyyy	Local Government Act 1995	s.3.16(3)(4)	WALGA website - Local Laws Manual Subscription Service DLGSC website - Local Laws Statutory Procedures Checklist DLGSC website - Local Laws Register	8 yearly Due by: dd/mm/yyyy				
LG Administration Compliance Actions Review each Action and schedule the following Compliance Actions into the Compliance Calendar.								
Ward Boundary Review last completed on (date of OCM decision): dd/mm/yyyy Next due by: dd/mm/yyyy	Local Government Act 1995	s.2.2 Sch.2.2(6)		8-yearly Next Due: yyyy				

Compliance Actions to be Scheduled in the Compliance Calendar

LGs to Assign
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Compliance Action

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	Risk Management - Review Undertake a review of the appropriateness and effectiveness of the Risk Management system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): dd/mm/yyyy Due by: dd/mm/yyyy	Local Government Act 1995	Audit.Reg. 17(1)(a)	AS/NZS ISO 31000:2009 Risk Management	Triennial Next Due: yyyy				
	Internal Control - Review Undertake a review of the appropriateness and effectiveness of the Internal Control system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): dd/mm/yyyy Due by: dd/mm/yyyy	Local Government Act 1995	Audit.Reg. 17(1)(b)	DLGSC website - WA Local Government Accounting Manual	Triennial Next Due: yyyy				
	Legislative Compliance - Review Undertake a review of the appropriateness and effectiveness of the Legislative Compliance system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): dd/mm/yyyy Due by: dd/mm/yyyy	Local Government Act 1995	Audit.Reg. 17(1)(c)	AS 3806-2006 Compliance Programs	Triennial Next Due: yyyy				
	Financial Management Systems and Procedures Review Not less than once in every 3 financial years, review the appropriateness and effectiveness of the systems and procedures established under FM Reg.5. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): dd/mm/yyyy Due by: dd/mm/yyyy	Local Government Act 1995	FM.Reg.5	DLGSC website - WA Local Government Accounting Manual	Triennial Next Due: yyyy				
	Authorisations to Incur Liabilities - Review Review list of persons authorised under the CEO's procedures for FM.Reg.5 to incur a liability. Check \$value limitations and authorised persons to ensure efficient operations and appropriate internal controls	Local Government Act 1995	FM.Reg.5		Annual				
	Policy Manual - Review Undertake a review of all Council Policies and provide report / reports to Council to, as necessary, amend policies or delete redundant policies	Local Government Act 1995	s.2.7(2)(b)		Annual				

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Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Record Keeping Systems - Review Undertake a review of the efficiency and effectiveness of the LGs record keeping systems - evaluated not less than once every 5 years. CEO function - to ensure that records and document are properly kept. Last completed: dd/mm/yyyy Due by: dd/mm/yyyy	State Records Act 2000 Local Government Act 1995	Principles and Standards 2002 - Principle 6 s.5.41(h)	State Records Office website - Guidelines State Records Office website - General Disposal Authority for Local Government Records State Records Office website - Record Keeping Plan Templates and Guidelines	5-yearly Next Due: yyyy				
Record Keeping Plan - Review The LG's Record Keeping Plan must be reviewed within 5 years of its approval by the Commission. Last completed: dd/mm/yyyy Due by: dd/mm/yyyy	State Records Act 2000 Local Government Act 1995	s.28(5) s.5.41(h)	State Records Office website - Record Keeping Plan Templates and Guidelines	5-yearly Next Due: yyyy				
Information Statement LG must publish an up-to-date <i>Information Statement</i> , reviewed within every 12-months. Last completed: dd/mm/yyyy Due by: dd/mm/yyyy	Freedom of Information Act 1992	s.96		Annual				
Information Statement & Internal Manuals - Publicly Available LG must cause copies of the most up-to-date Information Statement and internal manuals to be made available for public inspection (deleting any exempt matter from those copies).	Freedom of Information Act 1992	s.97		Annual				
Policy Review - Purchasing Policy Review Purchasing Policy to ensure policy controls for the purchasing function remain efficient and effective, supporting best value and compliance with the Act. Last completed: dd/mm/yyyy Due by: dd/mm/yyyy	Local Government Act 1995	F&G.Reg.11A.	DLGSC website - WA Local Government Accounting Manual - Section 7 WALGA website - Employee Relation Services Template HR Policies WALGA website - Template Purchasing Policy • See also - WALGA Integrity in Procurement Self Audit Tool WALGA website - Template Transaction Card Policy and Guidelines Recommended Practice • Schedule regular policy reviews, no more than 4 years interval. • Frequency of each policy's review based upon a risk analysis. • Check for legislative compliance.	Triennial Next Due: yyyy				
Fines Enforcement - Designated Prosecuting Officers Review Designated Prosecuting Officers and provide written advice to Fines Enforcement Registry of changes.	Fines, Penalties and Infringement Notices Enforcement Act 1994	s.13(2)		Annual				

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	Heritage Inventory - Annual Update LG must compile and maintain a Heritage Inventory, which must be updated annually and a copy provided to the Heritage Council. Last completed: dd/mm/yyyy Due by: dd/mm/yyyy	Heritage of Western Australia Act 1990	s.45(2)(a), (3)	State Heritage Office Website - Basic Principles for Local Government Inventories State Heritage Office Website - Criteria for the Assessment of Local Heritage Places and Areas	Annual				
	Heritage Inventory - Review LG must compile and maintain a Heritage Inventory, which must be reviewed every 4 years and a copy provided to the Heritage Council. Last completed: dd/mm/yyyy Due by: dd/mm/yyyy	Heritage of Western Australia Act 1990	s.45(2)(b), (3)	State Heritage Office Website - Basic Principles for Local Government Inventories State Heritage Office Website - Criteria for the Assessment of Local Heritage Places and Areas	4-yearly Next Due: yyyy				
	Elected Member Training / Professional Development Policy - Review Review Council Policy to ensure Elected Member protocols for applying for and accessing professional development are in place and that budgets are sufficient	n/a	n/a		Annual				
	Elected Member Protocols for Access to the Administration - Review Reminder advice to Elected Members and employees regarding the CEO approved protocols for Elected Members requests for information and contact with employees	Local Government Act 1995	Rules of Conduct Reg.9		Annual				
	Customer Complaints Handling - Review • Review the complaint handling policy, procedures and Elected Member and Employee training • Analyse complaints data to identify opportunities to improve service provision • Provide periodic reports to Council on complaints data analysis Last completed: dd/mm/yyyy Next Due: dd/mm/yyyy	n/a	n/a		Annual				
	Business Continuity Plan - Review Review the Business Continuity Plan to ensure it remains functional and is tested against current operational requirements. Last completed: dd/mm/yyyy Next Due: dd/mm/yyyy	n/a	n/a		Biennial Next Due: yyyy				
	Asset Revaluation Local Government must revalue an asset whenever the fair value of the asset is likely to be materially different from its carrying amount. Revaluations must occur within no more than 3 - 5 years between each revaluation. Last completed: dd/mm/yyyy Next Due: dd/mm/yyyy	Local Government Act 1995	FM.Reg.17A(4), (5)		Triennial Next Due: yyyy				

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Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Internal Audits Recommended internal audits to verify continuing compliance. Suggested for 'annual' frequency however LGs can schedule the following Compliance Actions into the Compliance Calendar according to their needs.								
Tender Register - Internal Audit Review Register for compliance with F&G.Reg.17 and ensure the Register accurately and completely records all tenders.	Local Government Act 1995	F&G.Reg.17.		Annual				
Integrity in Procurement - Internal Audit Review policies, procedures, internal controls, relevant to purchasing activities, making payments and contract management, as well as practices for recruitment, induction and training of employees involved in procurement. Option: Report Audit Outcomes / Actions to Audit Committee	Local Government Act 1995	FM Reg.5 Audit.Reg.17(1)	WALGA website - Integrity in Procurement - Self Audit Template	Annual				
Official Conduct Complaints Officer - Internal Audit Local Government has designated a Senior Employee [s.5.37] as its Complaints Officer, if not, then the CEO is the Complaints Officer.	Local Government Act 1995	s.5.120	DLGSC Website - Local Government Standards Panel	Annual				
Official Conduct Complaints Register - Internal Audit Review register for compliance with s.5.121	Local Government Act 1995	s.5.121	DLGSC Website - Local Government Standards Panel	Annual				
Gift & Travel Register Online - Internal Audit Audit the Register for: • Compliance with Admin.Reg.28A • Register accurately records all declarations • Declaration form complies with disclosure requirements under s.5.82 and s.5.83	Local Government Act 1995	s.5.82 Admin.Reg.25 s.5.83 Admin.Reg.26 s.5.88A Admin.Reg.28A Form 4.	WALGA website - Webinar Local Government Gift Declarations	Annual				
Notifiable Gift Register - Internal Audit Review the register for: • Compliance with Admin.Reg.34B(5) • Register accurately records all declarations • Declarations comply with Admin Reg. 34B(5) and Code of Conduct	Local Government Act 1995	Admin. Regs.34B(5)	WALGA website - Webinar Local Government Gift Declarations	Annual				
Financial Interests Register - Internal Audit Review the register for: • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations comply with disclosure requirements under LG Act, Part 5, Div.6, SubDiv.1.	Local Government Act 1995	s.5.88 Admin.Reg.28	WALGA website - Webinar Local Government Gift Declarations	Annual				

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	Electoral Gift Register - Internal Audit CEO to establish and maintain • Record disclosures by candidates and donors • Remove disclosures relating to unsuccessful candidates and retain separately for at least 2 years. • Register is to be publicly available at LG Office.	Local Government Act 1995	s.4.59 Elections Regs.30G, 30H Form 6	WALGA website - Webinar Local Government Gift Declarations DLGSC website - Standing for Council Information Package for Candidates	Annual				
	Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Internal Audit - CEO is to maintain a register recording decisions - audit for compliance with s.4.32 and Reg.13.	Local Government Act 1995	s.4.32(6) Elections Reg.13	WALGA website - Template Enrolment Eligibility Claims Register	Annual				
	Trust Fund s.6.9 - Internal Audit Conduct an audit of the Trust Fund to ensure compliance with the following: • Trust Fund holds all money or value of assets required by this Act or other written laws • Money or value of assets held only applied for the purposes of the Trusts affecting it. • Money or value of assets is paid or delivered to the person entitled to it, when due - including interest earned. • Money held for 10 years may be transferred to Municipal Fund, but LG is required to repay the money, together with interest earned, to a person claiming and establishing a right to repayment - records have been retained and protected to evidence entitlement. Option: Report Audit Outcomes / Actions to Audit Committee	n/a	n/a		Annual				
	Approved Gates across Public Thoroughfares Register - Internal Audit Review Register for compliance with ULP.Reg.9 and ensure Register accurately records all gates and other devices approved across public thoroughfares.	Local Government Act 1995	ULP.Reg.9(4)		Annual				
	Local Laws - to be publicised - Internal Audit Ensure all Local Laws (as amended) are available on website, libraries and LG's Office	Local Government Act 1995	s.3.15	WALGA website - Local Laws Manual Subscription Service DLGSCI website - Local Laws Statutory Procedures Checklist DLGSCI website - Local Laws Register	Annual				
	Disability Access and Inclusion Plan to be made available - Internal Audit LG must publish the DAIP on request in electronic format, hard copy in standard and large print, on request by email and on the website	Disability Services Act 1992	s.29A Reg.9.	Dept. fo Community Services - Disability Services - Website - Local Government Resource Manual	Annual				

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	Public Interest Disclosure Officer - Internal Audit - CEO must appoint a specified position with the authority as the person responsible for receiving public interest disclosures. PID Officer Declaration Form must be completed and provided to the PSC Commissioner	Public Interest Disclosure Act 2003	s.23(1)(a)	Public Sector Commission Website - PID Officer's Code of Conduct and Integrity Public Sector Commission Website - PID Officer's Declaration Form	Annual				
	Public Interest Disclosure Procedures - Internal Audit - LG must prepare and publish internal procedures relating to the LG's obligations under the PID Act. Procedures must be consistent with the Commissioner's Guidelines.	Public Interest Disclosure Act 2003	s.21 and s.23(1)(e), (2)	Public Sector Commission Website - Commissioner's Guidelines for Public Authorities	Annual				
	Local Emergency Management Committee - Internal Audit LG must establish a LEMC, constituted and under the procedures established by the State Emergency Committee (Note - this is not a Committee of Council under s.5.8 of the Local Government Act).	Emergency Management Act 2005	s.38	Office of Emergency Management - Website - Local Emergency Management Arrangement (LEMA) Guideline and Model	Annual				
	Local Emergency Management Arrangements - Internal Audit LEMC must establish Local Emergency Management Arrangements for the LG District. Audit for compliance with the LEMA Guideline and Model	Emergency Management Act 2005	s.39	Office of Emergency Management - Website - Local Emergency Management Arrangement (LEMA) Guideline and Model	Annual				
	Compliance Calendar - Internal Audit Review level of compliance achieved in response to Compliance Calendar Actions. Option: Report Audit Outcomes / Actions to Audit Committee	Local Government Act 1995	Audit Reg.17(1)		Annual				
	Annual Budget Includes preliminary Compliance Actions, necessary for Budget compilation. LGs should review each Compliance Action and schedule these into the Compliance Calendar to suit their individual Budget Timetable.								
	Annual Budget - Preliminary Actions - 2+ months before Budget Adoption								
	Corporate Business Plan - Review (Administrative) Review Corporate Business Plan and prepare options for Council's consideration for inclusion on the Plan. Review should consider - actions, projects and priorities from informing strategies (Workforce Plan, Asset Mgt Plan, Long Term Financial Plan and other strategies) as well as the prioritising Major Capital Works.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual				

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Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Corporate Business Plan - Review (Council Workshop) Schedule a workshop with Council Members and Executive staff to review options and priorities (including the Capital Works Plan) and to finalise the Corporate Business Plan for recommendation to Council.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual				
Workforce Plan - Review Update the Workforce Plan to include outcomes of Corporate Business Plan Review and report, with recommendations to Council	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual				
Asset Management Plan - Review Update the Asset Management Plan to include outcomes of the Corporate Business Plan Review and report with recommendations to Council	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual				
Long Term Financial Plan - Review Update the Local Term Financial Plan to include outcomes of Corporate Business Plan Review and report with recommendations to Council	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual				
Corporate Business Plan - Review (Council Adoption) Due by: 30 June Council to adopt by absolute majority. Amended Corporate Business Plan informs the preparation of the budget.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual				
Annual Budget - Fees and Charges - Review In preparation for the Annual Budget, undertake an Administrative review of Fees and Charges to inform the fees and charges proposed for including in the Annual Budget. The Review should ensure: • Fees / Charges are set for a proper purpose - s.6.16(2) • The amount of each Fee or Charge has been set in accordance with s.6.17 • Fees and Charges to be imposed by the LG under other written laws are included and separately identified as to if the LG has the power to set the level of the Fee or Charge OR if the level has been set by / under the other written law.	Local Government Act 1995	s.6.16 s.6.17 s.6.18	DLGSC website - WA Local Government Accounting Manual	Annual				

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Annual Budget - Differential Rates and Minimum Payment Setting - Council Report Council Report required recommending Council to endorse the proposed Differential Rates and minimum payments for the purpose of giving Local Public Notice and calling for submissions. This report and Council decision must occur with sufficient time to enable compliance with the Local Public Notice requirements and 21 day public submission period - s.6.36 before Council resolves to impose the differential rates as part of the Annual Budget. • Notice must be published within the period 2 months before the commencement of the financial year	Local Government Act 1995	s.6.33 s.6.35 s.6.36 FM.Reg.52A	DLGSC WA Local Government Accounting Manual	Annual				
Annual Budget - Differential Rates and Minimum Payment Setting - Local Public Notices After the Council endorsement for advertising proposed Differential Rates and minimum payments, Local Public Notice must be published with sufficient time to comply with: • Notice must be published within the period 2 months before the commencement of the financial year • Notice must contain details of each rate or minimum payment. • Notice must invite public submissions within 21 days (or longer) of the notice • Notice must advise where public can inspect a document describing the object of, and reasons for, each proposed rate and minimum payment.	Local Government Act 1995	s.6.33 s.6.35 s.6.36 FM.Reg.52A	DLGSC website - WA Local Government Accounting Manual	Annual				
Annual Budget - Preliminary Actions - 1 month before Budget Adoption								
Annual Budget - Fees and Charges Schedule In preparation for the Annual Budget, a preliminary Council report may be provided detailing the revised Schedule of Fees and Charges, recommending endorsement for inclusion in the Annual Budget. Council's early consideration enables separate and detailed review, outside of the budget adoption, with any changes proposed then included in the Budget calculations. In any case, the Schedule of Fees and Charges <u>must</u> be included in the Annual Budget and Annual Budget Report, with a separate recommendation for Council to impose the Schedule of Fees and Charges, by absolute majority, as part of the Annual Budget adoption.	Local Government Act 1995	s.6.16 s.6.17 s.6.18	DLGSC website - WA Local Government Accounting Manual	Annual				

