



AGENDA

Audit Committee Meeting

I HEREBY give NOTICE that an Audit Committee Meeting will be held on:

26 November 2025

Shire of Victoria Plains
Council Chambers, Calingiri

AND

via E-Meeting Protocol

Commencing – 10:00 AM



DISCLAIMER:

The recommendations contained in this document are officers' recommendations only and should not be acted upon until Council has resolved to adopt those recommendations.

The resolutions of Council should be confirmed by perusing the minutes of the Council meeting at which these recommendations were considered. Resolutions are not considered final until the minutes of the meeting are confirmed or advised in writing by the CEO or authorised person.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

Recording of Meeting

Members of the public are advised that meetings of Council are audio recorded to assist with ensuring an accurate record of the meeting is provided for the formal minutes of the meeting. In terms of the Privacy Act 1998 this may involve the recording of personal information provided at the meeting. The provision of any information that is recorded is voluntary, however if any person does not wish to be recorded they should not address or request to address the meeting. By remaining in this meeting, you consent to the recording of the meeting.

You are not permitted to record this meeting with any recording device, unless you have the express authorisation of the Council of the Shire of Victoria Plains.

E – Disclaimer

It is the Presiding Member's responsibility to preserve order in the meeting and this can be more difficult in an eMeeting. Therefore, each Council Member must consistently and respectfully follow the Local Government's Meeting Procedures Local Law, any additional eMeeting guidance provided by the Local Government and support the Presiding Member in their conduct of the eMeeting.

The pace of an eMeeting should be slow and orderly. The following practices will help avoid confusion and support effective eMeetings:

Speak clearly and slowly, as connections may be distorted or delayed;

Always state your name to indicate to the Presiding Member that you wish to speak. Restate your name if the Presiding Member has not heard you at first;

In debate, only speak after the Presiding Member has acknowledged you. Then state your name, so that others know who is speaking;

Follow the Presiding Member's directions and rulings;

If you are unclear about what is happening in an eMeeting, immediately state your name to draw the Presiding Member's attention and enable you to then seek clarification from the Presiding Member;

Avoid looking for opportunities to call Points of Order; instead, politely and respectfully gain the Presiding Member's attention and explain any deviation from your Meeting Procedures, the Local Government Act or any other relevant matter.

Commonly used abbreviations	
AAS / AASB	Australian Accounting Standard / Australian Accounting Standards Board
BF Act	Bush Fire Act 1954
BFB	Bush fire brigade
CEO	Chief Executive Officer
CDO	Community Development Officer
DBCA	Dept of Biodiversity, Conservation and Attractions
DFES	Dept of Fire and Emergency Services
DPLH	Dept of Planning, Lands and Heritage
DWER	Dept of Water and Environmental Regulation
EHO	Environmental Health Officer
EFT	Electronic Funds Transfer
FAM	Finance and Administration Manager
JSCDL	Parliamentary Joint Standing Committee on Delegated Legislation
LEMA	Local Emergency Management Arrangements
LEMC	Local Emergency Management Committee
LG Act	Local Government Act 1995
LGGC	WA Local Government Grant Commission
LPP	Local Planning Policy
LPS	Local Planning Scheme
MOU	Memorandum of Understanding
MRWA	Main Roads WA
NNTT	National Native Title Tribunal
OAG	Office of Auditor General
OCM	Ordinary Council Meeting
PTA	Public Transport Authority
RRG	Regional Roads Group
RTR	Roads to Recovery
SAT	State Administrative Tribunal
SEMC	State Emergency Management Committee
SGC	Superannuation Guarantee Contribution
SJAA	St John Ambulance Association
SWALSC	South West Aboriginal Land and Sea Council
WAEC	WA Electoral Commission
WALGA	WA Local Government Association
WSM	Works and Services Manager
WSFN	Wheatbelt Secondary Freight Network
EPA	Environmental Protection Authority
DPIRD	Department of Primary Industries and Regional Development
HCWA	Heritage Council of Western Australia
WAPC	Western Australian Planning Commission
WDC	Wheatbelt Development Commission

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AGENDA

Audit Committee Meeting of the Victoria Plains Shire Council

To be Held in the Shire of Victoria Plains, Council Chambers, Calingiri, AND, via E-Meeting Protocol

on 26 November 2025 commencing at 10:00 AM

1 DECLARATION OF OPENING

1.1 Opening

1.2 Announcements by Chairperson

2 REMOTE ATTENDANCE BY ELECTED MEMBERS

THAT:

Under regulation 14C (2)(b) of the Admin Regulations, the Shire President can approve Elected Member attendance by electronic means;

In doing so, under r.14C (5) the Shire President must have regard as to whether the location that the Elected Member intends to attend the meeting, and the equipment intended to be used to attend the meeting, are suitable;

Electronic means includes, as per r.14CA(2) by telephone or video conference;

Suitable equipment would include an electronic device that can hold a Teams meeting, and perhaps, the use of headphones;

In accordance with r.14CA (5) the Elected Member must declare that they are able to maintain confidentiality during the meeting. Under r.14CA(7), the declaration by the Elected Member is recorded in the minutes of the meeting;

Summarily, according to Departmental guidance, a suitable location is one that is quiet and private e.g. a private room in your house. If there are other people at the location at the time of the meeting, an Elected Member may be required to close a door and wear headphones.

Approval to Attend and Declaration of Confidentiality
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THAT:

Cr _____ has been approved to attend the 26 November 2025 Audit Committee Meeting by electronic means as approved by the Chairperson and that a declaration has been received regarding confidentiality and other requirements as noted in Section 2 herewith.

3 RECORD OF ATTENDANCE

Members present

Staff attending

Apologies

Approve leave of absence Cr S Woods – Deputy Shire President

Visitors

Members of the public

4 DISCLOSURES OF INTEREST

Refer – Local Government Act, Regulations, Code of Conduct, and Declaration Forms in Councillor folders.

Type	Item	Person / Details.
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5 PUBLIC QUESTION TIME

Refer – Local Government Act, Regulations, Local Law and Submission Form & Guidelines circulated.

5.1 Public Questions with Notice

Nil

5.2 Public Question Without Notice**6 CONFIRMATION OF MINUTES**

That the minutes of the Audit Committee Meeting held 30 July 2025 as circulated, be **CONFIRMED** as a true and correct record.

7 REPORTS REQUIRING DECISION

7.1 Updates on the Functions of the Audit Committee

Nil

PUBLIC AUDIT AGENDA

7.2 External Audits

7.2.1 Audited Annual Financial Report 2024-25 and Audit Exit Meeting

File Reference	
Report Date	14 November 2025
Applicant/Proponent	Audit, Risk and Improvement Committee
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Colin Ashe – Deputy Chief Executive Officer
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Sean Fletcher – Chief Executive Officer
Attachments	1. Annual Financial Statements 24-25

PURPOSE

This exit meeting is to brief the Audit, Risk and Improvement Committee (ARIC) on the findings of the audit for 2024-25 financial statements and any matters listed in the management letter.

BACKGROUND

The Audit Committee has previously received the Audit Strategy Memorandum which included:

- Audit Approach.
- Significant aspects of this years audit.
- Audit Strategy Memorandum and key requirements.

During the months of Oct and Nov 25 William Buck Chartered Accountants conducted the audit of councils financial statements including acquittals of both Roads to Recovery (R2R) and Local Roads and Community Infrastructure Program (LRCIP). This has occurred both remotely and through a site visit.

William Buck are now in a position to undertake the exit meeting, briefing the ARIC on the outcome of the audit.

COMMENT

The audit for both R2R and Local Roads and LRCIP were completed and sent to the applicable Federal Government Agencies within the deadline of 31 Oct 25 without any qualifications or adverse findings.

It should be noted however the LRCI program Phase 4 was required to be completed by 30 June 25 and as this was not the case for a number of projects, the annual report for this phase was not accepted.

Subsequently a variation to the approved schedule, along with a supporting letter articulating exceptional circumstances was required to be submitted of which the program delegate has indicated an extension to 31 Dec 25. The annual report for this phase should be accepted thereafter.

Final changes to the Annual Financial Statements (AFS) 24-25 as requested by William Buck have been undertaken and at the time of writing, the final version is with OAG for its review.

Importantly, the actual deficit of (\$969,909) has all but been confirmed and is being used as the opening balance for monthly financial statements 25-26.

Attachment 1 provides the last version of the AFS 24-25 as supplied to William Buck and OAG.

AUDIT REPORT

The audit report at the time of writing has not been provided but indications are a clean audit opinion will be issued for the Annual Financial Statements 24-25.

AUDIT MANAGEMENT LETTER

At the time of writing the management letter has not been provided although a draft of the findings indicated:

1. Unallocated Receipt Reserve

This is a similar issue to that of prior year.

2. Useful life of infrastructure

From our review of the Shire's Infrastructure depreciation, we noted that

- *The useful life for IR00006 Roads - Drainage (Pipe) (0.9% or 111.11 years) does not comply with the Shire's fixed assets policy (17-90 years).*
- *The useful life for 3 infrastructure assets as recorded on CouncilFirst (accounting system) were incorrect. This was because during the system transition from Synergy to CouncilFirst, the incorrect useful life was input for the above-mentioned assets.*

The assets of concern are:

Roads - Sealed Pavement

Roads - Sealed Surface

Roads - Unsealed Paved

The findings can be summarised as:

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Unallocated Receipt Reserve	No		✓		✓
2. Useful life of infrastructure	No			✓	✓

No further comment is required on item 1.

Item 2 – whilst listed as a prior year finding is correct, it is under different circumstances for 24-25.

Primarily the error was due to the transition of financial systems from Synergysoft to CouncilFirst. It was indicated by the vendor that data would be imported from SynergySoft but that proved not to be the case and had to be undertaken manually. With a manual import it is prone to human error given the volume of data.

Indicatively the rating is minor and with a revaluation due in 2026/27 this will realign any minor depreciated values. A full response will be provided by management once comment is officially requested.

CONSULTATION

Mr Sean Fletcher, Chief Executive Officer.

Ms Glenn Deocampo, Coordinator Financial Services.

Mrs Zoe Clayton, Chief Financial Officer.

STATUTORY CONTEXT

Local Government Act 1995 Part 7.

Local Government (Audit) Regulations 1996.

CORPORATE CONTEXT

Audit Committee Terms of Reference

Strategic Business Plan/Corporate Business Plan

STRATEGIC PRIORITIES		WE KNOW WE ARE SUCCEEDING WHEN	
4. CIVIC LEADERSHIP			
4.3 Proactive and well governed Shire	External audits and reviews confirm compliance		
	We have sound financial management policies and attract external funding to help achieve our goals		
	Councilors attend training and feel supported in their role		
	Council is supported by a skilled team		

Strategic Priority 4.3 will be facilitated through the audit process of which this exit meeting will provide a true and fair view of councils finances and areas as applicable.

Delegation

Nil

Policy Implications

Section 3 – Financial Management

Other Corporate Document

Nil

Risk Analysis

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation Outcome and
Compliance	Major (4) Non-compliance results in termination of services or imposed penalties to Shire/Officers	Possible (3) The event should occur at some time	High (12)	Senior Management Team / CEO Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	Ensuring any recommendations from the audit are implemented will ensure that the residual risk is low.

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

Officer Recommendation

That the Audit Committee RECEIVE:

1. the Annual Financial Report 24/25;
2. the audit report (if available) and management letter; and
3. note the particular areas requiring attention as applicable.

