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Minutes (Unconfirmed)

Audit, Risk & Improvement Committee Meeting

Wednesday, 2 September 2026

INDEX

Item 1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Independent Presiding Member, Mr Eion GANZER, opened the meeting at 3:33pm.

Item 2. ATTENDANCE AND APOLOGIES

Attendees:

Mr Eion GANZER	Independent Presiding Member
Cr Shaun KALAJZIC	Member
Cr Matthew SEWELL	Member
Cr Mandy STEPHENSON	Member

Observers:

Mrs Kellie ANSPACH	Deputy of the Independent Presiding Member
Cr Stuart BOEKEMAN	Shire President

Staff:

Sam DOLZADELLI	Chief Executive Officer
Mel LYMON	Deputy Chief Executive Officer
Danell BLISS	Senior Finance Officer (Minutes)

Item 3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

3.1 CONFIRMATION OF THE MINUTES OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING HELD ON WEDNESDAY, 11 MARCH 2026.

OFFICER RECOMMENDATION:
MOVED: Cr KALAJZIC SECONDED: Cr SEWELL

That the Minutes of the Audit, Risk and Improvement Committee Meeting held on Wednesday, 11 March 2026 be CONFIRMED as a true and correct record of the proceedings**.**

CARRIED: 4/0
RESOLUTION: ARIC-010926

For:	Against:
Mr E Ganzer	
Cr S Kalajzic	
Cr M Sewell	
Cr M Stephenson	

Item 4. STAFF REPORTS

4.1 COMPLIANCE AUDIT RETURN 2025

FILE REFERENCE:	Governance
REPORT DATE:	17 August 2026
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Tan Evans – EA & Governance Officer
REVIEWER:	Sam Dolzadelli - Chief Executive Officer
ATTACHMENTS:	4.1.1 Compliance Audit Return 2025

PURPOSE OF REPORT:

The Committee is requested to review and endorse the Shire's Compliance Audit Return (CAR) 2025 prior to Council adoption and submission to the Department of Local Government, Industry Regulation and Safety (DLGIRS) by 30 September 2026.

BACKGROUND:

Under the *Local Government Act 1995* section 7.13(1)(i) requires the local government to carry out, in the prescribed manner and in a form approved by the Inspector, an audit of compliance with such statutory requirements as are prescribed whether those requirements are (i) of a financial nature or not; or (ii) under this Act or another written law.

Regulation 13 of the *Local Government (Audit) Regulations 1996* details the relevant legislation sections and regulations that must be audited in the CAR.

Regulation 14 of the *Local Government (Audit) Regulations 1996* states the following:

(1) A local government must carry out an audit (a compliance audit) of the local government's compliance with the statutory requirements prescribed by regulation 13 for the period beginning on 1 January and ending on 31 December in each year.

(1A) Subregulation (1) is subject to regulation 15A.

(2) After a local government has carried out a compliance audit, the CEO must —
- (a) prepare a compliance audit return in a form approved by the Inspector; and
- (b) give a copy of the compliance audit return to the local government's audit, risk and improvement committee.

(3) The audit, risk and improvement committee must —
- (a) review the compliance audit return; and
- (b) report to the council the results of that review.

(4) When reporting to the council, the audit, risk and improvement committee must make any recommendations that the committee considers appropriate in relation to the compliance audit return.

(5) The council must consider the compliance audit return and the results of the audit, risk and improvement committee's review (including any recommendations) at a meeting of the council.

(6) The council must —
   (a) determine if any matters raised by the audit, risk and improvement committee require action to be taken by the local government; and
   (b) either —
      (i) adopt the compliance audit return; or
      (ii) adopt the compliance audit return subject to amendments proposed by the council.

POLICY REQUIREMENTS:
N/A

LEGISLATIVE REQUIREMENTS:
- *Local Government Act 1995* – Section 7.13(1)(i)
- *Local Government (Audit) Regulations 1996* – Regulation 13 and 14

STRATEGIC IMPLICATIONS:
There are no Strategic Implications relating to this item.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
  There are no known environmental impacts associated with this proposal.

- **Economic**
  There are no known economic impacts associated with this proposal.

- **Social**
  There are no known social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Nil

COMMENT:

The annual Compliance Audit Return (CAR) is required under section 7.13(1)(i) of the *Local Government Act 1995*. The CAR is based on calendar year, and hence the audit period covered is 1 January 2025 to 31 December 2025.

Regulation 13 of the *Local Government (Audit) Regulations 1996* details all relevant legislation that must be included in the CAR. The local government is then required to present the CAR to the Audit Risk and Improvement Committee for review, and thereafter to Council for adoption. The CAR must then be submitted by 31 March of the same year.

This year, due to updates and changes made to legislation, the Inspector extended the CAR deadline to 30 September 2026 as per Regulation 15(3) of the *Local Government (Audit) Regulations 1996*.

Of the 105 questions posed by the Department, there was one (1) instance of non-compliance. This relates to question on page 7 as per s.5.75 of the act; *was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?*

The Senior Finance Officer commenced in September 2025 and the primary return was not completed until March 2026 (6 months after commencement). This has been detailed within the CAR and processes now put in place via our Governance calendar to avoid this occurring again in the future.

There is a glitch confirmed by the Department in the CAR portal with regard to the question pertaining to the Audit Regulation 17 review requirements (page 14). The "date of council's resolution to accept the report: 01/01/2025" cannot be selected to be an earlier date.

VOTING REQUIREMENTS: Simple Majority

OFFICER RECOMMENDATION:
MOVED: Cr STEPHENSON SECONDED: Cr KALAJZIC

That the Audit, Risk and Improvement Committee recommend that Council:

1. Adopt the Compliance Audit Return for the 2025 calendar year, and
2. Request the Chief Executive Officer to submit the return to the Local Government Inspector no later than 30 September 2026.

CARRIED: 4/0
RESOLUTION: ARIC-020926

For:	Against:
Mr E Ganzer	
Cr S Kalajzic	
Cr M Sewell	
Cr M Stephenson	

Local Government Inspector

GOVERNMENT OF WESTERN AUSTRALIA

2025 Compliance Audit Return

Local Government Authority: The Shire of Wongan-Ballidu

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: N/A

Comments: Local Law Review undertaken in 2026.

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: N/A

Comments: Nil public tenders, WALGA PSP used as exemption applies.

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: N/A

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: N/A

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

Comments: Nil.

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

Comments: Nil.

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: N/A

Comments: Nil.

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

Comments: Nil.

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: N/A

Comments: Nil advertised.

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

Comments: Shire has no Senior Employees.

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Comments: Resolution 020225 - OCM held 26 February 2025, see attachments.

Were all delegations to the CEO in writing?

Response: Yes

Comments: Signed letter by Shire President, see attachments.

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

Comments: All sub delegations were in writing signed by CEO and added to register, see attachments.

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: N/A

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Comments: See attachments.

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Comments: Resolution 020225 - OCM held 26 February 2025, see attachments.

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

Comments: Shire maintains a 'Use of Delegated Authority' Register.

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: Yes

Comments: Council Policy 7.2 Employee Gratuity/Farewell, see attached.

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

Comments: Nil.

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Comments: See attachments.

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

Comments: https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Code_of_Conduct_V4_Updated_December_2021.pdf

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: Yes

Comments: See attachments.

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: N/A

Comments: Nil.

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: N/A

Comments: Nil.

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: Yes

Comments: Included in each agenda item as relevant.

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: No

Comments: There was one instance where the Shire had a new Senior Finance Officer commence and their primary return was missed in error initially and not completed within the 3 month timeframe. The SFO has a single delegated authority, being payments from the municipal bank account (requires dual authorisation). This was rectified with a return completed.

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Comments: See attachments.

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Comments: Nil gifts, see attachments.

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

Comments:
https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Registers/Gifts_Register_-_CEO_up_to_30_June_2026.pdf

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government’s website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

Comments: Council Policy 5.22 Attendance at Events and Functions.

https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Council_Policies__Individual_/5_22_Attendance_at_Events_and_Functions.pdf

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

Comments: See website.

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: N/A

Comments: Amended February 2026 pursuant to Inspector amendments.

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government’s website?

Response: Yes

Comments: https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Code_of_Conduct_-_July_2024.pdf

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

Comments: Council Policy 5.23 Elected Members Continuing Professional Development

https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Council_Policies__Individual_/5_23_Elected_Member_Continuing_Professional_Development_Policy.pdf

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: N/A

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: N/A

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: N/A

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: N/A

Comments: Existing CEO.

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

Comments: https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Code_of_Conduct_V4_Updated_December_2021.pdf

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

Comments: https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Annual_Reports/2024-2025-Annual-Report-with-AFR-and-audit-opinion.pdf

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Comments: Strategic Community Plan full review undertaken in 2025 and adopted by Council OCM March 2026, resolution 030326.

Adoption date or the date of the most recent review: 15/12/2021

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: Yes

Date of review: 20/08/2025

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: Yes

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: Yes

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: Yes

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

Comments: Completed 10/12/25, report received 12/12/25.

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: Yes

Comments: Previous review undertaken in 2022/23 FY and presented to Council 22 March 2023. Resolution 060323.

Next due in 2025/26 FY, and was completed in January 2026, and will form part of the 2026 CAR.

Date of council's resolution to accept the report: 01/01/2025

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: N/A

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Comments: Attached.

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

Comments:
https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Registers/Register_of_Electoral_Gifts_PUBLIC_-_2026.pdf

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

Comments: Under DA.

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

Comments: See minutes of each OCM.

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

Comments: Yes, included in list of payments item to Council each month.

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: N/A

Comments: No multiple contracts entered with same supplier.

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: N/A

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: Yes

Comments: Note nil tenders.

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: N/A

Comments: Nil tenders.

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: N/A

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: N/A

r. 21

Does the local government’s advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: N/A

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: N/A

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: Yes

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of ______________________________ 2026.

CEO | Date

Mayor or President | Date

4.2 GOVERNANCE COUNCIL POLICY REVIEWS

FILE REFERENCE:	Policies and Procedures/Council Policies
REPORT DATE:	24 August 2026
APPLICANT/PROPONENT:	N/A
AUTHOR:	Sam Dolzadelli – Chief Executive Officer
ATTACHMENTS:	4.2.1 – Policy 5.1 – Citizen, Young Citizen, Community Event and Community Group of the Year Awards 4.2.2 - Policy 5.18 – Retirement of Elected Members – Gifts and Functions 4.2.3 – Policy 5.22 – Attendance at Events and Functions 4.2.4 – Policy 5.23 – Elected Member Continuing Professional Development 4.2.5 – Policy 5.25 – Model Standards for CEO Recruitment, Performance and Termination 4.2.6 – Policy 5.27 – Complaints Management – Code of Conduct Behaviour Complaints 4.2.7 – Policy 5.34 – Execution of Documents 4.2.8 – Policy 5.3 – Common Seal 4.2.9 – Policy 5.9 – Elected Member/Staff Conferences 4.2.10 – Policy 5.11 – Councillor Dress Standards 4.2.11 – Policy 5.13 – Media Activity 4.2.12 – Policy 5.38 – Communications and Social Media (New)

PURPOSE OF REPORT:

The purpose of this report is to recommend that the Audit, Risk and Improvement Committee considers the Council policy reviews contained within this report, and recommends Council endorse the recommended actions.

BACKGROUND:

The Council Policy Manual serves as a key governance tool, which details the principles, responsibilities and procedures that underpin decision-making processes across the organisation. It includes both legislatively required matters, and other matters whereby Council have a level of discretion.

The role of council is that of a governing body, with responsibilities pertaining to the strategic planning for the future of the district. Therefore, council policies are intended to provide guidance to the Council and CEO on such matters. The CEO is responsible for managing the administration and operations of the local government, and as such Council policies should not deal with these matters.

Council and the CEO have committed to reviewing each Council Policy at least once every three (3) years.

POLICY REQUIREMENTS:

Adoption of the amendments recommended within this report will cause updates to the policies and the Shire of Wongan-Ballidu Policy Manual.

LEGISLATIVE REQUIREMENTS:

- Section 2.7 of the *Local Government Act 1995* – Role of council
- Section 5.41 of the *Local Government Act 1995* – Role of CEO
- *Local Government (Financial Management) Regulations 1996*

STRATEGIC IMPLICATIONS:
Nil.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
  There are no known environmental impacts associated with this proposal.
- **Economic**
  There are no known economic impacts associated with this proposal.
- **Social**
  There are no known social implications associated with this proposal.

FINANCIAL IMPLICATIONS:
Nil.

COMMENT:

As part of ongoing policy reviews, the following changes have been identified, and are recommended to be authorised by Council.

Policy	Action	Comment
5.1 Citizen, Young Citizen, Community Event and Community Group of the Year Awards	Amend	Minor amendment to incorporate changes previously discussed with President and Deputy President subsequent to last awards.
5.3 Common Seal	Repeal	Duplicated by Policy 5.34.
5.9 Elected Member/Staff Conferences	Repeal	Duplicated by Policy 5.23, which is a legislative requirement under the Act.
5.11 Councillor Dress Standards	Repeal	Should be captured as part of the induction process, can be incorporated into the handbook and also references in the Code of Conduct if necessary. This is not what Council Policies are for.
5.13 Media Activity	Repeal	Replace with new policy – Communications and Social Media Policy (see attached)
5.18 Retirement of Elected Members – Gifts and Functions	Amend	Amend to align with legislative requirements for gifts to council members.
5.22 Attendance at Events and Functions	Amend	Amend to remove reference to employees outside of the CEO and condense in line with best practice.
5.23 Elected Member Continuing Professional Development	Amend	Amended to combine this with Council Policy 5.9 and update to reflect best practice.

5.25 Model Standards for CEO Recruitment, Selection, Performance and Termination	Amend	Minor textual changes to reflect the passage of time since this was legislated and inclusion of reference to new Council Policy 5.37.
5.27 Complaints Management – Code of Conduct Behaviour Complaints	Amend	Amend to reflect legislative changes which includes the commencement of the Inspector and the changes to the types of complaints.
5.34 Execution of documents	Amend	Amend to simplify and remove unnecessary text in line with best practice.
5.38 – Communications and Social Media	New	Implement best practice version of this policy to guide Shire communications from Elected Members and employees.

VOTING REQUIREMENTS: Simple majority.

OFFICER RCOMMENDATION:
MOVED: Cr SEWELL SECONDED: Cr KALAJZIC

That the Audit, Risk and Improvement Committee recommend that Council:

1. Amend the following Council Policies:
- 5.1 – Citizen, Young Citizen, Community Event and Community Group of the Year Awards (attachment 4.2.1)
- 5.18 – Retirement of Elected Members – Gifts and Functions (attachment 4.2.2)
- 5.22 – Attendance at Events and Functions (attachment 4.2.3)
- 5.23 – Elected Member Continuing Professional Development (attachment 4.2.4)
- 5.25 – Model Standards for CEO Recruitment, Selection, Performance and Termination (attachment 4.2.5)
- 5.27 – Complaints Management – Code of Conduct Behaviour Complaints (attachment 4.2.6)
- 5.34 – Execution of documents (attachment 4.2.7)

2. Repeal the following Council Policies:
- Council Policy 5.3 – Common Seal (attachment 4.2.8)
- Council Policy 5.9 – Elected Member/Staff Conferences (attachment 4.2.9)
- Council Policy 5.11 – Councillor Dress Standards (attachment 4.2.10)
- Council Policy 5.13 – Media Activity (attachment 4.2.11)

3. Adopt the new Council Policy 5.38 – Communications and Social Media (attachment 4.2.12)

CARRIED: 4/0
RESOLUTION: ARIC-020926

For:	Against:
Mr E Ganzer	
Cr S Kalajzic	
Cr M Sewell	
Cr M Stephenson	

5.1 Citizen, Young Citizen, Community Event and Community Group of the Year Awards

Policy Owner	**Governance**
Person Responsible	**Chief Executive Officer and Shire President**
Date of Adoption	**23 February 2022 – Resolution 040222**
Date of Last Review	**27 November 2024 – Resolution 031124**
Date of Next Review	**(3 years / or earlier if required)**

OBJECTIVE

To outline the criteria for the annual recognition of individuals, groups and events in the Shire of Wongan-Ballidu who have made a noteworthy contribution to the community and development of the Shire. The Policy also provides the protocols around nominations and selection of award winners.

POLICY

Eligibility
The Wongan-Ballidu Citizen of the Year Award shall be open to any person who has resided in the district for a period of not less than twelve months. Shire Councillors shall be ineligible while holding office.

The Wongan-Ballidu Young Citizen Award shall be open to any person under the age of 36 on the closing of the nominations who has resided in the district for a period of not less than twelve months. Shire Councillors shall be ineligible while holding office.

Any person who has made a noteworthy contribution to the district during the current year and/or given outstanding service to the local community over several years shall be eligible.

Process
The Shire Council shall invite nominations for the Award in the first week of October, with a closing date no later than the first Friday in December. The opening of the Award nominations shall be published through the Boomer, all social media platforms, the Shire website, all townsite noticeboards, and by direct circular to substantial organisations.

Individuals as well as organisations may submit nominations. Only one person or event may receive each Award.

The Selection Panel reserves the right not to present an award if there are insufficient nominations or nominations received are not of a sufficient standard. Previous award winners are eligible to win an award more than once.

The Award is to be announced at the Australia Day Breakfast held on January 26, each year.

Selection Panel

The Selection Panel shall be determined by the Shire President and Deputy President. The Panel shall consist of five (5) community representatives, who will vote to determine the award winners. There shall be two (2) proxy community representatives who are to replace a primary voting representative in the instance whereby a primary voting representative is unable to participate. The Shire President and Deputy President shall not participate in the voting. The community representatives will be selected jointly by the Shire President and Deputy President upon the closure of the nomination period to avoid conflicts of interest between the Panel and nominees.

There shall be no set assessment criteria for determining the Award winners. Notwithstanding this, quality of service will be more important than duration of service. An information pack to assist the panel members will be provided as part of the voting process.

Nominations shall be kept confidential.

Awards Ceremony

In addition to the official announcement of award winners at the Australia Day Breakfast held on January 26 each year, Council will host a Community Awards Ceremony event no later than 30 April of each year. All winners of the current year's award will be invited, and winners of the Citizen and Young Citizen of the Year will have the opportunity to extend this invitation to family and friends, with numbers limited.

Previous winners will also be invited to this event, however representation for previous winners of the Community Event and Community Group of the Year awards will be limited to one. If a previous winner has become deceased, an invitation will be extended to their spouse/partner, this is not extended to general family.

REVIEW

Reviews of this policy are to be undertaken every three years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

The Chief Executive Officer, in conjunction with the Shire President, is responsible for implementing this Policy.

5.18 Retirement of Elected Members – Gifts & Functions

Policy Owner	Governance~~Administration and Financial Services~~
Person Responsible	Chief Executive Officer & President
Date of Adoption	07 February 2005
Date of Last Review	22 June 2022 – Resolution 030622
Date Next Due for Review	3 years / or earlier if required

OBJECTIVE

To show appreciation to Elected Members who have served the Council and the Community.

DEFINITIONS

'Retirement' means an Elected Member has served at least one full four-year term and is either not re-elected during an election process, does not seek re-election, or resigns mid-term.

'Years of service' means each completed 12-months of service.

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POLICY

Upon retirement of an Elected Member, an official presentation and function shall be held to recognise the Elected Member's service to the Council.

Gifts to elected members are governed by the *Local Government Act 1995* and *Local Government (Administration) Regulations 1996*, which state:

Section 5.100A of the *Local Government Act 1995* –

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A local government cannot give a gift to a council member unless —

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(a) the gift is given in prescribed circumstances; and
(b) the value of the gift is less than a prescribed amount.

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Regulation 34AC of the *Local Government (Administration) Regulations 1996* –

(1) The retirement of a council member who has served at least one full 4 year term of office is prescribed under section 5.100A(a) as circumstances in which a gift can be given to the council member.

(2) The amount of $100 for each year served as a council member to a maximum of $1,000 is prescribed under section 5.100A(b) in respect of a gift given to a council member in the circumstances set out in subregulation (1).

~~A gift shall be presented to the Elected Member;~~

~~**0-4 Years**~~	~~Certificate of Service and a gift to the value of $100~~
~~**5-8 Years**~~	~~Certificate of Service and a gift to the value of $300~~
~~**9+ Years**~~	~~Certificate of Service and gift to the value of $500~~
~~**President**~~	~~Certificate of Service and a gift to the value of $1000~~

The President is to be consulted to determine a suitable gift for any retiring Elected Member. In the instance the President retires, the Deputy President will be consulted to determine a suitable gift. ~~service.~~

End of Term Dinner is held after each election in November/December. Existing Councillors, newly elected Councillors and Executive Staff are to be invited to this event. The End of Term Dinner is to be the function where retiring Elected Member's are acknowledged. In the instance where an Elected Member retires mid-term, this may be done as part of a separate occasion, for example a dinner after their last Council Meeting.~~When a President does not complete their term, the previous President will be invited to the formal End of Term Dinner.~~

REVIEW

Reviews of this policy are to be undertaken every three years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

The Chief Executive Officer is responsible for ensuring that the necessary arrangements are made to ensure that this policy is enacted, through consultation with the Shire President.

~~*Note: Minister for Local Government Regional Director's exemption from Financial Interest provision required.*~~

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5.22 Attendance at Events and Functions

Policy Owner	**Governance~~Administration and Financial Services~~**
Person Responsible	**Chief Executive Officer**
Date of Adoption	**26 August 2020 – Resolution 020820**
Date of Last Review	**26 August 2020 – Resolution 020820**
Date Next Due for Review	**3 years / or earlier if required**

PURPOSE

The Shire of Wongan-Ballidu is required under the *Local Government Act 1995* to approve and report on attendance at events for Elected Members and the Chief Executive Officer.

This policy addresses attendance at any events, including concerts, conferences, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid by the local government. The purpose of the policy is to provide transparency about the attendance at events of Elected Members~~,~~ and the Chief Executive Officer (CEO). ~~and all Employees of the Shire.~~

OBJECTIVE

To establish guidelines, in accordance with the requirements of section 5.90A of the *Local Government Act 1995,* for the appropriate disclosure and management of acceptance of invitations to events or functions where Elected Members and the CEO represent the Shire.~~The policy provides guidance to Elected Members and Employees when an invitation to an event or function, or other hospitality occasion, ticketed or otherwise, is offered free of charge.~~

~~Attendance at an event in accordance with this policy will exclude the gift holder from the requirement to disclose an interest if; the ticket is above $300 and/or the donor has a matter before Council. Any gift received that is less than $300 (either one gift or cumulative over 12 months from the same donor) also does not need to be disclosed as an interest. Receipt of the gift will still be required under the gift register provisions.~~

SCOPE

This policy applies to invitations or tickets to events that are provided to the Shire of Wongan-Ballidu Council, individual Elected Members or the Shire of Wongan-Ballidu CEO.

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An invitation or ticket to an event provided directly to an individual (which means personally to a Council Member or the CEO) is to be treated as a gift (gift as defined in section 5.57 of the Act).

Elected Members or the CEO may accept these invitations, subject to disclosing the acceptance of the invitation / ticket as a gift (if valued at over $300, in accordance with section 5.87A of the *Local Government Act* and Regulation 20A of the *Local Government (Administration Regulations) 1996*. The gift will be disclosed on the Shire's public Register of Gifts.

An Elected Member or the CEO may attend an event and not disclose it as a gift if they have purchased the ticket themselves.

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DEFINITIONS

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Term	**Definition**
Act	*Local Government Act 1995.*
CEO	Means the Chief Executive Officer of the Shire.
Event	Has the meaning given to it under the *Local Government Act 1995.* Section 5.90A(1) of the Act states the following: **Event** includes the following: a) a concert; b) a conference; c) a function; d) a sporting event; e) an occasion of a kind prescribed for the purposes of this definition.
Gift	Has the meaning given to it under the *Local Government Act 1995.* Section 5.57 of the Act states the following: **Gift** means: a) a conferral of a financial benefit (including disposition of property) made by 1 person in favour of another person unless adequate consideration in money or money's worth passes from the person whose favour the conferral is made to the person who makes the conferral;

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	b) or a travel contribution For the purposes of the above definition: • travel includes accommodation incidental to a journey; • travel contribution means a financial or other contribution made by 1 person to travel undertaken by another person.
Shire	Means the Shire of Wongan-Ballidu.
Sponsored by	Means financially or in-kind.
Ticket	Includes an admission ticket to an event, or an invitation to attend an event, or a complimentary registration to an event, that is offered by a third party.

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POLICY

~~This policy applies to Elected Members, the Chief Executive Officer and all Employees of the Shire (the Shire) in their capacity as an Elected Member or Employee of the Shire.~~

~~Elected Members, the Chief Executive Officer and Managers occasionally receive tickets or invitations to attend events to represent the Shire to fulfil their leadership roles in the community. The event may be a paid event, or a ticket/invitation may be gifted in kind, or indeed it may be to a free/open invitation event for the community in general.~~

~~**Provision of tickets to events**~~

~~**1. INVITATIONS**~~

~~1.1 All invitations or offers of tickets for an Elected Member, CEO or employee to attend an event should be in writing and addressed to the CEO.~~

~~1.2 Any invitation or offer of tickets not addressed to the CEO is not captured by this policy and must be disclosed in accordance with the gift and interest provisions in the Act.~~

~~1.3 A list of events and attendees authorised by the local government in advance of the event is at; *Annexure A* – Pre-Approved Events, and *Annexure B* – Example Register.~~

1. Pre-Approved Events

Annexure A to this policy contains a list of events which are considered to be **Pre-Approved Events** for the purposes of this policy.

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Elected Members or the CEO may at their discretion attend an event on the Pre-Approved Events list on behalf of the Shire, where the invitation or ticket is provided to the Shire and no fee is payable for attending.

2. Approval for Other Events~~APPROVAL OF ATTENDANCE~~

An Elected Member or the CEO must obtain approval before accepting and using a ticket for an event that is not pre-approved under clause 1.

- If the applicant is an Elected Member, the CEO must approve it in consultation with the President.
- If the applicant is the CEO, the President must approve it.

~~2.1~~ In deciding on attendance at an event that is not~~n~~-pre-approved~~ event~~, the CEO or the President~~council~~ will consider;

a) who is providing the invitation or ticket to the event;~~,~~

~~a)~~b) the potential for an actual or perceived conflict of interest;

~~b)~~c) the location of the event in relation to the local government (within the district or out of the district),

~~c)~~d) the role of the Elected Member or CEO when attending the event (participant, observer, presenter) and the value of their contribution,

~~d)~~e) whether the event is sponsored by the local government,

~~e)~~f) the benefit of local government representation at the event,

~~f)~~g) the number of invitations / tickets received, and

~~g)~~h) the cost to attend the event, including the cost of the ticket (or estimated value of the event per invitation) and any other expenses such as travel and accommodation.

~~2.2 Decisions to attend non- pre-approved events in accordance with this policy will be made by simple majority of Council.~~

3. Payments i~~I~~n Respect o~~O~~f Attendance

3.1 Where an invitation or ticket to an event is provided free of charge, the local government may contribute to appropriate expenses for attendance, such as travel and accommodation, for events outside the district if the ~~c~~Council determines attendance to be of public value.

3.2 For any events where a member of the public is required to pay, unless previously approved and listed in Annexure A, the Council will determine whether it is in the best interests of the local government for an Elected Member~~,~~ or the CEO ~~or another Officer~~ to attend on behalf of the Council.

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3.3 If the Council determines that an Elected Member or CEO should attend a paid event, the local government will pay the cost of attendance and reasonable expenses, such as travel and accommodation.

3.4 Where partners of an authorised local government representative attend an approved event, any tickets for that person will be paid by Council.

~~3.4~~3.5 Approvals will be subject to approved budget allocation.

4. Requirements to Declare an Interest

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4.1 In accordance with legislation, attendance at an Approved Event, will exclude an Elected Member or the CEO from the requirement to disclose a conflict of interest if the ticket is above $300 and the donor has a matter before Council. Receipt of the gift will still be required to be declared under the gift register provisions.

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4.2 If a matter comes before Council which triggers a conflict of interest due to an Elected Member's attendance at an event (which is not an Approved Event and declarations of interest arise according to the prescribed gift threshold) the Elected Member must disclose this interest to the CEO or Presiding Member prior to the matter being considered, and must be absent from, or seek Council approval for, participation in consideration of the item.

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4.3 If a matter comes before the Shire which triggers a conflict of interest due to the CEO's attendance at an event (which is not an Approved Event and declarations of interest arise according to the prescribed gift threshold) the CEO must disclose this conflict of interest to the President and remove themself from the decision-making process.

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~~**GUIDELINES**~~

~~*Local Government Act 1995* S50.9A~~

~~**Definitions**~~

~~Elected Members includes the Shire President and all Elected Members.~~

~~In accordance with Section 5.90A of the *Local Government Act 1995* an event is defined as a:~~

- ~~Concert~~
- ~~Conference~~
- ~~Function~~
- ~~Sporting event~~
- ~~Occasions prescribed by the Local Government (Administration) Regulations 1996.~~

REVIEW

Reviews of this policy are to be undertaken every three years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

The Chief Executive Officer is responsible for the implementation of this policy.