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	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	Annual Budget - Health (Miscellaneous Provisions) Act 1911 Fees and Charges Fees or charges fixed by resolution under a Health Local Law as prescribed in s.334C(1), notice of the resolution must be published at least 14-days before the day on which the resolution is to take effect: • in the Government Gazette and • in a newspaper circulating gemally throughout the LG's District Due by: dd/mm/yyyy	Health (Miscellaneous Provisions) Act 1911	s.344C		Annual				
	Annual Budget - Rate Setting Statement In preparation for the Annual Budget, a preliminary Council report may be provided detailing the Rates Setting Statement. Early Council consideration enables: • consideration of public submissions on Differential Rates - see. s.6.36(4) • separate and detailed review of rating implications, outside of the budget adoption • Any changes proposed are then included in the Budget calculations. In any case, the Rate Setting Statement must be included in the Annual Budget Adoption Report, with a separate recommendation for Council to impose, by absolute majority: • the general rate (uniformly or differentially) • a specified area rate • minimum payment, • service charges • impose a discount	Local Government Act 1995	s.6.32 s.6.35 s.6.36(4) s.6.37 s.6.38 s.6.46 FM.Regis. r.22(1)(d) (2) r.26 r.33(1)(c) r.52	DLGSC website - WA Local Government Accounting Manual	Annual				
	Annual Budget - Borrowings - Changes or New In preparation for the Annual Budget, the preliminary Council report may be provided, recommending endorsement for inclusion in the Annual Budget. Early Council sondieration enables • detailed review outside of the Budget adoption • any changes proposed are then included in the Budget calculations. In any case, Borrowings must be include in the Annual Budget and Annual Budget report, with a separate recommendation for Council to resolve, to expend the money or utilise the loan.	Local Government Act 1995	s.6.20 s.6.21	DLGSC website - WA Local Government Accounting Manual	Annual				

Compliance Actions to be Scheduled in the Compliance Calendar

						LGs to Assign Responsibility for each Compliance Action			
	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	Annual Budget - Setting Elected Member Fees, Payments and Reimbursements Salaries and Allowances Tribunal Determination for Local Government Elected Members (published annually usually in April). Report to Council for decision to set fees, allowances and reimbursements in accordance with the determination.	Local Government Act 1995	Part 5, Div.8 Admin. Regs. Part 8	Salaries and Allowances Tribunal website - Determination for Local Government	Annual				
	Annual Budget - Reserve Accounts - Changes or New Council decision, by absolute majority, if Annual Budget proposes: • Changes to the purpose of a Reserve Account; OR • Using the money in a Reserve Account for another purpose	Local Government Act 1995	s.6.11	DLGSC website - WA Local Government Accounting Manual	Annual				
	Annual Budget - Setting Interest Rate for Money Owed Council decision, by absolute majority, to require a person to pay interest rate set in the Annual Budget on any amount of money (other than rates and service charges) owed to the Local Government for a period of time as determined by Council that is not less than 35 days. May be by separate report or included in Annual Budget report with separate recommendation.	Local Government Act 1995	s.6.14 FM.Reg.18A and 18B	DLGSC website - WA Local Government Accounting Manual	Annual				
	Annual Budget Adoption								
	Annual Budget - Adoption During period 1 June to 31 August, Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year. Annual budget content to comply with FM.Reg.22.	Local Government Act 1995	s.6.2(1) FM.Reg.22	DLGSC website - WA Local Government Accounting Manual	Annual				
	Annual Budget - Copy of Annual Budget as adopted to DLGSCI Executive Director within 30 days of the Budget adoption, plus a copy of the Council Report / Minutes relevant to the budget adoption.	Local Government Act 1995	FM Reg.33.	DLGSC website - WA Local Government Accounting Manual	Annual				
	Annual Budget - Website Publish the Annual Budget on the LG website.	n/a	n/a		Annual				
	Annual Budget Review								

Compliance Actions to be Scheduled in the Compliance Calendar

LGs to Assign Responsibility for each Compliance Action								
Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Annual Budget - Review Between 1 January and 31 March in each financial year, a review of the annual budget is to be carried out. • Review must be submitted to Council within 30 days after it has been carried out. • Council is to consider the review and determine, by absolute majority, whether or not to adopt the review, any parts of the review or any recommendations made in the review DUE: 31 March	Local Government Act 1995	FM Reg.33A(1) (2A) (2) (3)	DLGSC website - WA Local Government Accounting Manual	Annual				
Annual Budget - Copy of Review to DLGSCI Executive Director within 30 days after Budget Review adoption, plus a copy of the Council Report / Minutes relevant to Budget Review adoption.	Local Government Act 1995	FM.Reg.33A(4)	DLGSC website - WA Local Government Accounting Manual	Annual				
Annual Report Schedule the following Compliance Actions by inserting in the Compliance Calendar								
Annual Report - Commence preparation of Annual Report Due: dd/mm/yyyy	Local Government Act 1995	s.5.53 s.5.54 Admin. Regs. 19BA, 19B, 19CA	DLGSC website - WA Local Government Accounting Manual	Annual				
Annual Report - Related Party Disclosures (AASB 124) LG must include in its annual financial report disclosures by Key Management Personnel and Councillors	Australian Accounting Standards	AASB 124 Related Party Disclosures	WALGA - Infopage - Related Party Disclosures	Annual				
Annual Report - Disability Access and Inclusion Plan - LG must include in its Annual Report about the implementation of the DAIP.	Disability Service act 1993	s.29 Reg.8.	Dept. of Community Services - Disability Services - Website - Local Government Resource Manual	Annual				
Annual Report - Record Keeping Statement The Annual report is to include a section addressing - efficiency and effectiveness of record keeping systems, record keeping training program, efficiency and effectiveness of training, employee induction for record keeping	State Records Act 2000	Principles and Standards 2002 - Principle 6		Annual				
Annual Financial Report - Prepare and submit to the Auditor. Content of Annual Report to comply with FM.Reg.36(2). Due: dd/mm/yyyy	Local Government Act 1995	s.6.4 FM.Reg.36	DLGSC website - WA Local Government Accounting Manual	Annual				

Compliance Actions to be Scheduled in the Compliance Calendar

LGs to Assign
Responsibility for each
Compliance Action

Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Annual Financial Report - Audit by 31 December An auditor is required to examine the accounts and annual financial report and provide a report by 31 December	Local Government Act 1995	s.7.9 s.7.12AB	DLGSC website - WA Local Government Accounting Manual	Annual				
Annual Financial Report - Auditor Report Auditor's Report is to be presented to the Council, via the Audit Committee, to determine actions required in response to any matters raised	Local Government Act 1995	s.7.12AD	DLGSC website - WA Local Government Accounting Manual	Annual				
Annual Report - Auditor Report CEO Certified After the annual financial statements have been audited, the CEO is to sign and append to the auditors report a declaration (Form 1).	Local Government Act 1995	Fin.Mgt.Reg.51(1)	DLGSC website - WA Local Government Accounting Manual	Annual				
Annual Report - Auditor Report to Department Executive Director Copy of the Annual Financial Report is to be submitted to the DLGSC Executive Director within 30 days of the receipt by the CEO of the Auditors Report.	Local Government Act 1995	FM.Reg.51(2)	DLGSC website - WA Local Government Accounting Manual	Annual				
Annual Report - Auditor Report to Minister LG must give a copy of the Auditor's Report and the Council Report / Minutes dealing with the Auditor's Report to the Minister for Local Government within 3 months after it has been received by the LG.	Local Government Act 1995	s.7.12A(4)		Annual				
Annual Report - Auditor Report on Website The Auditor Report must be published on the LG's official website within 14 days after the Report has been provided to the Minister.	Local Government Act 1995	s.7.12A(5)		Annual				
Annual Report - Accepted, by Absolute Majority, by no later than 31 December	Local Government Act 1995	s.5.53 s.5.54	DLGSC website - WA Local Government Accounting Manual	Annual				
Annual Report - Local Public Notice of the availability of the Annual Report to be given as soon as practicable after the report has been accepted by Council	Local Government Act 1995	s.5.55	DLGSC website - WA Local Government Accounting Manual	Annual				
Annual Report - on Website - CEO is to publish the annual report on the LG's website within 14 days after the report has been accepted by Council.	Local Government Act 1995	s.5.55A	DLGSC website - WA Local Government Accounting Manual	Annual				
Annual Electors' General Meeting - Scheduled on: dd/mm/yyyy (not more than 56 days after the Annual Report has been adopted).	Local Government Act 1995	s.5.27 Admin.Reg.15, 17 and 18,		Annual				

Compliance Actions to be Scheduled in the Compliance Calendar

LGs to Assign Responsibility for each Compliance Action									
Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	
Annual Electors' General Meeting - Local Public Notice of AEGM - to be held once every financial year on a day selected by the LG but not more than 56 days after the Annual Report has been adopted. DUE: dd/mm/yyyy	Local Government Act 1995	s.5.27 Admin.Regs.15, 17 and 18,		Annual					
Annual Elector's General Meeting - Minutes / Decision to Council, either the first Ordinary Council Meeting after the AEGM OR at a Special Council Meeting called for that purpose. Reasons for any Council decision made in response to an AEGM decision.	Local Government Act 1995	s.5.33		Annual					
Audit - Auditor's Report Copies provided Copy of the Audit report to be provided to the President / Mayor, CEO and the Minister within 30 days of completing the audit.	Local Government Act 1995	s.7.9 Audit.Reg.10(1)		Annual					
Audit - Auditor's Report to Council via Audit Committee Prepare report, presenting the Auditor's report that: • determines any matters raised by the audit report; and • stating what action is taken in respect of those matters	Local Government Act 1995	s.7.12A(2) s.7.13		Annual or as required					
Audit - Council Minutes re Auditor's Report Provide a copy of the Council report / minutes, detailing Council's consideration and resolutions regarding the Auditor's Report to the Minister within 3 months after the audit report is received by the Council.	Local Government Act 1995	s.7.12A(4)(b)		Annual or as required					
Audit - Audit Report Published on Website CEO must publish on the LGs website, a copy of the Council's report and resolutions made in regard to the Auditor's Report, within 14 days of giving the report to the Minister. Note - this requirement is separate and in addition to the publication of the report on the website as part of the official Council minutes.	Local Government Act 1995	s.7.12A (5)		Annual or as required					
Audit - Audit Report Action Plan Prepare an Audit Report Action Plan that assigns responsibility and timeframes for implementing outcomes / actions arising from the Audit Report. Provide Audit Report Action Plan to Council via Audit Committee for endorsement.	n/a	n/a	Operational Practice	Annual or as required					

Compliance Actions to be Scheduled in the Compliance Calendar

						LGs to Assign Responsibility for each Compliance Action			
Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	
Audit - Audit Report Action Plan Prepare an Audit Report Action Plan progress report that details progress to completing outcomes / actions arising from the Audit Report. Provide Audit Report Action Plan Progress Report to Council via Audit Committee for endorsement.	n/a	n/a	Operational Practice	Annual or as required					
Employee Matters Schedule the following Compliance Actions by inserting in the Compliance Calendar									
Annual Review of Employee Performance - Undertake an audit to ensure each employee (including CEO and senior employees) who has been employed for more than 1 year, has been reviewed at least once in relation to every year of employment.	Local Government Act 1995	s.5.38		Annual					
CEO Performance Review - Schedule Council Meeting/s to undertake the CEO's performance review in accordance with the CEO's contract	Local Government Act 1995	s.5.38		Annual					
Designated Employees - Review status of employees who have been nominated as Designated Employees but who are not delegated authority and are not members of a Council Committee.	Local Government Act 1995	s.5.74		Annual					
Senior Employees - Review status of employees who have been designated as Senior Employees under s.5.37. Provide report to Council to amend Senior Employee status.	Local Government Act 1995	5.36		Annual					
Policy Review - Payments to Employees Additional to Contract or Award Includes benefits and payments additional to EBA or Contract entitlements paid to an employee on retirement or resignation. Does not include payments for redundancy or termination which are legislated or subject to contractual arrangements.	Local Government Act 1995	s.5.50		Biennial					



FORM OF APPLICATION FOR PLANNING APPROVAL

(PLEASE COMPLETE ALL BOXES)

OWNER DETAILS:

Name(s): CHRIS + ROBYN PATMORE
 Postal Address: PO Box 128 ENEABBA Postcode: 6518
 Contact Person: CHRIS
 Phone: _____ Email: _____
 Signature: [Signature] Date: 5-9-19
 Signature: [Signature] Date: 5-9-19

NOTE: The signatures of ALL the owner(s) is required to process this application.

APPLICANT DETAILS: (if different from owner)

Name: _____
 Postal Address: _____ Postcode: _____
 Contact Person: _____
 Phone: _____ Email: _____
 Signature: _____ Date: _____

PROPERTY DETAILS:

Lot/Location No: 10213 House/Street No: _____
 Street Name: SKIPPER RD Locality/Suburb: ENEABBA
 Diagram/Plan No: _____ Volume No: _____ Folio No: _____

EXISTING DEVELOPMENT/LAND USE:

Nature of any Existing Development/Land Use: PASTURE

PROPOSED DEVELOPMENT/LAND USE:

Description of Proposed Development/Land Use: GRAVEL EXTRACTION
CONTINUATION OF EXISTING PERMIT

Approximate Cost: _____

Estimated Time of Completion: _____



original application

SCHEDULE 1 - APPLICATION FOR PLANNING CONSENT

TOWN PLANNING AND DEVELOPMENT ACT 1928 (AS AMENDED)

SHIRE OF THREE SPRINGS

APPLICATION FOR PLANNING CONSENT

1. Surname of Applicant: PATTON Given Name: CHRIS
Full Address: CHURCH RD
2. Surname of Land Owner: (if different from above) _____ Given Name: _____
3. Submitted by: _____
4. Address for Correspondence: Box 128 FALMOUTH 6518
5. Locality of Development: CHURCH RD
6. Title Details of Land: LOT 10213
7. Name of Road serving property: CHURCH RD USING EXISTING ACCESS
8. State Type of Development: GRAVEL EXTRACTION, DEMO, SITES TO BUILDING
MOBILE FOR USE BY CONSTRUCTION CO. OTHERS
Nature and sites of all buildings proposed: NO. DUNE RIDGE RD & PUGLEY, EXISTING
GRAVEL MOON BAY RD & LANE, BOUNDARY TO BUILDINGS
Materials to be used on external surfaces of buildings: _____
General treatment of open portions of the site: RESEED & PASTURE
WILL BE MAINTAINED TO PASTURE
Details of car parking and landscaping proposals: _____
Approximate cost of proposed development: UNKNOWEN BUT NOT TO EXCEED \$10,000.00
Estimate time for construction: IMMEDIATE

SIGNATURE OF OWNER

SIGNATURE OF APPLICANT OR AGENT

(Both signatures are required if applicant is not the owner)

DATE: 10/5/2011

DATE: _____

NOTE: This form should be completed and forwarded to the Shire Council together with 2 COPIES of detailed plans showing complete details of the development including a site plan showing the relationship of the land to the area generally. It is areas where close development exists, or is in the course of construction, plans must show the siting of buildings and uses on lots immediately adjoining the subject land.


initial extension application

SCHEDULE 1 - APPLICATION FOR PLANNING CONSENT

TOWN PLANNING AND DEVELOPMENT ACT 1928 (AS AMENDED)

SHIRE OF THREE SPRINGS

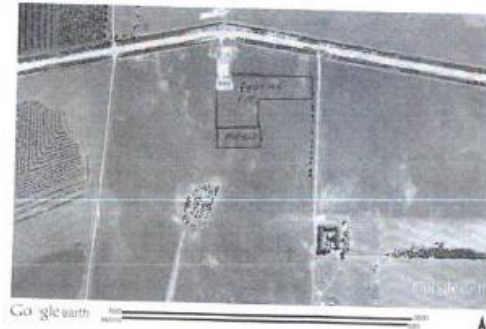
APPLICATION FOR PLANNING CONSENT

1.	Surname of Applicant: <u>PATMORE</u>	Given Names: <u>CM + RM</u>
	Full Address: <u>SKIPPER RD</u>	<u>ENGABBA</u>
2.	Surname of Land Owner (if different from above):	Given Names:
3.	Submitted by: <u>CHRIS PATMORE</u>	
4.	Address for Correspondence: <u>Box 128 ENGABBA 6518</u>	
5.	Locality of Development: <u>SKIPPER RD</u>	
6.	Title Details of Land: <u>Lot 10213</u>	
7.	Name of Road serving property: <u>SKIPPER RD</u>	
8.	State Type of Development: <u>EXTENSION OF EXISTING PERMIT TO 5000 m²</u>	
	<u>GRAVEL EXTRACTION - SAME LOCATION</u>	
	Nature and size of all buildings proposed: <u>N/A</u>	
	Materials to be used on external surfaces of buildings:	
	General treatment of open portions of the site: <u>ALL FINISHED AREAS WILL BE LEVELLED - RETURNED TO PASTURE JUST PRIOR TO OPENING RAINS</u>	
	Details of car parking and landscaping proposals: <u>IN APRIL/MAY 2012</u>	
	Approximate cost of proposed development:	
	Estimate time for construction: <u>GRADUAL OVER NEXT 2-3 YEARS AS REQUIRED</u>	
		
	SIGNATURE OF OWNER	SIGNATURE OF APPLICANT OR AGENT
	(Both signatures are required if applicant is not the owner)	
	DATE: <u>31-10-11</u>	DATE:

NOTE: This form should be completed and forwarded to the Shire Council together with 2 COPIES of detailed plans showing complete details of the development including a site plan showing the relationship of the land to the area generally. In areas where close development exists, or is in the course of construction, plans shall show the siting of buildings and uses on lots immediately adjoining the subject land.

previous assessment

Applicant's submitted plan: The plan shows existing and proposed (shaded) excavation areas.