SHIRE OF VICTORIA PLAINS
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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The Shire of Victoria Plains conducts the operations of a local government with the following community vision:

Our Vision Statement is an expression of what we aspire to ensure the Shire of Victoria Plains is like for the people who live here in the future:

*The Shire of Victoria Plains
Many Localities
One Perfect Lifestyle
A Place to Grow*

Principal place of business:
28 Cavell Street
Calingiri, WA 6569

**SHIRE OF VICTORIA PLAINS
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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

Statement by CEO

The accompanying financial report of the Shire of Victoria Plains 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 reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the _____ day of _____ 2025

CEO

Sean Fletcher
Name of CEO

**SHIRE OF VICTORIA PLAINS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),24	3,862,921	3,851,656	3,510,436
Grants, subsidies and contributions	2(a)	1,595,555	2,860,949	2,044,553
Fees and charges	2(a)	242,963	230,452	233,260
Interest revenue	2(a)	84,531	100,220	108,669
Other revenue	2(a)	214,245	199,012	182,523
		6,000,215	7,242,289	6,079,441
Expenses				
Employee costs	2(b)	(2,412,069)	(2,574,296)	(2,192,111)
Materials and contracts		(2,599,762)	(2,882,442)	(2,428,618)
Utility charges		(113,539)	(132,890)	(133,302)
Depreciation		(3,733,716)	(3,426,037)	(3,444,080)
Finance costs	2(b)	(64,811)	(61,146)	(81,759)
Insurance		(264,817)	(217,133)	(168,391)
Other expenditure	2(b)	(139,585)	(72,800)	(85,289)
		(9,328,399)	(9,366,744)	(8,533,550)
		(8,328,184)	(2,124,455)	(2,454,109)
Capital grants, subsidies and contributions	2(a)	3,588,622	6,948,492	4,832,492
Profit on asset disposals		32,479	33,998	71,050
Loss on asset disposals		(58,002)	(41,492)	-
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	-	1,261
		3,560,436	6,940,998	4,904,803
Net result for the period		232,252	4,816,543	2,450,694
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	-	-	-
Total other comprehensive income for the period	16	-	-	-
Total comprehensive income for the period		232,252	4,816,543	2,450,694

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

SHIRE OF VICTORIA PLAINS
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	1,241,602	937,235
Trade and other receivables	5	239,754	231,233
Other financial assets	4(a)	624,571	868,683
Inventories	6	48,342	21,273
Other assets	7	204,405	259,781
TOTAL CURRENT ASSETS		2,358,674	2,318,205
NON-CURRENT ASSETS			
Trade and other receivables	5	17,050	13,409
Other financial assets	4(b)	134,725	160,448
Property, plant and equipment	8	12,764,734	12,596,965
Infrastructure	9	128,644,691	127,527,523
TOTAL NON-CURRENT ASSETS		141,561,200	140,298,345
TOTAL ASSETS		143,919,874	142,616,550
CURRENT LIABILITIES			
Trade and other payables	12	2,022,628	335,868
Contract liabilities	13	324,453	693,156
Borrowings	14	313,210	305,533
Employee related provisions	15	234,825	194,568
TOTAL CURRENT LIABILITIES		2,895,116	1,529,125
NON-CURRENT LIABILITIES			
Borrowings	14	1,015,011	1,302,764
Employee related provisions	15	49,610	56,776
TOTAL NON-CURRENT LIABILITIES		1,064,621	1,359,540
TOTAL LIABILITIES		3,959,737	2,888,665
NET ASSETS		139,960,137	139,727,885
EQUITY			
Retained surplus		16,547,834	16,059,793
Reserve accounts	27	713,133	968,922
Revaluation surplus	16	122,699,170	122,699,170
TOTAL EQUITY		139,960,137	139,727,885

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

**SHIRE OF VICTORIA PLAINS
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Retained surplus	Reserve accounts	Revaluation surplus	Total equity
		\$	\$	\$	\$
Balance as at 1 July 2023		13,324,133	1,253,888	122,699,170	137,277,191
Comprehensive income for the period					
Net result for the period		2,450,694	-	-	2,450,694
Total comprehensive income for the period		2,450,694	-	-	2,450,694
Transfers from reserve accounts	27	395,285	(395,285)	-	-
Transfers to reserve accounts	27	(110,319)	110,319	-	-
Balance as at 30 June 2024		16,059,793	968,922	122,699,170	139,727,885
Comprehensive income for the period					
Net result for the period		232,252	-	-	232,252
Total comprehensive income for the period		232,252	-	-	232,252
Transfers from reserve accounts	27	291,500	(291,500)	-	-
Transfers to reserve accounts	27	(35,711)	35,711	-	-
Balance as at 30 June 2025		16,547,834	713,133	122,699,170	139,960,137

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

**SHIRE OF VICTORIA PLAINS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,872,430	3,527,374
Grants, subsidies and contributions		1,242,337	1,359,553
Fees and charges		233,950	244,071
Interest revenue		84,531	108,669
Goods and services tax received		5,885	22,342
Other revenue		214,245	182,523
		5,653,378	5,444,532
Payments			
Employee costs		(2,368,232)	(2,137,806)
Materials and contracts		(920,708)	(2,470,364)
Utility charges		(113,539)	(133,302)
Finance costs		(64,911)	(81,759)
Insurance paid		(264,817)	(168,391)
Other expenditure		(148,346)	(75,109)
		(3,880,553)	(5,066,731)
Net cash provided by operating activities		1,772,825	377,801
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,010,530)	(1,016,017)
Payments for construction of infrastructure	9(a)	(4,232,567)	(5,817,454)
Proceeds from capital grants, subsidies and contributions		3,588,622	4,832,492
Proceeds for financial assets at amortised cost - term deposits		245,958	388,592
Proceeds from financial assets at amortised cost - self-supporting loans		21,214	19,611
Proceeds from sale of property, plant & equipment		198,921	168,287
Net cash (used in) investing activities		(1,188,382)	(1,424,489)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(280,076)	(268,621)
Net cash (used in) financing activities		(280,076)	(268,621)
Net increase (decrease) in cash held		304,367	(1,315,309)
Cash at beginning of year		937,235	2,252,544
Cash and cash equivalents at the end of the year		1,241,602	937,235

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

**SHIRE OF VICTORIA PLAINS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	3,842,738	3,779,075	3,443,231
Rates excluding general rates	24	20,183	72,581	67,205
Grants, subsidies and contributions		1,595,555	2,860,949	2,044,553
Fees and charges		242,963	230,452	233,260
Interest revenue		84,531	100,220	108,669
Other revenue		214,245	199,012	182,523
Profit on asset disposals		32,479	33,998	71,050
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	-	1,261
		6,030,031	7,276,287	6,151,752
Expenditure from operating activities				
Employee costs		(2,412,069)	(2,574,296)	(2,192,111)
Materials and contracts		(2,599,762)	(2,882,442)	(2,428,618)
Utility charges		(113,539)	(132,890)	(133,302)
Depreciation		(3,733,716)	(3,426,037)	(3,444,080)
Finance costs		(64,911)	(61,146)	(81,759)
Insurance		(264,817)	(217,133)	(168,391)
Other expenditure		(139,585)	(72,800)	(85,289)
Loss on asset disposals		(58,002)	(41,492)	-
		(9,386,401)	(9,408,236)	(8,533,550)
Non-cash amounts excluded from operating activities	25(a)	3,751,095	3,433,531	3,389,241
Amount attributable to operating activities		394,725	1,301,582	1,007,443
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,588,622	6,948,492	4,832,492
Proceeds from disposal of assets		198,921	198,001	168,287
Proceeds from financial assets at amortised cost - self-supporting loans	26(a)	21,214	22,706	19,611
		3,808,757	7,169,199	5,020,390
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(1,010,530)	(4,063,500)	(1,016,017)
Acquisition of infrastructure	9(a)	(4,232,567)	(4,581,445)	(5,817,454)
		(5,243,097)	(8,644,945)	(6,833,471)
Amount attributable to investing activities		(1,434,340)	(1,475,746)	(1,813,081)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	27	291,500	380,000	395,285
		291,500	380,000	395,285
Outflows from financing activities				
Repayment of borrowings	26(a)	(280,076)	(278,295)	(268,621)
Transfers to reserve accounts	27	(35,711)	(291,737)	(110,319)
		(315,787)	(570,032)	(378,940)
Amount attributable to financing activities		(24,287)	(190,032)	16,345
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	100,993	379,199	890,286
Amount attributable to operating activities		394,725	1,301,582	1,007,443
Amount attributable to investing activities		(1,434,340)	(1,475,746)	(1,813,081)
Amount attributable to financing activities		(24,287)	(190,032)	16,345
Surplus or deficit after imposition of general rates	25(b)	(962,909)	15,003	100,993

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

**SHIRE OF VICTORIA PLAINS
FOR THE YEAR ENDED 30 JUNE 2025
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**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

I. BASIS OF PREPARATION

The financial report of the Shire of Victoria Plains 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 were applied 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 hierarchy information can be found in note 23

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 28 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements: Tier 2 Disclosures
- AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

These amendment may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

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 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for not-for-profit and superannuation entities]
- 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.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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 contract commitments	General appropriations and contributions with no reciprocal commitment.	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.	Equal proportion based on an equal annual fee.	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 collection	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 at conclusion of hire.
Memberships	Gym and pool membership.	Over time.	Payment in full in advance.	Refund for unused portion on application.	Output method over 12 months matched to access right.
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.
Commissions	Commissions on licencing and ticket sales.	Over time.	Payment in full on sale.	None.	When assets are controlled.
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.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (continued)

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 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	3,862,921	-	3,862,921
Grants, subsidies and contributions	1,595,555	-	-	-	1,595,555
Fees and charges	242,963	-	-	-	242,963
Interest revenue	-	-	25,341	59,190	84,531
Other revenue	214,245	-	-	-	214,245
Capital grants, subsidies and contributions	-	3,588,622	-	-	3,588,622
Total	2,052,763	3,588,622	3,888,262	59,190	9,588,837

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	3,510,436	-	3,510,436
Grants, subsidies and contributions	2,044,553	-	-	-	2,044,553
Fees and charges	233,260	-	-	-	233,260
Interest revenue	-	-	20,041	88,628	108,669
Other revenue	182,523	-	-	-	182,523
Capital grants, subsidies and contributions	-	4,832,492	-	-	4,832,492
Total	2,460,336	4,832,492	3,530,477	88,628	10,911,933

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Financial assets at amortised cost - self-supporting loans	9,599	9,575
Interest on reserve account	37,350	37,692
Trade and other receivables overdue interest	25,174	6,949
Other interest revenue	12,408	54,453
	84,531	108,669
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$6,675		
Fees and charges relating to rates receivable		
Charges on instalment plan	4,154	3,210
The 2025 original budget estimate in relation to: Charges on instalment plan was \$3,200.		

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	40,992	38,400
- Other services – grant acquittals	18,150	8,100
	59,142	46,500
Employee Costs		
Employee benefit costs	2,316,418	2,146,259
Other employee costs	95,651	45,852
	2,412,069	2,192,111
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	64,911	80,886
	64,911	80,886
Other expenditure		
Impairment losses (writeback) on rates and statutory receivables	(252)	630
Impairment losses (writeback) on trade receivables	(8,761)	10,180
Sundry expenses	148,598	74,479
	139,585	85,289

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

3. CASH AND CASH EQUIVALENTS

Note	2025 \$	2024 \$
Cash at bank and on hand	1,241,602	937,235
Total cash and cash equivalents	1,241,602	937,235
Held as		
- Unrestricted cash and cash equivalents	786,853	79,984
- Restricted cash and cash equivalents	454,749	857,251
17	1,241,602	937,235

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.

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

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Self-supporting loans receivable
Term deposits

Held as

- Unrestricted other financial assets at amortised cost
- Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost

Financial assets at fair value through profit or loss

Financial assets at amortised cost

Self-supporting loans receivable
Term deposits

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance
Movement attributable to fair value increment
Financial assets at fair value through profit and loss - Units in Local Government House Trust
Units in Local Government House Trust - closing balance

Note	2025 \$	2024 \$
	624,571	888,683
	624,571	868,683
25(b)	26,544	24,698
	598,027	843,985
	624,571	868,683
17	26,544	24,698
	598,027	843,985
	624,571	868,683
	75,010	98,070
	59,715	62,378
	134,725	160,448
	75,833	98,070
	(823)	-
	75,010	98,070
	62,378	61,117
	(2,663)	1,261
	59,715	62,378

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 26(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

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 hierarchy (see Note 23 (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 fair value gains and losses through profit or loss.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

5. TRADE AND OTHER RECEIVABLES

Note	2025	2024
	\$	\$
Current		
Rates and statutory receivables	52,012	36,254
Trade receivables	200,866	209,130
GST receivable	-	5,885
Receivables for employee related provisions	2,138	4,239
Allowance for credit losses of rates and statutory receivables	(1,979)	(2,231)
Allowance for credit losses of trade receivables	(13,283)	(22,044)
	239,754	231,233
Non-current		
Pensioner's rates and ESL deferred	17,050	13,409
	17,050	13,409

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	200,866	209,130	56,390
Contract assets	158,063	219,184	202,783
Allowance for credit losses of trade receivables	(13,283)	(22,044)	(11,864)
Total trade and other receivables from contracts with customers	345,646	406,270	247,309

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 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.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

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

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

6. INVENTORIES

	Note	2025	2024
Current		\$	\$
Fuel and materials		48,342	21,273
		48,342	21,273
The following movements in inventories occurred during the year:			
Balance at beginning of year		21,273	8,279
Inventories expensed during the year		(206,022)	(238,037)
Additions to inventory		233,091	251,031
Balance at end of year		48,342	21,273

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.