~~Annexure A – Pre-Approved Events~~

~~Annexure B – Example of Register of Events Approved by Council (by Simple Majority decision)~~

Annexure A – Pre-Approved Events

The Shire approves attendance at the following events by Elected Members, the Chief Executive Officer and employees of the Shire: -

(a) Advocacy lobbying or Ministerial briefings (Elected Members and the Chief Executive Officer only);

(b) Meetings of clubs or organisations within the Shire of Wongan-Ballidu;

(c) Any free event held within the Shire of Wongan-Ballidu;

(d) Australian or West Australian Local Government events;

(e) Events hosted by Clubs or Not for Profit Organisations within the Shire of Wongan-Ballidu to which the Shire President, Elected Member~~,~~ or Chief Executive Officer ~~or employee~~ has been officially invited;

(f) Shire hosted ceremonies and functions;

(g) Shire hosted events with employees;

(h) Shire run tournaments or events;

(i) Shire sponsored functions or events;

(j) Community art exhibitions;

(k) Cultural events/festivals;

(l) Events run by a Local, State or Federal Government;

(m) Events run by the Wongan Hills District High School or Cadoux Primary School;

(n) Major professional bodies associated with local government at a local, state and federal level;

(o) Opening or launch of an event or facility within the Shire of Wongan-Ballidu;

(p) Recognition of Service events;

~~(q) RSL events; and~~

(q) Where Shire President, Elected Member or Chief Executive Officer representation has been formally requested~~;~~. and

(r) Any training or conference event attended by an Elected Member in accordance with Elected Member Continuing Professional Development Policy.

~~Annexure B – Register of Events Approved by Council (by Simple Majority decision)~~

~~Event~~	~~Date of Event~~	~~Approved Attendee/s~~	~~Approved local government contribution to cost~~	~~Date of Council resolution~~

5.23 Elected Member Continuing Professional Development Policy

Policy Owner	Governance~~Administration and Financial Services~~
Person Responsible	Chief Executive Officer
Date of Adoption	23 September 2020 – Resolution 020920
Date of Last Review	23 September 2020 – Resolution 020920
Date Next Due for Review	3 years / or earlier if required

PURPOSE

This policy is required under section 5.128 of the *Local Government Act 1995* and is intended to provide guidance in relation to the ongoing professional development of Elected Members.

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OBJECTIVE

To ensure that Elected Members of the Shire of Wongan-Ballidu (the Shire) understand their obligations as Elected Members, make well informed decisions and effectively represent their constituents, and that the Shire provides support for Elected Members to attend conferences, seminars, training and other professional development opportunities in order to develop and enhance their knowledge pertaining to their role.

SCOPE

This policy applies to all Elected Members of the Shire.

DEFINITIONS

Term	Definition
Act	*Local Government Act 1995.*
CEO	Means the Chief Executive Officer of the Shire.
CPD	Means Continuing Professional Development
Elected Member	Means a Council Member elected to serve on the Shire of Wongan-Ballidu Council.
Professional Development	Means activities that support the ongoing development of knowledge, skills, and professional capability relevant to local government and of interest or benefit to the Shire of Wongan-Ballidu. This may include, but is not limited

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- Training courses and workshops
- Conferences, conventions, congresses, forums, and information sessions
- Study tours and professional events
- Formal qualifications delivered by accredited education institutions
- Individual units of study
- Continuing Professional Development (CPD) memberships and programs

Professional development activities must be delivered or facilitated by industry-recognised providers, peak bodies, professional organisations, accredited education institutions, or other reputable training providers.

POLICY

The *Local Government Act 1995* requires all Elected Members to undertake compulsory training within 12 months of being elected. The Shire is required under the *Local Government Act 1995* to adopt and report on compulsory training, and additionally, continuing development for Elected Members of the Shire.

~~It is policy that –~~

1. Meeting the professional development needs of Elected Members

The Shire will endeavour to address and meet the identified professional development needs of Elected Members.

The options for providing such professional development includes:

1.1 Elected Member Induction

Following each election, the Shire of Wongan-Ballidu will conduct a comprehensive induction program, providing newly elected Council Members with information that will support them to understand Elected Member roles and responsibilities; legislative obligations; personal responsibilities; and strategic direction of the Local Government. Continuing/previously Elected Members are encouraged to participate in nominated elements of the induction program, to assist in fostering a team culture and to refresh their understanding.

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1.2 Compulsory Elected Member Training

All Elected Members of the Shire have significant and complex roles that require a diverse skillset.

In accordance with section 5.126 of the *Local Government ~~Legislation Amendment~~ Act ~~20~~1995* and Regulation 35 of the *Local Government (Administration) Regulations 1996*, all Elected Members are to undertake and successfully complete the following prescribed professional development training modules titled "~~Elected~~Council Member Essentials" within the period of 12 months from the day the Elected Member was elected, unless a prescribed exemption applies:

- Understanding Local Government;
- Serving on Council;
- Meeting Procedures;
- Conflicts of Interest; and
- Understanding Financial Reports and Budgets.

All modules and associated costs will be paid for by the Shire and completed within the 12 months following election. The training is valid for 5 years.

Pursuant to s.127 of the Act, ~~Additionally,~~ the Shire will publish, on the Shire's website, training undertaken by all Elected Members within one month after the end of each ~~the~~ financial year. ~~pursuant to the *Local Government Act 1995*.~~

It is Council's preference that the training is undertaken via the eLearning method which is the more cost-efficient form of delivery. It is acknowledged however that there may be Elected Members who prefer to receive training face-to-face and/or opportunities to attend training which is being delivered in the region or in the Perth metropolitan area.

Non-compliance with the requirement to complete training is an offence under the Act punishable by a fine not exceeding $10~~5~~,000. Elected Members have a responsibility to complete training in accordance with legislation.

1.3 Continuing~~Ongoing~~ Professional Development (CPD)

The professional development of Elected Members is an important activity of the Shire to ensure that its decision making is of the highest standard and is the product of informed and ethical debate by well trained and committed Elected Members acting in the best interest of all of the community.

In accordance with section 5.128 of the *Local Government ~~Legislation Amendment~~ Act ~~20~~1995*, Elected Members are encouraged to nominate to attend other conferences or training opportunities to enhance and broaden their knowledge of local government issues to support the community.

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1.4 Eligible Professional Development~~Formal Training Events~~ Activities

In order to be eligible for approval under this policy, Continuing Professional Development must be relevant to the role of an Elected Member, and offer demonstratable benefit to the Council as a governing body, the Shire of Wongan-Ballidu as an organisation, and the broader community. This includes professional development that:

- Enhances the understanding of Elected Member roles and responsibilities, and/or the role and function of Local Government;
- Assists Elected Members to develop knowledge and skills in relation to the strategic objectives of the Shire of Wongan-Ballidu;
- Enables Elected Members to further develop personal and professional skills necessary for excellence in performance of the Elected Member role; or
- Supports Elected Members in developing and maintaining positive and healthy communication, team culture and relationships, to facilitate excellent teamwork to achieve outcomes that deliver good government for the Shire of Wongan-Ballidu community.

Eligible Continuing Professional Development activities include:~~The formal training events to which this policy applies is limited to those conducted by, or organised by, any of the following organisations or individuals:~~

- The West Australian Local Government Association (WALGA) and Australian Local Government (ALGA) conferences;
- ~~Local Government Professionals WA;~~Conferences of the major professions in Local Government and other institutions of relevance to Local Government activities;
- Accredited training organisations offering training which directly related to the role and responsibilities of Elected Members;
- Information sessions organised by the Department of Local Government, Industry Regulation and Safety~~Sport and Cultural Industries~~; or

Seminars, training and/or information sessions provided by individuals or organisations with a demonstrably strong knowledge of local government in Western Australia.

- Conferences, training, workshops or seminars that address the initiatives and projects identified in the Shire's Strategic Community Plan, Corporate Business Plan or other strategic documents.

Elected Members are encouraged to identify and share relevant Continuing Professional Development opportunities with Council and the CEO. The CEO will also identify and inform Elected Members of relevant opportunities.

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2. Accessing and Approval of Professional Development

Request for professional development may be initiated by the Elected Member (or Council as a whole) and must be forwarded to the CEO prior to enrolment or registration.

The CEO will consult with the President in relation to the request to determine that:

- the application is relevant and appropriate and addresses the Elected Member's professional development needs;
- there are enough funds available for all costs likely to be incurred in the Elected Member's proposed professional development; and
- the proposed Elected Member is the most appropriate to undertake the specific professional development.

No Elected Member is permitted to undertake professional development in the last 6 months of his or her term of office, unless approved by Council.

The CEO is authorised to approve requests from Elected Members for professional development based on consultation with the President.

If the CEO and President determine not to approve a request for professional development, the affected Elected Member has the right to put the matter before Council for consideration and final determination.

Considerations for approval of the training or professional development activity include:

- The costs of attendance including registration, travel and accommodation, if required;
- The Budget provisions allowed and the uncommitted or unspent funds remaining;
- Any justification provided by the applicant when the training is submitted for approval;
- The benefits to the Shire of the person attending;
- Identified skills gaps of elected members both individually and as a collective;
- Alignment to the Shire's Strategic Objectives; and
- The number of Shire representatives already approved to attend.

~~Consideration of attendance at training or professional development courses, other than the online Elected Member Essentials, which are deemed to be approved, are to be assessed as follows:~~

- ~~Events for the Shire President must be approved by the Deputy Shire President, in conjunction with the CEO; and~~
- ~~Events for Elected Members must be approved by either the Council or the Shire President, in conjunction with the CEO.~~

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3. Registration, Travel and Expenses

The Shire of Wongan-Ballidu will be responsible for the costs associated with training or professional development approved in accordance with this policy, as detailed in this section.

Registrations and Bookings

The Shire will make all bookings associated with the proposed professional development, including where relevant, airline bookings, accommodation and registration.

Elected Members are not to pay such costs and seek reimbursement, except in the case of an emergency or unique circumstances and subject to the Chief Executive Officer's prior approval.

Registration fees may include, where applicable, event registration, conference program dinners, tours and workshops which accompany the event program.

Travel ~~Arrangements~~

~~Where travel is approved and as provided for in each year's budget, it is to be undertaken in accordance with Policy 5.9 Elected Member/Staff Conferences.~~

Where travel is involved, the actual costs of travel to and from the event venue are to be met by the Shire in accordance with the current WA Salaries and Allowances Tribunal Determination for Local Government CEOs and Elected Members (the Determination).

Travel arrangements are to be by the most cost effective and reasonably convenient mode.

Air travel is to be Economy Class at a time that is convenient to the Elected Member. As far as is practicable, tickets will be purchased well in advance and take advantage of available discount fares.

An Elected Member may seek approval to travel within Western Australia by private motor vehicle and be reimbursed for vehicle costs in accordance with the Determination. Approval may only be granted where the cost is approximately equivalent to the most cost-effective mode of travel.

Meals

Funding for meals and incidental expenses is to be provided in accordance with the Determination.

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Accommodation

If the Elected Member requires accommodation, reasonable accommodation will be booked for them for a room at or in close proximity to the event venue and within the expenditure limitations prescribed in the Determination.

Loyalty Program and Reward Points

Elected Members are not to obtain personal benefit from expenditure of the Shire's funds and must not claim personal frequent flyer or accommodation loyalty points for air travel or accommodation paid for by the Shire.

Accompanying Persons

Elected Members are responsible and will be required to pay all costs associated with an accompanying person attending an event (including conference dinners and functions).

~~**Expenses**~~

~~Expenses relating to conferences and training as approved and as provided for in each year's budget, will be in accordance with Policy 5.9 Elected Member/Staff Conferences~~.

Elected Member Reports on CPD Activities

Following attendance at any CPD activity of two (2) days or more duration, the Elected Member(s) that attended shall submit an individual or combined report to the Council and CEO (via email or a Council Forum). The report shall include a summary of the event's proceedings, major points of interest to the Shire, and any recommendations, including whether attendance at similar conferences in the future is warranted.

Reporting and Publishing

The Shire is required to report annually on training undertaken by each Elected Member. Completed training for that financial year is to be published on the Shire's website within one month of the end of the financial year. This is to include the Elected Member Essentials Course and any continuing professional development undertaken by Elected Members.

REVIEW

Reviews of this policy are to be undertaken every three years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

The Chief Executive Officer is responsible for the implementation of this policy.

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5.25 Model Standards for CEO Recruitment ~~and Selection~~, Performance and Termination

Policy Owner	Governance
Person Responsible	Chief Executive Officer & President
Date of Adoption	28 April 2021 – Resolution 060421
Date of Last Review	22 June 2022 – Resolution
Date Next Due for Review	3 years / or earlier if required

OBJECTIVE

Section 5.39A and 5.39B of the *Local Government Act 1995* ~~New legislation~~ requires all local governments to adopt mandatory minimum ~~S~~standards that cover the recruitment ~~and selection~~, performance ~~review~~ and ~~early~~ termination of local government Chief Executive Officers.

POLICY

The Shire of Wongan-Ballidu has adopted the Model Standards for CEO recruitment, performance and termination as provided in Schedule 2 of the *Local Government (Administration) Regulations 1996.*

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The adopted Model Standards can be found appended to this policy.

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In addition to the Model Standards, the Shire has also adopted Council Policy 5.37 which provides further guidance above and beyond the Model Standards for the CEO's annual performance and remuneration review process. ~~Amendment Regulations 2021 (CEO Standards) bring into effect Section 22 of the Amendment Act by introducing mandatory minimum Standards that cover the recruitment, selection, performance review and early termination of local government Chief Executive Officers.~~

~~The Model CEO Standards provide a framework for local governments to select a Chief Executive Officer in accordance with the principles of merit, probity, equity and transparency.~~

~~These reforms are intended to ensure best practice and greater consistency in these processes between local governments.~~

~~POLICY/~~LEGISLATIVE REQUIREMENTS~~:~~

- *Local Government Act 1995*

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5.39A. Model standards for CEO recruitment, performance and termination

1) Regulations must prescribe model standards for local governments in relation to the following —
   a) the recruitment of CEOs;
   b) the review of the performance of CEOs;
   c) the termination of the employment of CEOs.
2) Regulations may amend the model standards.

[Section 5.39A inserted: No. 16 of 2019 s. 22.]

5.39B. Adoption of model standards

1) In this section —
   model standards means the model standards prescribed under section 5.39A(1).
2) Within 3 months after the day on which regulations prescribing the model standards come into operation, a local government must prepare and adopt* standards to be observed by the local government that incorporate the model standards.
   * *Absolute majority required.*
3) Within 3 months after the day on which regulations amending the model standards come into operation, the local government must amend* the adopted standards to incorporate the amendments made to the model standards.
   * *Absolute majority required.*
4) A local government may include in the adopted standards provisions that are in addition to the model standards, but any additional provisions are of no effect to the extent that they are inconsistent with the model standards.
5) The model standards are taken to be a local government's adopted standards until the local government adopts standards under this section.
6) The CEO must publish an up-to-date version of the adopted standards on the local government's official website.
7) Regulations may provide for —
   a) the monitoring of compliance with adopted standards; and
   b) the way in which contraventions of adopted standards are to be dealt with.

- ~~*Local Government (Administration) Amendment Regulations 2021*~~
- *Local Government (Administration) Regulations 1996* – Regulation 18FA and Schedule 2.

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REVIEW

Reviews of this policy are to be undertaken every three years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

The President and the Chief Executive Officer are responsible for implementing and applying this policy.

Shire of Wongan-Ballidu

Standards for CEO Recruitment, Performance and Termination

Local Government (Administration) Regulations 1996

(Reg 18 FA & Schedule 2)

Shire of Wongan-Ballidu Standards for CEO Recruitment, Performance and Termination

Policy Purpose:

This Policy is adopted in accordance with section 5.39B of the *Local Government Act 1995*.

Division 1 — Preliminary provisions

Citation

These are the *Shire of Wongan-Ballidu* Standards for CEO Recruitment, Performance and Termination.

Terms used

In these standards —

Act means the Local Government Act 1995;

additional performance criteria means performance criteria agreed by the local government and the CEO under clause 16(1)(b);

applicant means a person who submits an application to the local government for the position of CEO;

contract of employment means the written contract, as referred to in section 5.39 of the Act, that governs the employment of the CEO;

contractual performance criteria means the performance criteria specified in the CEO's contract of employment as referred to in section 5.39(3)(b) of the Act;

job description form means the job description form for the position of CEO approved by the local government under clause 5(2);

local government means *Shire of Wongan-Ballidu*;

selection criteria means the selection criteria for the position of CEO determined by the local government under clause 5(1) and set out in the job description form;

selection panel means the selection panel established by the local government under clause 8 for the employment of a person in the position of CEO.

Other terms used in these standards that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — Standards for recruitment of CEOs

Overview of Division

This Division sets out standards to be observed by the local government in relation to the recruitment of CEOs.

Application of Division

Except as provided in subclause (2), this Division applies to any recruitment and selection process carried out by the local government for the employment of a person in the position of CEO.

This Division does not apply —

- if it is proposed that the position of CEO be filled by a person in a class prescribed for the purposes of section 5.36(5A) of the Act; or
- in relation to a renewal of the CEO's contract of employment, except in the circumstances referred to in clause 13(2).

Determination of selection criteria and approval of job description form

The local government must determine the selection criteria for the position of CEO, based on the local government's consideration of the knowledge, experience, qualifications and skills necessary to effectively perform the duties and responsibilities of the position of CEO of the local government.

The local government must, by resolution of an absolute majority of the council, approve a job description form for the position of CEO which sets out —

- the duties and responsibilities of the position; and
- the selection criteria for the position determined in accordance with subclause (1).

Advertising requirements

If the position of CEO is vacant, the local government must ensure it complies with section 5.36(4) of the Act and the *Local Government (Administration) Regulations 1996* regulation 18A.

If clause 13 applies, the local government must advertise the position of CEO in the manner referred to in the *Local Government (Administration) Regulations 1996* regulation 18A as if the position was vacant.

Job description form to be made available by local government

If a person requests the local government to provide to the person a copy of the job description form, the local government must —

- inform the person of the website address referred to in the Local Government (Administration) Regulations 1996 regulation 18A(2)(da); or

- if the person advises the local government that the person is unable to access that website address —
    - email a copy of the job description form to an email address provided by the person; or
    - mail a copy of the job description form to a postal address provided by the person.

Establishment of selection panel for employment of CEO

In this clause —

independent person means a person other than any of the following —

- a council member;
- an employee of the local government;
- a human resources consultant engaged by the local government.

The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.

The selection panel must comprise —

- council members (the number of which must be determined by the local government); and
- at least 1 independent person.

Recommendation by selection panel

Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.

Following the assessment referred to in subclause (1), the selection panel must provide to the local government —

- a summary of the selection panel's assessment of each applicant; and
- unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.

If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —

- that a new recruitment and selection process for the position be carried out in accordance with these standards; and
- the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria.

The selection panel must act under subclauses (1), (2) and (3) —

- in an impartial and transparent manner; and
- in accordance with the principles set out in section 5.40 of the Act.

The selection panel must not recommend an applicant to the local government under subclause (2)(b) unless the selection panel has —

- assessed the applicant as having demonstrated that the applicant's knowledge, experience, qualifications and skills meet the selection criteria; and
- verified any academic, or other tertiary level, qualifications the applicant claims to hold; and
- whether by contacting referees provided by the applicant or making any other inquiries the selection panel considers appropriate, verified the applicant's character, work history, skills, performance and any other claims made by the applicant.

The local government must have regard to, but is not bound to accept, a recommendation made by the selection panel under this clause.

Application of cl. 5 where new process carried out

This clause applies if the local government accepts a recommendation by the selection panel under clause 9(3)(a) that a new recruitment and selection process for the position of CEO be carried out in accordance with these standards.

Unless the local government considers that changes should be made to the duties and responsibilities of the position or the selection criteria —

- clause 5 does not apply to the new recruitment and selection process; and
- the job description form previously approved by the local government under clause 5(2) is the job description form for the purposes of the new recruitment and selection process.

Offer of employment in position of CEO

Before making an applicant an offer of employment in the position of CEO, the local government must, by resolution of an absolute majority of the council, approve —

- the making of the offer of employment to the applicant; and
- the proposed terms of the contract of employment to be entered into by the local government and the applicant.

Variations to proposed terms of contract of employment

This clause applies if an applicant who is made an offer of employment in the position of CEO under clause 11 negotiates with the local government a contract of employment (the negotiated contract) containing terms different to the proposed terms approved by the local government under clause 11(b).

Before entering into the negotiated contract with the applicant, the local government must, by resolution of an absolute majority of the council, approve the terms of the negotiated contract.

Recruitment to be undertaken on expiry of certain CEO contracts

In this clause —

commencement day means the day on which the *Local Government (Administration) Amendment Regulations 2021* regulation 6 comes into operation.

This clause applies if —

- upon the expiry of the contract of employment of the person (the incumbent CEO) who holds the position of CEO —
- the incumbent CEO will have held the position for a period of 10 or more consecutive years, whether that period commenced before, on or after commencement day; and
- a period of 10 or more consecutive years has elapsed since a recruitment and selection process for the position was carried out, whether that process was carried out before, on or after commencement day;
  and
- the incumbent CEO has notified the local government that they wish to have their contract of employment renewed upon its expiry.

Before the expiry of the incumbent CEO's contract of employment, the local government must carry out a recruitment and selection process in accordance with these standards to select a person to be employed in the position of CEO after the expiry of the incumbent CEO's contract of employment.

This clause does not prevent the incumbent CEO's contract of employment from being renewed upon its expiry if the incumbent CEO is selected in the recruitment and selection process referred to in subclause (3) to be employed in the position of CEO.

Confidentiality of information

The local government must ensure that information provided to, or obtained by, the local government in the course of a recruitment and selection process for the position of CEO is not disclosed, or made use of, except for the purpose of, or in connection with, that recruitment and selection process.

Division 3 — Standards for review of performance of CEOs

Overview of Division

This Division sets out standards to be observed by the local government in relation to the review of the performance of CEOs.

Performance review process to be agreed between local government and CEO

The local government and the CEO must agree on —

- the process by which the CEO's performance will be reviewed; and
- any performance criteria to be met by the CEO that are in addition to the contractual performance criteria.

Without limiting subclause (1), the process agreed under subclause (1)(a) must be consistent with clauses 17, 18 and 19.

The matters referred to in subclause (1) must be set out in a written document.

Carrying out a performance review

A review of the performance of the CEO by the local government must be carried out in an impartial and transparent manner.

The local government must —

- collect evidence regarding the CEO's performance in respect of the contractual performance criteria and any additional performance criteria in a thorough and comprehensive manner; and
- review the CEO's performance against the contractual performance criteria and any additional performance criteria, based on that evidence.

Endorsement of performance review by local government

Following a review of the performance of the CEO, the local government must, by resolution of an absolute majority of the council, endorse the review.

CEO to be notified of results of performance review

After the local government has endorsed a review of the performance of the CEO under clause 18, the local government must inform the CEO in writing of —

- the results of the review; and
- if the review identifies any issues about the performance of the CEO — how the local government proposes to address and manage those issues.

Division 4 — Standards for termination of employment of CEOs

Overview of Division

This Division sets out standards to be observed by the local government in relation to the termination of the employment of CEOs.

General principles applying to any termination

The local government must make decisions relating to the termination of the employment of a CEO in an impartial and transparent manner.

The local government must accord a CEO procedural fairness in relation to the process for the termination of the CEO's employment, including —

- informing the CEO of the CEO's rights, entitlements and responsibilities in relation to the termination process; and
- notifying the CEO of any allegations against the CEO; and
- giving the CEO a reasonable opportunity to respond to the allegations; and
- genuinely considering any response given by the CEO in response to the allegations.

Additional principles applying to termination for performance related reasons

This clause applies if the local government proposes to terminate the employment of a CEO for reasons related to the CEO's performance.

The local government must not terminate the CEO's employment unless the local government has —

- in the course of carrying out the review of the CEO's performance referred to in subclause (3) or any other review of the CEO's performance, identified any issues (the performance issues) related to the performance of the CEO; and
- informed the CEO of the performance issues; and
- given the CEO a reasonable opportunity to address, and implement a plan to remedy, the performance issues; and
- determined that the CEO has not remedied the performance issues to the satisfaction of the local government.

The local government must not terminate the CEO's employment unless the local government has, within the preceding 12-month period, reviewed the performance of the CEO under section 5.38(1) of the Act.

Decision to terminate

Any decision by the local government to terminate the employment of a CEO must be made by resolution of an absolute majority of the council.

Notice of termination of employment

If the local government terminates the employment of a CEO, the local government must give the CEO notice in writing of the termination.

The notice must set out the local government's reasons for terminating the employment of the CEO.

5.27 Complaints Management - ~~of alleged breach of the~~ Code of Conduct- Behaviour Complaints~~for Members and Candidates~~

Policy Owner	Governance~~Administration~~
Person Responsible	Chief Executive Officer
Date of Adoption	23 August 2023 - Resolution 090823
Date of Last Review	23 August 2023 - Resolution 090823
Date Next Due for Review	3 years / or earlier if required

PURPOSE~~INTRODUCTION~~

To establish, in accordance with Schedule 1 Clauses 11 to 15 of the *Local Government (Model Code of Conduct) Regulations 2021* and the Shire of Wongan-Ballidu's adopted Code of Conduct for Council Members, Committee Members and Candidates, the procedure for dealing with complaints about alleged breaches of the behaviour requirements included in Division 3 of the Code including any required referral or escalation pathways under the Act and Regulations.~~and Division 3 of the *Local Government (Model Code of Conduct) Regulations 2021* (the Regulations).~~

OBJECTIVE

To outline the Shire of Wongan-Ballidu's' approach regarding the management of complaints of alleged behaviour breaches of the Shire's Code of Conduct for Council Members, Committee Members and Candidates.

SCOPE

This policy applies to complaints made in accordance with Clause 11 of the Shire of Wongan-Ballidu's Code of Conduct for Council -Members, Committee Members and Candidates.

Complaints that are deemed outside of the scope of ~~inappropriate under~~ this policy are:

(a) Complaints made with the intent of addressing personal grievances or disagreements;

(b) Complaints made to express dissatisfaction with a Council Member, or Committee Member's, lawfully made decisions or performance of their role;

(c) Complaints made where behaviour occurred at a Council or Committee Meeting and the behaviour was dealt with at that meeting;

(d) Complaints alleging a conduct breach or specified breach under Part 8A of the Act (referred to Local Government Inspector)~~Minor breach matters of Members, Committee Members or Candidates~~; or

(e) Corruption allegations.~~Serious breach matters of Members or Committee Members; or~~

~~(f) Allegations of Minor Misconduct.~~

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DEFINITIONS

Term	Definition
Act	*Local Government Act 1995.*
Breach	means a ~~minor~~ breach of Division 3 of the Shire's Code of Conduct for Council Members, Committee Members and Candidates~~;~~, also referred to as a behavioural breach ~~or a serious breach (as defined below)~~.
Candidate	an individual is considered a candidate once their nomination for election is accepted, by a Returning Officer, under s.4.49 of the Act. The Code of Conduct applies to the individual from that point. Any alleged breach of the Code of Conduct may only be addressed if and when the individual is elected as a council member. This does not include reference to a Council Member who has nominated for re-election.
CEO	Chief Executive Officer of the Shire of Wongan-Ballidu
Code	means the Code of Conduct for Council Members, Committee Members and Candidates adopted by the Shire of Wongan-Ballidu and can also refer to the Model Code of Conduct. ~~under Division 9 of the Act that guides the decisions, actions and behaviours of Council Members, Committee Members and Candidates.~~
Committee member	under the Regulations, a 'committee member' includes any council member, local government employee or other person who has been appointed~~unelected member of the community who has been engaged~~ by the council to participate in a council committee.
Complaint	means a complaint made under clause 11~~(1)~~ of the Code of Conduct.
Complainant	means a person who has submitted a complaint in accordance with this policy.
Complaint Form	means ~~T~~the Shire's approved Behavioural ~~Complaint About Alleged~~ Breach Complaint Form, as the~~a~~ form to be used when making a complaint through this policy.
Complaints Officer	means a~~the~~ person who is authorised in writing under Clause 11(3) of the Code of Conduct to receive complaints and withdrawal of complaints.~~the complaints officer under section 5.120 for the local government concerned;~~
Council	means ~~The~~the group of Elected Members forming the Council of the Shire of Wongan-Ballidu ~~local government, responsible for making decisions in formal meetings held under the auspices of Part 5 of the Local Government Act 1995 and under the Shire's Standing Orders Local Law 2008.~~
Evidence	references to 'evidence' in the Regulations means the available facts or information indicating whether an allegation is true or valid. Local governments must use evidence provided by the complainant and by the person to whom the complaint relates, as well as other relevant information, to decide whether an alleged breach of the Code has occurred.