Site notes and photos: The area of excavation is reasonably in accordance with the submitted plan above.



Assessment: The applicant has submitted a current public liability insurance policy, and indicated that 25,000m³ of gravel has been removed since 2011. They expect to remove another 10,000 m³ over the next year. Reasonably accurate details of excavations to date have been submitted, along with the expected extent of excavations over the coming year. For rehabilitation, the land will be returned to paddock for pasture.

Keith Woodward

From: Keith Woodward
Sent: Monday, 11 November 2019 4:35 PM
To: CSO2 Three Springs
Subject: email Attachment for CEO Council report

Keith Woodward
Chief Executive Officer
Shire of Three Springs
Ph 08 9954 1001
Fax 08 9954 1183
ceo@threesprings.wa.gov.au
www.threesprings.wa.gov.au

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This notice should not be removed

From: Rajinder Sunner
Sent: Monday, 11 November 2019 7:54 AM
To: Keith Woodward
Subject: FW: CAG donation request

Good Morning Keith,

This request needs to the agenda item, request for \$1,000 donations fro CAG.

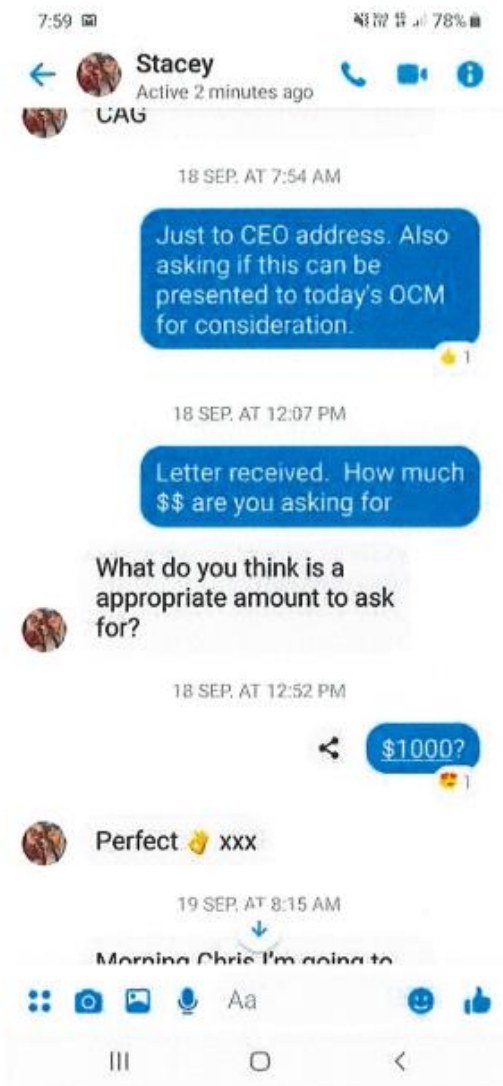
Kind regards

Rajinder S Sunner
DCEO/Manager of Finance
Shire of Three Springs
Phone: 9954 1001
Fax: 9954 1183
Email: dceo@threesprings.wa.gov.au
Website: www.threesprings.wa.gov.au



Disclaimer by the Shire of Three Springs:

The information contained in this email (including attachments) is intended only for the use of the person(s) to whom it is addressed as it may be confidential and contain legally privileged information. If you are not the intended recipient



Regards
Chris Lane

Sorry Chris do I just send it Sylvia's email address or does the acting ceo have a new one how does this sound

To Our Shire Councillors of Three Springs and Our Acting CEO,

I am writing to you today on behalf of The Three Springs Community Action Group.

We have been apart of this amazing community for nearly ten years with amazing support from yourselves and our local community. We are non for profit group who organises free events and projects for all of our

SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 October 2019

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

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 04 September 2019

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not inconsistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 13.

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

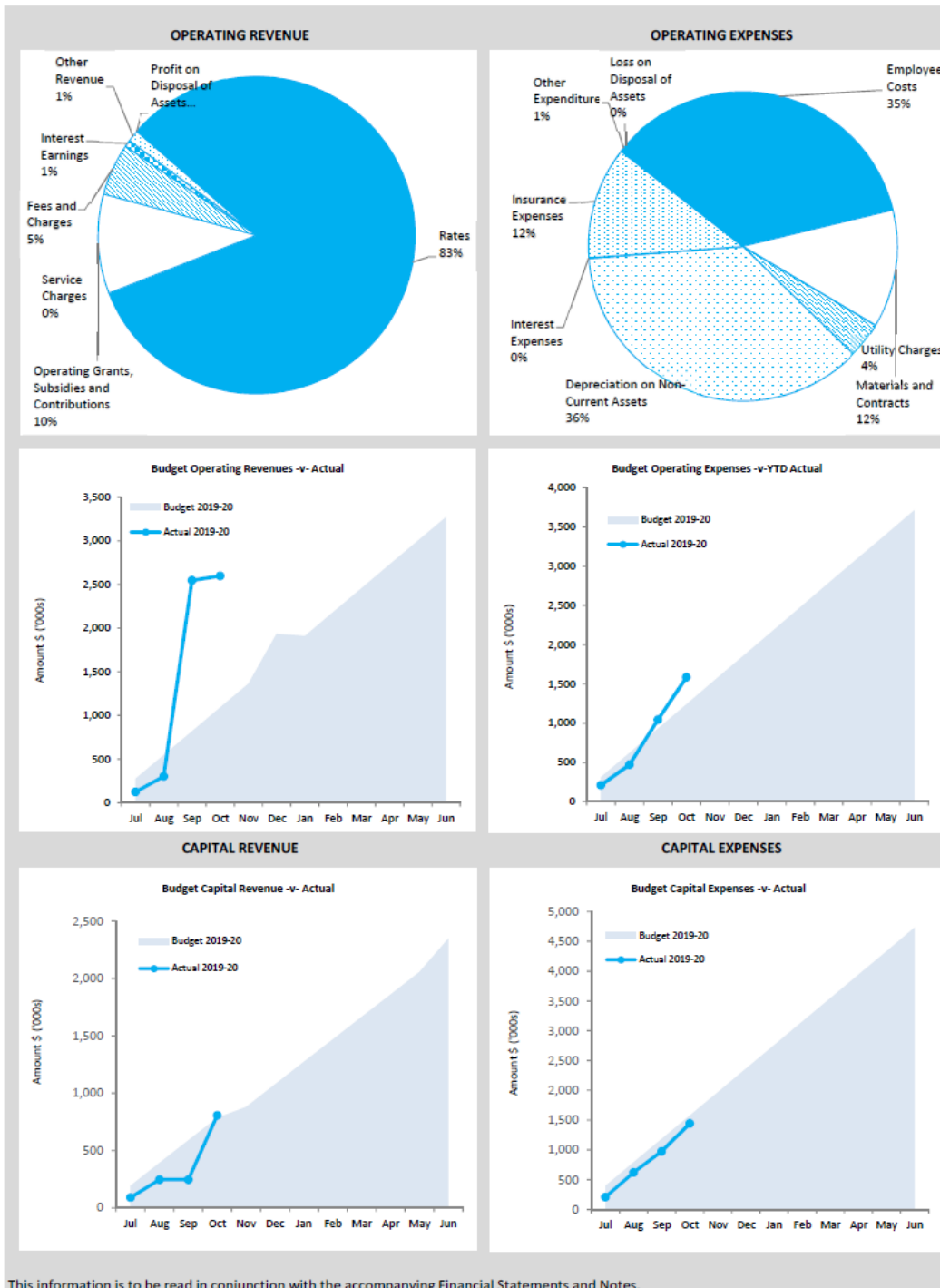
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

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



**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 OCTOBER 2019**

STATUTORY REPORTING PROGRAMS

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

	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of council. Other costs that relate to the tasks of assisting elected members and taxpayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING To collect revenue to fund provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To ensure a safer community in which to live.	Supervision of various local laws, fire prevention, emergency services and animal control.
HEALTH To provide an operational framework for good community health.	Food quality and pest control, maintenance of child health centre, medical centre, dental clinic and administration of group health scheme.
EDUCATION AND WELFARE To support the needs of the community in education and welfare.	Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.
HOUSING Provide adequate housing to attract and retain staff and non-staff.	Maintenance of council owned housing.
COMMUNITY AMENITIES Provide services as required by the community.	Rubbish collection services, tip operation, noise control, town planning administration.
RECREATION AND CULTURE To establish and efficiently manage infrastructure and resources which will help the social well-being of the community.	Maintenance of swimming pool, recreation centre, library, parks, gardens and reserves.
TRANSPORT To provide effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic lights, cycleways, depot maintenance and airstrip maintenance.
ECONOMIC SERVICES To help promote the shire and improve its economic well-being.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.
OTHER PROPERTY AND SERVICES To monitor and control overheads operating accounts.	Private works operations, plant repairs and operations and engineering costs.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,890,870	1,890,870	1,882,288	(8,582)	(0.45%)	
Revenue from operating activities							
Governance		34,563	18,355	11,720	(6,635)	(36.15%)	
General purpose funding - rates	6	2,148,222	2,148,222	2,148,221	(1)	(0.00%)	
General purpose funding - other		596,058	154,833	156,055	1,222	0.79%	
Law, order and public safety		24,020	6,125	12,037	5,912	96.52%	
Health		17,150	5,720	5,624	(96)	(1.68%)	
Education and welfare		14,762	3,190	3,765	575	18.03%	
Housing		105,939	33,885	34,253	368	1.09%	
Community amenities		83,153	26,472	71,271	44,799	169.23%	▲
Recreation and culture		23,313	1,789	2,138	349	19.51%	
Transport		151,557	125,688	119,898	(5,790)	(4.61%)	
Economic services		8,219	2,446	1,797	(649)	(26.53%)	
Other property and services		42,755	10,668	32,046	21,378	200.39%	▲
		3,249,711	2,537,393	2,598,825	61,432		
Expenditure from operating activities							
Governance		(552,587)	(152,164)	(147,258)	4,906	3.22%	
General purpose funding		(48,211)	(14,972)	(15,768)	(796)	(5.32%)	
Law, order and public safety		(214,423)	(86,854)	(83,862)	2,992	3.44%	
Health		(140,010)	(49,247)	(48,475)	772	1.57%	
Education and welfare		(15,341)	(5,476)	(14,734)	(9,258)	(169.07%)	
Housing		(416,105)	(147,392)	(163,611)	(16,219)	(11.00%)	▼
Community amenities		(324,626)	(101,910)	(93,801)	8,109	7.96%	
Recreation and culture		(944,424)	(324,878)	(338,706)	(13,828)	(4.26%)	
Transport		(961,813)	(309,972)	(598,884)	(288,912)	(93.21%)	▼
Economic services		(180,734)	(59,495)	(75,796)	(16,301)	(27.40%)	▼
Other property and services		(72,075)	(69,614)	(1,653)	67,961	97.63%	▲
		(3,870,349)	(1,321,974)	(1,582,548)	(260,574)		▼
Non-cash amounts excluded from operating activities	1(a)	1,114,761	366,384	577,354	210,970	57.58%	▲
Amount attributable to operating activities		494,123	1,581,803	1,593,631	11,828		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	2,224,294	246,544	806,651	560,107	227.18%	▲
Proceeds from disposal of assets	7	123,000	0	0	0	0.00%	
Purchase of property, plant and equipment	8	(4,838,663)	(2,138,964)	(1,443,279)	695,685	32.52%	▲
Amount attributable to investing activities		(2,491,369)	(1,892,420)	(636,628)	1,255,792		▲
Financing Activities							
Transfer from reserves	10	500,000	0	(500,000)	(500,000)	0.00%	▼
Repayment of debentures	9	(51,289)	(15,278)	(15,278)	0	0.00%	
Transfer to reserves	10	(391,369)	(10,229)	(10,229)	0	0.00%	
Amount attributable to financing activities		57,342	(25,507)	(525,507)	(500,000)		▼
Closing funding surplus / (deficit)	1(c)	(49,034)	1,554,746	2,313,784			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 OCTOBER 2019

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,890,870	1,890,870	1,882,288	(8,582)	(0.45%)	
Revenue from operating activities							
Rates	6	2,148,222	2,148,222	2,148,221	(1)	(0.00%)	
Operating grants, subsidies and contributions	12(a)	698,787	256,893	263,755	6,862	2.67%	
Fees and charges		246,332	74,414	138,024	63,610	85.48%	▲
Interest earnings		64,071	15,505	17,658	2,153	13.89%	
Other revenue		73,299	30,359	31,166	807	2.66%	
Profit on disposal of assets	7	19,000	12,000	0	(12,000)	(100.00%)	▼
		3,249,711	2,537,393	2,598,824	61,431		
Expenditure from operating activities							
Employee costs		(1,578,285)	(517,843)	(551,202)	(33,359)	(6.44%)	
Materials and contracts		(672,646)	(144,405)	(195,091)	(50,686)	(35.10%)	▼
Utility charges		(212,382)	(70,559)	(59,272)	11,287	16.00%	▲
Depreciation on non-current assets		(1,113,248)	(371,084)	(577,354)	(206,270)	(55.59%)	▼
Interest expenses		(9,026)	(2,111)	(751)	1,360	64.42%	
Insurance expenses		(186,614)	(186,514)	(185,897)	617	0.33%	
Other expenditure		(80,848)	(22,158)	(12,982)	9,176	41.41%	
Loss on disposal of assets	7	(17,300)	(7,300)	0	7,300	100.00%	
		(3,870,349)	(1,321,974)	(1,582,549)	(260,575)		▼
Non-cash amounts excluded from operating activities	1(a)	1,114,761	366,384	577,354	210,970	57.58%	▲
Amount attributable to operating activities		494,123	1,581,803	1,593,629	11,826		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	2,224,294	246,544	806,651	560,107	227.18%	▲
Proceeds from disposal of assets	7	123,000	0	0	0	0.00%	
Payments for property, plant and equipment	8	(4,838,663)	(2,138,964)	(1,443,279)	695,685	(32.52%)	▲
Amount attributable to investing activities		(2,491,369)	(1,892,420)	(636,628)	1,255,792		▲
Financing Activities							
Transfer from reserves	10	500,000	0	(500,000)	(500,000)	0.00%	▼
Repayment of debentures	9	(51,289)	(15,278)	(15,278)	0	0.00%	
Transfer to reserves	10	(391,369)	(10,229)	(10,229)	0	0.00%	
Amount attributable to financing activities		57,342	(25,507)	(525,507)	(500,000)		
Closing funding surplus / (deficit)	1(c)	(49,034)	1,554,746	2,313,782			

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

(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	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals		(19,000)	(12,000)	0
Less: Movement in liabilities associated with restricted cash		3,213	0	0
Add: Loss on asset disposals		17,300	7,300	0
Add: Depreciation on assets		1,113,248	371,084	577,354
Total non-cash items excluded from operating activities		1,114,761	366,384	577,354

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2019	This Time Last Year 31 October 2018	Year to Date 31 October 2019
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(1,975,535)		(1,485,764)
Add: Borrowings	9	51,289		36,011
Add: Provisions - employee	11	142,339		142,339
Total adjustments to net current assets		(1,781,907)	0	(1,307,414)

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

Current assets			
Cash and cash equivalents	2	4,236,943	3,028,401
Rates receivables	3	37,570	1,738,302
Receivables	3	167,579	159,023
Other current assets	4	3,125	3,125
Less: Current liabilities			
Payables	5	(587,394)	(102,539)
Borrowings	9	(51,289)	(36,011)
Provisions	11	(142,339)	(142,339)
Less: Total adjustments to net current assets	1(b)	(1,781,907)	(1,307,414)
Closing funding surplus / (deficit)		1,882,288	0
			3,340,548