PUBLIC AUDIT AGENDA

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

7. OTHER ASSETS

Other assets - current

Prepayments
Accrued income
Contract assets

2025	2024
\$	\$
12,071	9,313
34,271	31,284
158,063	219,184
204,405	259,781

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).

SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

3. 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.

	Note	Buildings - non-specialised			Buildings - non-specialised				Plant and equipment			Total property, plant and equipment
		Land	non-specialised	Buildings - specialised	Land	non-specialised	Buildings - specialised	Total property	Furniture and equipment	Plant and equipment	Motor vehicles	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023		1,062,500	1,378,385	7,224,918	1,062,500	1,378,385	7,224,918	9,665,803	113,840	1,498,401	980,064	12,258,10
Additions		-	59,926	124,782	-	59,926	124,782	184,708	15,800	519,171	296,338	1,016,01
Disposals		-	-	-	-	-	-	-	-	(25,598)	(71,639)	(97,237
Depreciation		-	(28,473)	(150,048)	-	(28,473)	(150,048)	(178,521)	(28,575)	(211,971)	(160,856)	(579,923
Balance at 30 June 2024		1,062,500	1,409,838	7,199,652	1,062,500	1,409,838	7,199,652	9,671,990	101,065	1,780,003	1,043,907	12,596,96
Comprises:												
Gross balance amount at 30 June 2024		1,062,500	1,466,441	7,499,076	1,062,500	1,466,441	7,499,076	10,028,017	230,894	2,497,099	1,461,723	14,217,73
Accumulated depreciation at 30 June 2024		-	(56,603)	(299,424)	-	(56,603)	(299,424)	(356,027)	(129,829)	(717,096)	(417,816)	(1,620,768
Balance at 30 June 2024	8(b)	1,062,500	1,409,838	7,199,652	1,062,500	1,409,838	7,199,652	9,671,990	101,065	1,780,003	1,043,907	12,596,96
Additions		-	57,732	48,905	-	57,732	48,905	106,637	22,760	881,133	-	1,010,53
Disposals		-	-	-	-	-	-	-	-	(224,444)	-	(224,444
Depreciation		-	(29,282)	(152,603)	-	(29,282)	(152,603)	(181,885)	(16,803)	(419,629)	-	(618,317
Transfers		-	-	-	-	-	-	-	-	1,043,907	(1,043,907)	-
Balance at 30 June 2025		1,062,500	1,438,288	7,095,954	1,062,500	1,438,288	7,095,954	9,596,742	107,022	3,060,970	-	12,764,73
Comprises:												
Gross balance amount at 30 June 2025		1,062,500	1,524,173	7,547,981	1,062,500	1,524,173	7,547,981	10,134,654	253,654	4,481,998	-	14,870,30
Accumulated depreciation at 30 June 2025		-	(85,885)	(452,027)	-	(85,885)	(452,027)	(537,912)	(146,632)	(1,421,028)	-	(2,105,572
Balance at 30 June 2025	8(b)	1,062,500	1,438,288	7,095,954	1,062,500	1,438,288	7,095,954	9,596,742	107,022	3,060,970	-	12,764,73

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	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 - market value				2	Sales comparison approach and cost approach	Independent registered valuer	June 2022	Price per hectare
Land - subject to usage restrictions				3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Improvement to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Total land	8(a)	1,062,500	1,062,500					
Buildings - non specialised		1,438,288	1,409,838	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	Price per square metre
Buildings - specialised		7,095,954	7,199,652	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Total buildings	8(a)	8,534,242	8,609,490					
(ii) Cost								
Furniture and equipment					N/A	Cost	N/A	Purchase cost
Plant and equipment					N/A	Cost	N/A	Purchase cost
Motor vehicles					N/A	Cost	N/A	Purchase cost

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 by the local government to determine the fair value of property, plant and equipment 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.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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	Infrastructure - Footpaths	Infrastructure - Other	Infrastructure - Bridges	Total infrastructure
	\$	\$	\$	\$	\$
Balance at 1 July 2023	119,210,648	600,877	2,714,701	2,048,000	124,574,226
Additions	5,349,835	23,855	423,134	20,630	5,817,454
Depreciation	(2,426,186)	(10,174)	(277,013)	(150,784)	(2,864,157)
Balance at 30 June 2024	122,134,297	614,558	2,860,822	1,917,846	127,527,523
Comprises:					
Gross balance at 30 June 2024	168,391,244	835,843	8,174,235	9,100,630	186,501,952
Accumulated depreciation at 30 June 2024	(46,256,947)	(221,285)	(5,313,413)	(7,182,784)	(58,974,429)
Balance at 30 June 2024	122,134,297	614,558	2,860,822	1,917,846	127,527,523
Additions	3,568,423	60,319	603,825	-	4,232,567
Depreciation	(2,655,320)	(15,392)	(294,003)	(150,684)	(3,115,399)
Balance at 30 June 2025	123,047,400	659,485	3,170,644	1,767,162	128,644,691
Comprises:					
Gross balance at 30 June 2025	171,959,667	896,162	8,778,060	9,100,630	190,734,519
Accumulated depreciation at 30 June 2025	(48,912,267)	(236,677)	(5,607,416)	(7,333,468)	(62,089,828)
Balance at 30 June 2025	123,047,400	659,485	3,170,644	1,767,162	128,644,691

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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 registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Other	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Bridges	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset class	Useful life
Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Other infrastructure	15 to 80 years
Sealed roads and streets	
formation	not depreciated
pavement	100 years
Seal	
bituminous seals	15 to 20 years
asphalt surfaces	20 years
Gravel roads	
formation	not depreciated
pavement	50 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 to 60 years
Sewerage piping	80 years
Water supply piping and drainage systems	17 to 90 years
Bridges	60 years

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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 being their reportable value.

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.

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, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

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; 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.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

11. LEASES

(c) Lessor - property, plant and equipment subject to lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year

1 to 2 years

2025 Actual	2024 Actual
\$	\$
73,387	53,883
5,957	2,783
79,344	56,666
71,205	73,360

Amounts recognised in profit or loss for property, plant and equipment subject to lease

Rental income

The Shire leases houses to staff and aged persons with rents payable fortnightly and the sports club with rent payable annually. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to ownership of the assets.

Staff houses and the sports club are not considered investment property as they are leased for use in the supply of services to the community. The aged persons units are considered a joint operation and are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire group typically enters into new operating leases and therefore will not immediately realise any reduction in the residual fair value at the end of the leases. Expectations about the future residual values are reflected in the fair value of the properties.

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.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. 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.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

12. TRADE AND OTHER PAYABLES

Current

	2025	2024
	\$	\$
Sundry creditors	1,796,712	125,260
Prepaid rates	56,547	31,280
Accrued payroll liabilities	61,708	50,962
Bonds and deposits held	15,190	39,158
Accrued expenditure	78,538	89,208
GST payable	12,947	-
DOT Licensing	986	-
	2,022,628	335,868

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.

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.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

13. OTHER LIABILITIES

Current

Contract liabilities

2025	2024
\$	\$
324,453	693,156
324,453	693,156
Reconciliation of changes in contract liabilities	
Opening balance	693,156
Additions	324,453
Revenue from contracts with customers included as a contract liability at the start of the period	(693,156)
	(1,212,823)
324,453	693,156

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$324,453 (2024: \$693,156).

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

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.

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**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Other loans		313,210	1,015,011	1,328,221	305,533	1,302,764	1,608,297
Total secured borrowings	26(a)	313,210	1,015,011	1,328,221	305,533	1,302,764	1,608,297

Secured liabilities and assets pledged as security

Bank overdrafts and loans are secured by a floating charge over the assets of the Shire of Victoria Plains.

The Shire of Victoria Plains has complied with the financial covenants of its borrowing facilities during the 2025 and 2024 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 23(i)) due to the unobservable inputs, including own credit risk.

Details of individual borrowings required by regulations are provided at Note 26(a).

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
Annual leave	160,257	129,834
Long service leave	36,440	39,908
	196,697	169,742
Employment on-costs	38,128	24,826
	38,128	24,826
Total current employee related provisions	234,825	194,568
Long service leave	41,324	49,529
	41,324	49,529
Employment on-costs	8,286	7,247
	8,286	7,247
Total non-current employee related provisions	49,610	56,776
Total employee related provisions	284,435	251,344

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.

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 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.

**SHIRE OF VICTORIA PLAINS
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FOR THE YEAR ENDED 30 JUNE 2025**

16. REVALUATION SURPLUS

	2025 Opening balance	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and buildings	7,082,384	-	7,082,384	7,082,384	-	7,082,384
Revaluation surplus - Infrastructure - roads	110,051,505	-	110,051,505	110,051,505	-	110,051,505
Revaluation surplus - Infrastructure - Footpaths	251,616	-	251,616	251,616	-	251,616
Revaluation surplus - Infrastructure - Other	3,799,862	-	3,799,862	3,799,862	-	3,799,862
Revaluation surplus - Infrastructure - Bridges	1,513,803	-	1,513,803	1,513,803	-	1,513,803
	122,699,170	-	122,699,170	122,699,170	-	122,699,170

PUBLIC AUDIT AGENDA

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

17. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2025 Actual \$	2024 Actual \$
Cash and cash equivalents	3	1,241,602	937,235
Restrictions			
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	454,749	857,251
- Financial assets at amortised cost	4	598,027	843,985
		1,052,776	1,701,236
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	713,133	968,922
Contract liabilities	13	324,453	693,156
Bonds and deposits held	12	15,190	39,158
Total restricted financial assets		1,052,776	1,701,236
(b) UNDRAWN BORROWING FACILITIES			
Credit standby arrangements			
Bank overdraft limit		600,000	500,000
Bank overdraft at balance date		-	-
Credit card limit		40,000	40,000
Credit card balance at balance date		(13,666)	(6,679)
Total amount of credit unused		626,334	533,321
Loan facilities			
Loan facilities - current		313,210	305,533
Loan facilities - non-current		1,015,011	1,302,764
Total facilities in use at balance date		1,328,221	1,608,297
Unused loan facilities at balance date		NIL	NIL

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

18. CONTINGENT LIABILITIES

The Shire operates three refuse sites:

Bolgart Refuse Site (Licence L6956/1997/11)

Calingiri Refuse Site Crown Reserve 34141 Calingiri-Goomalling Rd (Licence L6955/1997/11)

Mogumber Refuse Site Crown Reserve 8588 Bindoon-Moora Rd (Licence L7011/1997/11)

All three of the above sites are Category 64 Putrescible landfill sites (PLS).

The Shire may need to rehabilitate these refuse sites after closure. The rehabilitation cost will be determined once the post-closure rehabilitation plans are prepared.

19. CAPITAL COMMITMENTS

Contracted for:

- capital expenditure projects

Payable:

- not later than one year

2025	2024
\$	\$
	24,440
	24,440
-	24,440

No capital expenditure was outstanding at the end of the current reporting period. The 2024 capital expenditure commitment related to construction of a new e waste transfer Station.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

20. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
President's annual allowance	10,700	10,500	10,000
President's meeting attendance fees	7,965	7,850	7,500
President's annual allowance for ICT expenses	471	400	1,000
President's travel and accommodation expenses	2,698	1,500	-
	21,834	20,250	18,500
Deputy President's annual allowance	2,650	2,650	2,708
Deputy President's meeting attendance fees	7,965	7,850	7,500
Deputy President's annual allowance for ICT expenses	471	400	1,000
Deputy President's travel and accommodation expenses	1,420	1,500	-
	12,506	12,400	11,208
All other council member's meeting attendance fees	23,780	23,550	27,500
All other council member's annual allowance for ICT expenses	1,342	1,200	3,667
All other council member's travel and accommodation expenses	7,565	4,500	5,600
	32,687	29,250	36,767
20(b)	67,027	61,900	66,475

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits	523,095	526,126
Post-employment benefits	61,997	50,058
Employee - other long-term benefits	5,735	2,816
Council member costs	67,027	66,475
	657,854	645,475

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.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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20. 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:

Short term employee benefits - other related parties

2025 Actual \$	2024 Actual \$
-	9,384

(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 and are detailed in Notes 20(a) and 20(b).

ii. Other Related Parties

2024 Short-term employee benefits related to an associated person of the Deputy Chief Executive Officer who was employed by the Shire under normal employment terms and conditions.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. JOINT ARRANGEMENTS

Share of joint operations

The following investments have been classified as Joint Operations.