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Investigator	is a suitably qualified person or organisation appointed by the Chief Executive Officer to review and consider complaints, this includes external consultants.
Member	means in relation to a council or committee, a Council Member in the Act; Elected Member; or Councillor; or a member of the committee.
Term	**Definition**
~~Minor Breach~~	~~has the meaning given in section 5.105(1), and it includes a recurrent breach;~~
~~Minor misconduct~~	~~Allegations of Corruption, Crime or Misconduct (s.4(d) of the *Corruption, Crime and Misconduct Act 2003*)~~
Model Code	means the model code of conduct prescribed for the purposes of section 5.103(1);
~~Other Terms Used~~	~~Other terms used in this policy that are also used in the Act have the same meaning as they have in the Act unless the contrary intention appears.~~
~~Party~~	~~when used in connection with a complaint, means —~~ ~~(a) the person who made the complaint; or~~ ~~(b)~~(a) ~~the person against whom the complaint was made.~~
~~Primary Standards Panel~~	~~means the standards panel established under section 5.122(1);~~
~~Recurrent Breach~~	~~has the meaning given in section 5.105(2);~~
~~Regulations~~	~~Local Government (Model Code of Conduct) Regulations 2021~~
~~Rule of Conduct~~	~~means a provision of the model code that is specified in the model code to be a rule of conduct;~~
~~Serious Breach~~	~~has the meaning given in section 5.105(3);~~
Shire	means the Shire of Wongan-Ballidu.
~~Shire President~~	~~means a president elected by the Council from amongst the councillors.~~
~~Standards Panel~~	~~means a standards panel established under section 5.122(1) or (2).~~
Suitably Qualified~~:~~	an independent person or organisation with demonstrated previous experience and expertise in investigating and reviewing complaints and/or legislative breaches.

POLICY ~~STATEMENT~~

This policy is limited to complaints about breaches (also referred to as behavioural breaches) of Division 3 of the Shire's Code of Conduct for Council Members, Committee Members and Candidates. A person may make a complaint, in accordance with Clause 11 of the Code, alleging a breach of a requirement set out in Division 3 of the Code.

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1. Persons Authorised to Receive Complaints and Withdrawals

In accordance with Clause 11(3) of the Code of Conduct, the Chief Executive Officer is authorised as the Behaviour Complaints Officer to receive complaints and withdrawals under Division 3 of the Code of Conduct.

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~~1. Cost of Complaints Process~~

~~No fee will be charged to lodge a complaint under this policy.~~

~~An Investigator will charge the Shire a fee to cover the costs of dealing with a complaint. This fee is charged for each complaint, whether or not a breach is found.~~

~~Council shall ensure adequate resources are allocated annually in the Shire's Annual Budget to provide for the Complaints Officer of the Shire to engage Investigators to deal with a complaint.~~

2. ~~2.~~ Complaint Process

2.1

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~~2.1~~ Complaint Initiated

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Any person may make a complaint alleging a breach of Division 3 of the Code as follows:

(i) A complaint must be made in writing using the Shire's Behavioural Breach Complaint Form;

(ii) The complainant lodges the Complaint Form together with supporting evidence for the complaint with the Shire's Complaints Officer (CEO);

(iii) The complainant must provide details in their complaint with supporting information and evidence;

(iv) The alleged complaint must be lodged within 1 month of the occurrence of the alleged breach;

(v) Complaints must be submitted by the person making a complaint;

(vi) Complaints cannot be submitted anonymously;

(vii) The complainant must provide contact details (address or email).

2.2 Complaint Received

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The Complaints Officer will, within fifteen working days:

(i) Contact the complainant acknowledging that the complaint has been received;

(ii) as part of the acknowledgment process, provide the complainant with a copy of ~~the~~this policy and the Shire's Code of Conduct for Council Members, Committee Members and Candidates~~Complaints of alleged breach of the Code~~;

(iii) provide the Member who is the subject of the complaint with a copy of the complaint form.~~ and~~ this policy and the Shire's Code of Conduct for Council Members, Committee Members and Candidates~~Complaints of alleged breach of the Code, including the name of the complainant~~; and

(iv) send the Complaint with supporting evidence to the I~~i~~nvestigator.

2.3 Complaint~~s~~ Addressed

Complaints will be addressed and considered based on the order in which they are received. Complaints relating to Candidates will only be addressed if and when the individual is elected as a Member.

2.4 Appointment of Investigator

The Shire's Complaints Officer must appoint an independent I~~i~~nvestigator to assess~~review~~ complaints with procedural fairness and provide any recommended outcomes.

Additional resources in the Shire's budget must be provided for by the Council for investigations under this policy.

2.5 Mediation

An Investigator will offer mediation to both parties as the first option before progressing with the complaint. If issues raised in the complaint are resolved to the satisfaction of both parties, the complainant must lodge a withdrawal of complaint in writing to the Complaints Officer.

3. Investigator Making a Finding

Before making a finding in relation to a complaint, the I~~i~~nvestigator must provide the Member who is the subject of the complaint with an opportunity to respond to the allegations in the complaint and an opportunity to provide their own comments and evidence for consideration within ten working days of the notification of the complaint.

After reviewing a complaint, the I~~i~~nvestigator, must make a finding as to whether the alleged Division 3 behavioural breach of the Code has or has not occurred.

3.1 Procedural Fairness

a) All investigations of a complaint are to observe a due process and procedural fairness.

b) Procedural fairness for an investigation shall include:

i) Ability for a person or persons that is the subject of a complaint an opportunity to respond;

ii) All parties given a reasonable opportunity to put forward their case, whether in writing, in person, or otherwise;

iii) The careful consideration of all evidence obtained during the course of the

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iv) Inquiries or an investigation being made before the making of a decision;

v) Taking into account all relevant factors including mitigating and aggravating factors;

vi) Ensuring any conflicts of interest are managed appropriately;

vii) Acting fairly and without bias; and

viii) Conducting the investigation without undue delay.

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3.1 Report on Findings

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The Investigator must provide details of their assessment to the Complaints Officer within twenty working days from the receipt of a complaint form from the Complaints Officer.

Should the Investigator make a finding on the alleged breach of the Code, they must inform the Complaints Officer by providing the reasons for the finding and outcome in their written report.

A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.

Should the Investigator make a finding on the alleged breach of the Code, the Investigator must, within their report, include a recommendation if further action is required and if that is the case, prepare an action plan to address the behaviour of the person to whom the complaint relates.

The Investigator may also recommend to Council that the complaint be dismissed in accordance with clause 13~~1~~ of the Shire's Code of Conduct for Council Members, Committee Members and Candidates. ~~*Local Government (Model Code of Conduct) Regulations 2021.*~~

3.2 Action Plans

When preparing an action plan the Investigator must consult with the person about whom the complaint was made.

The Member must be provided with the opportunity to be involved in matters such as the timing of meetings or training.

The action plan may include a requirement for the person about whom the complaint was made to do one or more of the following:

i. engage in mediation;
ii. undertake counselling;
iii. undertake training; or
iv. take other action the local government considers appropriate.

An action plan should be designed to provide Council Members, Committee Members, or Candidates, with the opportunity and support to demonstrate the professional and ethical behaviour expected.

The plan should outline:

i. the behaviour(s) of concern;
ii. the actions to be taken to address the behaviour(s);
iii. who is responsible for the actions; and
iv. an agreed timeframe for the actions to be completed.

4. Withdrawing a Complaint

A complainant may withdraw their complaint at any time before Council considers it. The withdrawal of a complaint must be in writing and addressed to the Complaints Officer.

5. ~~Informing~~ Council Determination

~~The Complaints Officer is responsible for informing Council.~~

~~If~~ Council must resolve to make a finding as to whether the alleged breach has occurred, unless the complaint has been withdrawn under Clause 14 of the Code. ~~are required to make a decision in regard to the complaint,~~

~~t~~The Complaints Officer will submit to Council, a confidential report that includes information received from the Investigator, which should include:

a) the substance of the complaint;
b) the nature and the extent of the investigation into the complaint;
c) the evidence obtained during the investigation into the complaint;
d) the recommended finding in relation to the complaint; and
e) any recommended action plan prepared to address the behaviour of the person to whom the complaint relates.

The recommendation in the report would ask Council to:

i. dismiss a complaint; or
ii. decide that the alleged breach has not occurred; or

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iii. decide that the alleged breach has occurred and resolve to adopt an action plan.

6. Written Notice

The Complaints Officer must give the complainant, and the person about whom the complaint was made a written notice of the finding and the reasons for the finding and a copy of Council's decision including any reasons for the decision that were not part of the Council report.

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7. Confidentiality

It is an offence for a person to disclose that a complaint has been made and/or any details of a complaint unless Council have made a formal finding of a breach in respect of the complaint.

8. Follow up and Further Action

The Complaints Officer is responsible for monitoring the actions and timeframes set out in the action plan adopted by Council.

Where a Council Member, Committee Member or Candidate does not undertake the actions required by the Council following a breach of the Code, they would be in breach of Clause 23 of the Code of Conduct~~breaking the rule of conduct~~, which would ~~is~~be considered as a conduct ~~minor~~ breach, and referred to the Local Government Inspector. ~~as defined in the Act.~~

~~The Complaints Officer for the Shire of Wongan-Ballidu will comply with s.5.106 and s.5.107 of the Act in respect to an alleged minor breach.~~

~~Reference Information~~

- ~~*5.28 - Legal Representation and Costs Indemnification Policy ;*~~
- ~~*Shire of Wongan-Ballidu Customer Service Charter;*~~
- ~~*Shire of Wongan-Ballidu Code of Conduct for Council Members, Committee Members and Candidates;*~~
- ~~*5.31 Risk Management Policy*~~
- ~~*5.32 Risk Management Procedure*~~

~~Legislation~~

~~*Local Government Act 1995 (Division 9 Conduct).*~~

~~*Local Government (Model Code of Conduct) Regulations 2021.*~~

~~*Local Government (Administration) Regulations 1996 [Part 4A — Codes of conduct for local government employees (Act s. 5.51A(4))].*~~

Associated documents

Complaint About Alleged Breach Form (Appendix 1).

REVIEW

Reviews of this policy are to be undertaken every three years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

The ~~President and the~~ Chief Executive Officer is~~are~~ responsible for implementing and applying this policy.

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~~Form 5.27P~~

~~Complaint About Alleged Breach~~

~~Code of Conduct for Council Members, Committee Members and Candidates~~

~~*Schedule 1, Division 3 of the Local Government (Model Code of Conduct) Regulations 2021*~~

~~This form should be completed, dated and signed by the person making a complaint of an alleged breach of the Code of Conduct. The complaint is to be specific about the alleged breach and include the relevant section/subsection of the alleged breach.~~

~~The complaint must be made in accordance with Council's Policy Complaints of Alleged Breach of Code of Conduct for Members and Candidates.~~

~~**Name of person who is making the complaint:**~~	
~~Given Name(s)~~	~~Family Name~~

~~**Contact details of person making the complaint:**~~
~~Address:~~
~~Email:~~
~~Contact Number:~~

~~**Name of council member, committee member, or candidate alleged to have committed the breach:**~~	
~~Given Name(s)~~	~~Family Name~~

~~**Completed and signed complaint form is to be forwarded to:**~~	
~~Post:~~	~~Complaints Officer, Shire of Wongan-Ballidu PO Box 84 Wongan Hills WA 6603~~
~~Email:~~	~~Attention: Complaints Officer - shire@wongan.wa.gov.au~~
~~By Hand:~~	~~Shire of Wongan-Ballidu, Admin Centre, Cnr Quinlan and Elphin Crescent, Wongan Hills WA 6566~~

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~~**State the full details of the alleged breach.**~~ ~~*Attach any supporting evidence to your complaint form.*~~
~~**Date of alleged breach:**~~
~~Date: ______ / ______ / 20___~~

~~**Signed:**~~
~~Complainant's Signature:~~
~~Date of signing: ______ / ______ / 20___~~

~~**Received by Authorised Officer:**~~
~~Authorised Officer Name:~~
~~Authorised Officers Signature:~~
~~Date received: ______ / ______ / 20___~~

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Shire of Wongan-Ballidu

Complaint About Alleged Breach Form
Code of conduct for Council Members, Committee Members and Candidates

Schedule 1, Division 3 of the *Local Government (Model Code of Conduct) Regulations 2021*

The complaint must be made to the authorised officer <u>within one month</u> after the occurrence of the alleged breach.

Name of person who is making the complaint:	
Given Name:	Family Name:
Contact details of person making the complaint:	
Address:	
Contact number:	Email:
Name of the local government concerned:	Shire of Wongan-Ballidu
Name of council member, committee member, candidate alleged to have committed the breach:	
State the full details of the alleged breach. Attach any supporting evidence to your complaint form.	
Date of alleged breach: / /	
Date: / /	**Complainant's Signature**

Received by Authorised Officer: Chief Executive Officer	
Signature:	
Date received:	
Forward to:-	shire@wongan.wa.gov.au **Shire of Wongan-Ballidu** **PO Box 84** **Wongan Hills WA 6603** **ATT: COMPLAINTS OFFICER**

NOTE:

1. A complaint about an alleged breach must be made:-

   (a) in writing in the form approved by the local government;
   (b) to an authorised person; and
   (c) within one month after the occurrence of the alleged breach.

2. This form should be completed, dated and signed by the person making a complaint of an alleged breach of the Code of Conduct.

3. The complaint is to be specific about the alleged breach and include the relevant section/subsection of the alleged breach.

5.34- Execution of Documents

Policy Owner	Governance
Person Responsible	Chief Executive Officer
Date of Adoption	23 August 2023 - Resolution 090823
Date of Last Review	23 August 2023 - Resolution 090823
Date Next Due for Review	3 years / or earlier if required

~~INTRODUCTION~~

~~This policy ensures that documents are executed, and the Common Seal is used, in accordance with legislative provisions contained in Division 3 of the *Local Government Act 1995* (the Act).~~

OBJECTIVE

To provide clear, consistent, and transparent guidelines for the affixing of the Common Seal of the Shire of Wongan-Ballidu to official documentation, ensuring compliance with the *Local Government Act 1995*.~~To provide guidance to all workers as to who can sign various types of documents representing the Shire of Wongan-Ballidu (the Shire), including when to apply the Common Seal.~~

SCOPE

This policy applies to the Chief Executive Officer (CEO), Shire Officers and Authorised Agents,~~;~~ to the extent they have been authorised to execute documents on behalf of Council by the CEO or ~~preparing documents for execution and/or who have been authorised either~~ by a specific resolution of Council.~~, or through the provisions of delegation, to execute documents on behalf of the Shire of Wongan-Ballidu.~~

DEFINITIONS

Term	Definition
Act	*Local Government Act 1995.*
Acting through	An individual undertaking an administrative or operational task on behalf of a more senior officer who retains responsibility for that task.
Authorised Agent	The Shire's legal advisor(s) or settlement agent(s), as appointed from time to time, who are authorised to the extent described within a written instruction approved by Council to execute documents on behalf of the Shire.
Common Seal	The official stamp of the Shire of Wongan-Ballidu, confirming the Shire's consent to the provisions contained in the document to which it is affixed.

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~~Council~~	~~The local government, responsible for making decisions in formal meetings held under the auspices of Part 5 of the *Local Government Act 1995* and under the *Shire's Standing Orders Local Law 2008.*~~

Term	Definition
Delegated Officer	means an Officer of the Shire who has the appropriate delegated authority to execute documents on behalf of the Council.
~~Document~~	~~means, in accordance with the *Freedom of Information Act 1992*:~~ ~~(a) any record; or~~ ~~(b) any part of a record; or~~ ~~(c)~~(a) ~~any copy, reproduction or duplicate of a record; or~~ ~~(d) any part of a copy, reproduction or duplicate of a record.~~ ~~The above includes any written paper or electronic document including Notices, flyers, letters, memorandums and emails that:~~ ~~i. Convey a decision; or~~ ~~ii. Establish an obligation on the Shire; or~~ ~~iii.~~i. ~~are ceremonial.~~
~~Execute~~	~~Doing all that is ready to make the deed, agreement or document operative.~~
~~Senior Employee~~	~~means an employee designated as a Senior Employee by Council under s.5.37 of the *Local Government Act 1995* including the CEO and Senior Management Group.~~
Shire	Shire of Wongan-Ballidu
Shire Officers	means an employee of the Shire who has the appropriate authorisation to sign a document on behalf of the Shire.
~~Workers~~	~~Employees, contractors and volunteers are now all classed as workers as per the WHS legislation and regulations.~~

POLICY ~~Statement~~

This Policy covers three~~four~~ categories of documents which have different requirements for being duly executed, as outlined below and is supported by **Appendix 1.** ~~way of an Instrument of Delegation ES2 – Execution of Documents in the Shire's Register of Delegations.~~

1. Category One Documents - documents requiring both the CEO and the Shire President to execute by Common Seal

   These types of documents will require two~~a~~ specific resolutions of Council:

   (i) do the act ~~t~~or to enter into an agreement; and

   (ii) ~~as well as an~~ authority to affix the common seal to that type of document in accordance with s.9.49A(3~~2~~) of the Act.

   The Shire President and CEO will execute documents under the provisions of s.9.49A(3) of the Act.

   ~~Documents may be executed by another Shire Officer or an agent of the local government in accordance with s.9.49A(4) provided that there has been authority given by way of a Council Resolution or through an instrument of delegation.~~

2. Category Two Documents – Common Seal Not Required~~documents requiring the CEO only to authorise~~

   Category two documents do not require the Shire's common seal to be affixed.

   In accordance with ~~Under~~ s.9.49A(4) of the Act, Council authorises the CEO~~,~~ and Officers listed in Appendix 1 ~~the Instrument of Delegation ES2 Execution of Documents,~~ to sign documents and/or deeds on behalf of the Shire.

   A Council resolution authorising execution of the document, or a decision made under delegated authority, or a legislative provision is required prior to the execution of any documents in this category.

   ~~Documents may be executed by another Shire Officer or an agent of the local government in accordance with s.9.49A(4) provided that there has been authority given by way of a Council Resolution or through an instrument of delegation.~~

   ~~Category 2 documents can be described as documents arising out of a matter that:~~
   - ~~Requires Council approval;~~
   - ~~Arises out of delegated authority from Council; or~~
   - ~~Are operational in nature and due to its significance should only be signed by the CEO, as a delegated representative of the Shire.~~

   ~~The CEO is permitted, through this policy, to execute documents that:~~
   - ~~Have an unlimited $ value subject to "Budget constraint;"~~
   - ~~Have a commitment period that is specifically resolved by Council or in any other case, no greater than a seven-year period; and/or~~
   - ~~Moderate or lesser level of financial risk, legal complexity or political sensitivity, unless~~

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~~specifically resolved by Council.~~

3. Category Three Documents ~~-~~ – No Common Seal – Normal Course of Business~~documents within Delegated Authority~~

Category three documents are created in the normal course of business (i.e. they are operational in nature) and are consistent with the Shire's policies and procedures. Category three documents are to be executed by the CEO or a Manager where the authority has been extended to them through a Shire policy, procedure, delegated authority or position description.

~~Under s.9.49A(4) of the Act Council authorises Delegated Officers, listed in the Instrument of Delegation ES2 Execution of Documents, to sign documents and/or deeds on behalf of the Shire. These Delegated Officers only have authority where the documents are related to their area of responsibility.~~

~~Category 3 documents can be described as documents arising out of a matter that:~~

- ~~Requires Council approval;~~
- ~~Arises out of delegated authority from Council; or~~
- ~~Are operational in nature and due to its significance should only be signed by a Senior Employee as defined in the Act.~~

~~The positions and document execution limits are to be in: Are to the value of $250,000 or less;~~

- ~~On delegation Authority Register~~
- ~~Have a commitment no greater than a five-year period; and/or~~
- ~~Moderate or lesser level of financial risk, legal complexity or political sensitivity.~~

~~4. Category Four Documents - documents operational in nature.~~

~~These types of documents will include correspondence relating to day-to-day routine communications or transactions related to the operations of the Shire. They will include documents that are created in the normal course of business to discharge the duties of an Officer's position in a manner consistent with Shire policies and procedures.~~

~~Category 4 documents do not require specific authorisation through Council as they are subject of s.5.41(d) of the Act which provides that it is the function of the CEO to manage the day-to-day operations of the Shire. Shire Officers undertake such duties "acting through" another person, in accordance with s.5.45 of the Act.~~

~~Category 4 documents are to be executed by the CEO, a Manager, or a Shire Officer where the authority and accountability has been extended through an authorisation, policy, procedure, or a position description.~~

~~It is therefore important to have a good knowledge of the documents that relate to the team that is responsible for the document.~~

~~Shire Officers, with the relevant authority are permitted, through this policy, to execute~~

~~documents that:~~

- ~~Are to the value of $50,000 per annum or less;~~
- ~~Have a commitment no greater than a two-year period; and/or~~
- ~~Minor or lesser level of financial risk, legal complexity or political sensitivity.~~

~~5. Signing documents (other than by Common Seal) during temporary or unplanned absence of the CEO~~
~~A temporary, unplanned absence refers to the CEO being unable to carry out the duties as described in this policy due to but not limited to:~~

- ~~Delayed travel arrangements;~~
- ~~Incapacitation due to accident or illness; and~~
- ~~Personal reasons.~~

~~If the temporary, unplanned absence is not expected to exceed 48 hours, the appointment of an Acting CEO via a line of succession shall be in accordance with Appointment of Acting or Temporary CEO Council Policy.~~

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~~Where:~~

- ~~The CEO is temporarily unavailable or incapacitated to execute documents requiring the CEO's signature; and~~
- ~~An Acting CEO has not been appointed by Council~~

~~6. Consequences~~
~~This policy represents the formal policy and expected standards of the Shire. Appropriate approvals need to be obtained prior to any deviation from the policy. Elected Members and Shire officers are reminded of their obligations under Council's Code of Conduct to give full effect to the lawful policies, decisions and practices of the Shire.~~

~~7.~~4. Execution Clause

The correct execution clause for Shire of Wongan-Ballidu documents is below. Officers must ensure the document being executed contains the correct execution clause.

(a) Executed as an Agreement (Council Resolution)

THE COMMON SEAL OF THE	)
SHIRE OF WONGAN-~~-~~BALLIDU WAS	)
HEREUNTO AFFIXED BY	)
AUTHORITY OF COUNCIL	)
AND IN THE PRESENCE OF:	)

Shire President	Chief Executive Officer
Name of Shire President (PLEASE PRINT)	Name of Chief Executive Officer (PLEASE PRINT)
Date	Date

~~**(b) Executed as an agreement (non-Council resolution)**~~

~~THE COMMON SEAL OF THE)~~
~~SHIRE OF WONGAN-BALLIDU WAS)~~
~~HEREUNTO AFFIXED IN THE)~~
~~PRESENCE OF:)~~

~~Chief Executive Officer~~ ~~Shire President~~

~~8. Roles and Responsibilities & Documents Table~~

~~The roles and responsibilities of the Shire President, CEO, Senior Managers and Shire Officers with respect to the execution of documents are outlined in the table below.~~

~~It is the responsibility of the executing parties to ensure they fully understand what they are executing on behalf of the Shire and any queries are addressed before this process is completed.~~

~~On the occasions where a Common Seal is required of the Shire, it is the responsibility of all executing parties to ensure that the Common Seal Register is updated and the Shire is notified of its application as part of the Council Information Bulletin.~~

~~Relevant Council Policies ought to be referred to as consideration must be given to the potential risks exposed to the Shire of Wongan-Ballidu when executing a document. This includes the potential financial, service commitments, service interruption, environmental, reputation and compliance implications.~~

Appendix 1 – Execution of documents guidelines

Category One – Common Seal Required

The Common Seal must be affixed to the following documents:

1.	Local Laws (made and amended)
2.	Local Planning Schemes (preparation, adoption, repeal or amendment)
3.	Deeds or contracts in respect to sale, purchase or other commercial dealing relating to Shire assets including equitable interests
4.	Mortgage documents
5.	Taking possession of land
6.	Surrendering land
7.	Ceremonial documents – Where the common seal is affixed for posterity, not legal necessity
8.	Power of Attorney to act on behalf of the Shire
9.	Loan and debenture documents (pertaining to loans approved in the Annual Budget)
10	Other documents explicitly requiring the common seal

Category Two – Common Seal Not Required

The common seal is not required for documents in this category, however, a Council resolution authorising the execution of the document, or a decision made under delegated authority, or a legislative provision is required.

The below is a non-exhaustive list of documents which can be executed by the CEO and/or a Manager as listed against each document type below. where they have been given the express authority to do so.

The Shire President is also authorised to co-execute the below documents with the CEO.

Document Type	**Authorised signatory**
Documents required in the management of land as a landowner, in respect of Shire owned or managed land	CEO; Deputy CEO; Manager Regulatory Services; Manager Works and Services
Lodgement and withdrawal of caveats	CEO; Deputy CEO
Land transactions such as restrictive covenants, easements, transfer of land forms (Landgate)	CEO
Leases or licences of property (land and buildings)	CEO; Deputy CEO; Manager Regulatory Services
Property management documents such as those legislated under the *Residential Tenancies Act 1987*	CEO; Manager Regulatory Services
Management Agreements with community	CEO

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organisations	
Contractual documents resulting from any procurement process	CEO; Deputy CEO; Manager Community and Customer Services Manager Regulatory Services Manager Works and Services
Memorandum of Understandings	CEO Deputy CEO; Manager Community and Customer Services Manager Regulatory Services Manager Works and Services
Prosecution notices and court documents	CEO
Documents enabling compliance with a statutory obligation	CEO; Deputy CEO; Manager Community and Customer Services Manager Regulatory Services Manager Works and Services
Other documents required to affect a decision of the Council	CEO; Deputy CEO; Manager Community and Customer Services Manager Regulatory Services Manager Works and Services

Category Three – Normal Course of Business

Category three documents are documents that are created in the ordinary course of business to undertake the duties of an officer's position in a manner consistent with the Council's or Shire's policies and procedures. Such duties may be undertaken by employees at the discretion of the Chief Executive Officer where the authority and accountability has been granted through an Authorisation, Delegation, Policy, approved Position Description or 'acting through'.

In the event of ambiguity over what category might apply to a document, then the higher category will take precedence.