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 31 OCTOBER 2019**

**OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Cash at Bank Muni A/C	Cash and cash equivalents	1,446,596	0	1,446,596	0	NAB	0.75%	ongoing
Cash at Licensing Bank A/C	Cash and cash equivalents	95,741	0	95,741	400	NAB	Variable	ongoing
Cash on Hand	Cash and cash equivalents	300	0	300	0	n/a	n/a	n/a
Reserve Funds	Cash and cash equivalents	0	1,485,765	1,485,765	0	NAB	1.75%	19/12/2019
Total		1,542,637	1,485,765	3,028,401	400			
Comprising								
Cash and cash equivalents		1,542,637	1,485,765	3,028,401	400			
		1,542,637	1,485,765	3,028,401	400			

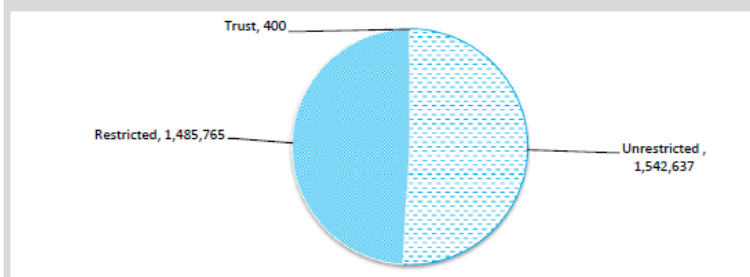
KEY INFORMATION

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Total Cash	Unrestricted
\$3.03 M	\$1.54 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

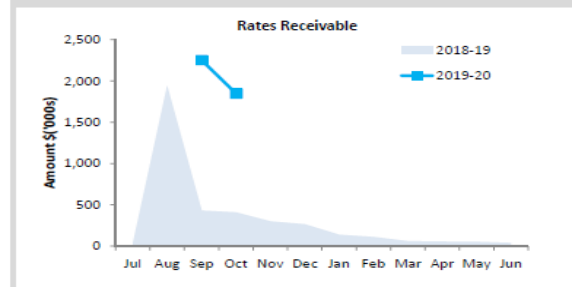
Rates receivable	30 Jun 2019	31 Oct 19
Opening arrears previous years	\$ 35,433	\$ 37,570
Levied this year	0	2,148,222
Less - collections to date	2,137	(447,490)
Equals current outstanding	37,570	1,738,302
Net rates collectable	37,570	1,738,302
% Collected	-6%	20.5%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
Receivables - general	\$ (713)	\$ 27,494	\$ 3,643	\$ 838	\$ 70,776	\$ 102,037
Percentage	(0.7%)	26.9%	3.6%	0.8%	69.4%	
Balance per trial balance						
Sundry receivable						102,037
GST receivable						57,066
Provision for doubtful debts						(80)
Total receivables general outstanding						159,023

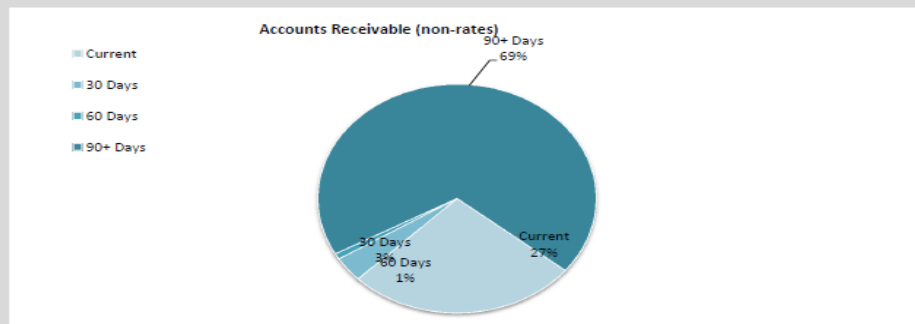
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
20.5%	\$1,738,302



Debtors Due
\$159,023
Over 30 Days
74%
Over 90 Days
69.4%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 October 2019
Other current assets	\$	\$	\$	\$
Inventory				
Stock on hand	3,125	0	0	3,125
Total other current assets				3,125
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.

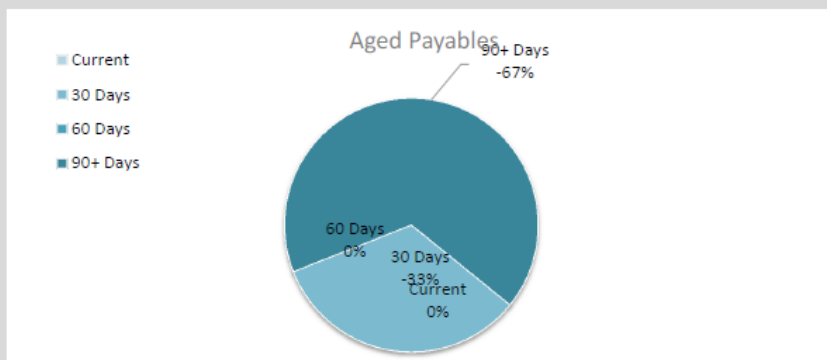
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019

OPERATING ACTIVITIES
NOTE 5
Payables

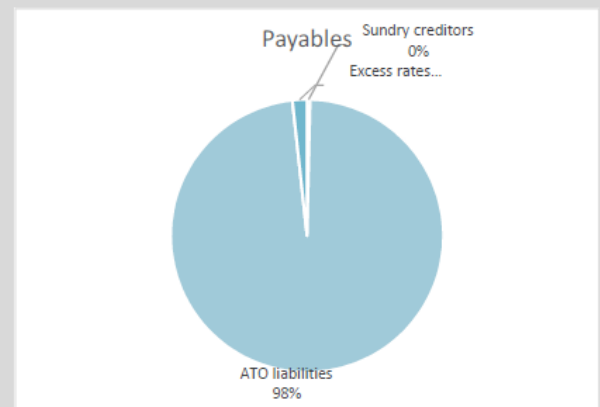
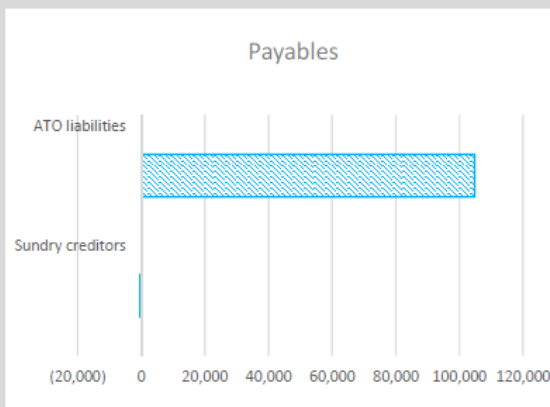
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	(130)	0	(262)	(391)
Percentage	0.0%	0%	33.2%	0%	66.8%	
Balance per trial balance						
Sundry creditors						(391)
ATO liabilities						104,753
Excess rates						(1,823)
Total payables general outstanding						102,539
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



Creditors Due
\$102,539
Over 30 Days
100%
Over 90 Days
66.8%



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

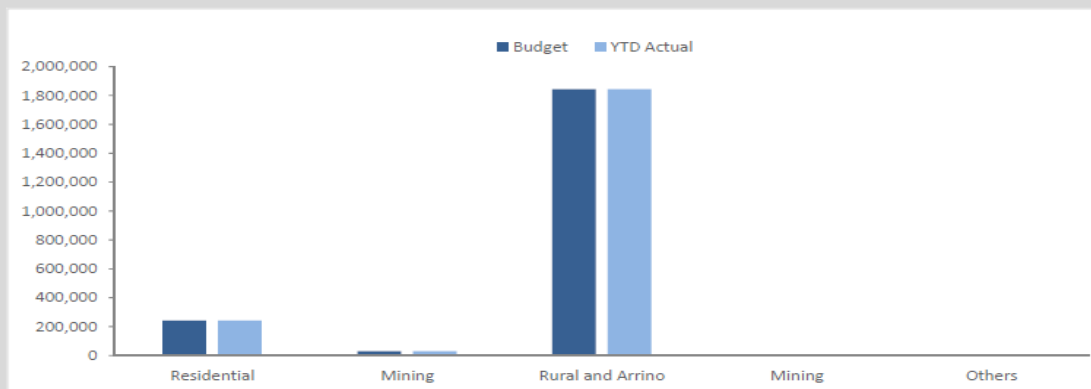
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Residential	0.119610	206	2,021,136	241,740	0	0	241,740	241,740	0	0	241,740
Mining	0.119606	1	252,500	30,201	0	0	30,201	30,201	0	0	30,201
Unimproved value											
Rural and Arrino	0.015330	183	120,254,000	1,843,975	0	0	1,843,975	1,843,975	0	0	1,843,975
Mining	0.015330	5	237,418	3,641	0	0	3,641	3,641	0	0	3,641
Others		65	9,256	0	0	0	0	0	0	0	0
Sub-Total		460	122,774,310	2,119,557	0	0	2,119,557	2,119,557	0	0	2,119,557
Minimum payment	Minimum \$										
Gross rental value											
Residential	455	20	13,439	9,100	0	0	9,100	9,100			9,100
Unimproved value											
Rural and Arrino	455	23	347,350	10,465	0	0	10,465	10,465			10,465
Mining	455	20	160,532	9,100	0	0	9,100	9,100			9,100
Sub-total		63	521,321	28,665	0	0	28,665	28,665	0	0	28,665
Amount from general rates							2,148,222				2,148,222
Total general rates							2,148,222				2,148,222

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019**

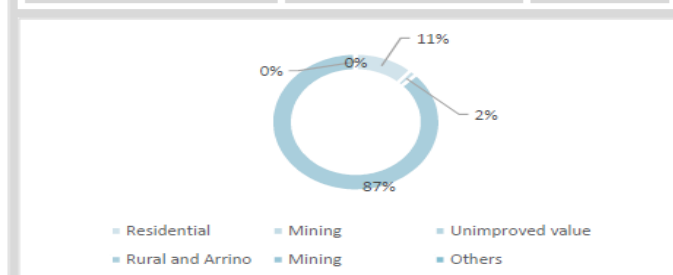
**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

KEY INFORMATION

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.



General Rates		
Budget	YTD Actual	%
\$2.15 M	\$2.15 M	1

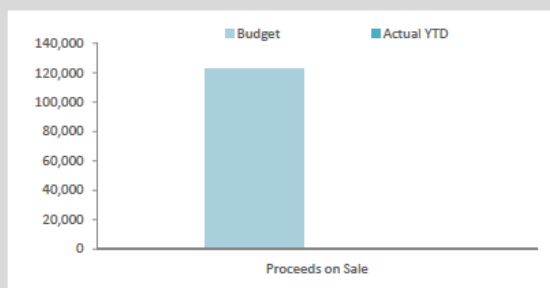


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
Transport									
P5013	Caterpillar Roller TS 5013	30,800	30,000	0	(800)	0	0	0	0
P50042	2014 Mitsubishi Canter TS 5004	36,500	20,000	0	(16,500)	0	0	0	0
P70082	Tandem Axle Trailer TS 7008	10,800	14,000	3,200	0	0	0	0	0
PM002	Nissan Pathfinder - 001 - TS	15,000	20,000	5,000	0	0	0	0	0
PM001	Toyota RAV 4 - TS - 125	14,500	15,000	500	0	0	0	0	0
P105503	Ford Ranger PX Single Cab TD - 5015	4,200	12,000	7,800	0	0	0	0	0
P1423	Ford Ranger PX Single Cab TD - 523	9,500	12,000	2,500	0	0	0	0	0
		121,300	123,000	19,000	(17,300)	0	0	0	0

KEY INFORMATION



Proceeds on sale		
Annual Budget	YTD Actual	%
\$123,000	\$0	0%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019

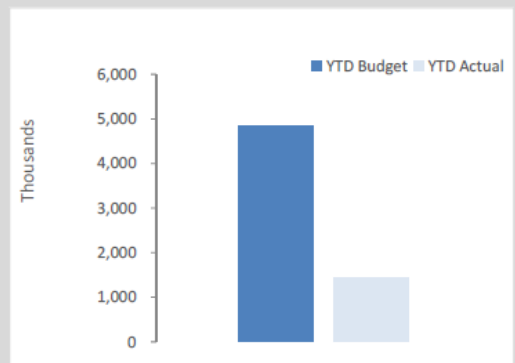
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,568,500	1,392,500	1,004,492	(388,008)
Furniture & Equipment	99,000	10,000	12,253	2,253
Plant & Equipment	527,650	282,650	138,756	(143,894)
Infrastructure - Roads	2,542,413	420,214	287,778	(132,436)
Infrastructure - Footpaths	60,000	20,000	0	(20,000)
Infrastructure - Parks & Ovals	41,100	13,600	0	(13,600)
Capital Expenditure Totals	4,838,663	2,138,964	1,443,279	(695,685)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	2,224,294	246,544	806,651	560,107
Other (disposals & C/Fwd)	123,000	0	0	0
Cash backed reserves				
Day Care Centre	500,000	0	500,000	500,000
Contribution - operations	1,991,369	1,892,420	136,628	(1,755,792)
Capital funding total	4,838,663	2,138,964	1,443,279	(695,685)

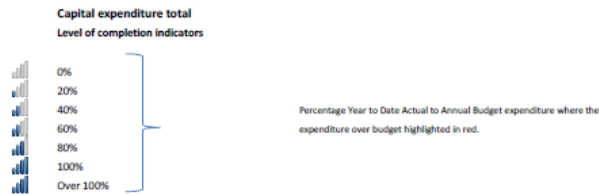
SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$4.84 M	\$1.44 M	30%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$2.22 M	\$0.81 M	36%



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

		Adopted			
	Account Description	Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Buildings					
1615	Child Care Facility	1,330,000	1,330,000	956,235	(373,765)
1732	Buildings Capital - Housing Other (Input Taxed)	25,000	15,000	7,851	(7,149)
1744	Building Capital -Staff Housing	58,500	22,500	19,985	(2,515)
2404	Buildings	25,000	0	724	724
2434	Buildings - Public Halls/Civic Centre	15,000	0	0	0
2814	Building - Pavilion	5,000	5,000	0	(5,000)
2834	Buildings	50,000	20,000	10,093	(9,907)
3494	Buildings	50,000	0	9,604	9,604
3814	Buildings	10,000	0	0	0
	Buildings Total	1,568,500	1,392,500	1,004,492	(388,008)
Infrastructure - Roads					
3104	Blackspot Grant - Projects	706,000	0	15,944	15,944
3124	RRG Project Grants	0	0	2,644	2,644
3134	Roads To Recovery Grants	389,669	129,888	43,349	(86,539)
3154	MRWA - Road Projects	871,000	290,326	49,435	(240,891)
3164	- Municipal Fund	535,744	0	176,406	176,406
5594	Town Streets - Kerbing & Drainage	40,000	0	0	0
	Infrastructure - Roads Total	2,542,413	420,214	287,778	(132,436)
Furniture & Equipment					
1104	Furniture & Equipment (Medical Centre)	45,000	0	0	0
1434	Furniture & Equipment	7,500	0	2,802	2,802
2854	Furniture & Equipment (Pool)	27,500	0	0	0
3484	Furniture & Equipment	14,000	10,000	9,450	(550)
3804	Furniture & Equipment	5,000	0	0	0
	Furniture & Equipment Total	99,000	10,000	12,253	2,253
Plant & Equipment					
0604	M/V Purchase	49,650	49,650	49,403	(247)
3544	Purchase of Motor Vehicles	100,000	100,000	0	(100,000)
3554	Purchase Plant & Equipment	315,000	100,000	89,354	(10,646)
3564	Tools & Equipment	63,000	33,000	0	(33,000)
	Plant & Equipment Total	527,650	282,650	138,756	(143,894)
Infrastructure - Parks & Ovals					
2865	Infrastructure - Parks & Ovals	32,500	5,000	0	(5,000)
3854	Infrastructure - Tourism Promotion	8,600	8,600	0	(8,600)
	Infrastructure - Parks & Ovals Total	41,100	13,600	0	(13,600)
Infrastructure - Footpaths					
3224	Footpaths	60,000	20,000	0	(20,000)
	Infrastructure - Footpaths Total	60,000	20,000	0	(20,000)
	Grand Total	4,838,663	2,138,964	1,443,279	(695,685)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