(i) Calingiri - Lot 23 and 24 Harrington Street

The Shire entered into a Joint Arrangement with Homeswest on 17 December 1999. The purpose of the arrangement was for the construction of four aged persons units in Calingiri.

Financial Contributions

	Shire	Homeswest	Total	Interests
	\$	\$	\$	%
Land Contribution	26,318	-	26,318	18.98%
Construction Cost	80,273	455,097	535,370	81.02%
	106,591	455,097	561,688	100.00%

(ii) Bolgart - Lot 184 and 191 George Street

The Shire entered into a Joint Arrangement with Homeswest on 21 February 2006. The purpose of the arrangement was for the construction of two aged persons units in Bolgart.

Financial Contributions

	Shire	Homeswest	Total	Interests
	\$	\$	\$	%
Land Contribution	11,858	1,771	13,629	18.00%
Construction Cost	44,500	258,145	302,645	82.00%
	56,358	259,916	316,274	100.00%
Total Financial Contribution	162,949	715,013	877,962	

Statement of Financial Position

	2025 Actual	2024 Actual
	\$	\$
Land and buildings	261,358	261,358
Accumulated depreciation	(13,698)	(9,034)
Total assets	247,660	252,324
Total equity	247,660	252,324

Statement of Comprehensive Income

Revenue

Fees and charges	39,760	36,120
------------------	--------	--------

Expenses

Employee costs	(5,029)	(9,551)
Materials and contracts	(9,973)	(13,467)
Insurance	(3,151)	(4,206)
Utilities	(6,047)	(11,552)
Depreciation	(4,664)	(4,524)

Profit/(loss) for the period

Other comprehensive income	-	-
Total comprehensive income for the period	10,896	(7,180)

Statement of Cash Flows

Receipts

Fees and charges	39,760	36,120
------------------	--------	--------

Payments

Employee costs	(5,029)	(9,551)
Materials and contracts	(9,973)	(13,467)
Insurance	(3,151)	(4,206)
Utilities	(6,047)	(11,552)
Net cash provided by (used in) operating activities	15,560	(2,656)

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 Standard.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Shire.

PUBLIC AUDIT AGENDA

**SHIRE OF VICTORIA PLAINS
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23. 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 unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) 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.

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.

j) 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.

SHIRE OF VICTORIA PLAINS
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24. RATING INFORMATION

(a) General rates

RATE TYPE		Rate in	Number of	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2023/24
Rate description	Basis of valuation	\$	properties	Actual rateable value*	Actual rate revenue	Actual interim rates	Actual total revenue	Budget rate revenue	Budget interim rate	Budget total revenue	Actual total revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$
Gross rental valuations											
General GRV	Gross rental valuation	0.118832	160	2,283,816	271,390	(1,225)	270,165	276,400	-	276,400	244,156
Unimproved valuations											
General UV	Unimproved valuation	0.004758	305	709,494,000	3,375,772	26,014	3,401,786	3,327,326	-	3,327,326	3,061,231
Total general rates			465	711,777,816	3,647,162	24,789	3,671,951	3,603,726	-	3,603,726	3,305,387
Minimum payment											
Gross rental valuations											
General GRV	Gross rental valuation	687	76	117,881	52,212	-	52,212	52,899	-	52,899	40,976
Unimproved valuations											
General UV	Unimproved valuation	775	49	4,403,900	37,975	-	37,975	38,750	-	38,750	26,281
Mining UV	Unimproved valuation	1,550	52	300,688	80,600	-	80,600	83,700	-	83,700	70,582
Total minimum payments			177	4,822,469	170,787	-	170,787	175,349	-	175,349	137,842
Total general rates and minimum payments			642	716,600,285	3,817,949	24,789	3,842,738	3,779,075	-	3,779,075	3,443,231
Ex-gratia rates											
Ex-gratia Rates					20,183	-	20,183	72,581	-	72,581	67,204
Total amount raised from rates (excluding general rates)					20,183	-	20,183	72,581	-	72,581	67,204
Discounts							-				
Concessions							-				
Total rates							3,862,921			3,851,656	3,510,435
(b) Rates related information											
Rates instalment interest							17,696			14,000	13,092
Rates instalment plan charges							4,154			3,200	3,210
Rates overdue interest							7,478			6,675	6,752
Rates written off							2,376			-	-

*Rateable Value at time of raising of rate.

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25. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward) \$	2024/25 Budget (30 June 2025 carried forward) \$	2024/25 (1 July 2024 carried forward) \$	2023/24 (30 June 2024 carried forward) \$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	(32,479)	(33,998)	(71,050)	(71,050)
Add (Less): Fair value adjustments to financial assets at fair value through profit or loss	2,663	-	(1,261)	(1,261)
Add: Loss on disposal of assets	58,002	41,492	-	-
Add: Depreciation	3,733,716	3,426,037	3,444,080	3,444,080
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	(3,641)	-	(2,413)	(2,413)
Employee benefit provisions	(7,166)	-	19,885	19,885
Non-cash amounts excluded from operating activities	3,751,095	3,483,531	3,389,241	3,389,241
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	27 (713,133)	(880,659)	(968,922)	(968,922)
Less: Financial assets at amortised cost - self-supporting loans	4(a) (26,544)	22,706	(24,698)	(24,698)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14 313,210	278,296	305,533	305,533
Total adjustments to net current assets	(426,467)	(579,657)	(688,087)	(688,087)
Net current assets used in the Statement of financial activity				
Total current assets	2,358,674	1,581,278	2,318,205	2,318,205
Less: Total current liabilities	(2,895,116)	(986,618)	(1,529,125)	(1,529,125)
Less: Total adjustments to net current assets	(426,467)	(579,657)	(688,087)	(688,087)
Surplus or deficit after imposition of general rates	(962,909)	15,003	100,993	100,993

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16. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget					
		Principal at	New loans	Principal	Actual Interest	Actual Interest	Principal at 30	New loans	Principal	Actual Interest	Actual Interest	Principal at	Principal at 1
		1 July 2023	during 2023-24	repayments	Expense During	Repayments	June 2024	during 2024-25	repayments	Expense During	Repayments	30 June 2025	July 2024
		\$	\$	\$	2023-23	During 2022-23	\$	\$	\$	2024-25	During 2024-25	\$	\$
Economic Services													
Plawanning Water Supply		67,554	-	(18,341)	2,297	(1,987)	49,523	-	(18,801)	998	(1,223)	30,497	47,889
Transport													
Grader and Roller		141,164	-	(39,828)	1,358	(2,098)	100,596	-	(40,166)	873	(1,096)	60,207	101,056
2023 Plant		1,525,821	-	(188,664)	67,656	(69,403)	1,335,410	-	(196,621)	53,441	(57,090)	1,135,140	1,311,366
Total		1,734,539	-	(246,833)	71,311	(73,488)	1,485,529	-	(255,588)	56,312	(59,409)	1,225,844	1,460,311
Self-supporting loans													
Recreation and Culture													
Calingiri Football Club		142,379	-	(19,610)	9,575	(9,576)	122,768	-	(21,214)	9,599	(8,776)	102,377	125,804
Total self-supporting loans		142,379	-	(19,610)	9,575	(9,576)	122,768	-	(21,214)	9,599	(8,776)	102,377	125,804
Total borrowings	14	1,876,918	-	(266,443)	80,886	(83,064)	1,608,297	-	(276,802)	64,911	(68,185)	1,328,221	1,586,115

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 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
					\$	\$	\$
Economic Services							
Plawanning Water Supply	84	WATC	2.49%	29-Aug-26	(998)	(1,076)	(2,297)
Transport							
Grader and Roller	85	WATC	0.85%	06-Oct-26	(873)	(771)	(1,358)
2023 Plant	87	WATC	4.17%	23-Feb-30	(53,441)	(52,706)	(67,656)
Total					(55,312)	(54,553)	(71,311)
Self-supporting loans finance cost payments							
Recreation and Culture							
Calingiri Football Club	83	Bendigo Bank	6.43%	14-Nov-29	(9,599)	(6,093)	(9,575)
Total self-supporting loans finance cost payments					(9,599)	(6,093)	(9,575)
Total finance cost payments					(64,911)	(60,646)	(80,886)

* WA Treasury Corporation

(b) New borrowings - 2024/25

There were no new borrowings for the year ended 30 June 2025.

(c) Unspent borrowings

The Shire had no unspent borrowings at 30 June 2025.

**SHIRE OF VICTORIA PLAINS
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27. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Long service leave	4,682	174	-	4,856	4,682	8,186	-	12,868	4,519	163	-	4,682
(b) Plant	296,712	11,028	(280,000)	27,740	296,712	107,060	(280,000)	123,772	675,151	16,846	(395,285)	296,712
(c) Housing	148,953	5,536	-	154,489	148,953	5,911	-	154,864	143,775	5,178	-	148,953
(d) Sewerage scheme - Calingiri	51,712	1,936	-	53,648	51,712	2,052	-	53,764	49,914	1,798	-	51,712
(e) Sewerage scheme - Yerecoin	22,102	807	-	22,909	22,102	877	-	22,979	21,334	768	-	22,102
(f) Refuse site maintenance	265,511	9,868	-	275,379	265,511	10,537	-	276,048	256,281	9,230	-	265,511
(g) Building maintenance	66,948	2,482	(11,500)	57,930	66,948	2,657	-	69,605	40,489	26,459	-	66,948
(h) Infrastructure	96,924	3,592	-	100,516	96,924	3,846	-	100,770	54,945	41,979	-	96,924
(i) Gymnasium	7,750	288	-	8,038	7,750	308	-	8,058	7,480	270	-	7,750
(j) Unallocated monies	7,628	-	-	7,628	7,628	303	-	7,931	-	7,628	-	7,628
(k) Shire Grants Reserve	-	-	-	-	-	150,000	(100,000)	50,000	-	-	-	-
	968,922	35,711	(291,500)	713,133	968,922	291,737	(380,000)	880,659	1,253,888	110,319	(395,285)	968,922

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	to be used to fund annual and long service leave requirements.
(b) Plant	to be used for the purchase of major plant.
(c) Housing	to be used for the procurement of staff housing.
(d) Sewerage scheme - Calingiri	to be used to maintain and improve the Calingiri sewerage scheme.
(e) Sewerage scheme - Yerecoin	to be used to maintain and improve the Yerecoin sewerage scheme.
(f) Refuse site maintenance	to be used to fund future refuse site development.
(g) Building maintenance	to be used for long term maintenance of Shire buildings.
(h) Infrastructure	to be used for future infrastructure development to ensure long term Shire sustainability.
(i) Gymnasium	to be used for future purchases and replacement of gymnasium equipment.
(j) Unallocated monies	to be used to hold unallocated monies for future refund or allocation once identified or transferred to Shire general revenue after the statutory period has expired.
(k) Shire Grants Reserve	to be used to fund the shire portion of grant agreements.

**SHIRE OF VICTORIA PLAINS
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28. TRUST FUNDS

The Shire did not have any funds held at balance date over which it has no control.

PUBLIC AUDIT AGENDA

7.3 Internal Audits

7.3.1 Internal Audits – Regulation 17 Internal Controls Review

File Reference	
Report Date	14 November 2025
Applicant/Proponent	Audit, Risk and Improvement Committee
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Colin Ashe – Deputy Chief Executive Officer
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Sean Fletcher – Chief Executive Officer
Attachments	1. Internal Controls Review Report - Oct 25

PURPOSE

To provide the Audit, Risk and Improvement Committee on the outcomes of the Internal Controls Review related to Financial Management Systems in accordance with the Local Government (Audit) Regulations 1996.

BACKGROUND

Regulation 17 of the Local Government (Audit) Regulations 1996, requires the CEO to review the appropriateness and effectiveness of a local governments systems and procedures in relation to

- (a) Risk management
- (b) Internal Control
- (c) Legislative Compliance

Not less than once in every 3 financial years.