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~~*Other documentation not listed in the Appendix.*~~ ~~Liaise with your Manager or Compliance Officer for advice~~		~~Signatures Required~~			
~~Document~~	~~Document Category~~	~~Shire President~~	~~CEO~~	~~Senior Employee / Manager~~	~~Authorised Shire Officers~~
~~Adoption, Amendment or Repeal of a local law~~	~~1~~	~~√~~	~~√~~	~~x~~	~~x~~

~~Any document where the Common Seal is requested by other party or legally required~~	~~1~~	~~√~~	~~√~~	~~×~~	~~×~~
~~Deeds in respect to sale, or purchase relating to property including equitable interests~~	~~1~~	~~√~~	~~√~~	~~×~~	~~×~~
~~Documents of a ceremonial nature (where affixing the common seal is for posterity rather than a legal requirement).~~	~~1~~	~~√~~	~~√~~	~~×~~	~~×~~
~~Documents that enable compliance with a local government statutory obligation which, if not signed, constitutes a possible risk to the Shire.~~	~~1~~	~~√~~	~~√~~	~~√~~	~~×~~
~~Easements and the surrender or modification of easements.~~	~~1~~	~~√~~	~~√~~	~~√~~	~~×~~
~~Offer and Acceptance forms and associated documents required to enact a decision of Council to purchase or to sell land.~~ ~~*This does not include mortgage and Transfer of Land documents.*~~	~~1~~	~~√~~	~~√~~	~~×~~	~~×~~
~~*Other documentation not listed in the Appendix*~~ ~~Liaise with your Manager or Compliance Officer for advice~~		~~**Signatures Required**~~			
~~**Document**~~	~~**Document Category**~~	~~**Shire President**~~	~~**CEO**~~	~~**Senior Employee / Manager**~~	~~**Authorised Shire Officers**~~
~~Other legally binding contracts outside of the normal course of business (eg. Confidentiality, indemnity, licensing, novation and sponsorship agreements)~~	~~1~~	~~√~~	~~√~~	~~√~~	~~√~~
~~Power of Attorney to act for the Shire~~	~~1~~	~~√~~	~~√~~	~~×~~	~~×~~

~~Communication on behalf of the Shire, relevant to the day to day operations of the Shire which are the subject of a level of political sensitivity or potential risk to the Shire.~~	~~2~~	~~x~~	~~√~~	~~x~~	~~x~~
~~Memorandum of Understanding~~	~~2~~	~~√~~	~~√~~	~~x~~	~~x~~
~~Authority to sign documents on behalf of the Shire:~~ ~~That are within\the scope of an Officer's position description; or~~ ~~That has been extended through a Council decision;~~ ~~That has been extended through an authorised officer appointment;~~ ~~That has been extended through delegated authority or policy.~~	~~3~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Commercial Leases / Peppercorns (including assignment of, extensions, renewals, variations, sub-leases and surrender)~~	~~3~~	~~x~~	~~√~~	~~√~~	~~√~~

~~*Other documentation not listed in the Appendix*~~ ~~Liaise with your Manager or Compliance Officer for advice~~		~~**Signatures Required**~~			
~~**Document**~~	~~**Document Category**~~	~~**Shire President**~~	~~**CEO**~~	~~**Senior Employee / Manager**~~	~~**Authorised Shire Officers**~~
~~Communications on behalf of the Shire:~~ ~~To Commonwealth or government ministers;~~ ~~To Commonwealth or government department heads;~~ ~~To Industry representative bodies;~~ ~~Concerning day-to-day operations that are politically sensitive or a potential risk to the Shire.~~	~~3~~	~~√~~	~~√~~	~~×~~	~~×~~
~~Community & User Agreement Licenses or Lease / Peppercorns (including assignment of, extensions, renewals, variations, sub leases, and surrender)~~	~~3~~	~~√~~	~~√~~	~~√~~	~~√~~
~~Contract documents arising from tenders~~	~~3~~	~~×~~	~~√~~	~~√~~	~~√~~
~~Deeds of Settlement – employee matters~~	~~3~~	~~×~~	~~√~~	~~√~~	~~√~~
~~Documents arising out of instances that require Officers to enact a decision of Council or the Development Assessment Panel~~	~~3~~	~~√~~	~~√~~	~~×~~	~~√~~

~~*Other documentation not listed in the Appendix*~~ ~~Liaise with your Manager or Compliance Officer for advice~~		~~**Signatures Required**~~			
~~**Document**~~	~~**Document Category**~~	~~**Shire President**~~	~~**CEO**~~	~~**Senior Employee / Manager**~~	~~**Authorised Shire Officers**~~
~~Documents related to approvals for Subdivision, Survey Strata, Strata Title or Development Approvals or provisions of a Structure Plan, Activity Centre Plan or Local Development Plan~~	~~3~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Documents required to enact a decision made under delegated authority or as a condition or approval given under delegated authority~~	~~3~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Employment Contracts (Managers – casual contracts only)~~	~~3~~	~~x~~	~~√~~	~~x~~	~~√~~
~~Licences to occupy land or premises~~	~~3~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Local Planning Scheme and any Planning Scheme Amendments~~	~~3~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Management statements and withdrawal or variation of management statements~~	~~3~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Enterprise Bargaining Agreements~~	~~3~~	~~x~~	~~√~~	~~x~~	~~√~~

~~*Other documentation not listed in the Appendix*~~ ~~Liaise with your Manager or Compliance Officer for advice~~		~~**Signatures Required**~~			
~~**Document**~~	~~**Document Category**~~	~~**Shire President**~~	~~**CEO**~~	~~**Senior Employee / Manager**~~	~~**Authorised Shire Officers**~~
~~Land Transaction documents where the Shire is required to sign as a landowner. This includes but is not limited to:~~ • ~~Landgate documents and/or deeds including lodgement, removal, withdrawn, modification or surrender/cancel of documents such as: Notifications in accordance with section 70A of the Transfer of Land Act 1893; Covenants, easements and caveats under the Transfer of Land Act 1893; Reciprocal easements and/or parking agreements; Rights of carriageway agreements; Amalgamations Easements or deeds of easement under the Land Administration Act 1997 and/or Strata Titles Act 1985.~~ • ~~Documents and/or deeds required in the management of land as a landowner or where the land is a reserve vested to the Shire; and~~ • ~~Deeds of Agreement and Release in respect to sale or purchase relating to Shire land including equitable interests.~~	~~3~~	~~√~~	~~√~~	~~×~~	~~√~~

~~*Other documentation not listed in the Appendix*~~ ~~Liaise with your Manager or Compliance Officer for advice~~		~~**Signatures Required**~~			
~~**Document**~~	~~**Document Category**~~	~~**Shire President**~~	~~**CEO**~~	~~**Senior Employee / Manager**~~	~~**Authorised Shire Officers**~~
~~Mortgages, loans and debenture documents for loans which Council has resolved to raise~~	~~3~~	~~×~~	~~√~~	~~√~~	~~√~~
~~Other statements of intent and terms and conditions such as:~~ ~~Letters of employment for casual employees;~~ ~~Hire agreements for Shire Facilities; or~~ ~~Higher duties for positions.~~	~~3~~	~~×~~	~~√~~	~~√~~	~~√~~
~~Prosecution notices and court documents~~	~~3~~	~~×~~	~~√~~	~~√~~	~~√~~
~~Regular hire arrangements~~	~~3~~	~~×~~	~~√~~	~~√~~	~~√~~
~~Residential tenancy leases~~	~~3~~	~~×~~	~~√~~	~~√~~	~~√~~
~~Service agreements / Contract as a result of procurement process (above Manager delegation)~~	~~3~~	~~×~~	~~√~~	~~√~~	~~√~~
~~State, Commonwealth or other funding agreements (within delegation)~~	~~3~~	~~√~~	~~√~~	~~√~~	~~√~~

~~*Other documentation not listed in the Appendix*~~ ~~Liaise with your Manager or Compliance Officer for advice~~		~~**Signatures Required**~~			
~~**Document**~~	~~**Document Category**~~	~~**Shire President**~~	~~**CEO**~~	~~**Senior Employee / Manager**~~	~~**Authorised Shire Officers**~~
~~When a responsible officer has a specific role such as applying for and organising receipt of grants, and which required them to sign documents relevant to the grant.~~	~~3~~	~~x~~	~~√~~	~~√~~	~~√~~
~~When a responsible officer is authorised by relevant laws or is delegated authority by Council to issue notices and infringements.~~	~~3~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Agreements in the normal course of business for the purchase of goods or services identified within the department's budget (other than for tenders) and conforming to the requirements for the Shire's Purchasing Policy and other relevant policies.~~	~~4~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Any type of legally binding contract, instrument or service agreement binding the organisation to some form of commitment~~	~~4~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Goods and/or Service agreements / Contracts as a result of procurement process (where total consideration is within delegation).~~	~~4~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Grants applications and Grant funding agreements~~	~~4~~	~~x~~	~~√~~	~~√~~	~~√~~

~~*Other documentation not listed in the Appendix*~~ ~~Liaise with your Manager or Compliance Officer for advice~~		~~**Signatures Required**~~			
~~**Document**~~	~~**Document Category**~~	~~**Shire President**~~	~~**CEO**~~	~~**Senior Employee / Manager**~~	~~**Authorised Shire Officers**~~
~~Heritage agreements~~	~~4~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Licences~~	~~4~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Lodgement, modification and withdrawal of caveats~~	~~4~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Lodgement, registration, modification, transfer and/or withdrawal of memorials~~	~~4~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Notifications on title and withdrawal or variation of same~~	~~4~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Outgoing general correspondence for a departmental team~~	~~4~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Reciprocal access agreements and withdrawal or variation of reciprocal access agreements~~	~~4~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Restrictive Covenants – under s.129B of the Transfer of Land Act 1893 and any discharge or variation of covenants~~	~~4~~	~~x~~	~~√~~	~~√~~	~~√~~
~~Rights of carriageway agreements and withdrawal or variation of rights and carriageway agreements~~	~~4~~	~~x~~	~~√~~	~~√~~	~~√~~

~~*Other documentation not listed in the Appendix*~~ ~~Liaise with your Manager or Compliance Officer for advice~~		~~**Signatures Required**~~			
~~**Document**~~	~~**Document Category**~~	~~**Shire President**~~	~~**CEO**~~	~~**Senior Employee / Manager**~~	~~**Authorised Shire Officers**~~
~~Letters, correspondence and other documents that reflect an operational or procedural action required in the ordinary course of business.~~	~~4~~	~~*~~	~~√~~	~~√~~	~~√~~

~~**Reference Information**~~

~~The following Council Policies ought to be referred to as consideration must be given to the potential risks exposed to the Shire of Wongan-Ballidu when executing a document. This includes the potential financial, service commitments, service interruption, environmental, reputation and compliance implications.~~

~~All Purchasing and Procurement Policies;~~

~~5.31 Risk Management Policy~~

~~5.35 Internal Control~~

~~5.36 Legislative Compliance;~~

~~5.26 Appointment of Acting or Temporary CEO~~

~~**Legislation**~~

~~*Local Government Act 1995*~~

- ~~s.5.41 functions of CEO.~~
- ~~s.5.45 Other matters relevant to delegations under Division 4 (local government employees).~~
- ~~s.9.49A (1) document executed by person under an authority is permitted to do so by this authorisation.~~
- ~~s.9.49 'documents, how authenticated'~~

~~*Local Government (Functions and General) Regulations 1996*~~

- ~~r.34 Common seal, unauthorised use of~~

~~*Interpretation Act 1984*~~

- ~~Terms used in written laws - ***sign*** includes the affixing or making of a seal, mark or thumbprint;~~

~~**Associated documents**~~

~~*Instrument of Delegation: Execution of Documents contained in the Shire of Wongan-Ballidu Register of Delegations.*~~

~~*Shire of Wongan-Ballidu Local Law (Standing Orders) 2010.*~~

REVIEW
Reviews of this policy are to be undertaken every three years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION
The President and the Chief Executive Officer are responsible for implementing and applying this policy.

5.3 Common Seal

Policy Owner	**Governance**
Person Responsible	**Chief Executive Officer**
Date of Adoption	**23 February 2022 – Resolution 040222**
Date of Last Review	**23 February 2022 – Resolution 040222**
Date Next Due for Review	**3 years / or earlier if required**

OBJECTIVE

This policy covers the proper use of Council's common seal, on what documents it can be applied and under what circumstances. In addition, the policy streamlines the decision-making process relating to the affixation of the seal by not requiring such use to be presented to Council on all occasions when the sealing of a document may be necessary.

POLICY

The Chief Executive Officer is to have charge of the common seal, and it is to be responsible for the safe custody and proper use of it.

The Shire President and Chief Executive Officer are authorized to sign and affix the common seal to documents where such action is necessary to protect Council's interest, to give effect to a Council resolution, or to complete a legal document.

In the absence of the Shire President and Chief Executive Officer, as the case may be, and the Deputy President and a senior employee authorized by the CHEIF EXECUTIVE OFFICER (CEO) are authorized to affix the common seal on their behalf.

Details of all transactions where the common seal has been affixed shall be recorded in a register and this is to include the date on which the common seal was affixed to a document, the nature of the document, and the parties to any agreement to which the common seal was affixed.

Details of the use of the common seal shall be reported to the Council at the next ordinary meeting of Council and the register shall be available for inspection by Councillors upon request to the Chief Executive Officer during normal office hours.

REVIEW

Reviews of this policy are to be undertaken every three years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

The Chief Executive Officer shall be responsible for ensuring that the Common Seal is affixed to documents and this policy is properly carried out.

5.9 Elected Member/Staff Conferences

Policy Owner	**Administration and Financial Services**
Person Responsible	**Chief Executive Officer**
Date of Adoption	**08 March 2005**
Date of Last Review	**25 May 2022 – Resolution 020522 Amended**
Date Next Due for Review	**3 years / or earlier if required**

OBJECTIVE

To ensure a procedure is in place for the expeditious nomination of Council delegates to Conferences and to ensure the prescription of allowable expenses.

POLICY

All Councillors/Staff are to complete a Training/Conference Application form before having their application considered.

The Chief Executive Officer may endorse the recommendation of Managers in respect of staff attendance at Conferences, subject to associated expenditure being contained within the relevant year's Budget allowance.

In the event of one only nomination being forthcoming from Councillors, the Chief Executive Officer, be authorised to register the Councillor at the relevant Conference, subject to associated expenditure being contained within the relevant year's budget allowance.

In the event of more than one nomination being forthcoming from Councillors, the matter be referred to the following Ordinary Meeting of Council for determination.

A list of conferences available for attendance by Councillors and staff, be provided to Councillors on a regular basis. Should any Councillor wish to be considered for attendance at a conference and the matter has not been subject to the above process, the Councillor is to advise the Chief Executive Officer, as far as possible in writing to enable the details to be placed on the Agenda for the following Ordinary Meeting of Council.

An appropriate officer will be responsible for ensuring all delegates registered by that officer are supplied with an assessment form and 'details of expenditure incurred' form, together with instructions sheet and a recording mechanism to ensure all assessments and expenditure details are returned within a reasonable time.

Expenses to be met by Council are:

Conference (where overnight Accommodation for Councillors is Approved by Resolution of Council or in case of Staff, by the Chief Executive Officer)

- Registration Fees (including conference dinner and official delegate hours)
- Accommodation and travel costs
- All reasonable expenses including meals and refreshments, all cab fares between accommodation and conference venue.

Conference (No Overnight Accommodation)

- Registration fees (including Conference dinner and official delegate hours)
- Travel costs to and from conference venue
- Cost of lunch if not provided
- All reasonable expenses and cab fares (cab charge may be used).
- Conference when Accompanied by Spouse
- Breakfast and dinner, if required
- Conference Dinner
- Spouse Activity Tours

Once approval is given for a Councillor/Staff Member to attend a conference in accordance with this policy, an appointed officer will coordinate all travel arrangements.

The officer will contact the Councillor/Staff member concerned to determine what arrangements need to be made regarding travel and accommodation and make the necessary bookings and deliver tickets to the person travelling.

This officer will also advise the Manager Administrative and Financial Services as to what arrangements are required regarding payment of appropriate allowance and method of payment.

On any occasion when a Council delegate is unable to attend a conference, the Chief Executive Officer be delegated the authority to substitute another Councillor delegate, following consultation with the President.

The Shire of Wongan-Ballidu supports and encourages Councillors to attend the annual Local

Government Week Conference.

The Shire of Wongan-Ballidu supports and encourages senior staff members to attend professional development conferences, i.e.: LGMA conference.

All Councillors/Staff are to complete an Evaluation Report after attending the conference.
In addition, it is expected that a report be written so that the information derived from the Conference is disseminated to other members/staff.

REVIEW

Reviews of this policy are to be undertaken every three years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

The Chief Executive Officer is responsible for the implementation of this policy.

5.11 Councillor Dress Standards

Policy Owner	Administration and Financial Services
Person Responsible	Chief Executive Officer
Date of Adoption	23 February 2022 - Resolution 060222
Date of Last Review	23 February 2022 – Resolution 060222
Date Next Due for Review	3 years / or earlier if required

POLICY STATEMENT

The standard of dress for Councillors of the Shire of Wongan-Ballidu may vary according to the activity or role and safety requirements. This policy provides guidelines in relation to appropriate types of clothing, standards of dress and related matters.

COMMITMENT

The Shire of Wongan-Ballidu is committed to presenting itself in a professional manner as well as maintaining a safe and healthy working environment for all in the organisation. This policy aims to fulfil such a commitment by providing clarity in relation to personal clothing.

COUNCILLOR - ACCEPTABLE STANDARDS OF DRESS

Councillors are requested to present for formal elected member duties in a professional manner and be suitably attired for their responsibilities.

Council Meetings

The standard for both men and women is Smart Business Dress.

Smart Business Dress for council meetings **does not include** low cut or sheer tops, tops that expose the midriff, shorts that expose the buttocks, thongs, bare feet, singlets, jeans, board shorts, T-Shirts, tracksuit pants and tops, windcheaters, or other items of clothing deemed unsuitable by the Shire President.

Committee Meetings

Smart Casual Dress for committee meetings may include Smart Business Dress (inclusions and exclusions above), as well as Smart Casual shirts, blouses (long and short sleeve) polo shirts, Chino pants, Jeans and casual shoes including sneakers.

Bus trips

Smart Casual Dress as outlined above.

Smart Business Dress may be required if attending a formal event, otherwise it is not a required standard.

Ministerial Visits

Smart Business Dress or Smart Casual Dress as outlined above.

Official Openings

Smart Business Dress or Smart Casual Dress as outlined above.

Cultural Exemptions

The following items may be acceptable provided they do not pose any possible hazard to health and safety at work or deviate significantly from the standards required.

- Clothing worn to comply with cultural or religious practices;
- Tattoos or body piercings; and
- Jewellery.

Additional requirements relating to protective clothing

A Councillor may be requested to wear protective clothing by an appropriate officer during site visits and bus trip/road trips. Councillors will be issued vests and other protective clothing by the Shire of Wongan-Ballidu where and if required (excluding footwear). A Councillor must not modify, alter, or change protective clothing under any circumstances unless they are directed to do so by an appropriate officer.

VARIATION TO THIS POLICY

This policy may be cancelled or varied from time to time by Council. Councillors will be notified of any variation to this policy by the normal correspondence method.

REVIEW

Reviews of this policy are to be undertaken every three years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

The Shire President is responsible for implementing this policy.

5.13 Media Activity

Policy Owner	**Administration and Financial Services**
Person Responsible	**Shire President and Chief Executive Officer**
Date of Adoption	**08 March 2005 – Resolution 140305**
Date of Last Review	**08 March 2005 – Resolution 140305**
Date Next Due for Review	**3 years / or earlier if required**

OBJECTIVE

To be more pro-active with the media in ensuring full and complete details of all issues relating to Council activities are fairly promoted to the community.

POLICY

All public statements on behalf of the Council shall be issued by the President or the Chief Executive Officer or their designated spokesperson.

Statements made by Elected Members are to be identified as their opinions only and do not necessarily represent the position of Council.

The Chief Executive Officer shall handle routine Media Activity. Routine Media Activity shall include but not be restricted to:

- Pro-active Press Releases of departmental activities
- Liaison with Journalists to provide background information of activities already being handled by the media.
- Follow-up of material printed in newspapers by other sources such as letters to the Editor.
- Liaison with printed and electronic Media as required to best promote Council and Community activities.
- Retain a friendly culture with the local printed media by way of hospitality and other offered assistance.

The Chief Executive Officer shall be the primary contact for journalists and Media personnel who attend Council and other meetings. This will include but not be restricted to:

- Provide local press with Minutes and Agenda papers.
- Assist members of the Media with follow-up information from Council meetings, in consideration of their deadlines.

- Liaise with Media related personnel (such as contract photographers) and provide them with the support and contacts required for a specified task.

Specified Media activities where the President and/or Chief Executive Officer will work in tandem include but are not restricted to:
- Any item of a controversial nature, being dealt with by Council, or potentially an issue to be dealt with by council.
- Matters before a committee, which are being pursued by the Media.
- Major pro-active announcements on Council direction/s.

Departmental Managers will assist the process of Media liaison by:
- Ensuring information and support is available to the Chief Executive Officer when researching material required by the media.

Media especially local press to be included on guest lists where their presence could have a supportive or relationship building effect. For example.
- Liaise with President for Media attendance at relevant functions.
- Professional body's awards, launches, accreditations etc.
- Citizenship ceremonies.

Media Activity will support and compliment Councils public image and promotion of services for residents.

The following strategy shall apply for day-to-day dealings with the local press, in association with the overall Media Activity policy.

- Forward by mail or other means, appropriate documents to Journalists in readiness for Council meetings.
- The President, Chief Executive Officer to be available to receive requests and provide appropriate background and follow-up to Journalists on current issues.
- Requests from Journalists will be responded to promptly and where possible, not delaying the information sharing process by lengthy waits on meeting outcomes.
- Elected Members and staff will at all times endeavour to project a truthful, positive and informative response to enquiries, in accordance with existing procedures and protocols.

REVIEW

Reviews of this policy are to be undertaken every three years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

The President and the Chief Executive Officer are responsible for implementing and applying this policy.

ATTACHMENT 4.2.12

5.38 - Communications and Social Media

Policy Owner	**Governance / Community and Customer Services**
Person Responsible	**Chief Executive Officer / Manager Community and Customer Services**
Date of Adoption	
Date of Last Review	

PURPOSE

The purpose of this policy is to establish clear principles and protocols for communications, media engagement, and social media activities undertaken by the Shire of Wongan-Ballidu.

The policy aims to ensure the Shire is represented professionally, accurately, transparently and consistently, while supporting effective community engagement and maintaining public confidence in the Shire.

OBJECTIVES

The objectives of this policy are to:

- Ensure official communications are accurate, timely, professional and aligned with Council decisions.
- Promote transparent, accessible and effective communication with the community.
- Provide clear guidance regarding who may speak on behalf of the Shire.
- Provide clear protocols for the management and use of official social media channels.
- Support responsible and appropriate use of social media by Elected Members, employees and contractors.
- Protect the reputation, integrity and credibility of the Shire.
- Ensure communications comply with applicable legislation, policies and recordkeeping obligations.
- Provide consistent processes for responding to media enquiries, community enquiries and complaints.
- Ensure communication methods consider accessibility, inclusion and the needs of the local community.

SCOPE

This policy applies to:

- Elected Members.
- Employees and contractors acting on behalf of the Shire.
- All official communications issued by the Shire.
- All Shire-managed digital communication channels, including websites and social media platforms.
- Any person authorised to administer or contribute to an official Shire communication channel.

This policy does not prevent Elected Members from expressing personal views in their private capacity, provided those communications comply with applicable legislation, the Code of Conduct and this policy.

DEFINITIONS

Authorised Officer – means an employee or other person authorised by the CEO to undertake a specific communication, media or social media function on behalf of the Shire.

Chief Executive Officer (CEO) – means the person appointed by Council under the *Local Government Act 1995*.

Council – means the Council of the Shire of Wongan-Ballidu.

Elected Member – means a Council Member serving on the Council of the Shire of Wongan-Ballidu.

Media – means print, broadcast, digital or online news organisations.

Official Communication – means any communication prepared or issued on behalf of the Shire through an approved communication channel.

Official Social Media Account – means a social media account established, owned or authorised by the Shire for the purpose of communicating with the community.

Shire – means the Shire of Wongan-Ballidu.

Social Media – means digital platforms that allow users to create, share or exchange information and content.

Website – means any website operated or administered by the Shire.

POLICY

1. **Official Communications**

The Shire's official communications may include:

- Information required to be publicly available by legislation.
- Promotion of Council services, facilities, projects and initiatives.
- Public notices and statutory advertising.
- Community engagement and consultation activities.
- Emergency management and public safety information.
- Responses to community enquiries and feedback.
- Promotion of events and programs.
- Information relating to Council meetings, decisions and strategic priorities.

The Shire of Wongan-Ballidu will use a combination of different communication methods to suit the type of information to be communicated and the requirements of the community or specific audience, and may include:

- Shire website.
- Social media platforms.
- Media releases and statements.
- Community newsletters.
- Electronic communications and email updates.
- Printed publications and notices.
- SMS messaging.
- Public meetings and community engagement activities.
- Letter drops.
- Other communication channels approved by the CEO.

Digital communication will not be relied upon as the sole method of communication where other methods are reasonably required to ensure community access to important information.

2. **Authority to Speak on Behalf of the Shire of Wongan-Ballidu**

The Shire President is the official spokesperson for the Shire and is authorised to speak on behalf of the local government in official communications, which may include, speeches, comment, print, electronic and social media. Where the Shire President is unavailable, the Deputy Shire President may act in that capacity.

The CEO may also act as the spokesperson when authorised by the Shire President.

The CEO is responsible for operational communications and may speak on behalf of the Shire regarding administrative and operational matters.

Unless authorised, Elected Members, employees and contractors must not present themselves as speaking on behalf of the Shire.

Communications by Elected Members, employees and contractors must not:

- Bring the Shire into disrepute.
- Disclose confidential information.
- Compromise their effectiveness in their role.
- Suggest Shire endorsement of personal views.
- Misrepresent Council decisions or Shire positions.
- Imply they are speaking on behalf of the Shire.
- Breach the Shire's Code of Conduct.

3. Media Relations

All enquiries from the media for comment on behalf of the Shire must be referred to the CEO or an authorised officer. The CEO will coordinate media responses and facilitate enquiries through the appropriate spokesperson.

Where appropriate, the Shire President and CEO may jointly participate in media responses.

Elected Members may provide comments in a personal capacity, provided they:

- Clearly identify that they are speaking in their personal capacity.
- Do not represent their personal views as the position of Council or the Shire.
- Comply with the Code of Conduct and applicable legislation.
- Do not disclose confidential or restricted information.

The Shire will endeavour to provide accurate and timely responses to media enquiries while recognising that some matters may require additional investigation or approval before a response can be provided.

4. Website

The Shire will maintain an official website as our primary resource for all stakeholders to access official Shire information and communications.

5. Social Media

The Shire uses social media to:

- Inform and engage with the community.
- Promote initiatives, events and services.
- Share emergency and public safety information.
- Promote community participation.
- Provide timely information and updates.
- Receive and respond to appropriate community feedback.

Approved social media platforms may include:

- Facebook.
- Instagram.
- LinkedIn.
- YouTube.
- Other platforms approved by the CEO.

The Shire may also contribute information to third-party platforms where appropriate.

Official social media is a communication and engagement channel and is not intended to replace formal processes for:

- Complex complaints or investigations.
- Requests for confidential or personal information.
- Formal applications or submissions.
- Freedom of Information requests.
- Matters requiring statutory processes.
- Matters involving personal, sensitive or confidential information.

Where a matter raised through social media requires a formal response, the Shire may direct the person to the appropriate communication, complaint or application process.

Simple enquiries may be answered through social media where appropriate.

Complaints or matters requiring further investigation should be acknowledged and referred to the appropriate officer or process.

Personal or confidential matters should be moved to an appropriate private communication channel.

6. Management of Official Social Media

Official Shire social media accounts must be managed by employees or other persons authorised by the CEO. Access to official social media accounts must be limited to authorised persons and managed in accordance with the Shire's information security requirements.

Official social media accounts must:

- Be established using Shire-approved accounts and contact details where practicable.
- Be administered using appropriate access controls.
- Maintain appropriate records of official communications.
- Use approved branding and presentation.
- Provide accurate and up-to-date information.
- Be monitored at a level appropriate to the nature and use of the platform.

Content published on official Shire social media should be consistent with Council decisions, adopted policies, the Shire's strategic direction and this policy. Where appropriate, content should be reviewed or approved before publication in accordance with internal procedures.

Employees administering social media must exercise professional judgement when responding to comments and should escalate matters to the relevant officer where:

- The matter involves a complaint or dispute.
- The person alleges misconduct or serious wrongdoing.
- The matter involves legal proceedings or potential legal action.
- The matter concerns a sensitive or confidential issue.
- The person makes a threat or allegation requiring escalation.
- The employee is unsure whether a response is appropriate.

Official social media accounts must not be used for personal communication or personal political activity.

When an employee ceases to have responsibility for an official social media account, their access must be removed or amended as appropriate.

The CEO may establish administrative procedures or guidelines to support the day-to-day management of official social media accounts.

7. Social Media Moderation

Community members engaging with Shire social media are expected to interact respectfully and appropriately.

The Shire may moderate, hide or remove content that is:

- Offensive, abusive, threatening or discriminatory.
- Defamatory or knowingly misleading.
- Commercial, promotional or spam-related.
- Unlawful.
- In breach of privacy or confidentiality requirements.
- Partisan political campaigning or election advocacy unrelated to the purpose of the Shire's communication.
- Repetitive or deliberately disruptive.
- In breach of copyright or intellectual property laws.
- Likely to compromise public safety or an emergency response.
- Otherwise inconsistent with the reasonable and appropriate use of the platform.

The Shire will not remove content merely because it is critical of the Shire, provided the content complies with the requirements of the platform and this policy.

Users who repeatedly breach these requirements may be blocked or restricted from participating. Where content may constitute a serious threat, unlawful conduct or other matter requiring investigation, appropriate records should be retained and the matter referred to the relevant authority or officer where necessary.

8. Emergency Communications

During emergencies or significant incidents, the Shire may use:

- Social media.
- The Shire website.
- SMS alerts.
- Media releases.
- Email communications.
- Public notices.
- Direct community engagement.
- Other communication methods considered appropriate.

Emergency communications will be coordinated through the CEO or delegated officer and align with emergency management arrangements.

Where another agency has responsibility for issuing official emergency warnings or instructions, the Shire will seek to share or amplify information from the appropriate authority rather than provide conflicting information.

Emergency communications should prioritise:

- Public safety.
- Accuracy.
- Timeliness.
- Clear instructions.
- Consistency with information provided by relevant emergency management authorities.

9. Recordkeeping and Information Management

Official communications, including social media content, are public records and must be managed in accordance with:

- *State Records Act 2000*.
- *Freedom of Information Act 1992*.
- The Shire's Record Keeping Plan and Policy.
- Other applicable legislation and Shire procedures.

Records created by Elected Members in connection with their Council role must be retained and provided to the Shire where required.

10. PERSONAL COMMUNICATIONS

Elected Members and employees should recognise that comments made in private or personal forums, including social media, may become public.

Individuals must ensure that personal communications do not:

- Breach confidentiality obligations.
- Contravene the Code of Conduct.
- Damage the reputation of the Shire.
- Misrepresent Council decisions or positions.

11. ELECTED MEMBER STATEMENTS ON SHIRE MATTERS

An Elected Member may choose to make a personal statement publicly on a matter related to the business of the Shire of Wongan-Ballidu

Any public statement made by an Elected Member, whether made in a personal capacity or in their Local Government representative capacity, must:

- clearly state that the comment or content is a personal view only, which does not necessarily.
- represent the views of Shire of Wongan-Ballidu.
- be made with reasonable care and diligence.
- be lawful, including avoiding contravention of; copyright, defamation, discrimination or
- harassment laws.
- be factually correct.
- avoid damage to the reputation of the local government.
- not reflect adversely on a decision of the Council.
- not reflect adversely on the character or actions of another Elected Member or employee.
- maintain a respectful and positive tone and not use offensive or objectionable expressions in reference to any Elected Member, employee or community member.