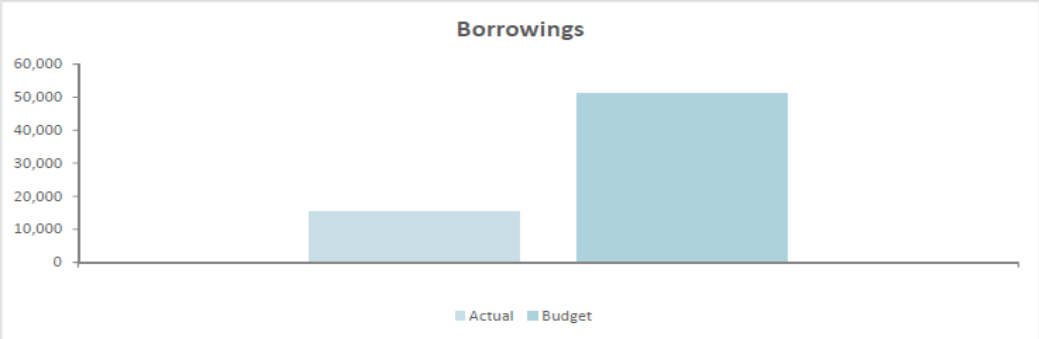
Repayments - borrowings

Information on borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	1 July 2019	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture									
Loan 160 Swimming pool	109,649	0	0	0	20,265	109,649	89,384	641	4,092
Transport									
Loan 157 Grader	31,024	0	0	15,278	31,024	15,746	0	951	1,434
	140,673	0	0	15,278	51,289	125,395	89,384	1,592	5,526
Total	140,673	0	0	15,278	51,289	125,395	89,384	1,592	5,526
Current borrowings	51,289					36,011			
Non-current borrowings	89,384					89,384			
	140,673					125,395			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal repayments	
\$15,278	
Interest earned	Interest expense
\$17,658	\$1,592
Reserves balance	Loans due
\$1.49 M	\$.13 M

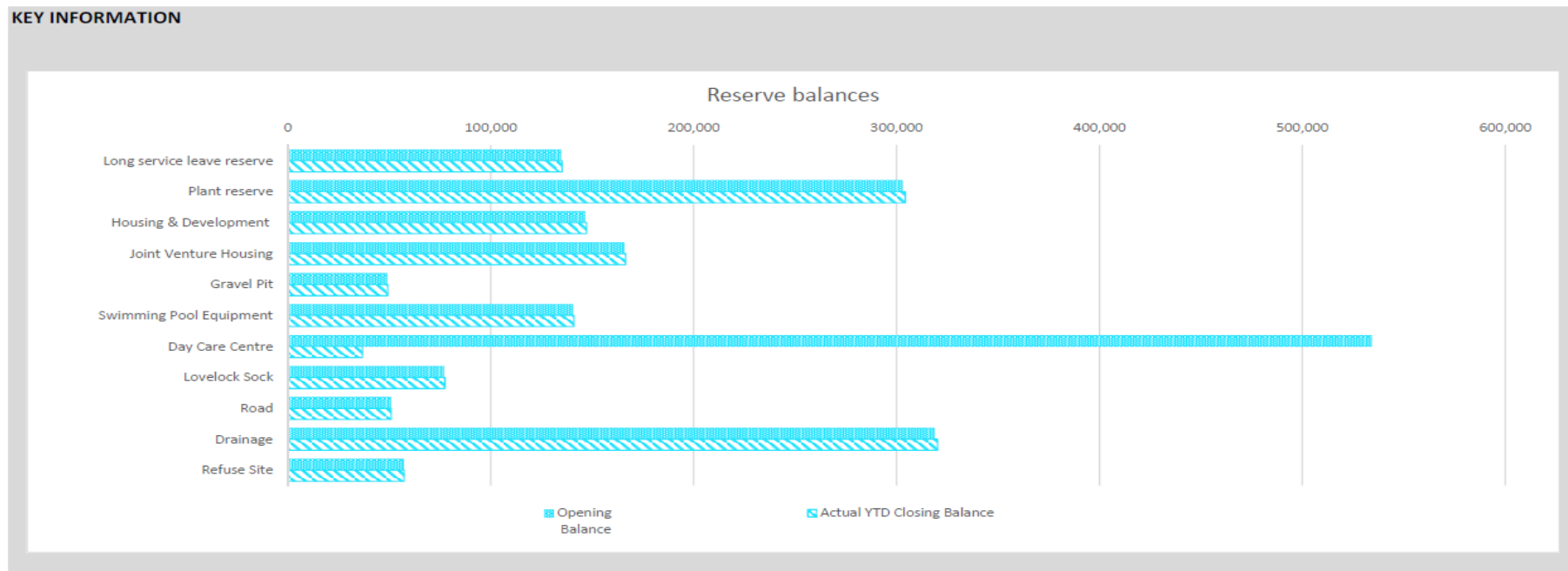
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019

OPERATING ACTIVITIES
NOTE 10
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long service leave reserve	134,449	0	0	3,213	696	0	0	137,662	135,145
Plant reserve	302,724	0	0	118,025	1,568	0	0	420,749	304,292
Housing & Development	146,418	0	0	115,021	758	0	0	261,439	147,176
Joint Venture Housing	165,623	0	0	3,958	858	0	0	169,581	166,481
Gravel Pit	48,906	0	0	1,169	253	0	0	50,075	49,159
Swimming Pool Equipment	140,343	0	0	3,354	727	0	0	143,697	141,070
Day Care Centre	534,030	0	0	12,762	2,765	(500,000)	(500,000)	46,792	36,795
Lovelock Sock	76,912	0	0	26,241	398	0	0	103,153	77,310
Road	50,631	0	0	50,612	262	0	0	101,243	50,893
Drainage	318,499	0	0	57,014	1,649	0	0	375,513	320,148
Refuse Site	57,000	0	0	0	295	0	0	57,000	57,295
	1,975,535	0	0	391,369	10,229	(500,000)	(500,000)	1,866,904	1,485,764

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 October 2019
Other current liabilities		\$	\$	\$	\$
Provisions					
Annual leave		101,337	0	0	101,337
Long service leave		41,002	0	0	41,002
Total Provisions					142,339
Total other current assets					142,339
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019

NOTE 12(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
FAGS - Local road grant	0	0	0	0	0	202,398	50,600	50,600
FAGS - General purpose grant	0	0	0	0	0	357,049	89,262	89,262
Law, order, public safety								
Grants - Fire protection	0	0	0	0	0	22,500	8,125	11,662
Education and welfare								
Seniors Events Grants	0	0	0	0	0	2,000	0	1,000
Recreation and culture								
Sundry Grants	0	0	0	0	0	500	125	0
Community Grant	0	0	0	0	0	2,909	0	0
Transport								
Grants - Street lighting	0	0	0	0	0	200	50	0
Grants - Direct MRWA	0	0	0	0	0	111,231	111,231	111,231
	0	0	0	0	0	698,787	259,393	263,755
TOTALS	0	0	0	0	0	698,787	259,393	263,755

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Law, order, public safety								
Grants - Fire protection	0	0	0	0	0	2,500	8,125	0
Grants - Law and other	0	0	0	0	0	57,378	57,378	47,270
Education and welfare								
Grants - Child care centre	0	0	0	0	0	780,000	0	515,115
Transport								
Grants - RRG projects	0	0	0	0	0	580,666	180,666	232,266
Grants - Blackspot	0	0	0	0	0	480,000	0	0
Grants - Roads to Recovery	0	0	0	0	0	292,000	0	0
Grants - Country Pathways	0	0	0	0	0	30,000	6,000	12,000
	0	0	0	0	0	2,222,544	252,169	806,651
Non-operating contributions								
Recreation and culture								
Contributions and donations	0	0	0	0	0	1,750	0	0
	0	0	0	0	0	1,750	0	0
TOTALS	0	0	0	0	0	2,224,294	252,169	806,651

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019**

**NOTE 13
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2019	Received	Paid	31 October 2019
	\$	\$	\$	\$
Nomination Fees	0	400	(400)	0
	0	400	(400)	0

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019

NOTE 14
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
Budget adoption			Opening surplus				(49,034)
105820	Sundry expenses - FBT		Operating expenses	0	9,650		(39,384)
106040	M/V Purchase		Capital expenses			(9,650)	(49,034)
100110	Rates levied all areas		Operating revenue			(32,025)	(81,059)
117120	Lot 217 89 Williamson St		Operating expenses			(7,500)	(88,559)
117730	Charges housing other		Operating revenue		8,300		(80,259)
105820	Sundry expenses - FBT		Operating expenses			(14,250)	(94,509)
102720	Salaries		Operating expenses			(25,000)	(119,509)
106620	Staff relocation expenses		Operating expenses			(7,500)	(127,009)
103220	Staff training		Operating expenses			(6,000)	(133,009)
102720	Salaries		Operating expenses			(11,050)	(144,059)
102720	Salaries		Operating expenses			(14,950)	(159,009)
102720	Salaries		Operating expenses			(40,000)	(199,009)
147820	Staff allowances		Operating expenses			(19,500)	(218,509)
101620	Allowances - travelling & ICT		Operating expenses			(21,000)	(239,509)
117940	Transfer to reserve - housing		Capital expenses		95,000		(144,509)
135740	Transfer to reserve - plant		Capital expenses		95,475		(49,034)
134840	Furniture and Equipment		Capital Expenses		10,000		(39,034)
104520	Office Maintenance		Operating Expenses			(10,000)	(49,034)
				0	218,425	(218,425)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Community amenities	44,799	169.23%	▲ Permanent	Refuse Charges processed in Sept 19 With Rates
Other property and services	21,378	200.39%	▲ Timing	WIP - Annual Financial Asset Register & Depn Etc
Expenditure from operating activities				
Housing	(16,219)	(11.00%)	▼ Permanent	Maint cost behind Schedule
Transport	(288,912)	(93.21%)	▼ Timing	Road Maint ahead of Budget
Economic services	(16,301)	(27.40%)	▼ Timing	Weeds & Pest Plants
Other property and services	67,961	97.63%	▲ Permanent	Recovery cost low in Public Works and Plant.
Investing activities				
Non-operating grants, subsidies and contributions	560,107	227.18%	▲ Permanent	ECLC - Funding Received from BBRF & Lotterywest
Capital acquisitions	695,685	32.52%	▲ Permanent	ECLC & Roads
Financing activities				
Transfer from reserves	(500,000)	0.00%	▼ Timing	Transfer to Muni Account Shire - ELCL

National Business Visa Card

21 September, 2019 to 21 October, 2019

Chief Executive Officer

Nil	\$	-
	\$	-

Deputy Chief Executive Officer

Deposit for Microsoft Surface Compendium Trial	\$	35.05
Carlisle Hotel - Accommodation for MWS	\$	390.00
Duxton Hotel - Accommodation for DCEO	\$	346.13
30/09/2019 - Diesel for 001TS 51.5 Litres	\$	75.14
Cleaner Metalware Brasso 250ml Polish	\$	5.95
02/10/2019 - Postage of Rates Notices	\$	756.32
04/10/2019 - Diesel for 001TS 66.00 Litres	\$	94.31
09/10/2019 - Diesel for 001TS 69.5 Litres	\$	99.32
State Law Publisher - Planing Scheme Advertisement	\$	105.70
Dome - Breakfast Innovate Conference	\$	10.65
13/10/2019 - Diesel for 001TS 39.00 Litres	\$	55.73
Dome - Breakfast Innovate Conference	\$	12.15
	\$	1,986.45

Bank Charges	\$	18.00
	\$	18.00

Total Direct Debit Payment made on 28/10/2019	\$	2,004.45
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Police Licensing

Direct Debits from Trust Account

1 October, 2019 to 31 October, 2019

Tuesday, 1 October 2019	-\$	2,798.10
Wednesday, 2 October 2019	-\$	588.60
Thursday, 3 October 2019	-\$	835.25
Friday, 4 October 2019	-\$	737.65
Monday, 7 October 2019	-\$	1,157.05
Tuesday, 8 October 2019	-\$	419.70
Wednesday, 9 October 2019	-\$	1,869.60
Thursday, 10 October 2019	-\$	276.10
Friday, 11 October 2019	-\$	5,188.05
Monday, 14 October 2019	-\$	919.70
Tuesday, 15 October 2019	-\$	1,075.00
Wednesday, 16 October 2019	-\$	1,369.55
Thursday, 17 October 2019	-\$	189.65
Friday, 18 October 2019	-\$	891.75
Monday, 21 October 2019	-\$	27.50
Tuesday, 22 October 2019	-\$	1,053.50
Wednesday, 23 October 2019	-\$	55.60
Friday, 25 October 2019	-\$	382.85
Monday, 28 October 2019	-\$	1,459.50
Wednesday, 30 October 2019	-\$	1,157.65
Thursday, 31 October 2019	-\$	707.40
	-\$	23,159.75

Bank Fees

Direct Debits from Muni Account 1 October, 2019 to 31 October, 2019

Total direct debited from Municipal Account	192.78
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Payroll

Direct Payments from Muni Account 1 October, 2019 to 31 October, 2019

Wednesday, 2 October 2019	\$	53,402.24
Wednesday, 16 October 2019	\$	49,433.71
Wednesday, 30 October 2019	\$	33,393.55
	\$	136,229.50

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Time: 12:29:55PM

SHIRE OF THREE SPRINGS
Statement of Payments for the Month of October 2019

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Shire of Three Springs - Petty Cash		
11571	09/10/2019	Petty Cash Recoup		168.75
INV	08/10/2019	Plate Change from 1GUQ248 to TS5005 New Grader, Key Cutting	168.75	
		Synergy		
11572	09/10/2019	Electricity Usage Charges		7,801.14
INV	04/09/2019	Electricity Usage Charges 05/07/2019 to 30/08/2019 - Fire Shed, Over	147.80	
INV	23/09/2019	Electricity Supply Charges 04/07/2019 to 30/08/2019 - Duffys Store ,	62.03	
INV	26/09/2019	Electricity Usage Charges 31/08/2019 to 19/09/2019, , Over the	38.05	
INV	02/10/2019	Electricity Usage Charges 02/09/2019 to 02/10/2019 - 133 Streetlights,	2,237.25	
INV	02/10/2019	Electricity Charges 05/07/2019 to 30/08/2019 - Admin Office (Includes	5,316.01	
		Telstra		
11573	09/10/2019	Monthly Account		1,430.63
INV	23/09/2019	Monthly Telephone Usage Charges to 15/09/2019, Service Charges to	1,430.52	
INV	05/10/2019	Call Diversion Charges 04/10/2019 to 05/09/2019 - 0409 835 726 -	0.11	
		Three Springs Engineering		
11574	09/10/2019	Monthly Acct		260.00
INV P41/69	14/11/2018	4 x 5/8 NC x 4 HT Bolt & 4 x 5/8 NC Nuts	56.00	
INV P91/69	06/02/2019	Reburn Bush 1/4 > 1/8, 1/8 Rye Socket & Adaptor 1/4 BSP x 1/8 NPT	22.00	
INV J3767	07/02/2019	Machine New O/Size Pivot & dress of tension lever	88.00	
INV P43/70	17/04/2019	3 Meter 5/8 Hyd Hose	33.00	
INV P73/70	14/05/2019	4 x M16 Bolt, 4 x M16 Nuts, 8 x M16 Flat Washers & 1 x 1/4 - 1/8	61.00	
		Shire Of Chapman Valley		
11575	31/10/2019	Planning Services		4,415.50
INV 8764	14/10/2019	Planning Services - July to September 2019, Development	4,415.50	
		Synergy		
11576	31/10/2019	Electricity Usage Charges		2,762.21
INV	28/10/2019	Electricity Usage Charges 31/08/2019 to 20/10/2019 - Unit 1	123.55	
INV	30/10/2019	Electricity Charges 19/09/2019 to 16/10/2019 - Swimming Pool ,	2,638.66	
		Telstra		
11577	31/10/2019	Monthly Account		1,552.94
INV	11/10/2019	Mobile Phone Usage - Service Charges 11/10/2019 to 10/11/2019 -	59.18	
INV	23/10/2019	Monthly Telephone Usage Charges to 15/10/2019, Service Charges to	1,437.60	
INV	27/10/2019	Text (SMS) Service for Fire & Harvest Ban Information to	56.16	
		Water Corporation		
11578	31/10/2019	Water Usage & Service Charges		16,160.80
INV	09/10/2019	Water Usage Charges 06/08/2019 to 08/10/2019 - Arrino Toilet,	25.97	
INV	09/10/2019	Water Usage 06/08/2019 to 08/10/2019 - Arrino Standpipe, Water	4,561.06	
INV	10/10/2019	Water Usage Charges 07/08/2019 to 09/10/2019 - 5 Howard Place,	156.12	
INV	10/10/2019	Water Usage Charges 07/08/2019 to 09/10/2019 - 3 Howard Place,	135.51	
INV	10/10/2019	Water Service Charges 01/09/2019 to 31/10/2019 - 30 Touche St	288.39	
INV	10/10/2019	Water Usage Charges 07/08/2019 to 09/10/2019 - 66 Williamson St	312.18	
INV	10/10/2019	Water Usage Charges 15/08/2019 to 09/10/2019 - New Early	51.37	
INV	10/10/2019	Water Service Charges 01/09/2019 to 31/10/2019 - 2 Mayrhofer Street	125.32	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Medical Centre 45%, Water	225.14	
INV	10/10/2019	Water Service Charges 01/09/2019 to 31/10/2019 - Unit 1 Kadathinni,	45.73	
INV	10/10/2019	Water Usage Charges 07/08/2019 to 09/10/2019 - Picnic Area	7.79	
INV	10/10/2019	Water Usage Charges 07/08/2019 to 09/10/2019 - 19 Gooch St, Water	172.25	
INV	10/10/2019	Water Usage Charges 07/08/2019 to 09/10/2019 - 5 Gooch Street,	143.59	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - 44 Williamson Street, ,	119.65	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - 41 Slaughter Street, Water	159.15	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Park on Railway Road	12.99	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Federation Park	191.13	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Visitors Centre, Water	94.41	
INV	10/10/2019	Water Usage 21/08/2019 to 09/10/2019 - Thrift Shop, Water Service	157.40	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - 21 Franklin Street, Water	119.07	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - 47 Williamson Street, Water	288.98	
INV	10/10/2019	Water Service Charge 01/09/2019 to 31/10/2019 - 89 Williamson	121.05	