Point (a) is regularly undertaken quarterly and point (c) yearly through the Compliance Audit Return (CAR) along with procedures through the Attain software.

The last internal control review was undertaken by an external contractor, Dry/Kirkness in Dec 22 and presented to the Audit Committee for endorsement in Mar 23.

The Internal Controls Review was conducted during Oct 25 and in compliance of Regulation 17, not less than once in every 3 financial years.

COMMENT

The methodology included:

1. Defining scope and objectives to identify gaps in internal controls, compliance, detect and prevent errors and fraud and recommend improvements.
2. Plan the review.
3. Gather documentation which included policies and procedures, transaction records, payroll and employee authorisations, reconciliations and journals.

4. Review and Test Controls which included segregation of duties, procurement and payments, cash handling, financial reporting.
5. Identify Gaps and Risks
6. Recommend improvements.
7. Prepare a Report.

The internal controls review targeted nine (9) key areas appropriateness and effectiveness of the shires systems and procedures being:

1. Petty Cash
2. Financial System Access Rights
3. General Journal Controls
4. Purchase Order Approvals
5. Employee Drivers Licence
6. Grants Register Controls
7. Portable Assets Register
8. Overheads Allocation
9. Cash Receipting

And this involved undertaking 48 tests within the targeted areas.

Findings:

Overall the finding outcomes were better than satisfactory with the following summary provided for high-risk findings only:

Area	Items	Rating	Comments on Improvement
Financial Management Controls	48	Low – 32 Medium – 13 High - 3	Drivers Licence - Currently no process or system in place to track the currency of valid drivers licence for staff. Risk that personnel are operating vehicles and machinery unlicensed. Review of current licence and process in place by Jan 26. Expired or missing licence triggers – The new process will be undertaken annually and address this follow up. [REDACTED] [REDACTED] [REDACTED] [REDACTED]

This compares with the previous report conducted in 2022 which conducted 22 tests and had findings of:

Low – 4

Medium – 8

High – 10

The full Internal Controls Review 2025 report can be found in attachment 1 which includes the recommendations for improvement as applicable and timeframes for implementation.

CONSULTATION

Applicable Finance Personnel

Mr Sean Fletcher, Chief Executive Officer.

STATUTORY CONTEXT

Regulation 17 of the Local Government (Audit) Regulations 1996:

(1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to:

(a) risk management; and

(b) internal control; and

(c) legislative compliance.

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review.

CORPORATE CONTEXT

Strategic Business Plan/Corporate Business Plan

STRATEGIC PRIORITIES		WE KNOW WE ARE SUCCEEDING WHEN	
4. CIVIC LEADERSHIP			
4.3 Proactive and well governed Shire	External audits and reviews confirm compliance		
	We have sound financial management policies and attract external funding to help achieve our goals		
	Councillors attend training and feel supported in their role		
	Council is supported by a skilled team		

Strategic Priority 4.3 of internal audits and findings is essential to ensure compliance, reduce risk and highlight areas for improvement.

Delegation

Nil

Policy Implications

Section 3 – Financial Management which during this internal controls review may result in changes and updates as required.

Other Corporate Document

Nil

Risk Analysis

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation and Outcome
Compliance	Major (4) Non-compliance results in termination of services or imposed penalties to Shire/Officers	Possible (3) The event should occur at some time	High (12)	Senior Management Team / CEO Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	Ensuring any recommendations from the audit are implemented will ensure that the residual risk is low.

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

Officer Recommendation

That the Audit Committee:

1. **NOTES** the findings of the Internal Controls Review Oct 2025.
2. In accordance with Regulation 17(3) of the *Local Government (Audit) Regulations 1996* **RECOMMENDS** to council to endorse the Internal Controls Review Oct 2025 report to address the findings and timeframes for completion.



Internal Financial Controls Review 2025-26 Checklist

V – Visual, Pr – Procedure, Po – Policy, T – Transactions, FS - Financial System, CFR – CF Records, BP – Budget Process, MFS – Monthly Financial Statements, AFS – Annual Financial Statements, CF - CouncilFirst

1. Petty Cash Controls (Payroll / HR Officer)

Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
Petty cash is maintained under an approved float limit.	V / Pr	Procedure indicates the amount approved float and maximum recoup. Hard copy provided by Officer appears to be an old version with no sign off and approved date.	L	Responsible Officer to update hard copy procedure that is on hand.
Petty cash is kept in a secure, locked location with restricted access.	V	Petty Cash is kept in the safe and key to the tin is kept separately. Key to the cash tin is under lock and key in location that is moved from time to time.	L	Controls are satisfactory. Responsible Officer advise D/CEO on location of the key should petty cash be required in an emergency (as the officer most likely to be regularly in the office).
All transactions are supported by receipts and approval signatures.	V / T	Receipts are provided and recipient employee signs voucher as evidenced cash has been received.	L	Recommend Issuing Officer also initial the voucher to indicate monies have been issued.
Petty cash is reconciled and replenished regularly by an independent officer.	V/Pr	Demonstrated process for recoup and advised reconciliation generally undertaken monthly regardless of submission of recoup vouchers.		CFS - review is clearly dated and that Petty Cash log is modified with a statement to say amount has been independently reviewed, counted and reconciled.



Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
		Review of Petty Cash indicated anomalies of dates and instance of potentially Sep 25 not reviewed and counted by independent officer.	M	CFS - Ensure it is clear on the Petty Cash Log what month is being reconciled. There is no date except the sign off date.
No personal or ineligible expenses are reimbursed through petty cash.	V / T	Receipts and vouchers reviewed are eligible transactions and employees of the shire.	L	Controls are satisfactory.

2. Financial System Access Rights (CFS / CFO/DCEO)

Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
System access levels are based on role responsibilities and approved by management.	V / FS	Some staff have access to roles high than their need; this is a legacy of implementing a new financial system where requirements were immature. Approvals have occurred but needs reviewing.	M	CFO and CFS to review roles based on role guidelines provided by CouncilFirst and recommend for approval by 31 Dec 25.
Incompatible functions (e.g. PO approval and payment release) are segregated.	V / FS	Currently in place through the financial system which allows only specific roles to approve PO's and within the delegation limits.	L	Controls are satisfactory.



Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
		Physical payments through the bank are only by signatories (CEO, DCEO and CFS).		
Access for terminated or transferred employees is removed promptly.	V/ Pr	Process is managed through email address so once turned off, no access can be gained. Managed through the off-boarding process and checklist. D/CEO authorises the process through tickets. Removal is undertaken externally through ICT provider and CouncilFirst system provider. Bank account access terminated through off boarding process and checklist.	M	Controls and satisfactory. Improvement that a sign off and date is actioned on the off-boarding checklist by Payroll / Records and IT (CSO IT Management) and finally by D/CEO. Implement immediately.
Administrator and super-user access is limited and reviewed quarterly.	FS	No Administrator access - this is held by external ICT providers. Super user needs to be reviewed as part of roles review.	M	CFO and CFS to review roles based on role guidelines provided by CouncilFirst and recommend for approval by 31 Dec 25.
Periodic access reviews are documented and signed off.	FS / Pr	Listing of roles is requested and reviewed annually and through the audit but no formal process exists.	M	CFO and CFS to review roles and develop procedure including frequency for sign off.



3. General Journal Controls (CFS)

Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
All manual journal entries are supported by documentation and explanation.	CFR	Not all General Journals (GJ) had support and at best are in separate documents which can make it difficult to link together. CF Finance system appears to have capacity to load GJ support to the actual journal but the process is not clear or mature. There is no documented process as to which staff can undertake journals and control measures to ensure supporting documents have been captured.	M	Until such time as there is clarity on the capabilities of the CF Finance system can hold supporting documents, CF Records will be the single source of truth for GJ. All journals are required to be one document with the journal itself and supporting documentation. The journal page itself is to include additional information as an explanation for the journal where required. Implemented immediately and journals from 01/7/25 to be addressed by 30 Jun 26. Document process by 31 Mar 26.
Journal entries are independently reviewed and approved before posting.	CFR	The review and approval are inconsistent with some GJ's being approved and others not. There is not necessarily a process where authorised personnel are obtaining approval before processing. CF Finance System may have this electronic approval capability like PO's but needs further investigation.	M	All GJ require approval by D/CEO or by exception. Implemented immediately and journals from 01/7/25 to be addressed by 30 Jun 26 Document process by 31 Mar 26. Investigate CF Finance System capability to implement electronic approval and cost.



Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
System-generated journals are clearly identified and justified.	CFR	Assessed as recurring GJ's which are system generated but do need to be set up. These GJ's whilst identified, do not have any documented justification apart from implied. Others are an obvious requirement such as salary packaging deductions but have no GJ approval process.	L	CFS / CFO to document a process that identifies the recurring journal and value threshold that can be approved by D/CEO. Once in place further approvals are not required but supporting document is. The process is to include where this is held In CF Records. In place by 30 Jun 26.
Journal access is restricted to authorised finance staff.	FS	Currently only CFO and CFS are authorised to undertake GJ's but this is not documented anywhere. CF Financial System will be able to restrict access and this will be applied as part of access controls review. Other staff may have access but unlikely to have the skillset to execute.	L	D/CEO to provide written authorisation for CFS and CFO to undertake GJ's and this is to be included as part of the procedure.
Periodic exception reports are reviewed by the CFO/Deputy CEO.	NIL	Currently there is no exception reporting for GJ's	L	Review the need for these once recommendations have been put in place.



4. Purchase Order Approvals (Creditors Officer)

Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
Purchase orders are raised prior to commitment of expenditure.	FS	CF Finance is set up in accordance with SoVP Purchasing Policy which dictates when Purchase Orders (PO) are required to be raised.	L	Controls and satisfactory
Approvals align with delegated authority limits.	Po, FS	CF Finance is set up in accordance with purchasing delegation limits.	L	Controls are satisfactory
Quotes are attached to POs in accordance with Procurement Policy.	FS	CF Finance is set up in accordance with the purchasing policy and therefore does not allow processing of PO's without quotations attached as required.	L	Controls are satisfactory
Variations or retrospective POs are justified and approved.	FS	If a PO is required to be increased a conversation is undertaken as to why and if justified, PO can be increased. This follows the normal procedure of having to be reopened and approved by the appropriate delegate.	L	Controls are satisfactory
Monthly review of open/unreceipted POs is performed.	Pr	End of month procedure requires a review of all open PO's and stale commitments written back by the raising officer.	L	Controls are satisfactory though a minor amount of PO's appear to be stale and require closing.
Purchasing Cards	Po	Current policy could be improved with greater detail on allowable expenses and thresholds.	L	D/CEO to update policy and present to ARIC in first quarter of 2026.



5. Employee Drivers Licences (HR / Payroll Officer)

Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
Employee driver's licences are recorded for roles requiring vehicle use.	V, CFR	Vehicle Drivers licences are captured as part of the employment process and checklist. Included in the personnel file of the employee and recorded in CF Records (secure)	L	Process and Control is satisfactory.
Licence expiry dates are tracked and verified annually.	V, FS Payroll	Currently no process or system in place but a facility has been found in CF Payroll and that is currently being undertaken. Some risk that personnel are operating vehicles and machinery unlicensed.	H	Undertake a review of all staff and obtain current drivers' licence which will be the baseline. Input this into CF Payroll module. Complete a process where reviews are taken in January and those expiring in that year are targeted to ensure currency is obtained. This could be through a visual inspection with sign off by Payroll Officer or actual copies. Implement by Jan 2026.
Copies of current licences are securely stored and accessible to authorised staff only.	FS Payroll	Personnel files which hold this information can only be accessed by authorised officers set up in CF Records. Limited to CEO, DCEO, CFO and Payroll / HR Officer.	L	Control is satisfactory.



Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
Expired or missing licence records trigger HR follow-up.	FS Payroll	Currently there is no process in place for this to occur.	H	This will be addressed by the recommended process above.

6. Grants Register Controls (CFS / CDO)

Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
A centralised grants register is maintained and regularly updated.	CFR	Grants register is in CF Records but appears not to have been updated.	M	Ensure grants register is updated to track new grant funding which serves for statistical purposes and management. There appears to be no record of grants in 25-26 and by default, no reconciliation being carried out. 28 Feb 26.
Each grant has a funding agreement, acquittal requirements, and responsible officer listed.	CFR	Major grants that have agreements are filed in contracts and agreements and extracts included in the Grants Program folder – particularly for financial management. CDO has responsibility to maintain and manage.	L	Controls are satisfactory.



Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
Grant income and expenditure are reconciled monthly to the ledger.	MFS	Major project grants are reconciled through the Restricted Funding process. Minor grants require reconciliation between the CDO and CFS.	M	Reconciliation of minor grants required to ensure correct acquittal and ensure any liabilities are captured, potentially cash backed and carried forward. CDO / CFS to work together to implement a process by 28 Feb 26.
Acquittal reports are submitted on time and supported by evidence.	CFR	Major grants require audit and specific timing such as R2R, LRCI and RRG. DWER grants similarly have milestones and evidence requirements	L	Broadly controls are satisfactory with some process improvements on minor grants to be implemented.
Unspent funds or liabilities are accurately reported.	AFS / MFS	Reflected in the financial statements which are audited.	L	Controls are adequate.



7. Portable Assets Register (Creditors / Admin Officer)

Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
All portable and attractive assets (e.g. laptops, cameras) are recorded in a register.	CFR	Attractive Items Register is held in CF Records updated and reviewed regularly.	L	Controls are satisfactory.
Each item is assigned an ID tag or barcode.	CFR	Serial numbers are recorded particularly for IT or electronic items. Items of furniture are not recorded with an ID as the list is small and the location is clear where it is held.	L	Controls are satisfactory.
Physical verification of assets occurs at least annually.	CFR	Last review and signed off May 25. Procedures in place to verify regularly.	L	Controls are satisfactory.
Missing or damaged assets are reported and investigated.	CFR	Undertaken as part of the review.	L	Controls are satisfactory.
Disposal of portable assets is approved and documented.	CFR	Disposal process in accordance with procedures and documented in Acquisitions and Disposals folder	L	Controls are satisfactory.



8. Overheads Allocation (CFS / CFO)

Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
Overhead allocation methodology is documented and approved.	BP	Activity Based Costing (ABC) allocation is undertaken through the budget process and then loaded into the CF Finance system. Salaries also directly costed to programs through a percentage process. Public Works Overheads (PWOH) and Plant Operating Costs (POC) also undertaken through the budget process.	M	A review is required to be undertaken in 25-26 on allocations as this has not been undertaken for 2 years. CFS and CFO to complete by 31 Mar 26.
Allocations are consistent with budget and applied monthly.	MFS	Undertaken monthly through the monthly financial statements process. Variances are highlighted as part of this process.	L	Controls and satisfactory.
Allocation drivers (e.g. labour hours, direct costs) are reasonable and periodically reviewed.	MFS	Requires a review in 25-26	M	CFS and CFO to complete by 31 Mar 26
Overhead recovery variances are monitored and explained.	MFS	The 24-25 Annual Financial Statements did not highlight material variances however new reports are planned to monitor this.	L	CFO to develop the schedule 14 report for CFS to review 31 Dec 25.
Adjustments to allocations are reviewed and approved by mgmt.	MFS	Once the new monthly report on PWOH and POC is developed, this will be monitored by CFS and recommendations made to management for adjustment.	L	CFO to guide CFS on process to have this implemented in concert with report by 31 Dec 25.



9. Cash Receipting (CFS)

Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
Are cash handling and receipting procedures documented and followed	Pr	There is a procedure for BPAY, EFT, End of Day etc. but no procedure for over-the-counter payments such as rent, photocopies, DoT payment etc. Whilst staff are practically doing this, there is some risk without a procedure, such as safety for cash handling, record keeping, ensuring receipts are provided etc.	M	Full documented procedure for all receipting by 31 Jan 26 ensuring this includes the process, why it done as well as the standard screen shots of the Financial System process.
Are all cash receipts promptly recorded and reconciled to deposits	CFR, V	Cash receipts are recorded including EFT / BPAY but may not be co-signed daily due to Officers WFH. Errors are picked up through the Bank Reconciliation but may be delayed.	M	Implement process improvement by 31 Jan 26 which includes staff sign off on EFT direct deposits. Daily receipting is scanned, saved in CF Records and provided to CFS for review and sign off.
Is segregation of duties maintained between receipting, recording, and bank Reconciliations	Pr, V	Receipting and recording is undertaken by front counter staff as a one step process. Bank Reconciliation is undertaken by CFS.	L	Controls are satisfactory.
Are daily reconciliations reviewed and approved by an authorised officer	Pr, V	CFS undertakes this process and returns to Front Counter staff where reconciliations are incomplete, have variances, not signed off etc.	L	Process will be improved as indicated from above actions.
Is cash securely stored prior to banking	V	Cash is stored daily in main safe and then smaller safe.	L	Controls are satisfactory.



Control Test	Evidence / Test Method	Findings / Comments	Risk Rating (L/M/H)	Action Required
Are discrepancies between receipts and deposits investigated promptly	V	Undertaken through bank reconciliation. Discrepancies even for \$1 are raised and requested for remedial action.	L	Controls are satisfactory but improvements can be made through recommendations above.
Is the safe key code held securely and changed regularly.	V	Safe Key code has not been changed for a number of years and with changes in staff including resignations, poses a risk that many have this code.	H	Research process for changing code. Check with security contract on any specific advice before undertaking. Ensure safe key is not contained in this secure safe before testing and changing to ensure access is maintained. Document process including securely registering the new code and periodically changing this code at least once per year (Jan). Implement by 30 Nov 25.

Review Summary

There are a number of processes and controls in place and documented indicating the current internal controls are performing as they should and staff know, understand and follow the governance measures. Two control tests were considered high and need to be addressed quickly in order to reduce risk. Once in place and with ongoing monitoring, the measures recommended will mitigate this risk.

Sign-Off

Internal Controls Reviewed by: Colin Ashe

Colin Ashe

Position: D/CEO

Date: 31/10/25

Endorsed by (CEO): Sean Fletcher

Sean Fletcher

Date: 13/11/25

7.4 Financial Reporting

7.4.1 Budget Review as at 31 October 2025

File Reference	
Report Date	18 November 2025
Applicant/Proponent	Audit, Risk and Improvement Committee
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Colin Ashe – Deputy Chief Executive Officer
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Sean Fletcher – Chief Executive Officer
Attachments	1. 25-26 Budget Review No.1

PURPOSE

To conduct the first budget review for 2025-26 based on Oct 25 financial statements for the Audit, Risk and Improvement Committee (ARIC) endorsement.

BACKGROUND

Council approved the 2025-26 budget that forecast a deficit of (\$290,513) at 30 Jun 26 and this was based on an estimated actual closing balance deficit of (\$925,728) from 24-25.

During monthly financial reporting in 25-26 it has been noted there would likely be a variance to the actual closing surplus from 24/25 post the Audited Financial Statements (AFS) 24-25 and this proved to be the case actual closing deficit 24-25 being (\$962,909), an additional negative impact of (\$37,181) to the bottom line.

The first budget review has now been completed utilising Oct 25 data for the ARIC to review.

COMMENT

BUDGETED OPENING SURPLUS VS ACTUAL SURPLUS:

Because the estimated actual closing balance deficit 24-25 of (\$925,728) is less than the audited actual closing balance deficit of (\$962,909), it means (\$37,181) needs to be added the 25-26 budget deficit forecast of (\$290,513) as per the following table:

Account Description	Annual Budget	Quarterly Budget	YTD Actual	Revised Forecast	Variance
Budget Surplus / (Deficit) 25-26					(290,513)
AFS 24-25 Actual Closing Surplus / (Deficit) Adjustment					(37,181)
Increase in the Deficit					(327,694)

This represents a 3.8% variance to the forecast and actual deficit 24-25, caused primarily by employee entitlements which is not entirely factored in when compiling the in year budget due to timing.

No. 1 Budget Review 25-26:

Whilst it is relatively early in the financial cycle, it is prudent to undertake a budget review in order to ensure accurate reporting and realign some budget line items staff have been aware of since budget adoption.

Attachment 1 provides the full budget review adjustment and can be summarised:

- (\$37,181) final adjustment to the actual deficit opening balance for 25-26.
- (\$55,121) legacy ex-gratia rates from prior years due to incorrect information being provided by Landgate on the actual parcels of land subject to ex gratia rates (Benedictine Community – Monochorum).
- (\$47,348) of additional operating expenditure for additional employee hours, intersection project land stamp duty and replacement of Gillingarra water pump not budgeted for.
- \$58,680 in capital savings.
- (\$28,868) likely reduction in capital revenue due to new funding rules from Lotterywest.
- Realignment of the ESL and ESA project which has no impact on the budget bottom line.

Overall, a conservative approach has been undertaken to this first review given its timing with the initial results indicating a (\$363,773) revised forecast budget deficit as at 30 June 2026. Management will continue to closely monitor the financial outcomes to endeavour to find savings and offsets to bring this forecast back to a surplus.

CONSULTATION

Mr Sean Fletcher, Chief Executive Officer

Ms Glenn Deocampo, Coordinator Financial Services

Mrs Zoe Clayton, Chief Financial Officer

STATUTORY CONTEXT

Local Government Act 1995 and associated regulations in particular;

Local Government (Financial Management) Regulations 1996; regulation 33A requires a budget review to be undertaken between 01 Jan and 31 Mar of its financial performance from 01 Jul to 31 Dec.

Whilst this review is not the formal requirement as above because of the timeframes, there is no restriction on early and more frequent reviews.

CORPORATE CONTEXT

Audit, Risk and Improvement Committee Terms of Reference.

Strategic Business Plan/Corporate Business Plan

STRATEGIC PRIORITIES		WE KNOW WE ARE SUCCEEDING WHEN	
4. CIVIC LEADERSHIP			
4.3 Proactive and well governed Shire		External audits and reviews confirm compliance	
		We have sound financial management policies and attract external funding to help achieve our goals	
		Council is supported by a skilled team	

Strategic Priority 4.3 - Management considers budget reviews in addition to statutory requirements as good governance allowing early intervention to identify any significant issues.

Delegation

Nil

Policy Implications

Section 3 – Financial Management

Other Corporate Document

Nil

Risk Analysis

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation Outcome and
Compliance	Moderate (3) Short term non-compliance but with significant regulatory requirements imposed	Unlikely (2) The event could occur at some time	Moderate (6)	Operational Manager Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Ensuring frequent budget reviews in excess of statutory requirements will ensure that the residual risk is low.

FINANCIAL IMPLICATIONS

Nil

Amendments to the budget will provide better forecasting and therefore management of councils finances.

VOTING REQUIREMENTS

Simple Majority

Officer Recommendation

That the Audit Committee recommends that council **APPROVES** the budget review No.1 and endorses the budget amendments and set out in attachment 1.

PUBLIC AUDIT AGENDA

Shire of Victoria Plains
Significant Variances to Budget
For the Period Ending 31 October 2025

Schedule	Account Description	Annual Budget	Quarterly Budget	YTD Actual	Revised Forecast	Variance
	Budget Surplus / (Deficit) 25-26					(290,513)
	AFS 24-25 Actual Closing Surplus / (Deficit) Adjustment					(37,181)
	Increase in the Deficit					(327,694)
<u>INCOME</u>						
3	Emergency Services Levy	62,964	62,964	-	-	(62,964)
	Emergency Services Levy	-	62,964	62,964	62,964	62,964
	Amend rates to other income classification					
3	Ex Gratia Rates	21,597	21,597	(33,524)	(33,524)	(55,121)
	Monochorum legacy rates (incorrect Landgate information)					
	Net Income Variations					(55,121)
<u>EXPENDITURE</u>						
4	Salary Increase					
	Admin Officer Unbudgeted	-	-	-	21,920	(21,920)
4	Annual Leave Payout					
	Support Officer				2,650	(2,650)
						-
4	Consultants					
	Wheatbelt Natural Resource Management				7,500	(7,500)
4	Vehicle Starlink					
	CEO and WSM Ongoing cost				1,960	(1,960)
4	IT Software	-	-	1,709	1,709	(1,709)
	MS Co-Pilot, Planner and Project Plan - CEO					
12	Road Maintenance	-	-	5,080	5,080	(5,080)
	Intersection Land Transfer					
13	Water Supply	-	-	6,579	6,579	(6,579)
	Gillingarra Replacement Pump					
	Net Expenditure Variations					(47,398)
<u>CAPITAL</u>						
	Excavator	175,000	175,000	140,000	140,000	35,000
	Snap on Hydraulic Claw	30,000	30,000	20,800	20,800	9,200
	Footpaths	20,000	20,000	16,900	16,900	3,100
	Truck Parking Bay - Yerecoin	21,500	21,500	10,120	10,120	11,380
	ESA Tourism Development (Exp)	689,485	689,485	-	350,000	339,485
	ESA Tourism Development (Income)	689,485	689,485	-	350,000	(339,485)
	Calingiri Youth Space	5,150	5,150	5,500	11,425	(6,275)
	Error in LRCI C/F					
	Mogumber Hall Toilet	54,903	-	-	12,000	42,903
	Lotterywest Funding	42,000	-	-	13,132	(28,868)
	Reallocation of LRCI funding					
	Net Capital Variations					66,440
	Revised Surplus / (Deficit)					(363,773)

7.5 Risk Management Issues (quarterly updating and reporting on key risks)

7.5.1 Risk Dashboard and Profiles Summary August 2025 - October 2025

File Reference	
Report Date	27 October 2025
Applicant/Proponent	Sean Fletcher, Chief Executive Officer
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Sean Fletcher – Chief Executive Officer
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Sean Fletcher – Chief Executive Officer
Attachments	Nil

PURPOSE

For the Audit, Risk and Improvement Committee to accept the update regarding the Shire's Risk Profiles and Dashboard for August 2025 – October 2025.