An Elected Member who is approached by the media for a personal statement may request the assistance of the CEO.

12. STAFF USE OF SOCIAL MEDIA

Staff use of social media, including the use of official Shire social media accounts and personal social media accounts where relevant to an employee's role, is governed by the Shire's Social Media Operational Policy.

This policy establishes the overarching principles and governance requirements for the Shire's communications and social media activities. Staff must refer to the Social Media Operational Policy for detailed requirements regarding the use, management, moderation and administration of social media, including expectations for staff conduct, approval processes, account access and security, content management and responding to community engagement.

Where there is any inconsistency between this policy and the operational policy, this policy takes precedence.

13. BREACHES OF POLICY

Failure to comply with this policy may result in action under:

- *Local Government Act 1995*.
- The Shire's Code of Conduct.
- Employment and disciplinary procedures.
- Other relevant legislation or Shire policies.

Serious or repeated breaches may be referred for investigation where appropriate.

Where a breach involves an Elected Member, the matter may be dealt with through the applicable statutory or Code of Conduct process.

Where a breach involves an employee or contractor, the matter may be managed through the appropriate employment, contractual or disciplinary process.

14. REVIEW

This policy shall be reviewed at least every three (3) years, or earlier if required.

15. RESPONSIBILITY FOR IMPLEMENTATION

The Chief Executive Officer is responsible for the implementation of this policy.

4.3 INTERIM AUDIT FINDINGS - 2025/26 FINANCIAL YEAR AUDIT

FILE REFERENCE:	F1.4
REPORT DATE:	25 August 2026
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Melinda Lymon - Deputy Chief Executive Officer
REVIEWER:	Sam Dolzadelli - Chief Executive Officer
ATTACHMENTS:	4.3.1 Interim Audit Letter to CEO 4.3.2 Interim Management Letter Attachment

PURPOSE OF REPORT:

To provide the Audit, Risk and Improvement Committee the findings from the 2025/26 Interim Audit for information.

BACKGROUND:

The Department of Local Government, Industry Regulation and Safety (The Department) previously published operational guidelines on audit in local government, which provides guidance on the appointment, function and responsibilities of Audit Committees. As per the guideline, an audit committee plays a key role in assisting 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 external auditor must conduct a financial audit of a local government at least once in respect of each financial year. The auditor is required to prepare a report with regard to the financial audit undertaken and present the report to the mayor or president of the local government, the CEO of the local government and the Minister within 30 days of completing the audit.

The auditors report must include an opinion on:

a) The financial position of the local government
b) The results of the operations of the local government.

Where it is considered appropriate by the auditor, they must also prepare a management report to accompany the auditor's report and to forward a copy of this to the previously mentioned persons.

An interim audit is conducted partway through the financial reporting period and involves a range of procedures designed to assess internal controls, identify risks, and perform preliminary substantive testing. These procedures help auditors gather evidence early in the audit process, reducing the scope of work required during the final audit.

POLICY REQUIREMENTS:

N/A

LEGISLATIVE REQUIREMENTS:
Local Government Act 1995
Local Government (Financial Management) Regulations 1996
Local Government (Audit) Regulations 1996

Division 3A – Financial Audit – *Local Government Act 1995*

Regulation 10 – *Local Government (Audit) Regulations 1996*

STRATEGIC IMPLICATIONS:

There are no Strategic Implications relating to this item.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
  There are no known environmental impacts associated with this proposal.

- **Economic**
  There are no known economic impacts associated with this proposal.

- **Social**
  There are no known social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Nil

COMMENT:

A third-party audit firm, Pitcher Partners has been appointed by the Office of the Auditor General (OAG) to conduct the 2025/26 audit for the Shire of Wongan-Ballidu.

An audit entry meeting was held with members of the Audit, Risk and Improvement Committee and the Shire President on 21 April 2026, and the Auditors from Pitcher Partners were on site at the Shire Administration building during the week of 8 June 2026 to review the Shire's compliance with legislative requirements and conduct testing to satisfy the audit requirements.

A copy of the letter and the findings identified during the interim audit are attached for information. There is one finding carried forward from previous audits which officers are progressing, this is regarding the development of Asset Management Plans. Management was consulted during the preparation of the index of findings and management comment is included on the attachment.

Auditors will be on site during the week of 2 November 2026 to carry out the final audit, and the Auditors and a representative from the Office of the Auditor General will meet with the Committee following the finalisation of the audit to present any findings and close out the audit.

VOTING REQUIREMENTS: Simple Majority

ABSOLUTE MAJORITY REQUIRED: No

OFFICER RECOMMENDATION:
MOVED: Cr SEWELL SECONDED: Cr STEPHENSON

That the Audit, Risk and Improvement Committee:

Acknowledges receipt of the 2025/26 Interim Audit Management Letter and findings (refer Attachments 4.3.1 and 4.3.2) as provided by Pitcher Partners and accepts the management responses provided for the matters outlined.

CARRIED: 4/0
RESOLUTION: ARIC-040926

For:	Against:
Mr E Ganzer	
Cr S Kalajzic	
Cr M Sewell	
Cr M Stephenson	

Question from Cr Sewell:
Are we still on track for the noted completion dates?

Answer by CEO:
Asset Management Plans are being developed internally and currently in draft form.
This action will be closed out when the Asset Management Plans have been finalised and will align closely with the Long Term Financial Plan.
The project has experienced some delays as a consultant was not engaged to undertake the work; however, the Shire has elected to complete the plans in-house, resulting in a longer development timeframe but providing greater organisational ownership and understanding of the asset data and planning assumptions.

ATTACHMENT 4.3.1

Office of the Auditor General
Serving the Public Interest

Our Ref: F21/77

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Email: info@audit.wa.gov.au

Mr Sam Dolzadelli
Chief Executive Officer
Shire of Wongan-Ballidu
PO Box 84
WONGAN HILLS WA 6603

Email: sam.dolzadelli@wongan.wa.gov.au

Dear Mr Dolzadelli

ANNUAL FINANCIAL REPORT
INTERIM AUDIT RESULTS FOR THE YEAR ENDING 30 JUNE 2026

We have completed the interim audit for the year ending 30 June 2026. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to primarily evaluate your financial control environment, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

Management control issue
We would like to draw your attention to the attached deficiency in internal control that was identified during the course of the interim audit. This matter has been discussed with management and their comment has been included on the attachment. The matter reported is limited to the deficiency that was identified during the interim audit that we have concluded is of sufficient importance to merit being reported to management.

An audit is not designed to identify all internal control deficiencies that may require management attention. It is possible that irregularities and deficiencies may have occurred and not been identified as a result of our audit.

This letter has been provided for the purposes of your local government and may not be suitable for other purposes.

We have forwarded a copy of this letter to the President. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7542 if you would like to discuss this matter further.

Yours faithfully

Liang Wong
Director
Financial Audit
23 July 2026

Attach

ATTACHMENT 4.3.2

SHIRE OF WONGAN-BALLIDU

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Index of findings	Potential impact on audit opinion	Rating	Year first raised
1. No Asset Management Plan	No	Moderate	2024

Ratings
The ratings in this management letter reflect our assessment of risks based on the likelihood and potential impact if no action is taken. These outcomes consider both quantitative impact (such as financial loss) and qualitative impact (such as inefficiency, non-compliance, poor service to the public or loss of public confidence).

● **Significant** – Findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

● **Moderate** – Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

● **Minor** – Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF WONGAN-BALLIDU

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. No Asset Management Plan

We noted that there is no Asset Management Plan in place.

This finding was first raised in 2024 and remained unresolved in 2025. Since the last audit report, management has updated the Asset Management Policy, which partially addresses the prior recommendation. The Asset Management Plan is still under development and is expected to be completed during the 2026 financial year.

Rating: Moderate (2025: Moderate)

Implication
Not having an Asset Management Plan within the Shire can lead to inefficient allocation of resources, increased maintenance costs, and the deterioration of critical infrastructure. It may also result in budget shortfalls, hinder long-term planning, and create challenges in meeting community needs or regulatory requirements.

Recommendation
Develop a comprehensive asset management plan in line with the Local Government Act, focusing on the sustainable management and maintenance of critical infrastructure. This plan should include clear asset valuation, lifecycle management strategies, and long-term financial planning to ensure regulatory compliance and meet the community's evolving needs.

Management comment
The CEO and Executive Team have been working on the Asset Management Plans to develop comprehensive informing plans. These are progressing with the Infrastructure - Roads Asset Management Plan now in draft format and a first draft was presented to the Works & Services Reference Group on 10 June 2026. The current timeline intends to have this presented to Council at its Ordinary Council Meeting in September 2026. The Buildings Asset Management Plan is being developed and the timeline is to be presented to the Health, Building & Planning Reference Group on 13th October and then to Council at the OCM on 28th October, or 25th November depending on amendments required.

Responsible person:	Chief Executive Officer
Completion date:	25 November 2026

4.4 DRAFT 2025/26 ANNUAL FINANCIAL REPORT

FILE REFERENCE:	F1.4
REPORT DATE:	26 August 2026
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Melinda Lymon - Deputy Chief Executive Officer Sam Dolzadelli - Chief Executive Officer
ATTACHMENTS:	4.4.1 2025-26 Draft Annual Financial Report

PURPOSE OF REPORT:

The purpose of this report is for the Audit, Risk and Improvement Committee (the Committee) to receive the draft Annual Financial Report for the year ended 30 June 2026. A new requirement has been implemented by the Office of the Auditor General (OAG) for all local governments to have the annual financial report signed by the CEO prior to the final audit being conducted. To support this, and as recommended by the OAG, the Draft 2025/26 Annual Financial Report is submitted for review by the Committee.

BACKGROUND:

Section 6.4 of the *Local Government Act 1995* requires local governments to prepare an annual financial report for the preceding financial year. The financial report is to be prepared and presented in the manner and form prescribed in the *Local Government (Financial Management) Regulations 1996*.

Local governments are required to submit the annual financial report to the auditor by the 30 September. The Draft 2025/26 Annual Financial Report has been prepared and will be reviewed by the auditors and considered through the audit process with reference to relevant reconciliations and balances.

POLICY REQUIREMENTS:

Council Policy 4.1 – Accounting

LEGISLATIVE REQUIREMENTS:

➢ *Local Government Act 1995*

6.4. FINANCIAL REPORT

(1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.

(2) The financial report is to —

(a) be prepared and presented in the manner and form prescribed; and

(b) contain the prescribed information.

(3) By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —

(a) the accounts of the local government, balanced up to the last day of the preceding financial year; and

(b) the annual financial report of the local government for the preceding financial year.

STRATEGIC IMPLICATIONS:

There are no Strategic Implications relating to this item.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
  There are no known environmental impacts associated with this proposal.

- **Economic**
  There are no known economic impacts associated with this proposal.

- **Social**
  There are no known social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

There are no financial implications relevant to this item.

COMMENT:

The Draft 2025/26 Annual Financial Report for the Shire of Wongan-Ballidu is based on proper accounts and records to fairly present the financial position of the Shire of Wongan-Ballidu at 30 June 2026 and the results of the operations for the financial year in accordance with the *Local Government Act 1995* and, to the extent they are not inconsistent with the Act, the Australian Accounting Standards.

The Committee is requested to receive the tabled Draft Annual Financial Report for the year ending 30 June 2026, noting there is potential for changes during the final Office of the Auditor General audit.

The following is a summary of the headline numbers from the attached draft financial report setting out the forecast actual as at 30 June 2026 included in the 2026/27 Budget showing a carried forward surplus of $3,436,097 and the actual surplus within the draft financial report of $3,650,909.

When the 2025/26 Annual Financial Report has been audited and finalised, a budget amendment will be prepared for Council consideration.

	2025/26 Amended Budget $	2025/26 Forecast Actuals 30 June 2026 (included in 2026/27 Budget) $	2025/26 Actuals Draft Annual Financial Report $
Opening Surplus	**2,505,069**	**2,505,069**	**2,505,069**
Cash Operating Revenue	6,795,959	9,588,618	9,728,899
Profit on asset disposals	72,917	58,443	58,443
Cash Operating Expenditure	(6,218,686	(5,680,734)	(5,640,454)
Depreciation	(8,942,286	(8,673,579)	(8,677,565)
Loss on asset disposals	0	(122,938)	(157,468)
Capital Expenditure	(9,092,522	(7,152,813)	(7,036,936)
Capital Income	4,866,434	4,600,712	4,587,491
Financing Activities	1,143,746	(424,755)	(425,952)
Non-cash items (excluded)	8,869,369	8,738,074	8,709,382
Closing Surplus/(Deficit)	**0**	**3,436,097**	**3,650,909**

Representatives from the appointed Auditors for the 2025/26 financial year, Pitcher Partners, and the Office of the Auditor General will be invited to meet with the Committee following the conclusion of the audit to discuss the audited balances and any findings. There will also be an opportunity to further discuss the contents of the Annual Financial Report and Auditors Report.

VOTING REQUIREMENTS: N/A for Audit Committee.
Simple Majority

ABSOLUTE MAJORITY REQUIRED: N/A for Audit Committee.

OFFICER RECOMMENDATION:
MOVED: Cr SEWELL SECONDED: Cr KALAJZIC

That the Audit, Risk and Improvement Committee receive the Draft 2025/26 Annual Financial Report and request the initial sign off by the Chief Executive Officer, noting there is potential for change during the audit of the financial statements during the final audit.

CARRIED: 4/0
RESOLUTION: ARIC-040926

For:	**Against:**
Mr E Ganzer	
Cr S Kalajzic	
Cr M Sewell	
Cr M Stephenson	

SHIRE OF WONGAN-BALLIDU

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2026

The Shire of Wongan-Ballidu conducts the operations of a local government with the following community vision:

Inclusive communities and thriving places, offering a vibrant future for all. The Shire's mission is to provide the foundations for community and business to lead and flourish into the future

Principal place of business:
Corner of Quinlan Street and Elphin Crescent
Wongan Hills, WA 6603

SHIRE OF WONGAN-BALLIDU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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

Statement by CEO

The accompanying financial report of the Shire of Wongan-Ballidu has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2026 and the financial position as at 30 June 2026.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the day of 2026

CEO

Sam Dolzadelli

SHIRE OF WONGAN-BALLIDU
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 Actual	2026 Budget	2025 Actual
		$	$	$
Revenue				
Rates	2(a),25	3,741,770	3,750,334	3,560,401
Grants, subsidies and contributions	2(a)	4,740,987	2,244,188	2,473,190
Fees and charges	2(a)	746,931	621,529	947,846
Interest revenue	2(a)	227,340	185,331	237,986
Other revenue	2(a)	177,423	128,700	345,392
		9,634,451	6,930,082	7,564,815
Expenses				
Employee costs	2(b)	(2,763,167)	(3,134,917)	(2,550,666)
Materials and contracts		(1,835,411)	(1,934,679)	(1,521,514)
Utility charges		(290,340)	(312,700)	(451,501)
Depreciation		(8,677,565)	(8,942,286)	(8,848,219)
Finance costs	2(b)	(48,681)	(49,671)	(52,051)
Insurance		(302,480)	(306,392)	(301,305)
Other expenditure	2(b)	(400,375)	(409,123)	(490,871)
		(14,318,019)	(15,089,768)	(14,216,127)
		(4,683,568)	(8,159,686)	(6,651,312)
Capital grants, subsidies and contributions	2(a)	4,285,441	4,098,264	5,063,561
Profit on asset disposals		58,443	72,917	106,838
Loss on asset disposals		(157,468)	0	(161,326)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	94,448	0	(4,440)
		4,280,864	4,171,181	5,004,633
Net result for the period		**(402,704)**	**(3,988,505)**	**(1,646,679)**
Total comprehensive income for the period		**(402,704)**	**(3,988,505)**	**(1,646,679)**

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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	2026	2025
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	8,600,625	6,535,394
Other financial assets	4(a)	20,859	20,118
Trade and other receivables	5	273,292	1,453,532
Inventories	6	23,380	13,528
Other assets	7	29,134	27,086
TOTAL CURRENT ASSETS		8,947,290	8,049,658
NON-CURRENT ASSETS			
Other financial assets	4(b)	323,217	249,628
Trade and other receivables	5	80,350	68,105
Inventories	6	15,236	15,236
Property, plant and equipment	8	33,948,182	34,425,725
Infrastructure	9	215,486,857	217,021,884
Right-of-use assets	11(a)	8,991	18,007
TOTAL NON-CURRENT ASSETS		249,862,833	251,798,585
TOTAL ASSETS		258,810,123	259,848,243
CURRENT LIABILITIES			
Trade and other payables	12	814,960	1,332,056
Contract liabilities	13	0	47,300
Capital grant/contributions liabilities	13	157,144	99,417
Lease liabilities	11(b)	7,846	9,674
Borrowings	14	114,259	111,627
Employee related provisions	15	356,994	403,335
TOTAL CURRENT LIABILITIES		1,451,203	2,003,409
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	0	8,436
Borrowings	14	1,473,156	1,587,415
Employee related provisions	15	111,293	71,808
TOTAL NON-CURRENT LIABILITIES		1,584,449	1,667,659
TOTAL LIABILITIES		3,035,652	3,671,068
NET ASSETS		255,774,471	256,177,175
EQUITY			
Retained surplus		62,180,118	62,886,883
Reserve accounts	28	3,988,266	3,684,205
Revaluation surplus	16	189,606,087	189,606,087
TOTAL EQUITY		255,774,471	256,177,175

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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	Note	Retained surplus	Reserve accounts	Revaluation surplus	Total equity
		$	$	$	$
Balance as at 1 July 2024		**64,817,475**	**3,400,292**	**189,606,087**	**257,823,854**
Comprehensive income for the period					
Net result for the period		(1,646,679)	0	0	(1,646,679)
Total comprehensive income for the period		(1,646,679)	0	0	(1,646,679)
Transfers from reserve accounts	28	988,000	(988,000)	0	0
Transfers to reserve accounts	28	(1,271,913)	1,271,913	0	0
Balance as at 30 June 2025		**62,886,883**	**3,684,205**	**189,606,087**	**256,177,175**
Comprehensive income for the period					
Net result for the period		(402,704)	0	0	(402,704)
Total comprehensive income for the period		(402,704)	0	0	(402,704)
Transfers from reserve accounts	28	1,149,652	(1,149,652)	0	0
Transfers to reserve accounts	28	(1,453,713)	1,453,713	0	0
Balance as at 30 June 2026		**62,180,118**	**3,988,266**	**189,606,087**	**255,774,471**

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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 Actual	2025 Actual
		$	$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,832,834	3,332,260
Grants, subsidies and contributions		5,702,281	2,520,490
Fees and charges		746,931	947,846
Interest revenue		227,340	237,986
Goods and services tax received		0	969,823
Other revenue		177,423	345,392
		10,686,809	8,353,797
Payments			
Employee costs		(2,769,836)	(2,497,362)
Materials and contracts		(2,428,583)	(1,716,611)
Utility charges		(290,340)	(451,501)
Finance costs		(48,681)	(52,051)
Insurance paid		(302,480)	(301,305)
Goods and services tax paid		132,326	(437,994)
Other expenditure		(400,375)	(490,871)
		(6,107,969)	(5,947,695)
Net cash provided by operating activities		4,578,840	2,406,102
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,630,034)	(2,820,955)
Payments for construction of infrastructure	9(a)	(5,406,902)	(5,367,029)
Proceeds from capital grants, subsidies and contributions		4,343,168	5,025,453
Proceeds from financial assets at amortised cost - self-supporting loans		20,118	19,404
Proceeds from sale of property, plant & equipment		281,932	682,920
Net cash (used in) investing activities		(2,391,718)	(2,460,207)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(111,627)	(109,061)
Payments for principal portion of lease liabilities	27(c)	(10,264)	(9,084)
Net cash (used in) financing activities		(121,891)	(118,145)
Net increase (decrease) in cash held		2,065,231	(172,250)
Cash at beginning of year		6,535,394	6,707,644
Cash and cash equivalents at the end of the year		8,600,625	6,535,394

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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 Actual	2026 Budget	2025 Actual
		$	$	$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	3,619,678	3,630,262	3,519,963
Rates excluding general rates	25	122,092	120,072	40,438
Grants, subsidies and contributions		4,740,987	2,244,188	2,473,190
Fees and charges		746,931	621,529	947,846
Interest revenue		227,340	185,331	237,986
Other revenue		177,423	128,700	345,392
Profit on asset disposals		58,443	72,917	106,838
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	94,448	0	(4,440)
		9,787,342	7,002,999	7,667,213
Expenditure from operating activities				
Employee costs		(2,763,167)	(3,134,917)	(2,550,666)
Materials and contracts		(1,835,411)	(1,934,679)	(1,521,514)
Utility charges		(290,340)	(312,700)	(451,501)
Depreciation		(8,677,565)	(8,942,286)	(8,848,219)
Finance costs		(48,681)	(49,671)	(52,051)
Insurance		(302,480)	(306,392)	(301,305)
Other expenditure		(400,375)	(409,123)	(490,871)
Loss on asset disposals		(157,468)	0	(161,326)
		(14,475,487)	(15,089,768)	(14,377,453)
Total amounts excluded from operating activities	26(a)	8,709,382	8,869,369	8,951,075
Amount attributable to operating activities		4,021,237	782,600	2,240,835
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		4,285,441	4,098,264	5,063,561
Proceeds from disposal of property, plant and equipment		281,932	449,000	682,920
Proceeds from financial assets at amortised cost - self-supporting loans	27(a)	20,118	20,118	19,404
		4,587,491	4,567,382	5,765,885
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(1,630,034)	(3,621,900)	(2,820,955)
Acquisition of infrastructure	9(a)	(5,406,902)	(4,992,044)	(5,367,029)
		(7,036,936)	(8,613,944)	(8,187,984)
Amount attributable to investing activities		(2,449,445)	(4,046,562)	(2,422,099)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	27(a)	0	1,500,000	0
Transfers from reserve accounts	28	1,149,652	1,163,626	988,000
		1,149,652	2,663,626	988,000
Outflows from financing activities				
Repayment of borrowings	27(a)	(111,627)	(111,637)	(109,061)
Payments for principal portion of lease liabilities	27(c)	(10,264)	(9,056)	(9,084)
Transfers to reserve accounts	28	(1,453,713)	(1,548,713)	(1,271,913)
		(1,575,604)	(1,669,406)	(1,390,058)
Amount attributable to financing activities		(425,952)	994,220	(402,058)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(b)	2,505,069	2,269,742	3,088,391
Amount attributable to operating activities		4,021,237	782,600	2,240,835
Amount attributable to investing activities		(2,449,445)	(4,046,562)	(2,422,099)
Amount attributable to financing activities		(425,952)	994,220	(402,058)
Surplus or deficit after imposition of general rates	26(b)	**3,650,909**	**0**	**2,505,069**

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

INDEX OF NOTES TO THE FINANCIAL REPORT

1. BASIS OF PREPARATION

The financial report of the Shire of Wongan-Ballidu which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board except for disclosure requirements of:
• AASB 7 Financial Instruments Disclosures
• AASB 16 Leases paragraph 58
• AASB 101 Presentation of Financial Statements paragraph 61
• AASB 107 Statement of Cash Flows paragraphs 43 and 45
• AASB 116 Property, Plant and Equipment paragraph 79
• AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
• AASB 140 Investment Property paragraph 75(f)
• AASB 1052 Disaggregated Disclosures paragraph 11
• AASB 1054 Australian Additional Disclosures paragraph 16

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

The *Local Government (Financial Management) Regulations 1996* provide that:
- land and buildings classified as property, plant and equipment;or
- infrastructure; or
- vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from *AASB 116 Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements
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 amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
  • Property, plant and equipment - note 8
  • Infrastructure - note 9
• Expected credit losses on financial assets - note 5
• Measurement of employee benefits - note 15

Fair value heirarchy information can be found in note 24

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

Initial application of accounting standards
During the current year, no new or revised Australian Accounting Standards and Interpretations were applied for the first time.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• AASB 2014-10 *Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• AASB 2024-4b *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
• AASB 2022-9 *Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector*
• AASB 2024-2 *Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• AASB 2024-3 *Amendments to Australian Accounting Standards – Annual Improvements Volume 11*

These amendments are not expected to have any material impact on the financial report on initial application.
• AASB 18 *(NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*

This standard is expected to have a material impact on the disclosures required to be made in the annual financial report for the year ended 30 June 2029 onwards.

2. REVENUE AND EXPENSES

(a) Revenue

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/ warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Pool Inspections	Compliance safety check	Single point in time	Single point in time, based on equal annual fee over 4 years cycle.	None	After inspection complete, based on a 4 year cycle
Other Inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or conclusion of hire
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Memberships	Pool memberships	Over time	Payment in full in advance	Refund for unused portion on application	Output method over 12 months and match to access rights
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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

Revenue recognition

Rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2026

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Rates			3,741,770	0	3,741,770
Grants, subsidies and contributions	4,690,124			50,863	4,740,987
Fees and charges	746,931			0	746,931
Interest revenue			227,340	0	227,340
Other revenue				177,423	177,423
Capital grants, subsidies and contributions		4,285,441		0	4,285,441
Total	5,437,055	4,285,441	3,969,110	228,286	13,919,892

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Rates	0	0	3,572,503	(12,102)	3,560,401
Grants, subsidies and contributions	2,473,190	0	0	0	2,473,190
Fees and charges	947,846	0	0	0	947,846
Interest revenue	0	0	225,884	12,102	237,986
Other revenue	0	0	0	345,392	345,392
Capital grants, subsidies and contribution	0	4,249,219	0	814,342	5,063,561
Total	3,421,036	4,249,219	3,798,387	1,159,734	12,628,376

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2026 Actual	2025 Actual
		$	$
Interest revenue			
Financial assets at amortised cost - self-supporting loans		6,031	6,746
Interest on reserve account		165,361	158,502
Trade and other receivables overdue interest		40,383	37,405
Other interest revenue		15,565	35,333
		227,340	237,986
The 2026 original budget estimate in relation to:			
Trade and other receivables overdue interest was $0.			
Fees and charges relating to rates receivable			
Charges on instalment plan		6,104	7,336
The 2026 original budget estimate in relation to:			
Charges on instalment plan was $5,000.			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		45,600	44,080
- Other services – grant acquittals		5,300	
		50,900	44,080
Employee Costs			
Employee benefit costs		2,763,167	2,550,666
		2,763,167	2,550,666
Finance costs			
Interest and financial charges paid/payable for lease liabilities and borrowings		48,681	52,051
		48,681	52,051
Other expenditure			
Sundry expenses		400,375	490,871
		400,375	490,871

3. CASH AND CASH EQUIVALENTS

	Note	2026	2025
		$	$
Cash at bank and on hand		4,612,359	2,851,191
Term deposits		3,988,266	3,684,203
Total cash and cash equivalents		8,600,625	6,535,394
Held as			
- Unrestricted cash and cash equivalents		4,455,215	2,704,472
- Restricted cash and cash equivalents	17	4,145,410	3,830,922
		8,600,625	6,535,394

MATERIAL ACCOUNTING POLICIES

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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

4. OTHER FINANCIAL ASSETS

	Note	2026	2025
		$	$
(a) Current assets			
Financial assets at amortised cost		20,859	20,118
		20,859	20,118
Other financial assets at amortised cost			
Self-supporting loans receivable	26(b)	20,859	20,118
		20,859	20,118
Held as			
- Unrestricted other financial assets at amortised cost		20,859	20,118
		20,859	20,118
(b) Non-current assets			
Financial assets at amortised cost		129,245	150,104
Financial assets at fair value through profit or loss		193,972	99,524
		323,217	249,628
Financial assets at amortised cost			
Self-supporting loans receivable		129,245	150,104
		129,245	150,104
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		99,524	103,964
Movement attributable to fair value increment		94,448	(4,440)
Units in Local Government House Trust - closing balance		193,972	99,524

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows; and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierachy (see Note 24 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss
The Shire classifies the following financial assets at fair value through profit or loss:
- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as financial assets at fair value through profit or loss.

5. TRADE AND OTHER RECEIVABLES

	Note	2026	2025
		$	$
Current			
Rates and statutory receivables		195,118	234,438
Trade receivables		74,195	268,447
GST receivable		60,921	193,247
Allowance for credit losses of trade receivables		(56,942)	(56,942)
Other receivables - Capital Grants		0	814,342
		273,292	1,453,532
Non-current			
Rates and statutory receivables		80,350	68,105
		80,350	68,105

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers.

	Note	30 June 2026 Actual	30 June 2025 Actual	1 July 2024 Actual
		$	$	$
Trade and other receivables from contracts with customers		74,195	268,447	248,915
Contract assets	7	15,000	15,000	452,858
Allowance for credit losses of trade receivables	5	(56,942)	(56,942)	(56,942)
Total trade and other receivables from contracts with customers		32,253	226,505	644,831

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and the amount can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non-financial assets as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts receivable as grants with sufficiently specific performance obligations or for the construction of recognisable non-financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price.