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Time: 12:29:55PM

SHIRE OF THREE SPRINGS
Statement of Payments for the Month of October 2019

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Water Corporation		
INV	10/10/2019	Water Service Charge 01/09/2019 to 31/10/2019 - Fire Shed	65.84	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Byrne Park	280.48	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Park on Railway Road (Res	179.19	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Hockey Toilets	67.52	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Depot	83.10	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Community Hall, Water	282.64	
INV	10/10/2019	Water Service Charge 01/09/2019 to 31/10/2019 - Unit 6 Kadathinni	45.73	
INV	10/10/2019	Water Service Charge 01/09/2019 to 31/10/2019 - 5 Glyde Street	117.63	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Sports Oval	311.64	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Daycare Centre (4	57.13	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Swimming Pool, Water	3,577.61	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - 65 Carter Street, Water	144.53	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - 58 Carter Street, Water	162.92	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - 50 Carter Street, Water	180.48	
INV	10/10/2019	Water Service Charge 01/09/2019 to 31/10/2019 - Unit 3 Kadathinni	45.73	
INV	10/10/2019	Water Service Charge 01/09/2019 to 31/10/2019 - Unit 4 Kadathinni	45.73	
INV	10/10/2019	Water Service Charge 01/09/2019 to 31/10/2019 - Unit 2 Kadathinni	45.73	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Kadathinni Gardens	377.52	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Unit 5 Kadathinni Units,	44.32	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - 46 Carter Street, Water	146.47	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - 17 Glyde Street, Water	214.37	
INV	10/10/2019	Water Usage 07/08/2019 to 09/10/2019 - Glyde Street Standpipe,	2,124.51	
INV	11/10/2019	Water Service Charges 01/09/2019 to 31/10/2019 - Duffys Store	45.73	
		Aquatic Services WA Pty Ltd		
EFT15548	09/10/2019	Aquatic Centre Service		1,810.49
INV	10/09/2019	Attend site to perform 2019 Pre-Season Pool Filtration System	1,810.49	
		BOC Gases		
EFT15549	09/10/2019	Monthly Account		43.89
INV	28/09/2019	Daily Cylinder Tracking 29/08/2019 to 27/09/2019 - Oxygen	43.89	
		Batavia Coast Trimmers		
EFT15550	09/10/2019	Contractor		760.00
INV	17/09/2019	Repair to Shade Sail, Complete Re Stitch plus Circle Patching	375.00	
INV	01/10/2019	Repair Shade Sail for Child Care Centre	385.00	
		B W McGree		
EFT15551	09/10/2019	Contractor		80.00
INV	03/10/2019	fix antenna	80.00	
		Marc Nathan Bennett		
EFT15552	09/10/2019	Reimbursement for Meals and Parking - WALGA Local		81.21
INV	26/09/2019	Secure Parking - 25/09/2019, Secure Parking - 24/09/2019, Meal -	81.21	
		P.D. & J.L. Spencer & The Trustee For Broadbanks Trading Trust		
EFT15553	09/10/2019	Contractor		495.00
INV 101	10/07/2019	Repair Ramp for Skid Steere at \$80.00 per Hr, Materials & Sundries	495.00	
		Shannon Grant Burnett		
EFT15554	09/10/2019	Reimbursement for National Police Certificate		55.10
INV	09/09/2019	Reimbursement for National Police Certificate - Shannon Burnett	55.10	
		Child Support Agency		
EFT15555	09/10/2019	Payroll deductions		675.12
INV	17/09/2019	Payroll Deduction for 17/09/2019	337.56	
INV	01/10/2019	Payroll Deduction for 01/10/2019	337.56	
		Toll Transport Pty Ltd		
EFT15556	09/10/2019	Freight Account Various		87.73
INV	29/09/2019	Freight from WINC to Three Springs - Stationery	11.55	
INV	06/10/2019	Freight from WINC to Three Springs, 03/10/2019 - Stationery,	65.40	
INV	08/10/2019	Freight from Westrac to Three Springs - parts, Freight from Westrac	10.78	

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		Success Veolia Environmental Services		
EFT15557	09/10/2019	Monthly Refuse Collection		6,088.89
INV	30/09/2019	Weekly Bin Collection - 03/09/2019, 10/09/2019, 17/09/2019,	5,692.89	
INV	06/10/2019	1 x 240L Rearlift Medical Cart (4 Collections),	396.00	
		REDMACH Pty Ltd T/A RedMac Ag Services		
EFT15558	09/10/2019	Monthly Account		128.61
INV 215849	05/09/2019	3 point linkage adjuster arm + frieght from sydney	128.61	
		Champion Bay Trophies		
EFT15559	09/10/2019	Wooden Desk Name Bar and Engraved Plate - CEO		59.25
INV 01293	28/08/2019	Please supply Wooden Name bar and Name Plate with "Keith	59.25	
		Winc Australia Pty Limited		
EFT15560	09/10/2019	Meterplan Details		1,792.64
INV	25/09/2019	Meterplan Charge MPC6004EXSP 20/08/2019 - 20/09/2019 - 10130	1,356.21	
INV	04/10/2019	Spirax A4 Slimline Zippered Notebook Compendium, Nallawilli A4	407.65	
INV	07/10/2019	Post it Tabs - Assorted Pack 4	28.78	
		Choices Flooring Geraldton		
EFT15561	09/10/2019	Vinyl		11,470.00
INV 303169	17/09/2019	Supply and Install Carpet and Vinyl at 89 Williamson Street Three	7,600.00	
INV 303168	17/09/2019	Supply and Install Vinyl at 50 Carter Street Three Springs as per	3,870.00	
		Commercial Hotel Three Springs		
EFT15562	09/10/2019	Accommodation		240.00
INV	26/09/2019	2 x Nights Accommodation with Dinner and Breakfast Tues 17/09 &	240.00	
		Christopher Shaun Connaughton		
EFT15563	09/10/2019	Councillor Fees		2,125.00
INV 30	30/09/2019	Deputy President Allowance for Quarter Ending 30/09/2019, , ICT	2,125.00	
		Government Of Western Australia - Central Regional TAFE		
EFT15564	09/10/2019	Staff Training		1,814.02
INV	06/09/2019	Chainsaw AHCMOM213 Operate and Maintain a Chainsaw	1,814.02	
		Dormakaba Australia		
EFT15565	09/10/2019	Contractor		622.19
INV	26/09/2019	Medical Centre Automatic Door Service as per Maintenance Service	275.00	
INV	26/09/2019	Parts Replaced on maintenance visit - Standard Floor Guide Set	72.19	
INV	26/09/2019	Shire Admin Office Automatic Door Maintenance Visit as per	275.00	
		Department of Fire and Emergency Services (DFES)		
EFT15566	09/10/2019	2019/20 ESL		2,772.00
INV 149753	01/10/2019	2019/20 Emergency Services Levy, 2019/20 Emergency Services	2,772.00	
		Geraldton Fuel Company Pty Ltd (Refuel Australia)		
EFT15567	09/10/2019	Monthly Account		120.00
INV	04/10/2019	2 x 5L Havoline Ultra V 5w-30 Engine Oil	120.00	
		Mitchell & Brown		
EFT15568	09/10/2019	Monthly Account		3,190.00
INV	01/10/2019	1 x Dishwasher DISHLE/DSF6106X for 50 Carte Street	500.00	
INV	04/10/2019	1 x 37 kg Bromic Ice Machine20gk storage	2,690.00	
		Great Eastern Motor Lodge		
EFT15569	09/10/2019	Accommodation		270.00
INV 87406	25/09/2019	2 nights for WALGA training Marc Bennett	270.00	
		Frank Gilmour Pest Control		
EFT15570	09/10/2019	Contractor		7,207.00
INV 2022	27/08/2019	Shire Annual Pest Inspections Including Yard Area, Shire Annual	3,598.00	
INV 2045	16/09/2019	Shire Annual Pest Inspections Including Yard Area, Shire Annual	3,609.00	
		JR & A Hersey Pty Ltd		
EFT15571	09/10/2019	Monthly Account		1,041.08
INV	10/09/2019	12 x light grip gloves size 9, 12 x maxi pro gloves, brake & parts	458.41	
INV	10/09/2019	Turbo red stain remover 20L, 2 x post hole shovel, bag of cotton rags	582.67	

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		J & K Hopkins		
EFT15572	09/10/2019	Desk Purchase		1,279.00
INV 260059	11/09/2019	Avon Desk 1500W x 750D LHS Jarrah Veneer with Drawers on LHS	1,279.00	
		Health Insurance Fund (HIF) Of Australia Ltd		
EFT15573	09/10/2019	Payroll deductions		283.50
INV	17/09/2019	Payroll Deduction for 17/09/2019	141.75	
INV	01/10/2019	Payroll Deduction for 01/10/2019	141.75	
		RN & LM Hebiton		
EFT15574	09/10/2019	Contractor		12,750.00
INV	05/10/2019	Tree Clearing Northern Street as per quote 00130	8,250.00	
INV	05/10/2019	Verge Spraying	4,500.00	
		Stephen Walter Hunter		
EFT15575	09/10/2019	Contractor		1,850.00
INV 10267	03/10/2019	Replace aircon	1,850.00	
		Robert James Heal		
EFT15576	09/10/2019	Councillor Fees		1,600.00
INV 30	30/09/2019	ICT Allowance for Quarter Ending 30/09/2019 , , Councillor Sitting	1,600.00	
		IT Vision Australia Pty Ltd		
EFT15577	09/10/2019	Contractor		8,478.80
INV 32202	16/09/2019	Product License Fees for Emailing Rates Notices & Payslips - Email	4,528.48	
INV 32279	30/09/2019	Email Functionality as per Quote 6093 - Rates Notices, Report	3,950.32	
		Ashdown Ingram		
EFT15578	09/10/2019	Monthly Account		42.63
INV	19/09/2019	Circuit tester	42.63	
		Shire of Irwin		
EFT15579	09/10/2019	EHO Services		233.67
INV DSHI02	18/09/2019	Consultant - EHO Services July 2019 - Onsite 1 Hour, Consultant -	233.67	
		KM Printing		
EFT15580	09/10/2019	Business Card Printing Costs		552.20
INV 000698	08/10/2019	250 Business Cards x 8 included Artwork and Delivery to three	552.20	
		Chris Lane		
EFT15581	09/10/2019	Councillor Fees		5,300.00
INV 30	30/09/2019	President Allowance for Quarter Ending 30/09/2019 , , ICT	5,300.00	
		Leeman Plumbing & Excavation		
EFT15582	09/10/2019	Contractor		357.12
INV	23/09/2019	Replace Strainer Neburu road RPZ	357.12	
		The Trustee for RA & LA Starick Family Trust t/a Starick Tyres		
EFT15583	09/10/2019	Tyres		4,728.19
INV 32034A	30/08/2019	2 x 11R22.5 Aventus VM300 A/P Truck Tyres Fitted	605.00	
INV 32034B	30/08/2019	4 x 11X20" 16ply Advance Compactor Tyre (Sets) received into	2,948.00	
INV 32034C	30/08/2019	2 x 11R22.5 Aventus VM300 A/P Truck Tyres Fitted	605.00	
INV 32083	30/09/2019	24/09/2019 440x80x28" TL Puncture Repair	88.39	
INV 32083A	30/09/2019	04/09/2019 245/70R 16 tyres for TS5001 MWS Vehicle	481.80	
		Moore Stephens		
EFT15584	09/10/2019	Professional Services		2,200.00
INV 313946	30/09/2019	Map Monthly Financial Statement to new 2019 Template	2,200.00	
		Mcleods Barristers and Solicitors		
EFT15585	09/10/2019	Professional Services		2,368.45
INV 110493	27/09/2019	Matter No: 44772 - Lease of Reserve 53200 - Three Springs Child	2,368.45	
		Medelect Biomedical Services		
EFT15586	09/10/2019	Contractor - Medical Centre		1,452.00
INV 71574	01/10/2019	Programmed preventative maintenance of medical equipment,	1,452.00	
		Jenny Dorothy MUTTER		
EFT15587	09/10/2019	Councillor Fees		1,500.00
INV 30	30/09/2019	ICT Allowance for Quarter Ending 30/09/2019 , , Councillor Sitting	1,500.00	

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		Marketforce Pty Ltd		
EFT15588	09/10/2019	Advertising Account		932.98
INV 29901	25/09/2019	Tender Advertisement in the West Australian Wednesday 25/09/2019	932.98	
		Mitchell and Brown Communications - Vidguard		
EFT15589	09/10/2019	Security Monitoring Fees		283.50
INV 89304	01/10/2019	M&B Monitoring - Permaconn - Quarterly - Medical Centre, ,	148.50	
INV 89303	01/10/2019	M&B Monitoring - Permaconn - Quarterly - Admin Centre, , Yearly	135.00	
		North Midlands Maintenance		
EFT15590	09/10/2019	Monthly Account		290.00
INV NMM	12/09/2019	Supply and Deliver 2 x Gas bottles	290.00	
		Officeworks		
EFT15591	09/10/2019	Stationery Order		473.13
INV	25/09/2019	Keji 80gsm A4 White Copy Paper Box 5 Reems, , Brother TZe-221	443.16	
INV	01/10/2019	Crystalfile Suspension File Foolsap Box Green (Pack 20),	29.97	
		Oakstar Asset Pty Ltd		
EFT15592	09/10/2019	Contractor		24,860.00
INV	10/09/2019	Dozer Hire to Push up 6000m3 gravel at Arrino, Mob/Demob of	9,075.00	
INV	14/09/2019	Dozer Hire to Push 8000m3 gravel, Dozer Hire for Rehabilitation @	15,785.00	
		Perfect Computer Solutions Pty Ltd		
EFT15593	09/10/2019	Contractor		17,045.00
INV 24998	26/09/2019	30/08/2019 - Request for Restricted access to Server file 4.7 Staff,	340.00	
INV 25004	01/10/2019	2 Off MS Surface Pro 12.3" as per Quote dated 20th Sept 2019, 7 Off	14,915.00	
INV 25016	08/10/2019	26/09/2019 - Recover THR Synergy Account from last night's backup	255.00	
INV 25017	08/10/2019	13/09/2019 - Configure new edgerouter to work with a public wifi	1,535.00	
		Parmelia Management Proprietary Limited T/a Parmelia Hilton Perth		
EFT15594	09/10/2019	Accommodation for Local Government Convention		560.00
INV I278487	09/08/2019	Accommodation 2 nights Cr Anthony Thomas arriving 07/08/19	560.00	
		Dudawa Haulage		
EFT15595	09/10/2019	Contractor		11,176.00
INV	08/09/2019	Cartage of Gravel to Wilton Well Road Ex Chads Pit - 31/07/19 -	5,000.00	
INV	08/09/2019		3,316.00	
INV	08/09/2019	Move Loader from Chad's pit to Shire Yard 08/08/19, Cartage of Fill	2,860.00	
		Rumbold Ford Pty Ltd		
EFT15596	09/10/2019	Purchase New Vehicle		71,457.90
INV T-2304	26/07/2019	1 x Ford Ranger MY2019 Single cab XL 2.2L TDCI white with all	35,608.45	
INV T-2305	26/07/2019	1 x Ford Ranger MKIII Super CC XL white with all Accessory	35,849.45	
		Shire of Three Springs		
EFT15597	09/10/2019	2019/20 Rates Charges		7,908.10
INV A439	27/09/2019	2019/20 Rates Charges (\$1,107.07), Emergency Services Levy (\$84) &	1,411.07	
INV A441	27/09/2019	2019/20 Rates Charges (\$1,069.76), Emergency Services Levy (\$84) &	1,373.76	
INV A627	27/09/2019	2019/20 Rates Charges (\$3,719.27), Emergency Services Levy (\$84) &	5,123.27	
		Sweetman's Hardware		
EFT15598	09/10/2019	Monthly Account		104.56
INV 72	24/09/2019	Chrome Polish, StormWater, Plumbing, Chain, Terminals, Gloves	104.56	
		Sweetman's Ampol Cafe		
EFT15599	09/10/2019	Catering		654.00
INV 27	19/09/2019	Sandwiches & Slices for 3 Days - Lunch for 15 people 17/09/19,	622.50	
INV 28	24/09/2019	1 x Chicken Caesar Salad, 1 x Ham & Salad Roll, 2 x Large Coffee	31.50	
		St John Ambulance - Belmont		
EFT15600	09/10/2019	First Aid Kit Servicing		1,013.60
INV	13/09/2019	Re Stock First Aid Kits - Defibrillator Pads, Re Stock First Aid Kits	1,013.60	
		Swan Aussie Sheds		
EFT15601	09/10/2019	Contractor		6,710.00
INV 021019	02/10/2019	As Per Quote dated 22.01.19 Supply, Deliver and Erect at Three	6,710.00	
		SSLWA Subterranean Service Locations WA		