Classification and subsequent measurement

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

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

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

6. INVENTORIES

	Note	2026	2025
Current		$	$
Fuel and materials		23,380	13,528
		23,380	13,528
Non-current			
Land held for resale			
Development costs		15,236	15,236
		15,236	15,236
The following movements in inventories occurred during the year:			
Balance at beginning of year		28,764	38,300
Inventories expensed during the year			(230,550)
Additions to inventory		9,852	221,014
Balance at end of year		38,616	28,764

MATERIAL ACCOUNTING POLICIES

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

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

Land held for resale
Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, and holding costs until completion of development.

Land held for resale (Continued)
Borrowing costs and holding costs incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is expected to be sold more than 12 months after the end of the reporting period based on the Shire’s intentions to release for sale.

7. OTHER ASSETS

	2026	2025
	$	$
Other assets - current		
Prepayments	14,134	12,086
Contract assets	15,000	15,000
	29,134	27,086

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

		Assets not subject to operating lease		Total property				Plant and equipment				
	Note	Land	Buildings	Land	Buildings	Work in progress	Total property	Furniture and equipment	Plant and equipment	Motor vehicles	PPE work in progress	Total property, plant and equipment
		$	$	$	$	$	$	$	$	$	$	$
Balance at 1 July 2024		1,861,736	26,142,098	1,861,736	26,142,098	990,632	28,994,466	166,093	4,425,637	363,687	0	33,949,883
Additions		0	1,345,678	0	1,345,678		1,345,678	87,364	906,142	425,202	56,569	2,820,955
Disposals		(222,618)		(222,618)	0		(222,618)		(393,164)	(121,626)		(737,408)
PY work in progress capitalised			982,087	0	982,087	(982,087)	0					0
Depreciation			(1,007,329)	0	(1,007,329)		(1,007,329)	(37,908)	(460,185)	(87,521)		(1,592,943)
Transfers			(23,166)	0	(23,166)	8,404	(14,762)					(14,762)
Balance at 30 June 2025		1,639,118	27,439,368	1,639,118	27,439,368	16,949	29,095,435	215,549	4,478,430	579,742	56,569	34,425,725
Comprises:												
Gross balance amount at 30 June 2025		1,639,118	30,346,667	1,639,118	30,346,667	16,949	32,002,734	587,840	6,865,068	717,453	56,569	40,229,664
Accumulated depreciation at 30 June 2025		0	(2,907,299)	0	(2,907,299)	0	(2,907,299)	(372,291)	(2,386,638)	(137,711)	0	(5,803,939)
Balance at 30 June 2025	8(b)	1,639,118	27,439,368	1,639,118	27,439,368	16,949	29,095,435	215,549	4,478,430	579,742	56,569	34,425,725
Additions		0	155,057	0	155,057		155,057	36,937	1,317,056	101,841	19,143	1,630,034
Disposals		0	0	0	0		0		(341,842)	(39,115)		(380,957)
PY work in progress capitalised			16,949	0	16,949	(16,949)	0		56,569		(56,569)	0
Depreciation		0	(1,096,189)	0	(1,096,189)		(1,096,189)	(48,564)	(468,274)	(113,593)		(1,726,620)
Balance at 30 June 2026		1,639,118	26,515,185	1,639,118	26,515,185	0	28,154,303	203,922	5,041,939	528,875	19,143	33,948,182
Comprises:												
Gross balance amount at 30 June 2026		1,639,118	30,518,673	1,639,118	30,518,673	0	32,157,791	624,776	7,682,192	720,811	19,143	41,204,713
Accumulated depreciation at 30 June 2026		0	(4,003,488)	0	(4,003,488)	0	(4,003,488)	(420,854)	(2,640,253)	(191,936)	0	(7,256,531)
Balance at 30 June 2026	8(b)	1,639,118	26,515,185	1,639,118	26,515,185	0	28,154,303	203,922	5,041,939	528,875	19,143	33,948,182

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2026	Carrying amount 2025	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
		$	$					
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - freehold land		1,639,118	1,639,118	2	Market approach using observable or estimated open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent Valuation	June 2022	Price per hectare or sale comparison
Total land	8(a)	1,639,118	1,639,118					
Buildings - non specialised		5,088,556	5,278,721	2	Market approach using observable or estimated open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent Valuation	June 2022	Available market information and utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments
Buildings - specialised		21,426,629	22,160,647	3	Cost approach using current replacement cost	Independent Valuation	June 2022	Construction costs and current conditions, residual value and remaining useful life assessments
Total buildings	8(a)	26,515,185	27,439,368					

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of land at market value of buildings using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

(ii) Cost

Asset class	Valuation technique	Inputs used
Furniture and equipment	Cost approach	Purchase price
Plant and equipment	Cost approach	Purchase price
Work in progress	Cost approach	Purchase price

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Other infrastructure - footpaths	Other infrastructure - drainage	Other infrastructure - parks and ovals	Other infrastructure - signs	Other infrastructure - other	Other infrastructure - carparks	Other infrastructure - work in progress	Total infrastructure
	$	$	$	$	$	$	$	$	$
Balance at 1 July 2024	191,310,024	2,459,190	16,842,481	3,195,773	168,039	4,465,072	325,774	147,495	218,913,848
Additions	4,558,839	158,188	101,964	174,135	0	296,649	77,254	0	5,367,029
PY work in progress capitalised	0	0	0	0	0	120,000	0	(120,000)	0
PY work in progress transferred to P&L	0	0	0	0	0	0	0	(27,495)	(27,495)
Depreciation	(6,481,418)	(68,132)	(285,415)	(156,660)	(607)	(246,511)	(7,517)	0	(7,246,260)
Transfers	0	0	0	0	0	14,762	0	0	14,762
Balance at 30 June 2025	189,387,445	2,549,246	16,659,030	3,213,248	167,432	4,649,972	395,511	0	217,021,884
Comprises:									
Gross balance at 30 June 2025	202,121,490	2,681,599	17,229,860	3,661,625	168,644	5,355,072	410,546	0	231,628,836
Accumulated depreciation at 30 June 2025	(12,734,045)	(132,353)	(570,830)	(448,377)	(1,212)	(705,100)	(15,035)	0	(14,606,952)
Balance at 30 June 2025	189,387,445	2,549,246	16,659,030	3,213,248	167,432	4,649,972	395,511	0	217,021,884
Additions	4,961,585	166,141	0	111,647	60,077	107,452	0		5,406,902
Depreciation	(6,144,560)	(72,404)	(287,097)	(148,904)	(606)	(272,690)	(15,668)		(6,941,929)
Balance at 30 June 2026	188,204,470	2,642,983	16,371,933	3,175,991	226,903	4,484,734	379,843	0	215,486,857
Comprises:									
Gross balance at 30 June 2026	207,083,075	2,847,740	17,229,860	3,773,272	228,721	5,462,524	410,546	0	237,035,738
Accumulated depreciation at 30 June 2026	(18,878,605)	(204,757)	(857,927)	(597,281)	(1,818)	(977,790)	(30,703)	0	(21,548,881)
Balance at 30 June 2026	188,204,470	2,642,983	16,371,933	3,175,991	226,903	4,484,734	379,843	0	215,486,857

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Other infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Other infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Other infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Other infrastructure - signs	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Other infrastructure - other	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Other infrastructure - carparks	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Other infrastructure - work in progress		Cost approach			Purchase price

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

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
Buildings - non-specialised	30 - 50 Years
Buildings - specialised	50 - 80 Years
Furniture and equipment	4 - 10 Years
Plant and equipment	5 - 15 Years
Motor vehicles	2 - 5 Years
Infrastructure - roads - pavement	10 - 15 Years
Infrastructure - roads - formation	non-depreciable
Infrastructure - roads - surface	5 - 10 Years
Infrastructure - roads - table drains	non-depreciable
Infrastructure - roads - kerbing	30 - 35 Years
Infrastructure - footpaths	25 - 50 Years
Infrastructure - drainage - stormwater	60 Years
Infrastructure - drainage - culverts	60 Years
Infrastructure - parks & ovals - minor assets	5 Years
Infrastructure - parks & ovals - water tanks & standpipes	10 Years
Infrastructure - parks & ovals - reticulation	10 Years
Infrastructure - parks & ovals - lighting	10 Years
Infrastructure - parks & ovalsls - shelters/sheds/gazebos	15 Years
Infrastructure - parks & ovals - fencing	10 - 15 Years
Infrastructure - parks & ovals - playground equipment	10 - 15 Years
Infrastructure - parks & ovals - sandpits	10 - 15 Years
Infrastructure - parks & ovals - cemeteries	25 Years
Infrastructure - parks & ovals - walk trails	30 Years
Infrastructure - parks & ovals - garden beds	30 Years
Infrastructure - parks & ovals - brick walls	30 Years
Infrastructure - parks & ovals - retaining & paving	40 Years
Infrastructure - parks & ovals - retaining walls	15 - 20 Years
Infrastructure - parks & ovals - paths	30 Years
Infrastructure - parks & ovals - RV areas	10 - 15 Years
Infrastructure - signs	10 - 15 Years
Infrastructure - other	15 - 60 Years
Infrastructure - carparks - formation	non-depreciable
Infrastructure - carparks - pavement	50 - 60 Years
Infrastructure - carparks - surface	5 - 10 Years
Infrastructure - carparks - kerbing	30 Years

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2).* Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses.

Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls is the reportable value.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, is depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:
(i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset and the accumulated depreciation is the balancing figure; or
(ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with AASB 136 *Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

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

11. LEASES

(a) Right-of-use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - furniture and equipment	Total right-of-use assets
		$	$
Balance at 1 July 2024		27,023	27,023
Depreciation		(9,016)	(9,016)
Balance at 30 June 2025		18,007	18,007
Gross balance amount at 30 June 2025		18,007	18,007
Balance at 30 June 2025		18,007	18,007
Depreciation		(9,016)	(9,016)
Balance at 30 June 2026		45,005	8,991
Gross balance amount at 30 June 2026		18,007	18,007
Accumulated depreciation at 30 June 2026		(9,016)	(9,016)
Balance at 30 June 2026		8,991	8,991

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:		2026 Actual	2025 Actual
		$	$
Depreciation on right-of-use assets		(9,016)	(9,016)
Finance charge on lease liabilities	27(c)	0	(361)
Total amount recognised in the statement of comprehensive income		(9,016)	(9,377)
Total cash outflow from leases		(10,264)	(9,084)

(b) Lease liabilities

Current		7,846	9,674
Non-current		0	8,436
	27(c)	7,846	18,110

Secured liabilities and assets pledged as security
Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

MATERIAL ACCOUNTING POLICIES

Leases
At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 0.

Right-of-use assets - measurement
Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.
Refer to Note 0 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation
Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter.

11. LEASES (Continued)

(c) Lessor - property, plant and equipment subject to lease

	2026 Actual	2025 Actual
The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.	$	$
Less than 1 year	100,011	100,011
	100,011	100,011

MATERIAL ACCOUNTING POLICIES
The Shire as lessor
Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

All leases are classified as operating leases as they do not transfer substantially all the risks and rewards of ownership to the lessee. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (e.g. legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

12. TRADE AND OTHER PAYABLES

	2026	2025
	$	$
Current		
Trade payables	394,635	966,049
Prepaid rates	319,157	255,168
Accrued payroll liabilities	49,558	49,371
Bonds and deposits held	2,567	8,020
Accrued Interest	3,443	3,368
Accrued expenses	45,600	50,080
	814,960	1,332,056

MATERIAL ACCOUNTING POLICIES

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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

Statutory liabilities
Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

Trade and other payables
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

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

13. OTHER LIABILITIES

	2026	2025
	$	$
Current		
Contract liabilities	0	47,300
Capital grant/contributions liabilities	157,144	99,417
	157,144	146,717
Reconciliation of changes in contract liabilities		
Opening balance	47,300	
Additions	0	47,300
Revenue from contracts with customers included as a contract liability at the start of the period	(47,300)	
	0	47,300
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	99,417	
Additions	57,727	99,417
	157,144	99,417
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	157,144	99,417
	157,144	99,417

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or on completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

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

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities
Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

14. BORROWINGS

		2026			2025		
	Note	Current	Non-current	Total	Current	Non-current	Total
Secured		$	$	$	$	$	$
Debentures		114,259	1,473,156	1,587,415	111,627	1,587,415	1,699,042
Total secured borrowings	27(a)	114,259	1,473,156	1,587,415	111,627	1,587,415	1,699,042

Secured liabilities and assets pledged as security
Debentures are secured by a cloating charge over the assets of the Shire of Wongan-Ballidu.
The Shire of Wongan-Ballidu has complied with the financial covenants of its borrowing facilities durign the 2026 and 2025 years.

MATERIAL ACCOUNTING POLICIES
Borrowing costs
The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk
Details of individual borrowings required by regulations are provided at Note 27(a).

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2026	2025
Current provisions	$	$
Employee benefit provisions		
Annual leave	180,873	203,631
Long service leave	157,339	199,704
Other employee leave provisions	18,782	0
	356,994	403,335
Total current employee related provisions	356,994	403,335
Non-current provisions		
Employee benefit provisions		
Long service leave	111,293	71,808
	111,293	71,808
Total non-current employee related provisions	111,293	71,808
Total employee related provisions	468,287	475,143

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on-costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate assumptions such as 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.

16. REVALUATION SURPLUS

	2026 Opening balance	2026 Closing balance	2025 Opening balance	2025 Closing balance
	$	$	$	$
Revaluation surplus - Land - freehold land	13,777,703	13,777,703	13,777,703	13,777,703
Revaluation surplus - Buildings - non specialised	309,361	309,361	309,361	309,361
Revaluation surplus - Buildings - specialised	3,074,707	3,074,707	3,074,707	3,074,707
Revaluation surplus - Furniture and equipment	160,617	160,617	160,617	160,617
Revaluation surplus - Plant and equipment	2,016,215	2,016,215	2,016,215	2,016,215
Revaluation surplus - Motor vehicles	13,751	13,751	13,751	13,751
Revaluation surplus - Infrastructure - roads	141,993,556	141,993,556	141,993,556	141,993,556
Revaluation surplus - Other infrastructure - footpaths	2,357,574	2,357,574	2,357,574	2,357,574
Revaluation surplus - Other infrastructure - drainage	17,728,349	17,728,349	17,728,349	17,728,349
Revaluation surplus - Other infrastructure - parks and ovals	3,754,771	3,754,771	3,754,771	3,754,771
Revaluation surplus - Other infrastructure - signs	172,491	172,491	172,491	172,491
Revaluation surplus - Other infrastructure - other	4,111,348	4,111,348	4,111,348	4,111,348
Revaluation surplus - Other infrastructure - carparks	135,644	135,644	135,644	135,644
	189,606,087	189,606,087	189,606,087	189,606,087

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2026 Actual	2025 Actual
		$	$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	4,145,410	3,830,922
		4,145,410	3,830,922
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	3,988,266	3,684,205
Contract liabilities	13	0	47,300
Capital grant liabilities	13	157,144	99,417
Total restricted financial assets		4,145,410	3,830,922

18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS

	2026 Actual	2025 Actual
Bank overdraft limit		
Bank overdraft at balance date		
Credit card limit		
Credit card balance at balance date		
Total amount of credit unused	0	0
Loan facilities		
Loan facilities - current	114,259	111,627
Loan facilities - non-current	1,473,156	1,587,415
Total facilities in use at balance date	1,587,415	1,699,042
Unused loan facilities at balance date	NIL	NIL

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19. CONTINGENT LIABILITIES

The Shire of Wongan-Ballidu has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected to being contaminated. As at the date of this report, the value and timing of remediation has not been ascertained.

Location
4 Commercial Road (Cnr Commercial Road and Ninan Street)

Land Use
Former Services Station/Depot

Nature of Potential Contamination
Hydrocarbons

The above site is subject to the following restrictions:
Under the *Contaminated Sites Act 2003,* this site has been classified as 'remediated for restricted use'. The site use is restricted to commercial / industrial use, excluding sensitive uses such as schools, childcare centres, kindergarten, public open space and residential use.

No Further management of the site in relation to contamination is required.

20. CAPITAL COMMITMENTS

	2026	2025
	$	$
Contracted for:		
- capital expenditure projects	0	15,000
	0	15,000
Payable:		
- not later than one year	0	15,000

SHIRE OF WONGAN-BALLIDU
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21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.	Note	2026 Actual	2026 Budget	2025 Actual
		$	$	$
President's annual allowance		16,853	16,853	10,438
President's meeting attendance fees		4,729	5,360	3,555
President's superannuation		0	2,000	0
President's ICT expenses		3,000	3,000	3,000
		24,582	27,213	16,993
Deputy President's annual allowance		4,213	4,213	2,609
Deputy President's meeting attendance fees		3,685	2,540	1,625
Deputy President's superannuation		0	610	0
Deputy President's ICT expenses		3,000	3,000	3,000
		10,898	10,363	7,234
All other council member's meeting attendance fees		16,368	13,830	7,600
All other council member's superannuation		334	1,255	
All other council member's ICT expenses		14,250	15,000	15,500
		30,952	30,085	23,100
	21(b)	66,432	67,661	47,327

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the Shire during the year are as follows:	Note	2026 Actual	2026 Budget	2025 Actual
Short-term employee benefits		685,735		578,085
Post-employment benefits		70,749		64,904
Employee - other long-term benefits		63,168		58,306
Council member costs	21(a)	66,432		47,327
		886,084		748,622

Short-term employee benefits
These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits
These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits
These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs
These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

21. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

In addition to KMP compensation above the following transactions occurred with related parties:	2026 Actual	2025 Actual
	$	$
Sale of goods and services	6,535	34,539
Purchase of goods and services	92,226	346,418
Amounts outstanding from related parties:		
Trade and other receivables	0	27,303
Amounts payable to related parties:		
Trade and other payables	15,921	234

(d) Related parties

The Shire's main related parties are as follows:

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

ii. Other Related Parties
Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their family members and/or their jointly controlled entities.

iii. Entities subject to significant influence by the Shire
The Department of Communites have a joint operational agreement with the Shire regarding to the ownership of four housing units in Quinlan Street and two housing units in Patterson Street, Wongan Hills which is detailed in Note 22.

22. JOINT ARRANGEMENTS

Share of joint operations
The Shire together with the Department of Communities have a joint operational arrangement with regard to the ownership of four housing units in Quinlan Street and two housing units in Patterson Street, Wongan Hills.

Shire's interest	**Fair value 30-Jun-22**	**2026 $**	**2025 $**
Quinlan Street Units: 12.81%	656,270	84,068	84,068
Patterson Street Units: 11.22%	227,720	25,550	25,550

	2026 Actual	**2025 Actual**
Statement of financial position		
	$	**$**
Land and buildings	122,970	122,970
Less: accumulated depreciation	(12,386)	(8,843)
Total assets	110,584	114,127
Statement of comprehensive income		
Depreciation	(4,212)	(2,948)
Profit/(loss) for the period	(4,212)	(2,948)
Other comprehensive income		
Total comprehensive income for the period	(4,212)	(2,948)
Statement of cash flows		

MATERIAL ACCOUNTING POLICIES
Joint operations
A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standards.

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occuring after the balance date that have significant effect on the financial statements.

24. OTHER MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

To the extent possible, market information is extracted from either the principal market for the asset or liability or, in the absence of such a market, the most advantageous market available to the Shire at the end of the reporting period.

For non-financial assets, the fair value measurement also takes into account a market participant’s ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use. The Shire only considers whether the highest and best use differs from its current use where it is highly probable a non-financial asset will be used for an alternative purpose or the asset is held for the purpose of generating net cash inflows.

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

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

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

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

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

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

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

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

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

k) Impairment of assets
In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:
- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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

25. RATING INFORMATION

(a) General rates

RATE TYPE Rate description	Basis of valuation	Rate in $	Number of properties	2025/26 Actual rateable value* $	2025/26 Actual rate revenue $	2025/26 Actual interim rates $	2025/26 Actual total revenue $	2025/26 Budget rate revenue $	2025/26 Budget interim rate $	2025/26 Budget total revenue $	2024/25 Actual total revenue $
Wongan Hills	Gross rental valuation	0.09346	459	7,642,184	714,246	0	714,246	714,239	0	714,239	680,262
Ballidu and Cadoux	Gross rental valuation	0.09346	68	626,112	58,517	0	58,517	58,516	0	58,516	56,340
Rural	Unimproved valuation	0.00530	271	537,339,500	2,845,213	0	2,845,213	2,855,803	0	2,855,803	2,710,898
Mining	Unimproved valuation	0.00530	2	321,473	1,702	0	1,702	1,704	0	1,704	1,783
Total general rates			800	545,929,269	3,619,678	0	3,619,678	3,630,262	0	3,630,262	3,449,283
		Minimum payment **$**									
Minimum payment											
Wongan Hills	Gross rental valuation	821.00	60	203,692	49,260	2,463	51,723	49,260	0	49,260	47,311
Ballidu and Cadoux	Gross rental valuation	443.00	26	15,899	11,518	0	11,518	11,518	0	11,518	10,550
Rural	Unimproved valuation	443.00	23	993,900	10,189	0	10,189	10,632	0	10,632	8,862
Mining	Unimproved valuation	443.00	14	115,621	6,202	0	6,202	6,202	0	6,202	3,957
Total minimum payments			123	1,329,112	77,169	2,463	79,632	77,612	0	77,612	70,680
Total general rates and minimum payments			923	547,258,381	3,696,847	2,463	3,699,310	3,707,874	0	3,707,874	3,519,963
		Rate in									
Ex-gratia rates											
Cooperative Bulk Handiling			1	0	42,460	0	42,460	42,460	0	42,460	40,438
Total amount raised from rates (excluding general rates)			1	0	42,460	0	42,460	42,460	0	42,460	40,438
Total rates							3,741,770			3,750,334	3,560,401

(b) Rates related information

	2025/26 Actual	2025/26 Budget	2024/25 Actual
Rates instalment interest	11,874	10,000	12,101
Rates instalment plan charges	6,104	5,000	7,336
Rates overdue interest	27,171		22,241

*Rateable Value at time of raising of rate.

26. DETERMINATION OF SURPLUS OR DEFICIT

The following amounts have been excluded from the determination of the budgeted deficiency in accordance with *Financial Management Regulation 32.* Reconciling items relate to movements within current assets and liabilities reflected on the statement of financial activity and required to reconcile the Net current assets to the surplus or deficit after imposition of general rates.

	Note	2025/26 (30 June 2026 carried forward)	2025/26 Budget (30 June 2026 carried forward)	2024/25 (30 June 2025 carried forward)
		$	$	$
(a) Amounts excluded from operating activities				
Less: Profit on asset disposals		(58,443)	(72,917)	(106,838)
Less: Fair value adjustments to financial assets at fair value through profit or loss		(94,448)	0	4,440
Add: Loss on disposal of assets		157,468	0	161,326
Add: Depreciation		8,677,565	8,942,286	8,848,219
Movement in current liabilities associated funds held in reserve account:				
- Other provisions				27,494
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		(12,245)		(20,736)
- Employee benefit provisions		39,485		36,809
- Other provisions - Lease liability interest (non-cash movement)		0		361
Total amounts excluded from operating activities		8,709,382	8,869,369	8,951,075
(b) Adjustments to net current assets				
Less: Reserve accounts	28	(3,988,266)	(4,069,292)	(3,684,205)
Less: Current assets not expected to be received at end of year				
- Financial assets at amortised cost - self supporting loans	4(a)	(20,859)	(20,118)	(20,118)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	114,259	111,637	111,627
- Current portion of lease liabilities	11(b)	7,846	9,239	9,674
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		41,842	41,842	41,842
Total adjustments to net current assets		(3,845,178)	(3,926,692)	(3,541,180)
Net current assets used in the statement of financial activity				
Total current assets		8,947,290	5,374,058	8,049,658
Less: Total current liabilities		(1,451,203)	(1,447,366)	(2,003,409)
Less: Total adjustments to net current assets		(3,845,178)	(3,926,692)	(3,541,180)
Surplus or deficit after imposition of general rates		3,650,909	0	2,505,069

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
Purpose	Note	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	New loans during 2025-26	Principal repayments during 2025-26	Principal at 30 June 2026	Principal at 1 July 2025	New loans during 2025-26	Principal repayments during 2025-26	Principal at 30 June 2026
		$	$	$	$	$	$	$	$	$	$	$
Recreation Centre Improvements		1,618,477	0	(89,657)	1,528,820	0	(91,509)	1,437,311	1,528,664	0	(91,519)	1,437,145
Total		1,618,477	0	(89,657)	1,528,820	0	(91,509)	1,437,311	1,528,664	0	(91,519)	1,437,145
Self-supporting loans												
Construction of Aged Persons Units		189,626	0	(19,404)	170,222	0	(20,118)	150,104	170,537		(20,118)	150,419
Lake Ninan / Hinds BFBFire Shed		0	0	0	0			0		1,500,000		1,500,000
Total self-supporting loans		189,626	0	(19,404)	170,222	0	(20,118)	150,104	170,537	1,500,000	(20,118)	1,650,419
Total borrowings	14	1,808,103	0	(109,061)	1,699,042	0	(111,627)	1,587,415	1,699,201	1,500,000	(111,637)	3,087,564

Self-supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.
All other loan repayments were financed by general purpose revenue.

Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2026	Budget for year ending 30 June 2026	Actual for year ending 30 June 2025
					$	$	$
Recreation Centre Improvements	152	WATC*	2.05%	10/12/2039	(30,640)	(30,640)	(32,282)
Total					(30,640)	(30,640)	(32,282)
Self-supporting loans finance cost payments							
Construction of Aged Persons Units	151A	WATC*	3.65%	4/10/2032	(6,031)	(6,031)	(6,576)
Total self-supporting loans finance cost payments					(6,031)	(6,031)	(6,576)
Total finance cost payments					(36,671)	(36,671)	(38,858)

* WA Treasury Corporation

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27. BORROWING AND LEASE LIABILITIES (Continued)

(b) New borrowings for the year

					Amount borrowed		Amount (used)			
Particulars/purpose	Institution	Loan type	Term years	Interest rate	2026 Actual	2026 Budget	2026 Actual	2026 Budget	Total interest and charges	Actual balance unspent
				%	$	$	$	$	$	$
Volunteer Bush Fire Facility	WATC				0	1,500,000	0	1,500,000	0	0
					0	1,500,000	0	1,500,000	0	0

* WA Treasury Corporation

(c) Lease liabilities

Purpose	Note	Actual: Principal at 1 July 2024	Actual: New leases during 2024-25	Actual: Principal repayments during 2024-25	Actual: Interest during 2024-25	Actual: Principal at 30 June 2025	Actual: New leases during 2025-26	Actual: Principal repayments during 2025-26	Actual: Principal at 30 June 2026	Budget: Principal at 1 July 2025	Budget: New leases during 2025-26	Budget: Principal repayments during 2025-26	Budget: Principal at 30 June 2026
		$	$	$		$	$	$	$	$	$	$	$
Photocopiers		26,833	0	(9,084)	361	18,110	0	(10,264)	7,846	17,899	0	(9,056)	8,843
Total lease liabilities	11(b)	26,833	0	(9,084)		18,110	0	(10,264)	7,846	17,899	0	(9,056)	8,843

Lease finance cost payments

Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2026	Budget for year ending 30 June 2026	Actual for year ending 30 June 2025	Lease term
					$	$	$	
Photocopiers	1	Ricoh Finance	3.30%	1/07/2027	0	(403)	0	5 years
Total finance cost payments					0	(403)	0	

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28. RESERVE ACCOUNTS

	2026 Actual opening balance	2026 Actual transfer to	2026 Actual transfer (from)	2026 Actual closing balance	2026 Budget opening balance	2026 Budget transfer to	2026 Budget transfer (from)	2026 Budget closing balance	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Long Service Leave Reserve	41,842	0	0	41,842	41,842	0	0	41,842	41,842	0	0	41,842
(b) Depot Improvement Reserve	71,372	25,000	0	96,372	71,372	25,000	0	96,372	10,572	60,800	0	71,372
(c) Plant Reserve	1,015,082	855,000	(973,000)	897,082	1,015,082	950,000	(973,000)	992,082	933,917	754,165	(673,000)	1,015,082
(d) Land Development & Housing Reserve	572,792	150,000	0	722,792	572,792	150,000	0	722,792	380,844	191,948	0	572,792
(e) Wongan Hills Community Resource Centre Reserve	12,923	0	0	12,923	12,923	0	0	12,923	12,923	0	0	12,923
(f) Swimming Pool Reserve	73,188	100,000	(20,000)	153,188	73,188	100,000	(30,000)	143,188	273,188	50,000	(250,000)	73,188
(g) Historical Publications Reserve	7,126	0	(7,126)	0	7,126	0	(7,126)	0	7,126	0	0	7,126
(h) Special Projects Reserve	970,818	8,713	(149,526)	830,005	970,818	8,713	0	979,531	1,000,818	0	(30,000)	970,818
(i) Waste Management Reserve	60,366	150,000	0	210,366	60,366	150,000	0	210,366	60,366	0	0	60,366
(j) Housing - Stickland Street Reserve	73,582	5,000	0	78,582	73,582	5,000	0	78,582	68,582	5,000	0	73,582
(k) Housing - Quinlan Street Reserve	54,915	5,000	0	59,915	54,915	5,000	0	59,915	64,915	5,000	(15,000)	54,915
(l) Housing - Patterson Street Reserve	69,357	5,000	0	74,357	69,357	5,000	0	74,357	64,357	5,000	0	69,357
(m) Sporting Co-Location Reserve	113,360	0	0	113,360	113,360	0	0	113,360	133,360	0	(20,000)	113,360
(n) Building Asset Management Reserve	547,482	150,000	0	697,482	547,482	150,000	(153,500)	543,982	347,482	200,000	0	547,482
(o) Wongan Hills Sport and Recreation Council Asset Management Reserve	0	0	0	0	0	0	0	0	0		0	0
	3,684,205	1,453,713	(1,149,652)	3,988,266	3,684,205	1,548,713	(1,163,626)	4,069,292	3,400,292	1,271,913	(988,000)	3,684,205

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.
In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Long Service Leave Reserve	To be used for Council's current and non-current long service leave liability.
(b) Depot Improvement Reserve	To be used to fund capital improvements and maintenance works at the Shire of Wongan-Ballidu depot.
(c) Plant Reserve	To be used for the purchase of major plant.
(d) Land Development & Housing Reserve	To be used to fund land development and housing projects as identified by the Shire of Wongan-Ballidu.
(e) Wongan Hills Community Resource Centre Reserve	To be used to transfer funds from the Community Resource Centre operations for future purchase of capital, furniture & equipment.
(f) Swimming Pool Reserve	To be used to fund capital and maintenance works at the Wongan Hills Memorial Swimming Pool.
(g) Historical Publications Reserve	To be used to fund historical publications and projects of the Shire.
(h) Special Projects Reserve	To be used to fund special projects as identified by the Shire of Wongan-Ballidu.
(i) Waste Management Reserve	To be used to fund the future waste management facility needs of the Shire.
(j) Housing - Stickland Street Reserve	To be used to fund the capital and operating costs of the Housing joint venture in Stickland Street.
(k) Housing - Quinlan Street Reserve	To be used to fund the capital and operating costs of the Housing joint venture in Quinlan Street.
(l) Housing - Patterson Street Reserve	To be used to fund the capital and operating costs of the Housing joint venture in Patterson Street.
(m) Sporting Co-Location Reserve	To be used to fund the capital improvements associated with the co-location of sporting facilities within Wongan Hills.
(n) Building Asset Management Reserve	To be used to fund future building capital renewals and upgrades in the Shire of Wongan-Ballidu.

29. TRUST FUNDS

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

	1 July 2025	Amounts received	Amounts paid	30 June 2026
	$	$	$	$
Fire Brigades	7,674	0	0	7,674
Discover Golden Horizons	27,641	0	0	27,641
	35,315	0	0	35,315

4.5 CONSOLIDATED AUDIT STATUS REPORT

FILE REFERENCE:	Auditing
REPORT DATE:	26 August 2026
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Melinda Lymon - Deputy Chief Executive Officer
REVEIWER:	Sam Dolzadelli - Chief Executive Officer
ATTACHMENTS:	4.5.1 - Consolidated Audit Status Report (Confidential Attachment)

PURPOSE OF REPORT:

The Audit, Risk and Improvement Committee is requested to receive a status report on all outstanding matters raised in external audit reports, financial management, risk management and internal control reviews, performance audits, and any other reviews relevant to the Audit, Risk and Improvement Committee's Terms of Reference.

BACKGROUND:

Previously, the Department of Local Government, Industry Regulation and Safety (The Department), published operational guidelines on Audit in local government.

Subsequent to the reviews as per Regulation 17 of the *Local Government (Audit) Regulations 1996* and previous requirements of Regulation 5 of the *Local Government (Financial Management) Regulations 1996*, an audit status report was developed. The "Consolidated Audit Status Report" has been added to with any findings from subsequent audits and reviews and is presented with updates to each Audit, Risk and Improvement Committee for information.

A review in accordance with the requirements of Regulation 17 of the *Local Government (Audit) Regulations 1996* was carried out in November and December 2025, and the recommendations from that review have been added to the 'Consolidated Audit Status Report'. The recent review included 29 recommendations, some of which are duplicated, and three were already identified through the previous audits and have been added on to the existing items. 26 new recommendations were added, requiring action.

POLICY REQUIREMENTS:
N/A

LEGISLATIVE REQUIREMENTS:
Local Government Act 1995
Local Government (Financial Management) Regulations 1996
Local Government (Audit) Regulations 1996

STRATEGIC IMPLICATIONS:

There are no Strategic Implications relating to this item.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
  There are no known environmental impacts associated with this proposal.

- **Economic**
  There are no known economic impacts associated with this proposal.

- **Social**
  There are no known social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Nil

COMMENT:

The Shire's Consolidated Audit Status Report (Confidential Attachment 4.3.1) includes all findings by external auditors and consultants who have conducted the statutory audits and reviews, since August 2022.

At the commencement of report, there was a total of 65 findings listed which stemmed from Moore Australia's triennial review as per Regulation 17 of the *Local Government (Audit) Regulations 1996* and Regulation 5 of the *Local Government (Financial Management) Regulations 1996*. Further recommendations have been added over time with an additional 26 recommendations included from the 2025 Systems and Procedures Review. The total number of recommendations identified is 98, which are included on the current status report.

Items completed prior to the last report presented to the Audit, Risk and Improvement Committee are no longer shown on the attachment.

Summary of Consolidated Status Report – 3 March 2026

	Low	Medium	High	Total
Findings	16	72	10	98
Newly completed	1	0	1	3
Completed	2	48	7	57
In Progress	6	11	2	18
Not commenced	7	13	0	20

Summary of Consolidated Status Report – 26 August 2026

	Low	Medium	High	Total
Findings	16	72	10	98
Newly completed	1	0	1	4
Completed	2	48	7	60
In Progress	6	11	2	14
Not commenced	7	13	0	20

The Shire has actioned and completed 65% of all findings on the status report and a further 14% are currently in progress. It is important to note that a number of findings contained in the report are for the development of certain plans and strategies which are progressing though they may not be completed in the short-term. There are also items included in the report which are low priority and may not be seen to be practical or feasible for the Shire.

VOTING REQUIREMENTS: Simple Majority

OFFICER RECOMMENDATION:
MOVED: Cr SEWELL SECONDED: Cr STEPHENSON

That the Audit, Risk and Improvement Committee:
Receives the Consolidated Audit Status Report as of 26 August 2026.

CARRIED: 4/0
RESOLUTION: ARIC-060926

For:	Against:
Mr E Ganzer	
Cr S Kalajzic	
Cr M Sewell	
Cr M Stephenson	

Pages 168-169 removed

due to being Confidential attachments,

per s.5.23(4)(e) of the Local Government Act 1995.

4.6 COUNCIL POLICY REVIEWS

FILE REFERENCE:	Policies and Procedures/Council Policies
REPORT DATE:	26 August 2026
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Melinda Lymon – Deputy Chief Executive Officer
REVIEWER:	Sam Dolzadelli – Chief Executive Officer
ATTACHMENTS:	4.6.1 - Policy 4.8 - Purchasing 4.6.2 - Policy 4.8 - Purchasing - Tracked Changes 4.6.3 - Policy 4.10 - Regional Purchasing 4.6.4 - Policy 4.10 - Regional Purchasing - Tracked Changes

PURPOSE OF REPORT:

The purpose of this report is to recommend that the Audit, Risk and Improvement Committee considers the Policy Review contained within this report, and recommends Council endorse the amendments.

BACKGROUND:

The Council Policy Manual serves as a key governance tool, which details the principles, responsibilities and procedures that underpin decision-making processes across the organisation. It includes both legislatively required matters, and other matters whereby Council have a level of discretion.

The role of council is that of a governing body, with responsibilities pertaining to the strategic planning for the future of the district. Therefore, council policies are intended to provide guidance to the Council and CEO on such matters. The CEO is responsible for managing the administration and operations of the local government, and as such Council policies should not deal with these matters.
Council and the CEO have committed to reviewing each Council Policy at least once every three (3) years.

POLICY REQUIREMENTS:

Adoption of the amendments recommended within this report will cause updates to the policies and the Shire of Wongan-Ballidu Policy Manual.

LEGISLATIVE REQUIREMENTS:

- Section 2.7 of the *Local Government Act 1995* – Role of council
- Section 5.41 of the *Local Government Act 1995* – Role of CEO
- *Local Government (Financial Management) Regulations 1996*

STRATEGIC IMPLICATIONS:
Nil.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
  There are no known environmental impacts associated with this proposal.
- **Economic**
  There are no known economic impacts associated with this proposal.
- **Social**
  There are no known social implications associated with this proposal.

FINANCIAL IMPLICATIONS:
Nil.

COMMENT:

As part of ongoing Policy reviews, the following changes have been identified, and are recommended to be authorised by Committee for Council consideration.

Policy	Action	Comment
4.8 - Purchasing	Amend	Minor amendments.
4.10 - Regional Purchasing	Amend	Minor amendments. Amendments to part 8.1 - Purchasing Value Thresholds. Due to the increase in costs globally, the value ranges within each threshold for purchasing requirements has been increased to ensure the internal controls are appropriate, while remaining effective.

VOTING REQUIREMENTS: Simple majority.

ABSOLUTE MAJORITY REQUIRED: No.

OFFICER RECOMMENDATION:
MOVED: Cr KALAJZIC SECONDED: Cr SEWELL

That the Audit and Risk Committee recommend that Council amend the following Council Policies:

- 4.8 - Purchasing (See Attachment 4.6.1)
- 4.10 - Regional Purchasing (See Attachment 4.6.3)

CARRIED: 4/0
RESOLUTION: ARIC-070926

For:	Against:
Mr E Ganzer	
Cr S Kalajzic	
Cr M Sewell	
Cr M Stephenson	

Question from Cr Sewell:

There has been a significant increase in the proposed quotation thresholds, with one threshold increasing from $5,000 to $10,000 and another from $20,000 to $50,000.

What are the practical implications of these changes, and how will the Shire continue to ensure value for money and appropriate procurement controls?

Answer by CEO:

The Shire will continue to comply with its Procurement Policy and all applicable purchasing requirements. The increase in quotation thresholds is intended to reduce administrative burden and improve procurement efficiency, particularly for lower-value purchases where obtaining multiple quotations can be impractical.

The Shire utilises a range of approved procurement methods to ensure value for money, including WALGA Preferred Supplier Program arrangements and other established procurement panels. For larger purchases, the Shire regularly accesses these preferred supplier arrangements to obtain competitive pricing and ensure compliance with procurement requirements.

In situations where local service providers are available, the Shire considers the overall value-for-money outcome, including factors such as travel costs, response times, and local economic benefit. For example, where plumbing services are required, quotations may be sought from the available local contractors rather than engaging suppliers from outside the district where additional travel costs would be incurred. The proposed threshold changes provide greater flexibility while maintaining appropriate governance and accountability.

4.8 Purchasing

Policy Owner	**Audit, Risk and Improvement Committee Corporate Services**
Person Responsible	**Deputy Chief Executive Officer**
Date of Adoption	**21 August 2024 Resolution 070824**
Date of Last Review	**21 August 2024 Resolution 070824**
Date of Next Review	**(3 years / or earlier if required)**

PURPOSE

To provide guidance to officers procuring goods and services and ensure that the Shire of Wongan-Ballidu's (Shire's) procurement practices and processes are compliant with all relevant legislation, risk management principles and best practice.

OBJECTIVE

The objectives of this Policy are to ensure that all purchasing activities:

- Demonstrate that value for money is attained for the Shire;
- Are compliant with relevant legislation, codes and standards, including the *Local Government Act 1995* (Act), and the *Local Government (Functions and General) Regulations 1996* (Regulations);
- Are recorded in compliance with the *State Records Act 2000*, the Shires Recordkeeping Plan and associated records management practices and procedures of the Shire;
- Demonstrate probity by establishing consistent processes that promote transparency, fairness and equity to all potential suppliers;
- Ensure that the sustainable benefits, such as environmental, social and local economic factors are considered in the overall value for money assessment;
- Ensure that goods and services to be procured are necessary and fit for purpose;
- Properly evaluate and consider the safety and health characteristics of any goods and/or services prior to being introduced into the Shire's workplaces;
- Are supported by the necessary budget provisions or comply with section 6.8(1) of the Act; and
- Are conducted in a consistent and efficient manner across the Shire and that ethical decision making is demonstrated.

POLICY

1. ETHICS & INTEGRITY

All officers and employees of the Shire must have regard for the Code of Conduct and shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Local Government.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- Full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money.
- All purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the local government policies and code of conduct.
- Purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently.
- All processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements.
- Any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- Any information provided to the local government by a supplier shall be treated as commercial in confidence and should not be released unless authorised by the supplier or relevant legislation.

2. VALUE FOR MONEY

Value for money is an overarching principle governing purchasing that is the difference between the total benefit derived from a good or a service against its total cost, when assessed over the period the goods or services are to be used.

An assessment of the best value for money outcome for any purchasing should consider:

- An initial needs assessment to determine the ongoing relevance and necessity for the procurement and mode of delivery.
- All relevant whole-of-life costs and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal.
- The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality.
- Financial sustainability and viability of the supplier(s) to ensure risk of default is as low as possible.
- Competency of supplier(s) to provide the goods and/or services (technical,

managerial, compliance).

- A strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.
- Providing opportunities for local businesses within the shire to provide quotations for goods and services wherever possible.
- The safety requirements associated with both the product design and specification offered by suppliers and the evaluation of risk when considering purchasing goods and services from suppliers;
- Purchasing of goods and services from suppliers that demonstrate sustainable benefits and good corporate social responsibility.

3. SUSTAINABLE PROCUREMENT

Sustainable Procurement is defined as the procurement of goods and services that have less environmental and social impacts than competing goods and services.

The Shire is committed to sustainable procurement and where appropriate shall endeavour to design quotations and tenders to provide an advantage to goods, services and/or processes that minimise environmental and negative social impacts. Sustainable considerations must be balanced against value for money outcomes in accordance with the Shire's sustainability objectives.

Practically, sustainable procurement means the Shire shall always endeavour to identify and procure products and services that:

- Demonstrate environmental best practice in energy efficiency and/or consumption which can be demonstrated through suitable rating systems and eco-labelling.
- Demonstrate environmental best practice in water efficiency.
- Are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage.
- Products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste.
- For motor vehicles – select vehicles featuring the highest fuel efficiency available, based on vehicle type and where feasible within the designated price range, consider non-combustible engines.
- For new buildings and refurbishments – where available use renewable energy technologies.

4. LOCAL SUPPLY

Where the supply of goods or services can be undertaken by a business that has a registered address in the Shire of Wongan-Ballidu or in an adjoining district and it is for the supply of goods and/or services where in the opinion of the Manager (must have delegated purchasing authority) it is not practical to obtain the required quotations as outlined under section 8.4 of this Policy, the Manager may approve the purchase.

5. ABORIGINAL AND TORRES STRAIGHT ISLANDER BUSINESSES

The Shire is committed to ensuring that all Aboriginal and Torres Strait Islander businesses have full, fair, and reasonable access to procurement opportunities. To achieve better outcomes in attracting, supporting, and procuring Aboriginal and Torres Strait Islander businesses and to increase contracting opportunities, therefore supporting employment and business opportunities for the Aboriginal community, where a value for money assessment of multiple offers has an equal result, then preference will be given to procure goods and/or services from Aboriginal and Torres Strait Islander businesses.

6. DISABILITY ENTERPRISES

The Shire is committed to working toward equity for all community members including people with disability, their family members and carers. The Shire values diversity and believes that supporting participation and inclusion for all makes a stronger, more vibrant community. In recognition of the potential for procurement processes to assist in supporting this vision, the Shire, where practicable, where a value for money assessment of multiple offers has an equal result, then preference will be given to procure goods and/or services from Disability Enterprises and Disability owned or run businesses. Such businesses include Charities and Not for Profits whose core business is providing services for people with a Disability.

7. GENDER EQUALITY

In recognition of the Shire's commitment to promoting workplace gender equality, the Shire, where practicable, will not procure any goods and/or services from employer's listed on the Workplace Gender Equality Agency's Non-Compliant List.

8. PURCHASING REQUIREMENTS

8.1 PURCHASING VALUE THRESHOLDS

Purchasing that is $250,000 or below in total value (excluding GST) must be in accordance with the purchasing requirements under the relevant threshold as defined in the table below.

Purchasing that exceeds $250,000 in total value (excluding GST) must be put to public Tender when it is determined that a regulatory Tendering exemption, as stated under section 8.5 of this Policy is not deemed to be suitable.

Purchase Value Threshold	Purchasing Requirement Open Market	Purchasing Requirement Pre-Qualified Suppliers
Up to $1,999	Direct purchase from the open market with zero (0) quotations required. This purchasing method is suitable where the purchase is in a known market or is very low risk and where the cost of seeking quotes would be unreasonable on a cost to benefit analysis basis.	Purchase directly from: • an existing panel of pre-qualified suppliers administered by the Shire; or • a pre-qualified supplier on the WALGA Preferred Supply Program (PSP) or State Government Common Use Arrangement (CUA); with zero quotations required.
Over $2,000 and up to $9,999	Direct purchase from open market. A minimum of one (1) quotation is required. When a verbal quote is received the Officer must provide a written record of the quote details.	Purchase directly from WALGA PSP or CUA. A minimum of one (1) written quotation is required.
Over $10,000 and up to $49,999	Seek two (2) written quotes from the open market. It is recommended to use professional discretion and occasionally undertake market testing with a greater number of quotations to ensure best value is maintained.	Purchase directly from WALGA PSP or CUA. A minimum of one (1) written quotation is required.
Over $50,000 and up to $99,999	Seek three (3) written quotations from the open market including a brief scope of works outlining the specified requirement.	Purchase directly from: • an existing panel of pre-qualified suppliers administered by the Shire; or • a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; requiring two written (2) quotations including a brief scope of works outlining the specified requirement.

Over $100,000 and up to $249,999	Seek at least three (3) written quotations from the open market by formal invitation under a Request for Quotation (RFQ), containing pricing schedule and detailed specification of goods and services required. Contract required upon award of the RFQ. The procurement decision is to be based on pre-determined evaluation criteria that assesses all value for money considerations, both qualitative and quantitative, in accordance with the definition stated within this Policy.	Seek three (3) written quotations from a pre-qualified panel of suppliers (whether administered by the Shire, through the WALGA preferred supply program, or State Government CUA). A formal Request for Quotation (i.e. Shire of Wongan-Ballidu template, WALGA Template or State Government CUA template) must be used. Contract required upon award of the RFQ. The procurement decision is to be based on pre-determined evaluation criteria that assesses all value for money considerations, both qualitative and quantitative, in accordance with the definition stated within this Policy.
Over $250,000	Conduct a public Request for Tender process in accordance with Part 4, Division 2 and 3 of the *Local Government (Functions and General) Regulations 1996*, this Policy, and the Shire's tender procedures.	Conduct a public tender process in accordance with Part 4, Divisions 2 and 3 of the *Local Government (Functions and General) Regulations* 1996, and this Policy. As per Regulation 11(2) of the *Local Government (Functions and General) Regulations* 1996, if any of the legislated tender exemptions can be met, utilising the most applicable exemption will negate the requirement to conduct a public tender. Refer to section 7.6 of this Policy.
Quotations	Quotations are to be obtained from reputable persons or businesses who can demonstrate relevant experience and capacity to supply the goods or services being purchased. If a purchase is made and the Purchasing Threshold requirements are not able to be met, or an anti avoidance exemption is applied in accordance with section 8.5 or 8.6 of this Policy, approval is required by the CEO to be recorded detailing the reasons and any other justification.	

8.2 PURCHASING VALUE DEFINITION

Determining purchasing value is to be based on the following considerations:

- Exclusive of Goods and Services Tax (GST).
- The actual or expected value of the contract over the full contract period, including all

options to extend, or the extent to which it could be reasonable expected that the Shire will continue to purchase a particular category of good and/or service and what total value is or could be reasonably expected to be purchased.
- If a purchasing threshold would be reached within three years for a particular contract for procurement, then the purchasing requirement under the relevant threshold (including the tender threshold) would need to be considered.

8.3 PURCHASING FROM EXISITING CONTRACTS

Where the Shire has an existing contract in place, it must ensure that goods and services required are purchased under these contracts to the extent that the scope of the contract allows.

8.4 SOLE SOURCE OF SUPPLY

The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply. Every endeavour to find alternative sources must be made. Written confirmation of this must be kept on file for later audit.

Once determined, the justification for a sole source of supply must be endorsed by the Chief Executive Officer or Manager, prior to a contract being entered into, or a purchase order raised.

Note: The application of provision "sole source of supply" should only occur in limited cases and procurement experience indicates that generally more than one supplier is able to provide the requirements.

8.5 TENDERING EXEMPTIONS

The Shire limits the discretion from the requirements to call for public tenders as provided under Regulation 11(2) of the *Local Government (Functions and General) Regulations* 1996, to the values of $250,000. Accordingly, tenders to not have to be publicly invited for contracts over $250,000 if the following exemptions can be evidenced:

- The supply of the goods or services is to be obtained from expenditure authorised in an emergency under section 6.8(1)(c) of the *Local Government Act 1995*; or
- The supply of goods or services is associated with a state of emergency or a COVID-19 declaration; or
- The supply of the goods or services is to be obtained through the WALGA Preferred Supplier Program; or
- The supply of the goods or services is to be obtained through the State Government

Common Use Arrangement (CUA); or

- The supply of the goods or services is to be obtained from a Regional Council or another Local Government; or
- The purchase is from a pre-qualified supplier under a Panel established by the Shire; or
- Any of the other exclusions under Regulation 11(2) of the *Local Government (Functions and General) Regulations 1996* apply.

8.6 QUOTATION EXEMPTIONS

The Shire limits the discretion from the requirement to call for quotations to all purchasing threshold (excluding over $250,000) for the following goods/services:

- Subscriptions;
- Advertising:
- Legal Fees:
- Annual service fees and software maintenance / support fees and license renewals;
- Payroll and superannuation;
- Association and professional memberships;
- Conferences, seminars and training programs;
- Government gazette advertising (regulatory requirement – local government act section 3.12);
- Government rates;
- Non-contestable utility services;
- Banking fees and costs;
- Services of WALGA and LGIS;
- Proprietary consumables, parts and maintenance for existing equipment where there is no substitute or warranty is voided if a substitute is used;
- Purchases or reimbursements which are approved through other processes (Council Policy, SAT or other legislation).

8.7 ACCEPTING TENDERS/QUOTATIONS

For any tenders publicly invited as per Regulation 11(1) of the *Local Government (Functions and General) Regulations* 1996, an agenda item will be presented to Council to seek formal approval of accepting the tender and awarding the contract for goods and services.

In all other cases, either whereby the value is under $250,000 or whereby an exemption to public tender was evidenced as per Regulation 11(2) of the *Local Government (Functions and General) Regulations 1996*, the local government employee(s) can accept the quotation and award contracts for goods and services. Notwithstanding that the individual employee delegated purchasing authority limits still apply. The expenditure must also be authorised through the annual budget or approved in accordance with section 6.8(1) of the *Local Government Act 1995*.

8.8 TENDER PROCESS

The Shire of Wongan-Ballidu shall comply with the complete tender process, as legislated through Regulations 14 to 24 of the *Local Government (Functions and General) Regulations 1996*.

9.0 ANTI-AVOIDANCE

The Shire of Wongan-Ballidu shall not enter two or more contracts of a similar nature for the purpose of splitting the value of the contracts to take the value of consideration below the level of $250,000, thereby avoiding the need to publicly tender.

10 CONTRACT VARIATIONS

10.1 VARIATIONS TO SCOPE OF GOODS OR SERVICES REQUIRED PRIOR TO ENTERING CONTRACT

As per Regulation 20 of the *Local Government (Functions and General) Regulations 1996*:

(1) If, after it has invited tenders for the supply of goods or services and chosen a successful tenderer but before it has entered into a contract for the supply of the goods or services required, the local government wishes to make a minor variation in the goods or services required, it may, without again inviting tenders, enter into a contract with the chosen tenderer for the supply of the varied requirement subject to such variations in the tender as may be agreed with the tenderer.

(2) If –
   a. The chosen tenderer is unable or unwilling to enter into a contract to supply the varied requirement; or
   b. The local government and the chosen tenderer cannot agree on any other variation to be included in the contract as a result of the varied requirement,

That the tenderer ceases to be the chosen tenderer and the local government may, instead of again inviting tenders, choose the tenderer, if any, whose tender the local government considered it would be the next most advantageous to it to accept.

(3) In subregulation (1) –
Minor variation means a variation that the local government is satisfied is minor having regard to the total goods or services that tenderers were invited to supply.

10.2 VARIATIONS TO AWARDED CONTRACTS FOR THE SUPPLY OF GOODS AND SERVICES

As per Regulation 21A of the *Local Government (Functions and General) Regulations 1996*:

If a local government has entered into a contract for the supply of goods or services with a successful tenderer, the contract must not be varied unless –

(a) The variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or
(b) The variation is a renewal or extension of the term of the contract as described in regulation 11(2)(j), (ja) or (jb).

10.3 COST VARIATIONS

Contract variations that would result in the procurement of additional goods or services where the value of those additional goods or services would exceed the initial contract price by more than 10% to a maximum of $50,000 may, in exceptional circumstances, be approved by the Chief Executive Officer, subject to the variation not being contrary to the requirements of clause 10.2 above, and the reasons for the variation being documented and registered as a corporate record.

When approving an invoice for payment, if the amount of the invoice exceeds the amount of the corresponding purchase order for the goods or services by more than 10% to a maximum of $50,000, payment of the invoice is to be authorised by the Chief Executive Officer.

11.0 RECORDS MANAGEMENT

Records of all purchasing activity must be retained in compliance with the *State Records Act 2000 (WA)*, the Shire's Recordkeeping Policy and associated procurement procedures.

REVIEW

Reviews of this policy are to be undertaken every 3 years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

All officers involved in a purchasing process must adhere to this policy. The Deputy Chief Executive Officer is responsible for ensuring this policy is adhered to.

4.8 Purchasing

Policy Owner	**Audit, ~~and~~ Risk and Improvement Committee Corporate Services**
Person Responsible	**Deputy Chief Executive Officer**
Date of Adoption	**21 August 2024 Resolution 070824**
Date of Last Review	**21 August 2024 Resolution 070824**
Date of Next Review	**(3 years / or earlier if required)**

PURPOSE

To provide guidance to officers procuring goods and services and ensure that the Shire of Wongan-Ballidu's (Shire's) procurement practices and processes are compliant with all relevant legislation, risk management principles and best practice.

OBJECTIVE

The objectives of this Policy are to ensure that all purchasing activities:

- Demonstrate that value for money is attained for the Shire;
- Are compliant with relevant legislation, codes and standards, including the *Local Government Act 1995* (Act), and the *Local Government (Functions and General) Regulations 1996* (Regulations);
- Are recorded in compliance with the *State Records Act 2000*, the Shires Recordkeeping Plan and associated records management practices and procedures of the Shire;
- Demonstrate probity by establishing consistent processes that promote transparency, fairness and equity to all potential suppliers;
- Ensure that the sustainable benefits, such as environmental, social and local economic factors are considered in the overall value for money assessment;
- Ensure that goods and services to be procured are necessary and fit for purpose;
- Properly evaluate and consider the safety and health characteristics of any goods and/or services prior to being introduced into the Shire's workplaces;
- Are supported by the necessary budget provisions or comply with section 6.8(1) of the Act; and
- Are conducted in a consistent and efficient manner across the Shire and that ethical decision making is demonstrated.

~~RESPONSIBILITY FOR IMPLEMENTATION~~

Commented [KW1]: •Are recorded in compliance with the *State Records Act 2000*, the Shires Recordkeeping Plan and associated records management practices and procedures of the Shire;

~~All officers involved in a purchasing process must adhere to this Policy. The Deputy Chief Executive Officer is responsible for ensuring this Policy is adhered to.~~

POLICY

1. ETHICS & INTEGRITY

All officers and employees of the ~~Local Government~~Sshire must have regard for the Code of Conduct and shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Local Government.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- Full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money.
- All purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the local government policies and code of conduct.
- Purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently.
- All processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements.
- Any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- Any information provided to the local government by a supplier shall be treated as commercial in confidence and should not be released unless authorised by the supplier or relevant legislation.

2. VALUE FOR MONEY

Value for money is an overarching principle governing purchasing that is the difference between the total benefit derived from a good or a service against its total cost, when assessed over the period the goods or services are to be used.

An assessment of the best value for money outcome for any purchasing should consider:

- An initial needs assessment to determine the ongoing relevance and necessity for the procurement and mode of delivery.
- All relevant whole-of-life costs and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal.
- The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of

assuring quality.

- Financial sustainability and viability of the supplier(s) to ensure risk of default is as low as possible.
- Competency of supplier(s) to provide the goods and/or services (technical, managerial, compliance).
- A strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.
- Providing opportunities for local businesses within the shire to provide quotations for goods and services wherever possible.
- The safety requirements associated with both the product design and specification offered by suppliers and the evaluation of risk when considering purchasing goods and services from suppliers;
- Purchasing of goods and services from suppliers that demonstrate sustainable benefits and good corporate social responsibility.