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		SSLWA Subterranean Service Locations WA		
EFT15602	09/10/2019	Service Locations		6,230.40
INV	23/08/2019	Service locations Arrino & Midlands road as quote Q19146	6,230.40	
		Hill Padua Pty Ltd - C F Thomas & Co		
EFT15603	09/10/2019	Purchase of Sand		1,760.00
INV 369A	18/09/2019	400 Tonnes of Sand for Early Learning Childcare Facility	880.00	
INV 369B	18/09/2019	400 Tonnes of Sand for Top Dressing of Oval	880.00	
		Anthony Everett Thomas		
EFT15604	09/10/2019	Councillor Fees		1,300.00
INV 30	30/09/2019	ICT Allowance for Quarter Ending 30/09/2019 , , Councillor Sitting	1,300.00	
		Richard Thorpe		
EFT15605	09/10/2019	Councillor Fees		900.00
INV 30	30/09/2019	ICT Allowance for Quarter Ending 30/09/2019 , , Councillor Sitting	900.00	
		Three Springs Rural Services		
EFT15606	09/10/2019	Chemicals for Weed Control		9,208.45
INV 47231	12/09/2019	Rigger Glove Medium for Gardener	5.97	
INV 47281	12/09/2019	Masonry Drill-Sing. Brick 7.00MM	12.19	
INV 47260	12/09/2019	2 x Silicone Roof/Gutter Trans 300G Plumbfix, Anchor Suredrive	28.95	
INV 47278	12/09/2019	3 x Hose Clear Tubing 19MM P/M	10.92	
INV 47156	12/09/2019	30 x 30 x 20 RHS Dragaplug 8.0M, 3 x Fibre Cement Sheet 4.5mm	165.63	
INV 47216	12/09/2019	Chemical Weed Control - 2 x ROUNDUP ULTRA MAX 20LT	5,460.81	
INV 47406	13/09/2019	Tap/Hose Cock 15MM x 20MM Tested	18.25	
INV 47432	16/09/2019	Gorilla Tape Silver 32MT	26.99	
INV 47433	16/09/2019	2 x 6" Plastic Ball Float (Cocky) Bainbridge	21.90	
INV 47230	16/09/2019	3 x Glove Rigger XL, 2 x Glove Rigger Lg & 3 x Glove Rigger Med,	59.74	
INV 47454	18/09/2019	7 x Neta 360 Spectrum Jet 4MM Thread	9.52	
INV 47427	18/09/2019	2 x Diuron 900WDG 15Kg Farmoz & Roundup Ultra Max 20LT	645.23	
INV 47466	19/09/2019	Dripper Micro Stake Pk	9.95	
INV 47491	20/09/2019	9000L Tank 2000 Gal Slate Grey	1,650.00	
INV 47518	23/09/2019	Connector Sinlge Units Each x 10	2.00	
INV 47519	23/09/2019	95500200 B/V FI 3/4" PN16 (DN20/dn15) 1 , YBRN050 NIPPLE	49.44	
INV 47244	23/09/2019	30 x 30 x 2 RHS Dragaplug 8.0M, Fibre Cement Sheet 4.5MM 2400 x	165.63	
INV 47539	24/09/2019	Mask Safety Shield	44.95	
INV 47556	25/09/2019	Jambro Ring Fasteners (Pack 1000)	18.55	
INV 47577	26/09/2019	1 x S95D31RHD ACDELCO Battery	246.40	
INV 47604	27/09/2019	Sharpening Stone 150mm Sil/Carbide	29.95	
INV 47606	27/09/2019	Depto garden Shed YBVMF075 BALL VALVE METAL 3/4" 1 ,	25.88	
INV 47607	27/09/2019	Depto Garden Shed - Nipple Brass 1", Tap Adaptor Uni 12mm	14.29	
INV 47449	27/09/2019	8 x water bottle 5lt for Works Crew	375.70	
INV 47680	02/10/2019	Disc Grinding x 2	28.94	
INV 47679	02/10/2019	White Oil Aerosol Yates 400G for Parks & Gardens x 2	18.00	
INV 47710	03/10/2019	Arrino Standpipe Gate Valve Brass 2"	49.72	
INV 47775	08/10/2019	Handle and Button Uni Crome Tap handles	12.95	
		Top-Flight Roof Restoration & Painting Services		
EFT15607	09/10/2019	Contractor		13,365.10
INV 5262	16/09/2019	5 Howard Place - Paint all walls, Repaint damaged Ceiling areas,	3,500.00	
INV 5267	01/10/2019	External Walls and Roof prepare and paint - 58 Carter Street	4,180.00	
INV 5266	01/10/2019	Prepare and paint roof and external walls 47 Williamson Street	5,115.00	
INV 5265	01/10/2019	Supplying of Paint for Council Chambers	570.10	
		Living Timber Designs		
EFT15608	09/10/2019	Deposit		1,575.00
INV	01/10/2019	Deposit for Cubby Shop Mud Kitchen with deck	1,575.00	
		Van't Veer Services		
EFT15609	09/10/2019	Postage Account		218.40
INV 863	23/09/2019	10 x Reams of Paper (2 Boxes)	59.90	
INV 858	30/09/2019	03/09/2019 - 4 x 0-125g Large Letter (Yakabout) & 16/09/2019 - 4 x	158.50	
Page 102		Westrac Pty Ltd		
EFT15610	09/10/2019	Monthly Account		144.74

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INV PI	31/08/2019	Westrac Pty Ltd 2 x 299-8229 Filter AS-FUEL & 462-1171 Filter LUBE, 2 x 299-8229	144.74	
EFT15611	09/10/2019	Western Power Tree Trimming		419.27
INV	02/10/2019	Trimming of Tree away from Power Lines at 46 Carter Street, Three Western Australian Local Government Association (WALGA)	419.27	
EFT15612	09/10/2019	Staff Training		1,045.00
INV	24/09/2019	Local Government Act 1995 - Advanced Training (24 & 25 September WBHO Civil Pty Ltd	1,045.00	
EFT15613	09/10/2019	Traffic Training		5,500.00
INV 17218	25/09/2019	TRAFFIC MANAGEMENT - RIIWHS201D, RIICOM201D, Zed Elect	5,500.00	
EFT15614	09/10/2019	Electrician		7,011.73
INV 0207	09/09/2019	Attend Lighting Fault @ Pool Amenities Building- Replace 3 x	977.51	
INV 0209	13/09/2019	replace retic power point thrift shop	244.04	
INV 0219	30/09/2019	Re - Establish Power Supply to Manager of Works Brick office at	1,552.21	
INV 0218	30/09/2019	Stand Pipe repairs Glyde Street	198.00	
INV 0224	06/10/2019	11 Hours completed 26/09/19 on Upgrade to pump house	4,039.97	
EFT15615	08/10/2019	Bond Administrator Payroll deductions		80.00
INV	03/09/2019	Payroll Deduction for Raylene Helen Clayton 03/09/2019	80.00	
EFT15616	30/10/2019	Jimiece Anne Coughlan Reimbursement for out of pocket expenses		1,440.00
INV	25/10/2019	Reimbursement for out of pocket expenses such as Travel, Meals, Abco Products	1,440.00	
EFT15617	31/10/2019	Cleaning Products Order		575.74
INV 462190	17/10/2019	100171 Puregiene Select Ultraslim Towel (Ctn 2400), 100171	575.74	
EFT15618	31/10/2019	LENIP Pty LTD T/A Asphalt In A Bag Monthly Account		6,875.00
INV	07/10/2019	4 x pallets Asphalt 20kg in a bag (200 bags)	6,875.00	
EFT15619	31/10/2019	Aquatic Services WA Pty Ltd Contractor		3,278.00
INV	15/10/2019	Service 2 x Recirculation pumps	3,278.00	
EFT15620	31/10/2019	BOC Gases Monthly Account		45.36
INV	29/10/2019	Daily Cylinder Tracking 28/09/2019 to 28/10/2019 - Oxygen	45.36	
EFT15621	31/10/2019	Burgess Rawson (WA) Pty Ltd Water Usage Charges		51.43
INV 6159	16/10/2019	Water Usage Charges 07/08/2019 to 09/10/2019 - Railway Station	51.43	
EFT15622	31/10/2019	Bunnings Group Limited Monthly Account		3,844.44
INV	21/10/2019	Ventilator Roof Windmaster 300mm, Ventilator Roof Windmaster	3,844.44	
EFT15623	31/10/2019	B W McGree Contractor		165.00
INV	22/10/2019	repair tv	165.00	
EFT15624	31/10/2019	Marc Nathan Bennett Reimbursement		94.95
INV	15/10/2019	Meal at The Carlisle Hotel - Training, Meal at The Carlisle Hotel -	94.95	
EFT15625	31/10/2019	Blue Diamond Machinery Pty Ltd Account		2,024.00
INV	23/10/2019	1 x mobile evaporative air conditioner 200m2 inc freight	2,024.00	
EFT15626	31/10/2019	Toll Transport Pty Ltd Freight Account Various		2,067.67
INV	Page 103 25/10/2019	Freight from WINC to Three Springs - Stationery Order, Freight	1,587.30	

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		Toll Transport Pty Ltd		
INV	15/10/2019	Freight from WINC to Three Springs - Stationery	10.73	
INV	20/10/2019	Freight from Three Springs to State Library - Library Books,	288.74	
INV	27/10/2019	Freight from WINC to Three Springs - Stationery, Freight from	180.90	
		REDMACH Pty Ltd T/A RedMac Ag Services		
EFT15627	31/10/2019	Monthly Account		26.63
INV 215856	05/09/2019	Honda Engine Oil GN4 10W30 1L	16.69	
INV 216219	24/09/2019	NGK BM6A Plug	9.94	
		Shire of Carnamah		
EFT15628	31/10/2019	Ranger/Emergency Services Officer 01/07/19 - 30/09/19		3,578.67
INV 12360 -	21/10/2019	Ranger/Emergency Services Officer 01/07/19 - 30/09/19 , 58.9 Hours	3,578.67	
		Winc Australia Pty Limited		
EFT15629	31/10/2019	Monthly Meterplan Charges		1,454.59
INV	11/10/2019	Kleenex 6331 Liquid Hand Soap Cartridge 1000ml, , Kleenex 6331	174.85	
INV	14/10/2019	Cleera Urinal Deodrant Locks Tub 4kg , , Cleera Urinal Deodrant	115.68	
INV	14/10/2019	Winc Retractable Ballpoint Pen Medium 1.0mm Black Box 12,	121.56	
INV	23/10/2019	Meterplan Charge MPC6004EXSP 20/09/2019 - 20/10/2019 - 4751	692.92	
INV	25/10/2019	Winc Lever Arch File PP A4 Grey Product Code: 35469913, Winc A3	349.58	
		Commercial Hotel Three Springs		
EFT15630	31/10/2019	Monthly Account		150.00
INV	28/10/2019	Local Council General Election - 19/10/2019 Lunch x 2 people @ \$20	150.00	
		Bruce Clampett		
EFT15631	31/10/2019	Reimbursement		80.00
INV	22/10/2019	Reimbursement for Medical Appointment following foreign object in	80.00	
		Dongara Carpet Cleaning		
EFT15632	31/10/2019	Contractor		370.00
INV 21	25/10/2019	Carpet cleaning - Unit 5, Travel Cost - Unit 5, Carpet Cleaning -	370.00	
		Eastman Poletti Sherwood Architects		
EFT15633	31/10/2019	Contractor		14,432.00
INV 2500	10/10/2019	Tendering and contract administration	14,432.00	
		Fuel Distributors Of Western Australia		
EFT15634	31/10/2019	Monthly Fuel Account		573.09
INV 5340	30/09/2019	06/09/2019 - 0TS ULP 55.74 Litres, 12/09/2019 - 0TS ULP 20.82	573.09	
		Geraldton Fuel Company Pty Ltd (Refuel Australia)		
EFT15635	31/10/2019	Monthly Account		12,750.71
INV	10/10/2019	ULS/Diesel 9000 Litres @ 1.3781, 20 kg grease tub, carton grease	12,750.71	
		Grace Worldwide (Australia) Pty Ltd		
EFT15636	31/10/2019	Staff Relocation Expenses		7,510.50
INV	26/10/2019	Remove Furniture and Household from Exmouth To 50 Carter	7,510.50	
		Geraldton TV & Radio Services Co		
EFT15637	31/10/2019	Contractor		3,082.58
INV	23/10/2019	Supply and Install FM Transmitter and Antenna for Tourist Radio	3,082.58	
		Mitchell & Brown		
EFT15638	31/10/2019	Whitegoods for the Early Childhood Centre		4,165.00
INV 6330	04/10/2019	Electrolux 10kg Front Load Washer, Electrolux 8kg Condensor	4,165.00	
		Geraldton Mower & Repair Specialist		
EFT15639	31/10/2019	Monthly Account		170.40
INV 71493#5	10/10/2019	recoil start spring, head assembly, clutch assembly	170.40	
		Geraldton Building Services & Cabinets		
EFT15640	31/10/2019	Contractor		213,181.82
INV 64197F	27/09/2019	Construction Three Springs Early Childhood Learning Centre Cnr	213,181.82	
		Carnamah Great Southern Fuel Supplies		
EFT15641	31/10/2019	Monthly Account		260.62
INV	30/09/2019	13/09/2019 ULP 0TS 28.6 Litres, 13/09/2019 ULP 0TS BP Plus Fee,	260.62	

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		Susan Gill		
EFT15642	31/10/2019	Reimbursement		80.00
INV	17/10/2019	Reimbursement for White Card Training 16/10/2019	80.00	
		Health Insurance Fund (HIF) Of Australia Ltd		
EFT15643	31/10/2019	Payroll deductions		283.50
INV	15/10/2019	Payroll Deduction for 15/10/2019	141.75	
INV	29/10/2019	Payroll Deduction for 29/10/2019	141.75	
		Stephen Walter Hunter		
EFT15644	31/10/2019	Contractor		250.00
INV 10279	25/10/2019	fix hot water	250.00	
		Irwin Plumbing Services		
EFT15645	31/10/2019	Contractor		550.00
INV 2377	28/10/2019	2 x Tempering Values for Hot Water System - Units 1 & 3	550.00	
		Local Government Professionals Australia		
EFT15646	31/10/2019	Conference Registration		1,955.00
INV 12352	08/10/2019	LG Professional Annual State Conference 2019 - 6th to 8th	1,660.00	
INV 12514	23/10/2019	Staff Training - Patricia McKeon Induction to Local Government	295.00	
		Philip Francis Lynch		
EFT15647	31/10/2019	Reimbursement		510.50
INV	01/10/2019	Reimbursement of funds received in error 02/09/2019 (Was intended	510.50	
		LGISWA Liability		
EFT15648	31/10/2019	Annual Insurance 2nd Instalment		2,887.95
INV	30/09/2019	LGIS Liability Cover (2nd Instalment) 30/06/2019 to 30/06/2020	6,949.60	
INV	02/10/2019	Scheme Contributions Credit Note 2019/20 - 2nd Instalment	-4,061.65	
		LGISWA Workcare		
EFT15649	31/10/2019	Annual Insurance Instalment No. 2		22,711.12
INV	30/09/2019	LGIS Workcare Insurance (2nd Instalment) 30/06/2019 to 30/06/2020	22,711.12	
		LGISWA Property Scheme		
EFT15650	31/10/2019	Annual Insurance Instalment No. 2		27,997.00
INV	30/09/2019	Annual Property Insurance 2nd Instalment 30/06/2019 - 30/06/2020,	27,997.00	
		Mcleods Barristers and Solicitors		
EFT15651	31/10/2019	Professional Services		137.93
INV 110620	29/10/2019	Matter No. 44772 - Re: Lease of Reserve 53200 - Three Springs Child	137.93	
		Midwest Turf Supplies		
EFT15652	31/10/2019	Contractor		25,805.20
INV	16/08/2019	turf renovation oval & hockey as quote 6839 and 6840	5,500.00	
INV	16/08/2019		14,300.00	
INV	21/10/2019	Supply of Retic Parts - Hunter I 25 Stainless Steel Commercial and	4,407.70	
INV	21/10/2019	retic repairs to oval	1,597.50	
		Mitchell and Brown Communications - Vidguard		
EFT15653	31/10/2019	Contractor		171.88
INV 89169	23/09/2019	Reed Switch Rola plus Labour	171.88	
		Paper Plus Office National		
EFT15654	31/10/2019	Monthly Account		690.00
INV 4064118	22/10/2019	50 x Zions VRB Vehicle record book 7023084	690.00	
		Perfect Computer Solutions Pty Ltd		
EFT15655	31/10/2019	Supply Computer Hardware		4,472.50
INV 25020	10/10/2019	Laptop with carry case, keyboard and mouse - AVBFB Western	2,150.00	
INV 25045	17/10/2019	3/10/2019 - Dealing with the Depot and Works Manager - working	297.50	
INV 25052	22/10/2019	3 Year Trend Micro Antivirus Subscription for 15 Users	2,025.00	
		Dudawa Haulage		
EFT15656	31/10/2019	Contractor		715.00
INV	09/10/2019	20-09/2019 - Move Flat Drum and Rubber Guts Roller from Morawa	275.00	
INV	09/10/2019	move 2 x rollers from town to Arrino West road	220.00	
INV	09/10/2019	Float 2 x rollers from Eneabba rd to Perenjori rd	220.00	
		RAMM Software Pty Ltd		