3. SUSTAINABLE PROCUREMENT

Sustainable Procurement is defined as the procurement of goods and services that have less environmental and social impacts than competing goods and services.

The Shire is committed to sustainable procurement and where appropriate shall endeavour to design quotations and tenders to provide an advantage to goods, services and/or processes that minimise environmental and negative social impacts. Sustainable considerations must be balanced against value for money outcomes in accordance with the Shire's sustainability objectives.

Practically, sustainable procurement means the Shire shall always endeavour to identify and procure products and services that:

- Demonstrate environmental best practice in energy efficiency and/or consumption which can be demonstrated through suitable rating systems and eco-labelling.
- Demonstrate environmental best practice in water efficiency.
- Are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage.
- Products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste.
- For motor vehicles – select vehicles featuring the highest fuel efficiency available, based on vehicle type and where feasible within the designated price range, consider non-combustible engines.

- For new buildings and refurbishments – where available use renewable energy technologies.

4. LOCAL SUPPLY

Where the supply of goods or services can be undertaken by a business that has a registered address in the Shire of Wongan-Ballidu or in an adjoining district and it is for the supply of goods and/or services where in the opinion of the Manager (must have delegated purchasing authority) it is not practical to obtain the required quotations as outlined under section ~~7.4~~8.4 of this Policy, the Manager may approve the purchase.

5. ABORIGINAL AND TORRES STRAIGHT ISLANDER BUSINESSES

The Shire is committed to ensuring that all Aboriginal and Torres Strait Islander businesses have full, fair, and reasonable access to procurement opportunities. To achieve better outcomes in attracting, supporting, and procuring Aboriginal and Torres Strait Islander businesses and to increase contracting opportunities, therefore supporting employment and business opportunities for the Aboriginal community, where a value for money assessment of multiple offers has an equal result, then preference will be given to procure goods and/or services from Aboriginal and Torres Strait Islander businesses.

6. DISABILITY ENTERPRISES

The Shire is committed to working toward equity for all community members including people with disability, their family members and carers. The Shire values diversity and believes that supporting participation and inclusion for all makes a stronger, more vibrant community. In recognition of the potential for procurement processes to assist in supporting this vision, the Shire, where practicable, where a value for money assessment of multiple offers has an equal result, then preference will be given to procure goods and/or services from Disability Enterprises and Disability owned or run businesses. Such businesses include Charities and Not for Profits whose core business is providing services for people with a Disability.

7. GENDER EQUALITY

In recognition of the Shire’s commitment to promoting workplace gender equality, the Shire, where practicable, will not procure any goods and/or services from employer’s listed on the Workplace Gender Equality Agency’s Non-Compliant List.

8. PURCHASING REQUIREMENTS

8.1 ~~VALUES~~PURCHASING VALUE THRESHOLDS

Purchasing that is $250,000 or below in total value (excluding GST) must be in accordance with the purchasing requirements under the relevant threshold as defined ~~under section 7.4 of this Purchasing Policy~~in the table below.

Purchasing that exceeds $250,000 in total value (excluding GST) must be put to public Tender when it is determined that a regulatory Tendering exemption, as stated under section ~~7.6~~8.5 of this Policy is not deemed to be suitable.

Purchase Value Threshold	**Purchasing Requirement** **Open Market**	**Purchasing Requirement** **Pre-Qualified Suppliers**
Up to $~~2,000~~1,999	Direct purchase from the open market with zero (0) quotations required. This purchasing method is suitable where the purchase is in a known market or is very low risk and where the cost of seeking quotes would be unreasonable on a cost to benefit analysis basis.	Purchase directly from: • an existing panel of pre-qualified suppliers administered by the Shire; or • a pre-qualified supplier on the WALGA Preferred Supply Program (PSP) or State Government Common Use Arrangement (CUA); with zero quotations required.
Over $2,000 and up to $~~5,000~~9,999	Direct purchase from open market. A minimum of one (1) quotation is required. When a verbal quote is received the Officer must provide a written record of the quote details.	Purchase directly from WALGA PSP or CUA. A minimum of one (1) written quotation is required.
Over $~~5~~10,000 and up to $~~20,000~~49,999	Seek two (2) written quotes from the open market. It is recommended to use professional discretion and occasionally undertake market testing with a greater number of quotations to ensure best value is maintained.	Purchase directly from WALGA PSP or CUA. A minimum of one (1) written quotation is required.

Over $~~20~~50,000 and up to $~~100,000~~99,999	Seek three (3) written quotations from the open market including a brief scope of works outlining the specified requirement.	Purchase directly from: • an existing panel of pre-qualified suppliers administered by the Shire; or • a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; requiring two written (2) quotations including a brief scope of works outlining the specified requirement.
Over $100,000 and up to $~~250,000~~249,999	Seek at least three (3) written quotations from the open market by formal invitation under a Request for Quotation (RFQ), containing pricing schedule and detailed specification of goods and services required. Contract required upon award of the RFQ. The procurement decision is to be based on pre-determined evaluation criteria that assesses all value for money considerations, both qualitative and quantitative, in accordance with the definition stated within this Policy.	Seek three (3) written quotations from a pre-qualified panel of suppliers (whether administered by the Shire, through the WALGA preferred supply program, or State Government CUA). A formal Request for Quotation (i.e. Shire of Wongan-Ballidu template, WALGA Template or State Government CUA template) must be used. Contract required upon award of the RFQ. The procurement decision is to be based on pre-determined evaluation criteria that assesses all value for money considerations, both qualitative and quantitative, in accordance with the definition stated within this Policy.
Over $250,000	Conduct a public Request for Tender process in accordance with Part 4, Division 2 and 3 of the *Local Government (Functions and General) Regulations 1996*, this Policy, and the Shire's tender procedures.	Conduct a public tender process in accordance with Part 4, Divisions 2 and 3 of the *Local Government (Functions and General) Regulations* 1996, and this Policy. As per Regulation 11(2) of the *Local Government (Functions and General) Regulations* 1996, if any of the legislated tender exemptions can be met, utilising the most applicable exemption will negate the requirement to conduct a public tender. Refer to section 7.6 of this Policy.

Commented [KW2]: Should this be 3 to match previous column where it says three?

Commented [ML3R2]: Remain as two - for WALGA / pre qualified suppliers

Quotations	Quotations are to be obtained from reputable persons or businesses who can demonstrate relevant experience and capacity to supply the goods or services being purchased. If a purchase is made and the Purchasing Threshold requirements are not able to be met, or an anti avoidance exemption is applied in accordance with section 8.5 or 8.6 of this Policy, approval is required by the CEO to be recorded detailing the reasons and any other justification.

8.2 PURCHASING VALUE DEFINITION

Determining purchasing value is to be based on the following considerations:

- Exclusive of Goods and Services Tax (GST).
- The actual or expected value of the contract over the full contract period, including all options to extend, or the extent to which it could be reasonable expected that the Shire will continue to purchase a particular category of good and/or service and what total value is or could be reasonably expected to be purchased.
- If a purchasing threshold would be reached within three years for a particular contract for procurement, then the purchasing requirement under the relevant threshold (including the tender threshold) would need to be considered.

8.3 PURCHASING FROM EXISITING CONTRACTS

Where the Shire has an existing contract in place, it must ensure that goods and services required are purchased under these contracts to the extent that the scope of the contract allows.

~~8.4 PURCHASING THRESHOLDS~~

~~The below table prescribes the purchasing process to be complied with based on each purchasing value bracket, and this includes contracts that are to deliver goods and/or services over an extended period.~~

8.~~5~~ 4 SOLE SOURCE OF SUPPLY

The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply. Every endeavour to find alternative sources must be made. Written confirmation of this must be kept on file for later audit.

Once determined, the justification for a sole source of supply must be endorsed by the Chief Executive Officer or Manager, prior to a contract being entered into, or a purchase order raised.

Note: The application of provision "sole source of supply" should only occur in limited cases and procurement experience indicates that generally more than one supplier is able to provide the requirements.

8.~~6~~ 5 TENDERING EXEMPTIONS

The Shire limits the discretion from the requirements to call for public tenders as provided under Regulation 11(2) of the *Local Government (Functions and General) Regulations* 1996, to the values of $250,000. Accordingly, tenders to not have to be publicly invited for contracts over $250,000 if the following exemptions can be evidenced:

- The supply of the goods or services is to be obtained from expenditure authorised in an emergency under section 6.8(1)(c) of the *Local Government Act 1995*; or
- The supply of goods or services is associated with a state of emergency or a COVID-19 declaration; or
- The supply of the goods or services is to be obtained through the WALGA Preferred Supplier Program; or
- The supply of the goods or services is to be obtained through the State Government Common Use Arrangement (CUA); or
- The supply of the goods or services is to be obtained from a Regional Council or another Local Government; or
- The purchase is from a pre-qualified supplier under a Panel established by the Shire; or
- Any of the other exclusions under Regulation 11(2) of the *Local Government (Functions and General) Regulations 1996* apply.

8.~~7~~ 6 QUOTATION EXEMPTIONS

The Shire limits the discretion from the requirement to call for quotations to all purchasing threshold (excluding over $250,000) for the following goods/services:

- Subscriptions;
- Advertising;
- Legal Fees;
- Annual service fees and software maintenance / support fees and license renewals;
- Payroll and superannuation;
- Association and professional memberships;
- Conferences, seminars and training programs;
- Government gazette advertising (regulatory requirement – local government act section 3.12);
- Government rates;

- Non-contestable utility services;
- Banking fees and costs;
- ~~Insurance premiums~~Services of WALGA and ~~with~~ LGIS~~WA~~;
- Proprietary consumables, parts and maintenance for existing equipment where there is no substitute or warranty is voided if a substitute is used;
- Purchases or reimbursements which are approved through other processes (Council Policy, SAT or other legislation).

8.~~8~~ 7 ACCEPTING TENDERS/QUOTATIONS

For any tenders publicly invited as per Regulation 11(1) of the *Local Government (Functions and General) Regulations* 1996, an agenda item will be presented to Council to seek formal approval of accepting the tender and awarding the contract for goods and services.

In all other cases, either whereby the value is under $250,000 or whereby an exemption to public tender was evidenced as per Regulation 11(2) of the *Local Government (Functions and General) Regulations 1996*, the local government employee(s) can accept the quotation and award contracts for goods and services. Notwithstanding that the individual employee delegated purchasing authority limits still apply. The expenditure must also be authorised through the annual budget or approved in accordance with section 6.8(1) of the *Local Government Act 1995*.

8.~~9~~ 8 TENDER PROCESS

The Shire of Wongan-Ballidu shall comply with the complete tender process, as legislated through Regulations 14 to 24 of the *Local Government (Functions and General) Regulations 1996*.

9.0 ANTI-AVOIDANCE

The Shire of Wongan-Ballidu shall not enter two or more contracts of a similar nature for the purpose of splitting the value of the contracts to take the value of consideration below the level of $250,000, thereby avoiding the need to publicly tender.

10 CONTRACT VARIATIONS

10.1 VARIATIONS TO SCOPE OF GOODS OR SERVICES REQUIRED PRIOR TO ENTERING CONTRACT

As per Regulation 20 of the *Local Government (Functions and General) Regulations 1996*:

(1) If, after it has invited tenders for the supply of goods or services and chosen a

successful tenderer but before it has entered into a contract for the supply of the goods or services required, the local government wishes to make a minor variation in the goods or services required, it may, without again inviting tenders, enter into a contract with the chosen tenderer for the supply of the varied requirement subject to such variations in the tender as may be agreed with the tenderer.

(2) If –
   a. The chosen tenderer is unable or unwilling to enter into a contract to supply the varied requirement; or
   b. The local government and the chosen tenderer cannot agree on any other variation to be included in the contract as a result of the varied requirement,

That the tenderer ceases to be the chosen tenderer and the local government may, instead of again inviting tenders, choose the tenderer, if any, whose tender the local government considered it would be the next most advantageous to it to accept.

(3) In subregulation (1) –
Minor variation means a variation that the local government is satisfied is minor having regard to the total goods or services that tenderers were invited to supply.

10.2 VARIATIONS TO AWARDED CONTRACTS FOR THE SUPPLY OF GOODS AND SERVICES

As per Regulation 21A of the *Local Government (Functions and General) Regulations 1996*:

If a local government has entered into a contract for the supply of goods or services with a successful tenderer, the contract must not be varied unless –

(a) The variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or
(b) The variation is a renewal or extension of the term of the contract as described in regulation 11(2)(j), (ja) or (jb).

10.3 COST VARIATIONS

Contract variations that would result in the procurement of additional goods or services where the value of those additional goods or services would exceed the initial contract price by more than 10% to a maximum of $50,000 may, in exceptional circumstances, be approved by the Chief Executive Officer, subject to the variation not being contrary to the requirements of clause 10.2 above, and the reasons for the variation being documented and registered as a corporate record.

When approving an invoice for payment, if the amount of the invoice exceeds the amount of the corresponding purchase order for the goods or services by more than 10% to a maximum of $50,000, payment of the invoice is to be authorised by the Chief

Executive Officer.

11.0 RECORDS MANAGEMENT

Records of all purchasing activity must be retained in compliance with the *State Records Act 2000 (WA)*, the Shire's Recordkeeping Policy and associated procurement procedures.

REVIEW

Reviews of this policy are to be undertaken every 3 years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

All officers involved in a purchasing process must adhere to this policy. The Deputy Chief Executive Officer is responsible for ensuring this policy is adhered to.
~~The Chief Executive Officer is responsible for implementing this policy.~~

Commented [KW4]: There is another one of these sections higher up?

Commented [ML5R4]: Consolidated.

4.10 Regional Purchasing

Policy Owner	**Audit, Risk and Improvement Committee**
Person Responsible	**Chief Executive Officer**
Date of Adoption	**19 February 2004 – Resolution 9.4.1**
Date of Last Review	**26 October 2022 – Resolution 061022 – No change**
Date of Next Review	**3 years or earlier if required**

OBJECTIVE

The Shire is committed to maximising opportunities for the economic development of business and industry in the Shire.

The Shire has a responsibility to achieve value for money in its procurement of goods and services.

POLICY

Preamble
Part 4A of the *Local Government (Functions and General) Regulations 1996* provides opportunity for local governments outside the metropolitan area to establish Regional Price Preference Policy and provide a preference to a regional tenderer.

This policy should be considered and is related to the Purchasing & Procurement policy.

This preference provides the opportunity for local authorities to apply a percentage reduction to tenderers for goods and/or services as follows:

- Up to 10% - where the contract is for goods or services, up to a maximum price reduction of $50,000;
- Up to 5% - where the contract is for construction (building) services, up to a maximum price reduction of $50,000; or
- Up to 10% - where the contact is for goods or services (including construction (building) services), up to a maximum price reduction of $500,000, if the local government is seeking tenders for the provision of those goods and services for the first time, due to those goods or services having been, until then, undertaken by the local government.

Regional Preference can include any area but must include the entire district of the local government and cannot include a part of the Metropolitan Area.

Statement of Intent
The Shire of Wongan-Ballidu intends to utilise this policy to be known as the 'Shire of Wongan-Ballidu Regional Price Preference Policy' for the acquisition of goods and services where deemed possible.

The purpose of this policy is to maximise potential expenditure arising from the Shire of Wongan-Ballidu to the community and to businesses located in the Shire, and in other areas as defined as the region, for the purposes of this policy.

In undertaking the development of this policy, the Shire is attempting to maximize the commercial viability of businesses with its' community and to provide maximum opportunity for the creation of locally or regionally based employment.

The Shire is committed to increasing and promoting a sustainable community. To achieve this, where practical, the Shire will endeavour to support business and industry within the Shire.

Issues
Value for money is an important consideration in the determining of contracts and purchasing of goods and services. Purchasing decisions will be based on the total cost of the product over its serviced life, considering factors such as quality, service standards, timely delivery, local back up, benefits and risk.

Suppliers within the Shire can actively seek business with the Shire by:

- Actively promoting goods and services to the Shire of Wongan-Ballidu;
- Offering competitive prices, the first time;
- Supplying quality goods and services; and
- Seeking information about proposed purchases to be made by the Shire of Wongan Ballidu.

Where practical, the Shire shall seek to support business and industry within the Shire. The Shire will ensure that businesses and industry within the Shire have every opportunity to bid for and where competitive, supply the required needs. As part of considering value for money decisions, the benefits of purchasing goods and services from local suppliers shall be considered.

In considering a value for money decision, the following considerations will be included when analysing purchasing from local business and industry:

- *Local Government Act 1995* and associated regulations;
- National Competition Policy principles;
- *Trade Practices Act*;
- The social and economic impact of major contract decisions on local businesses;

- Possible flow on effect to local businesses;
- The potential for local product demonstrations and references, with consequently reduced risk in the decision-making process;
- More convenient communications and liaison;
- Local backup, spare parts, warranty and quality of servicing;
- Ability of local businesses to meet specified time frame;
- Benefits in attracting more business to the Shire, thereby increasing economic activity;
- Assists in increasing employment in the region;
- Conformity with tender bid requirements; and
- Ability to meet the Shire needs.

The Shire will support and assist local business and industry by:

- Recognising the benefits of purchasing from local business and industry;
- Advertising all tenders and expressions of interest locally; and
- Where requested, provide feedback to unsuccessful tenderers highlighting how bids can be improved to be more competitive.

Definitions

Region A – is to be understood as that area defined as the Shire of Wongan-Ballidu.

Region B – is to be understood as that area as identified by the local authority boundaries of Goomalling, Koorda, Moora, Dalwallinu, Dowerin and Victoria Plains.

Application

Whilst the *Local Government (Functions and General) Regulations 1996*, provide specific powers for local government to create Regional Preference for tenderers, the Shire has chosen to expand this application to include the provision of as many services as possible, where such services are supplied by regional organisations or individuals. These additional services, supplied direct to the Shire, will be coordinated through the use of short-term contractual arrangements.

This policy will be referred to within the body of this contact and any advertising undertaken seeking expressions of interest for this supply of service, and all suppliers will be made aware of the existence of this policy and the manner in which it will be applied.

This policy whilst being used to assess Regional Tendering or supply of goods or services, will not necessarily determine the outcome of any tender or expression of interest. The Shire of Wongan-Ballidu advises that price is to be only one of the factors by which the Shire will assess tenders and expressions of interest as received.

Statement of Policy

In accordance with the *Local Government (Functions and General) Regulations 1996*, the Shire of Wongan-Ballidu has created a policy to provide Regional Purchasing Preference to regional and local suppliers of goods and services.

This policy has been created to maximise the commercial viability of businesses within its' community and to provide maximum opportunity for the creation of locally or regionally based employment.

This policy will be applied as follows for the provision of all goods and services to the Shire (when so indicated in advertising or contract documentation):

Tenders - Region A Only
Regional Preference will be provided to tenderers based in Region A by assessing the tender from that regional tenderer as if the bids were reduced by: -

Part 1:
- 10% - where the contract is for goods or services, up to a maximum price reduction of $10,000.
- 5% - where the contract is for construction (building) services, up to a maximum price reduction of $5,000.
- 10% - where the contract is for goods or services (including construction (building) services), up to a maximum price reduction of $50,000, if the local government is seeking tenders for the provision of those goods and services for the first time, due to those goods or services having been, until then, undertaken by the local government.

Part 2:
Although goods or services that form a part of a tender submitted by a tenderer (as per definitions on page 2 of this policy) may be:

- Wholly supplied form regional source; or
- Partially supplied from regional sources, and partly supplied from non-regional sources.

Only those goods or services identified in the tender as being from regional sources may be included in the discounted calculations that form part of the assessments of a tender when a regional price preference policy is in operation.

Tenders - Region B Only
Regional Preference will be provided to tenderers based in Region B by assessing the tender from that regional tenderer as if the price bids were reduced by: -

Part 1:
- 5% - where the contract is for goods or services, up to a maximum price reduction of $5,000.
- 2.5% - where the contract is for construction (building) services, up to a maximum price reduction of $2,500.

Part 2:
Although goods or services that form a part of a tender submitted by a tenderer (as per definitions on page 2 of this policy) may be:

- Wholly supplied from regional sources; or
- Partly supplied from regional sources, and partly supplied from non-regional sources,

Only those goods or services identified in the tender as being from regional sources may be included in the discounted calculations that form part of the assessments of a tender when a regional price preference policy is in operation.

Supply of Goods and Services (other than by tender)
Regional Preference will be provided to suppliers of goods and services by assessing the expressions of interest received on contracts to supply, from that regional price provider, as if the price bids were reduced by: -

Region A Only
- 10% - where the contact is for goods or services up to a maximum price reduction of $1,000.
- 5% - where the contract is for construction (building) services, up to a maximum price reduction of $1,000.

Region B Only
- 5% - where the contract is for goods or services, up to a maximum price reduction of $1,000.
- 2.5% - where the contract is for construction (building) services, up to a maximum price reduction of $500.

In utilising this Regional Price Preference, the Shire will refer to the existence of this policy and its method of application within the body of any contract or expression of interest documentation and any advertising undertaken seeking expressions of interest.

REVIEW

Reviews of this policy are to be undertaken every 3 years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

The Chief Executive Officer and relevant Managers are responsible for ensuring that this policy is carried out.

4.10 Regional Purchasing

Policy Owner	**Audit, Risk and Improvement Committee**
Person Responsible	**Chief Executive Officer**
Date of Adoption	**19 February 2004 – Resolution 9.4.1**
Date of Last Review	**26 October 2022 – Resolution 061022 – No change**
Date of Next Review	**3 years or earlier if required**

OBJECTIVE

The Shire is committed to maximising opportunities for the economic development of business and industry in the Shire.

The Shire has a responsibility to achieve value for money in its procurement of goods and services.

POLICY

Preamble

~~The~~ Part 4A of the *Local Government (Functions and General) Regulations 1996* provides opportunity for local governments outside the metropolitan area to establish Regional Price Preference Policy and provide a preference to a regional tenderer.

This policy should be considered and is related to the Purchasing & Procurement policy.

This preference provides the opportunity for local authorities to apply a percentage reduction to tenderers for goods and/or services as follows:

- Up to 10% - where the contract is for goods or services, up to a maximum price reduction of $50,000;
- Up to 5% - where the contract is for construction (building) services, up to a maximum price reduction of $50,000; or
- Up to 10% - where the contact is for goods or services (including construction (building) services), up to a maximum price reduction of $500,000, if the local government is seeking tenders for the provision of those goods and services for the first time, due to those goods or services having been, until then, undertaken by the local government.

Regional Preference can include any area but must include the entire district of the local government and cannot include a part of the Metropolitan Area.

Statement of Intent
The Shire of Wongan-Ballidu intends to utilise this policy to be known as the 'Shire of Wongan-Ballidu Regional Price Preference Policy' for the acquisition of goods and services where deemed possible.

The purpose of this policy is to maximise potential expenditure arising from the Shire of Wongan-Ballidu to the community and to businesses located in the Shire, and in other areas as defined as the region, for the purposes of this policy.

In undertaking the development of this policy, the Shire is attempting to maximize the commercial viability of businesses with its' community and to provide maximum opportunity for the creation of locally or regionally based employment.

The Shire is committed to increasing and promoting a sustainable community. To achieve this, where practical, the Shire will endeavour to support business and industry within the Shire.

Issues
Value for money is an important consideration in the determining of contracts and purchasing of goods and services. Purchasing decisions will be based on the total cost of the product over its serviced life, considering factors such as quality, service standards, timely delivery, local back up, benefits and risk.

Suppliers within the Shire can actively seek business with the Shire by:

- Actively promoting goods and services to the Shire of Wongan-Ballidu;
- Offering competitive prices, the first time;
- Supplying quality goods and services; and
- Seeking information about proposed purchases to be made by the Shire of Wongan Ballidu.

Where practical, the Shire shall seek to support business and industry within the Shire. The Shire will ensure that businesses and industry within the Shire have every opportunity to bid for and where competitive, supply the required needs. As part of considering value for money decisions, the benefits of purchasing goods and services from local suppliers shall be considered.

In considering a value for money decision, the following considerations will be included when analysing purchasing from local business and industry:

- *Local Government Act 1995* ~~tender~~ and associated regulations;
- National Competition Policy principles;
- *Trade Practices Act*;
- The social and economic impact of major contract decisions on local businesses;

- Possible flow on effect to local businesses;
- The potential for local product demonstrations and references, with consequently reduced risk in the decision-making process;
- More convenient communications and liaison;
- Local backup, spare parts, warranty and quality of servicing;
- Ability of local businesses to meet specified time frame;
- Benefits in attracting more business to the Shire, thereby increasing economic activity;
- Assists in increasing employment in the region;
- Conformity with tender bid requirements; and
- Ability to meet the Shire needs.

The Shire will support and assist local business and industry by:
- Recognising the benefits of purchasing from local business and industry;
- Advertising all tenders and expressions of interest locally; and
- Where requested, provide feedback to unsuccessful tenderers highlighting how bids can be improved to be more competitive.

Definitions

Region A – is to be understood as that area defined as the Shire of Wongan-Ballidu.

Region B – is to be understood as that area as identified by the local authority boundaries of Goomalling, Koorda, Moora, Dalwallinu, Dowerin and Victoria Plains.

Application

Whilst the *Local Government (Functions and General) Regulations 1996*, provide specific powers for local government to create Regional Preference for tenderers, the Shire has chosen to expand this application to include the provision of as many services as possible, where such services are supplied by regional organisations or individuals. These additional services, supplied direct to the Shire, will be coordinated through the use of short-term contractual arrangements.

This policy will be referred to within the body of this contact and any advertising undertaken seeking expressions of interest for this supply of service, and all suppliers will be made aware of the existence of this policy and the manner in which it will be applied.

This policy whilst being used to assess Regional Tendering or supply of goods or services, will not necessarily determine the outcome of any tender or expression of interest. The Shire of Wongan-Ballidu advises that price is to be only one of the factors by which the Shire will assess tenders and expressions of interest as received.

Statement of Policy

In accordance with the *Local Government (Functions and General) Regulations 1996*, the Shire of Wongan-Ballidu has created a policy to provide Regional Purchasing Preference to regional and local suppliers of goods and services.

This policy has been created to maximise the commercial viability of businesses within its' community and to provide maximum opportunity for the creation of locally or regionally based employment.

This policy will be applied as follows for the provision of all goods and services to the Shire (when so indicated in advertising or contract documentation):

Tenders - Region A Only
Regional Preference will be provided to tenderers based in Region A by assessing the tender from that regional tenderer as if the bids were reduced by: -

Part 1:
- 10% - where the contract is for goods or services, up to a maximum price reduction of $10,000.
- 5% - where the contract is for construction (building) services, up to a maximum price reduction of $5,000.
- 10% - where the contract is for goods or services (including construction (building) services), up to a maximum price reduction of $50,000, if the local government is seeking tenders for the provision of those goods and services for the first time, due to those goods or services having been, until then, undertaken by the local government.

Part 2:
Although goods or services that form a part of a tender submitted by a tenderer (as per definitions on page 2 of this policy) may be:

- Wholly supplied form regional source; or
- Partially supplied from regional sources, and partly supplied from non-regional sources.

Only those goods or services identified in the tender as being from regional sources may be included in the discounted calculations that form part of the assessments of a tender when a regional price preference policy is in operation.

Tenders - Region B Only
Regional Preference will be provided to tenderers based in Region B by assessing the tender from that regional tenderer as if the price bids were reduced by: -

Part 1:
- 5% - where the contract is for goods or services, up to a maximum price reduction of $5,000.
- 2.5% - where the contract is for construction (building) services, up to a maximum price reduction of $2,500.

Part 2:
Although goods or services that form a part of a tender submitted by a tenderer (as per definitions on page 2 of this policy) may be:

- Wholly supplied ~~form~~ from regional sources; or
- Partly supplied from regional sources, and partly supplied from non-regional sources,

~~only~~ Only those goods or services identified in the tender as being from regional sources may be included in the discounted calculations that form part of the assessments of a tender when a regional price preference policy is in operation.

Supply of Goods and Services (other than by tender)
Regional Preference will be provided to suppliers of goods and services by assessing the expressions of interest received on contracts to supply, from that regional price provider, as if the price bids were reduced by: -

Region A Only
- 10% - where the contact is for goods or services up to a maximum price reduction of $1,000.
- 5% - where the contract is for construction (building) services, up to a maximum price reduction of $1,000.

Region B Only
- 5% - where the contract is for goods or services, up to a maximum price reduction of $1,000.
- 2.5% - where the contract is for construction (building) services, up to a maximum price reduction of $500.

In utilising this Regional Price Preference, the Shire will refer to the existence of this policy and its method of application within the body of any contract or expression of interest documentation and any advertising undertaken seeking expressions of interest.

REVIEW

Reviews of this policy are to be undertaken every 3 years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

The Chief Executive Officer and relevant Managers are responsible for ensuring that this policy is carried out.

Item 5. CLOSURE

There being no further business, the Independent Presiding Member, Mr Eion GANZER, declared the meeting closed at 3:44pm.

These minutes are to be confirmed at the next Committee Meeting.

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Mr E Ganzer
Independent Presiding Member

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Date