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		RAMM Software Pty Ltd		
EFT15657	31/10/2019	Training		935.00
INV	11/10/2019	Training Essential and Asset 2 day course - Marc Bennett	935.00	
		Sweetman's Hardware		
EFT15658	31/10/2019	Monthly Account		1,187.40
INV 7	17/09/2019	1 x Retic controller	266.00	
INV 8	25/09/2019	NZ70ZZ battery	440.00	
INV 9	09/10/2019	NZ70 Battery	440.00	
INV 73	16/10/2019	26/09/2019 - Paint Brush, 07/10/2019 - Spray paint, 16/10/2019 - Paint	41.40	
		Helen Smith		
EFT15659	31/10/2019	Contractor		1,028.00
INV 2009	21/10/2019	Ranger Peter Smith to attend the Shire of Three Springs to	1,028.00	
		Sweetman's Ampol Cafe		
EFT15660	31/10/2019	Catering		466.00
INV 29	15/10/2019	1 X Tray Mixed Slices- (Yakabout Volunteers Morning Tea) Monday	95.00	
INV 31	29/10/2019	1 x Tray of assorted sandwiches (Meeting with CEO's), 1 x Tray of	236.00	
INV 30	29/10/2019	Tray of mixed sandwiches for Wildflower Inc Meeting held	135.00	
		Sheffield Resources Ltd		
EFT15661	31/10/2019	Rates refund for assessment A793 Lot E70/04190 EXPLORATION		253.10
INV A793	18/10/2019		253.10	
		Rajinder Sunner		
EFT15662	31/10/2019	Reimbursement		40.00
INV	14/10/2019	Dinner	40.00	
		Sherrin Rentals Pty Ltd		
EFT15663	31/10/2019	Hire of Roller		7,677.73
INV 4645	31/10/2019	1 x 20 Tonne Padded Drum Roller \$230 per day Shire to Collect	7,677.73	
		Silverwing Holding Pty Ltd t/a Three Springs Sandblasting		
		Contractor		5,879.40
INV 1502	28/10/2019	3.8 m3 concrete to the swimming pool	1,379.40	
INV 1501	28/10/2019	verge sprying	4,500.00	
		Three Springs IGA		
EFT15665	31/10/2019	Monthly Account		398.93
INV	30/09/2019	1 x It Masters Whole Milk -Councillors Meeting September 2019 , ,	57.77	
INV	30/09/2019	Ritz Snackz tasty cheese 100gm - Special General Meeting	341.16	
		Truckline		
EFT15666	31/10/2019	Monthly Account		217.03
INV 6786682	11/10/2019	2 x Mirror Head SP3100H Flat Glass	217.03	
		Three Springs Rural Services		
EFT15667	31/10/2019	Monthly Account		1,998.21
INV 47513	23/09/2019	oil filter, fuel filter	123.78	
INV 47755	07/10/2019	Roundup CT 20Lt supplied to Mr C.J. Turner Supplied to Mr H	122.93	
INV 47756	07/10/2019	Lighter Gas Durmaz	3.50	
INV 47762	08/10/2019	10 x Fly Veil	44.60	
INV 47359	09/10/2019	1 x Drain Clean Rod	388.92	
INV 47794	09/10/2019	Neta End Plug-Barb 19MM & 4 x Ratchet Clip 19MM	3.14	
INV 47805	10/10/2019	Coupler Hose 2 Ends 12MM	5.45	
INV 47818	10/10/2019	Nipple BSP 1/2"	1.70	
INV 47831	11/10/2019	6 x Ratchet Clip 19MM, 2 x Elbow 19MM, Male Barb Conn 3/4" x	17.22	
INV 47859	14/10/2019	2 x R Clip 8MM Double & 2 x Lynch Clip 6MM	17.36	
INV 47868	15/10/2019	Elbow MxF BSP 1"	17.19	
INV 47874	15/10/2019	50 x 3 Flat Bar Mild Steel	22.65	
INV 47913	17/10/2019	Bleach Lemon 4.5L White King Mit 10, Potting Mix Pro-Gro 25Ltr,	49.97	
INV 47907	17/10/2019	2 x Radio Uniden W/Adaptors (UHF Hand Held)	698.00	
INV 47971	22/10/2019	Tape Measure 8M AF/Metric	12.43	
INV 47975	22/10/2019	Fertilizer Lawns 10KG - Byrne Park	22.97	
INV 47980	23/10/2019	6 x fence posts, 4 x fence rail	178.38	

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		Three Springs Rural Services		
INV 48031	24/10/2019	Tap Adaptor Uni 12MM, Bush BSP 3/4" x 1/2" & Neta 12MM x	37.62	
INV 48055	25/10/2019	Hose Grdn Unfit'd 12MM x 15M	24.95	
INV 48084	28/10/2019	TEE Brass 2	80.05	
INV 48082	28/10/2019	Nipple Brass 2"	27.95	
INV 48083	28/10/2019	Gate Valve Brass 2"	49.72	
INV 48085	28/10/2019	Stag Jointing Paste 200GM	19.78	
INV 48081	28/10/2019	Nipple Brass 2"	27.95	
		Living Timber Designs		
EFT15668	31/10/2019	Kit Form Cubby for Early Child Care Centre		3,915.00
INV	16/10/2019	Cubby Shop Mud Kitchen with deck for Early Child Care Centre	3,915.00	
		Westrac Pty Ltd		
EFT15669	31/10/2019	Monthly Account		3,151.17
INV PI	12/10/2019	9J-3658 cutting edges, 9J-3657 cutting edges	3,151.17	
		Landmark Operations Ltd		
EFT15670	31/10/2019	Monthly Account		828.99
INV	09/09/2019	20lt Adam Wipe-Out 450	100.00	
INV	09/09/2019	Supply 1 x SP200-S7 200lt Spray Tank	728.99	
		Wurth Australia Pty Ltd		
EFT15671	31/10/2019	Monthly Account		348.48
INV	08/10/2019	insect remover, silstic, screen clean, A/C sealant, Freight and	348.48	
		Mandy Wynne		
EFT15672	31/10/2019	Contractor		3,720.00
INV 0001	24/10/2019	Review and Prepare AFS 2019	3,720.00	
		WA Sign and Print Management		
EFT15673	31/10/2019	Monthly Account		3,253.80
INV	03/10/2019	S01 - Double Sided Sign as per Quote Q14576, S02 - 2 Pull Up	3,253.80	
		Zed Elect		
EFT15674	31/10/2019	Contractor		203.39
INV 0234	23/10/2019	elec repair to earth	203.39	
		WA Super		
DD12045.1	01/10/2019	Payroll deductions		10,996.54
INV SUPER	01/10/2019	Super. for 01/10/2019	5,157.41	
INV	01/10/2019	Payroll Deduction for 01/10/2019	2,592.71	
INV	01/10/2019	Payroll Deduction for 01/10/2019	10.00	
INV	01/10/2019		40.00	
INV	01/10/2019	Payroll Deduction for 01/10/2019	309.71	
INV	01/10/2019	Payroll Deduction for 01/10/2019	2,545.75	
INV	01/10/2019	Payroll Deduction for 01/10/2019	340.96	
		Colonial First State - FirstChoice Wholesale Personal Super		
DD12045.2	01/10/2019	Superannuation contributions		646.16
INV	01/10/2019	Payroll Deduction for 01/10/2019	300.00	
INV SUPER	01/10/2019	Super. for 01/10/2019	346.16	
		Australian Super		
DD12045.3	01/10/2019	Superannuation contributions		904.74
INV	01/10/2019	Payroll Deduction for 01/10/2019	174.98	
INV SUPER	01/10/2019	Super. for 01/10/2019	729.76	
		ANZ Smart Choice Super		
DD12045.4	01/10/2019	Superannuation contributions		686.28
INV	01/10/2019	Payroll Deduction for 01/10/2019	99.98	
INV SUPER	01/10/2019	Super. for 01/10/2019	586.30	
		Cbus Super		
DD12045.5	01/10/2019	Superannuation contributions		861.97
INV	01/10/2019	Payroll Deduction for 01/10/2019	470.17	
INV SUPER	01/10/2019	Super. for 01/10/2019	391.80	

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DD12045.6	01/10/2019	MLC Masterkey Personal Super		
INV SUPER	01/10/2019	Superannuation contributions		84.49
		Super. for 01/10/2019	84.49	
DD12045.7	01/10/2019	Sunsuper Superannuation Fund		
INV SUPER	01/10/2019	Superannuation contributions		249.16
		Super. for 01/10/2019	249.16	
DD12065.1	10/10/2019	Commander Australia		
INV	24/09/2019	Monthly Account		46.92
		Commander Contract (System Rental) (16/10/2019) to (15/11/2019) - iiNet Limited	46.92	
DD12066.1	01/10/2019	Monthly Medical Centre Coorow Account		54.95
INV	16/09/2019	Monthly Medical Centre Internet Account, 10 ADSL 1 SP-10 User	54.95	
DD12072.1	15/10/2019	WA Super		
INV SUPER	15/10/2019	Payroll deductions		8,159.74
		Super. for 15/10/2019	3,549.11	
INV	15/10/2019	Payroll Deduction for 15/10/2019	2,592.71	
INV	15/10/2019	Payroll Deduction for 15/10/2019	268.66	
INV	15/10/2019	Payroll Deduction for 15/10/2019	1,457.19	
INV	15/10/2019	Payroll Deduction for 15/10/2019	292.07	
		Colonial First State - FirstChoice Wholesale Personal Super		
DD12072.2	15/10/2019	Superannuation contributions		646.16
INV	15/10/2019	Payroll Deduction for 15/10/2019	300.00	
INV SUPER	15/10/2019	Super. for 15/10/2019	346.16	
DD12072.3	15/10/2019	Australian Super		
INV	15/10/2019	Superannuation contributions		889.23
INV SUPER	15/10/2019	Payroll Deduction for 15/10/2019	325.59	
		Super. for 15/10/2019	563.64	
DD12072.4	15/10/2019	ANZ Smart Choice Super		
INV	15/10/2019	Superannuation contributions		526.97
INV SUPER	15/10/2019	Payroll Deduction for 15/10/2019	94.96	
		Super. for 15/10/2019	432.01	
DD12072.5	15/10/2019	Cbus Super		
INV	15/10/2019	Superannuation contributions		591.05
INV SUPER	15/10/2019	Payroll Deduction for 15/10/2019	322.39	
		Super. for 15/10/2019	268.66	
DD12072.6	15/10/2019	MLC Masterkey Personal Super		
INV SUPER	15/10/2019	Superannuation contributions		33.06
		Super. for 15/10/2019	33.06	
DD12072.7	15/10/2019	Sunsuper Superannuation Fund		
INV SUPER	15/10/2019	Superannuation contributions		197.13
		Super. for 15/10/2019	197.13	
DD12076.1	23/10/2019	Bond Administrator		
INV BOND	19/09/2019	Housing Bond and Pet Bond for 89 Williamson Street		900.00
		Housing Bond and Pet Bond for 89 Williamson Street	900.00	
DD12078.1	24/10/2019	Bond Administrator		
INV T26	24/10/2019	BOND FOR UNIT 1 KADATHINNI SUBMITTED TO BOND		500.00
		Bond for Kadathinni Unit 1, 8 Carter Street, Three Springs WA 6519	500.00	
DD12081.1	28/10/2019	National Mastercard		
INV	21/10/2019	Monthly Credit Card Account		2,004.45
		Card Fee - SJY, Deposit for Microsoft Surface Compendium Trial - WA Super	2,004.45	
DD12083.1	29/10/2019	WA Super		
INV SUPER	29/10/2019	Payroll deductions		6,516.09
		Super. for 29/10/2019	3,364.51	
INV	29/10/2019	Payroll Deduction for 29/10/2019	2,592.71	
INV	29/10/2019	Payroll Deduction for 29/10/2019	268.66	

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		WA Super		
INV	29/10/2019	Payroll Deduction for 29/10/2019	290.21	
		Colonial First State - FirstChoice Wholesale Personal Super		
DD12083.2	29/10/2019	Superannuation contributions		646.16
INV	29/10/2019	Payroll Deduction for 29/10/2019	300.00	
INV SUPER	29/10/2019	Super. for 29/10/2019	346.16	
		Australian Super		
DD12083.3	29/10/2019	Superannuation contributions		883.36
INV	29/10/2019	Payroll Deduction for 29/10/2019	322.39	
INV SUPER	29/10/2019	Super. for 29/10/2019	560.97	
		ANZ Smart Choice Super		
DD12083.4	29/10/2019	Superannuation contributions		526.97
INV	29/10/2019	Payroll Deduction for 29/10/2019	94.96	
INV SUPER	29/10/2019	Super. for 29/10/2019	432.01	
		Cbus Super		
DD12083.5	29/10/2019	Superannuation contributions		591.05
INV	29/10/2019	Payroll Deduction for 29/10/2019	322.39	
INV SUPER	29/10/2019	Super. for 29/10/2019	268.66	
		MLC Masterkey Personal Super		
DD12083.6	29/10/2019	Superannuation contributions		27.18
INV SUPER	29/10/2019	Super. for 29/10/2019	27.18	
		Sunsuper Superannuation Fund		
DD12083.7	29/10/2019	Superannuation contributions		220.54
INV SUPER	29/10/2019	Super. for 29/10/2019	220.54	
		Department Of Transport - Daily Licensing		
DD12098.1	31/10/2019	POLICE LICENSING PAYMENTS FOR THE MONTH OF		23,932.95
INV T1	31/10/2019	POLICE LICENSING 26/09/2019, POLICE LICENSING	23,932.95	

REPORT TOTALS

Bank Code	Bank Name	TOTAL
L	POLICE LICENSING	23,932.95
M	MUNICIPAL BANK	760,141.37
TOTAL		784,074.32

Debtors Trial Balance
As at 31.10.2019

Debtor #	Name	Credit Limit	02.08.2019 GT 90 days	Age	01.09.2019 GT 60 days	01.10.2019 GT 30 days	31.10.2019 Current	Total
			Of Oldest Invoice (90Days)					
A79			0.00	0	0.00	0.00	52.19	52.19
B101			0.00	0	0.00	0.00	0.00	-14.32
C3			0.00	0	0.00	0.00	8471.86	8471.86
C6			0.00	0	0.00	80.00	734.20	814.20
C102			15.26	91	0.00	0.00	0.00	15.26
C108			0.00	0	47.59	0.00	0.00	47.59
D87			0.00	0	0.00	0.00	60.00	60.00
F42			10.00	123	0.00	0.00	0.00	10.00
G31			0.00	0	0.00	0.00	12874.00	12874.00
H54			0.00	0	0.00	99.98	0.00	99.98
J17			0.00	0	0.00	1546.59	0.00	1546.59
M5			0.00	0	0.00	0.00	0.00	0.00
M24			0.00	0	0.00	0.00	221.41	221.41
M38			0.00	0	0.00	200.00	0.00	200.00
N46			0.00	0	0.00	0.00	50.00	50.00
O17			0.00	0	0.00	0.00	0.00	-360.00
P57			0.00	0	0.00	16.04	0.00	16.04
R12			0.00	0	0.00	0.00	30.00	30.00
S104			0.00	0	0.00	0.00	5000.00	5000.00
S115			0.00	0	0.00	0.00	0.00	-200.00
T12			0.00	0	0.00	240.50	0.00	240.50
T52			2236.90	182	640.00	900.00	0.00	3776.90
T57			50.00	148	0.00	60.00	0.00	110.00
V11			0.00	0	150.00	500.00	0.00	650.00
W60			0.00	0	0.00	0.00	0.00	-138.61
Totals --- Credit Balances:		-712.93	2312.16		837.59	3643.11	27493.66	33573.59