BACKGROUND

Council adopted Policy 1.10 Enterprise Risk Management on the advice of the then Audit Committee on 24 April 2019.

As part of this process, the Risk Management Framework (Risk Procedures) and the Risk Profiles and Dashboard were adopted and subsequently reviewed in 2022.

The Risk Profiles capture the Shire's 15 operational risks. These risks are monitored at the Executive/Management level. These are:

- Asset Sustainability
- Business and Community Disruption
- Compliance Obligations
- Document Management
- Employment Practices
- Community Engagement
- Environment Management
- Errors, Omissions and Delays
- External Theft and Fraud
- Management of Facilities, Venues and Events
- IT, Communication Systems and Infrastructure
- Misconduct
- Project / Change Management
- Purchasing and Supply
- WHS

Today's report considers the improvements since July 2025, which includes a series of actions to improve the Residual Risk even further.

COMMENT

The 2022 Review established at that time, the Risk Profiles were captured as follows in Diagram 1:

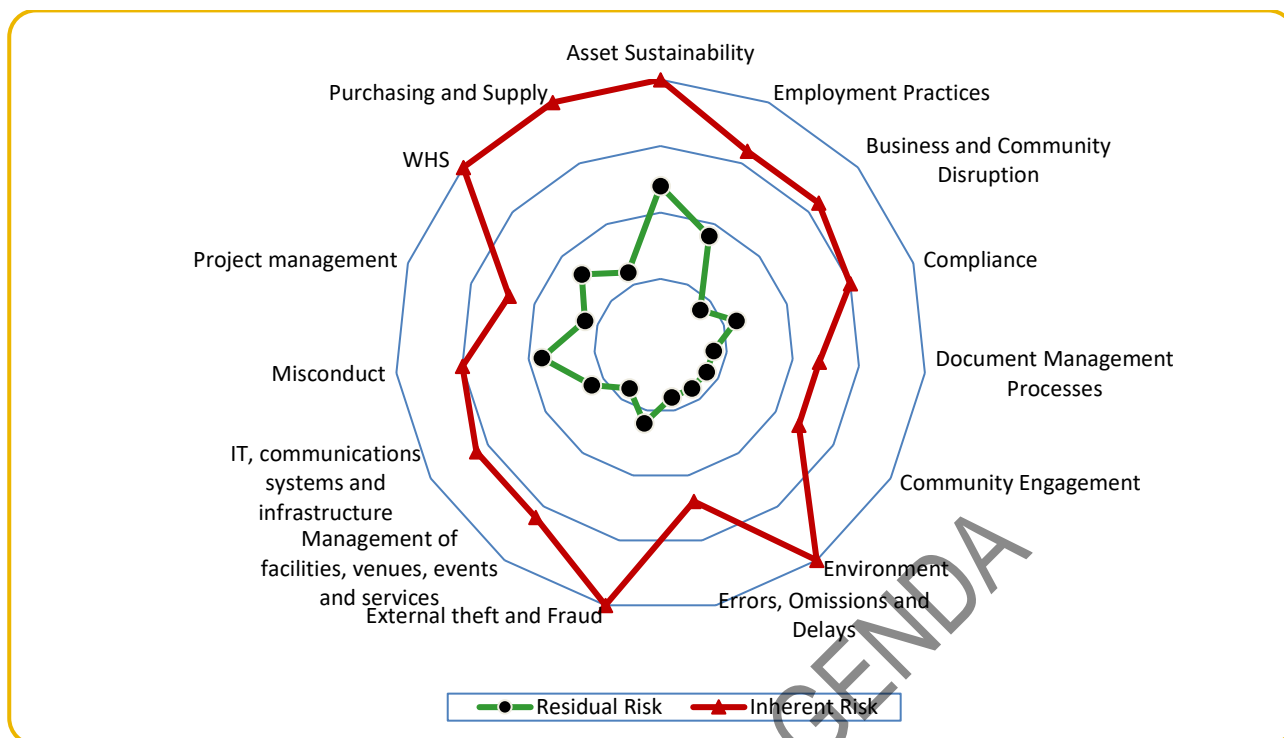


Diagram 1 - Dashboard – Web Diagram of Risk Profiles March 2023

Diagram 1 shows that at the commencement of the three year risk improvement period:

- 1 out of 15 Profiles - Asset Sustainability required urgent attention;
- 6 out of 15 Profiles, the Risk is Accepted;
- 8 out of 15 Profiles the Risk is at the Monitor level.

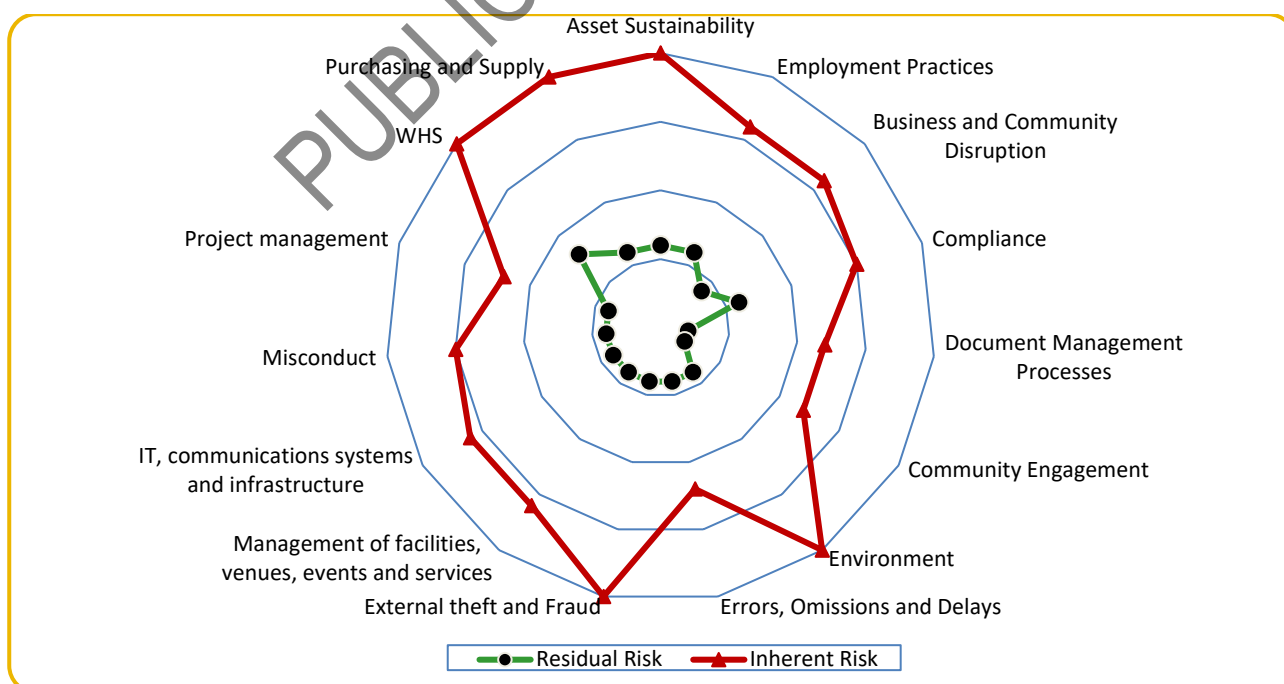


Diagram 2 - Dashboard – Web Diagram of Risk Profiles July 2025

The improvements as at July 2025 encompassed the following:

- 9 out of 15 Profiles, the Risk is Accepted (low risk);
- 6 out of 15 Profiles remain at the Monitor Level.

It can be seen from the above, during the last two and a half years, the Shire has improved its operational risk management positively. Those with a risk acceptance of Accept have effective or adequate controls in place. Those at the Monitor level have adequate controls in place but require further improvements.

Profile Breakdown – Risks Requiring Further Action

Table One sets out the status of the risk profiles regarding the risk acceptance that need further action:

Profile	Risk Acceptance Update – Monitor/Urgent Action
Asset Sustainability	• The Development of the Documented Disposal Process has been completed • This will see the Residual Risk remain at Moderate with the Risk Evaluation continuing at Monitor
Business and Community Disruption	• Although the Risk Evaluation is Accept, the IT Disaster Recovery Plan will need to be included in the overall Disaster Recovery Plan • This will occur in the first half of 2026
Employment Practices	• Although the Attraction and Retention Document for staff was completed, it requires a further review • The program for the Continuing Professional Development for staff is in place through the performance review process and advertising of the training program quarterly • This will see Moderate with the Risk Evaluation remain at Monitor
Errors, Omissions, Delays	• CEO needs to develop the Automated Key Work Plan (IPR) using Microsoft Planner, which is part of the Shire's Office 365 Suite • Overall Control Effectiveness remains at Effective. Residual Risk is Low but the Risk Evaluation is Monitor
IT & Comms	• The review of the IT Security Framework (controls) has been completed by the Shire's ICT Service Provider • Once the IT Disaster Recovery Plan is encapsulated within the overall Disaster Recovery Plan (See Business and Community Disruption) , the Risk Evaluation will change from Monitor to Accept
Purchasing and Supply	• The Contractor Management Procedures are Adequate. This was improved substantially with the implementation of Council First. A draft procedure regarding overall criteria has been developed • There is no change to Residual Risk and the Risk Evaluation remains at Monitor
WHS	• Tier 1 Action Plan encapsulates SWMS Improvements. The Hazard Plan has now been approved by the CEO, which allows for the SWMS to be developed • Contractor Management Procedures have been developed and signed off by the CEO and implemented • The Review of the Volunteer Induction Program has seen the on-line induction portal implemented (DAMSTRA A). • Overall Effectiveness remains at Adequate. The Residual Risk remains Moderate. The Risk Evaluation remains at Monitor

Table One – Risk Profiles that are **Monitor** or **Low Action**

As a result of the latest review of the risk profiles based on Table One, the progress of the focus until 30 June 2026 is shown in Diagram 3:

Focus 1 May 2025 to 30 June 2026

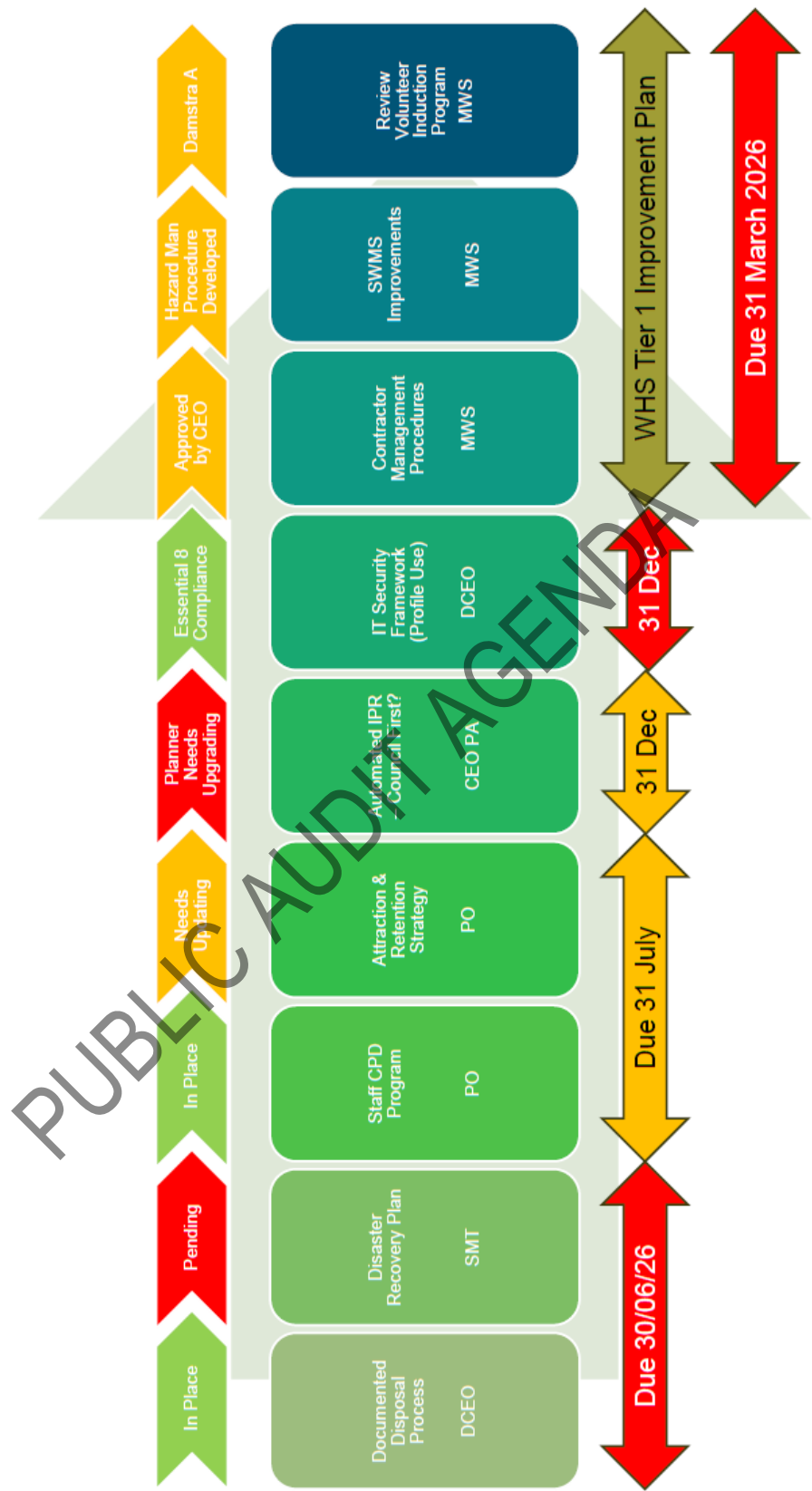


Diagram 3 -Risk Improvement Focus 1 November 2024 – 30 September 2025

CONSULTATION

Senior Management Team

STATUTORY CONTEXT***Local Government (Audit) Regulations 1996***

Reg 17 – CEO to review certain systems and procedures.

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to:

- (a) risk management

CORPORATE CONTEXT**Strategic Business Plan/Corporate Business Plan****Strategic Business Plan/Corporate Business Plan**

STRATEGIC PRIORITIES		WE KNOW WE ARE SUCCEEDING WHEN	
4. CIVIC LEADERSHIP			
4.3 Proactive and well governed Shire	External audits and reviews confirm compliance		
	We have sound financial management policies and attract external funding to help achieve our goals		
	Councilors attend training and feel supported in their role		
	Council is supported by a skilled team		

The Risk Dashboard and Profiles are subject to the compliance process and auditing.

Delegation

Nil

Policy Implications

1.10 Enterprise Risk Management.

11. Monitor & Review

11.1 The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

Other Corporate Document

Nil

Risk Analysis

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation and Outcome
	Non-compliance results in termination of service or imposed penalties. Single major litigation	The event should occur at some time (20% chance) At least once in 3 years		Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	

FINANCIAL IMPLICATIONS

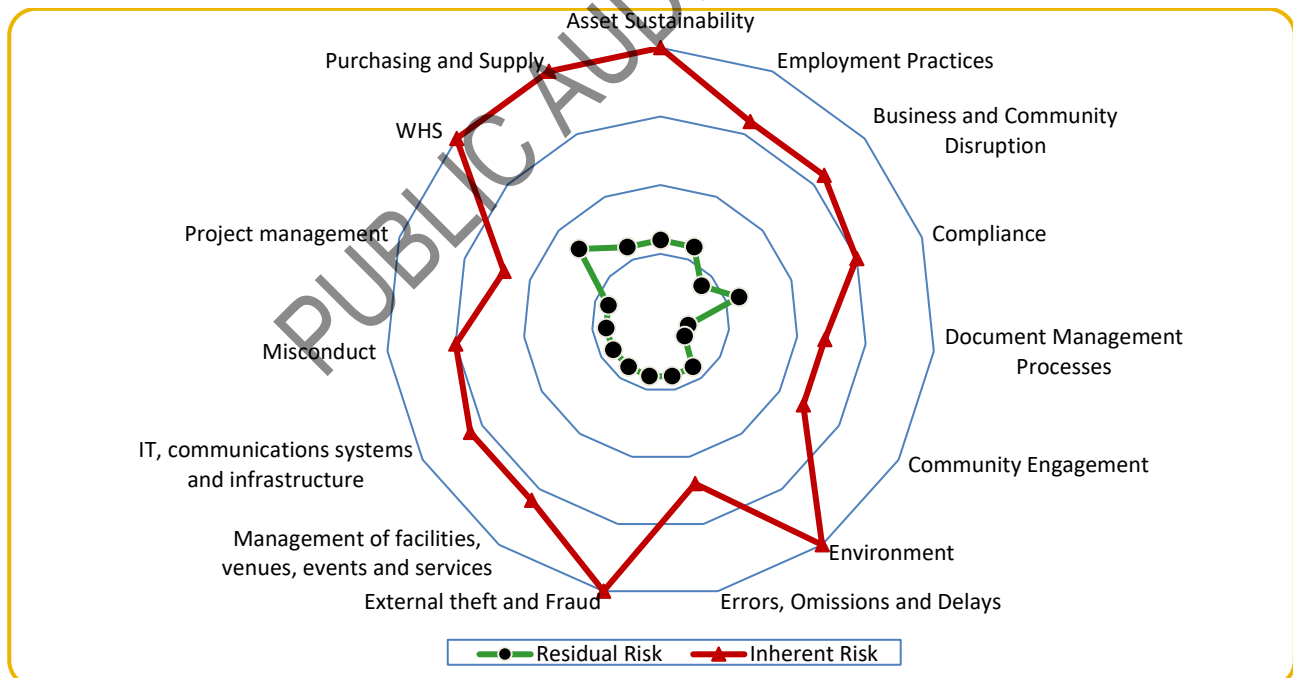
Nil

VOTING REQUIREMENTS

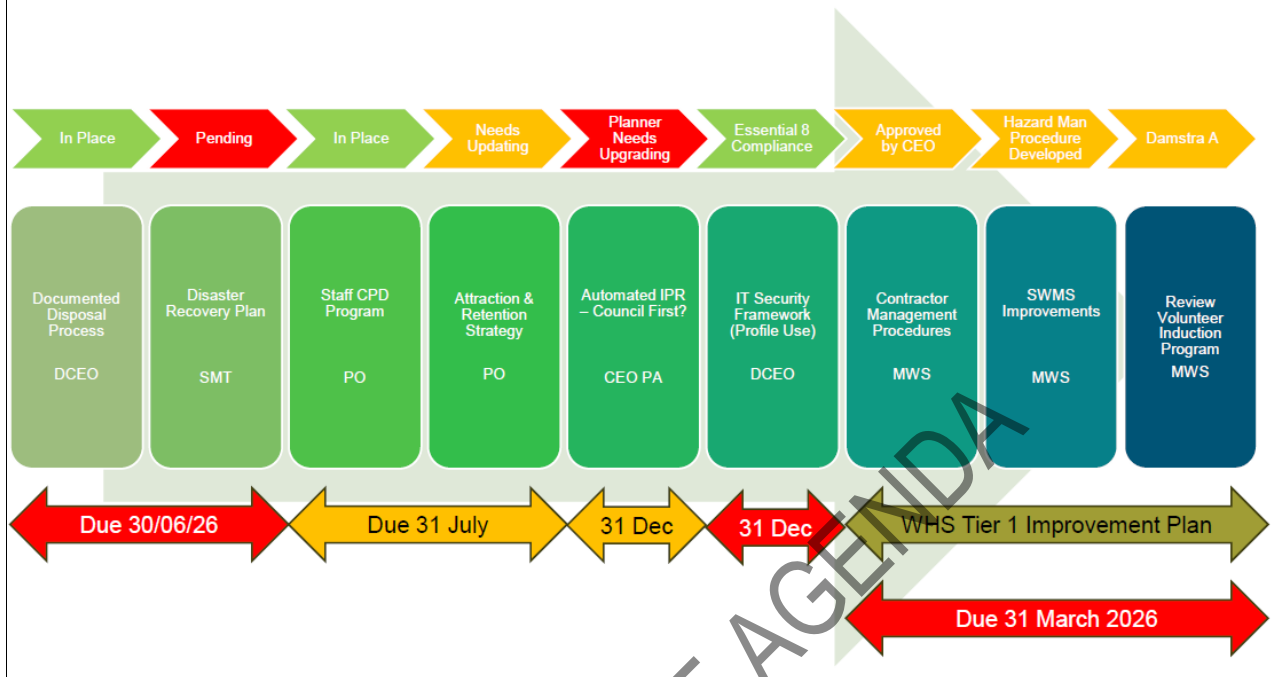
Simple Majority

Officer Recommendation

That the Audit Committee **ACCEPTS** the report on the update to the Shire's Risk Profiles and Dashboard for August 2025 – October 2025:



Focus 1 May 2025 to 30 June 2026



7.5.2 Risk Register - September Quarter 2025

File Reference	
Report Date	27 October 2025
Applicant/Proponent	Sean Fletcher, Chief Executive Officer
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Sean Fletcher – Chief Executive Officer
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Sean Fletcher – Chief Executive Officer
Attachments	1. Risk Register September Quarter 2025 2. Risk Register Foundation Principles

PURPOSE

For the Audit Committee to accept the September/October 2025 Quarterly Update for the Shire's Risk Register.

BACKGROUND

The Shire maintains a risk register regarding the key risks (exposure) to the organisation. This is in addition to the Risk Profiles regarding the operational risks to the organisation.

The risk register (Attachment 1) presented at today's meeting has been revised by the CEO to make it more user friendly and easier for reporting purposes.

To help understand and guide the new risk register, the author developed a Risk Management Foundations document (Attachment 2). This document sets out the statutory obligations on local government regarding risks, best practice within the industry, the major risk categories and the new risk register (table) as at October 2025. It also provides a template on the report to be used when making a submission to the Audit, Risk and Improvement Committee.

COMMENT

Effective risk management is foundational to responsible and sustainable local governance. For the Shire of Victoria Plains (the Shire), a rural local government in Western Australia's Wheatbelt region, this importance is heightened by its unique social, environmental, operational, and financial risk profile. As at October 2025, the Shire has evolved its risk management framework to address both standard local government exposures and the particular vulnerabilities of a remote, low-density local government area. The risk register submitted to the previous Audit Committee on 30 July 2025 reflects this ongoing maturation and adaptation, following best-practice guidance, legislative mandates, and lessons drawn from sector-wide research and the Shire's own audit outcomes.

The present report is a comprehensive analysis of the structure and content of the Shire's revised risk register. It situates the register within the legislative, sectoral, and operational environment of Western Australian Local Government (LG), drawing on a wide array of guidance documents, standards, and recent regulatory reforms. It examines each major risk category-governance, financial, operational, environmental, and community-focused risks-tailored for Victoria Plains. The report also aligns with the key requirements outlined in the WA Risk Register Tool, Local Government

Act amendments, the 2025 JLT Public Sector Risk Report insights, the Shire's previous registers and audit minutes, and current best practice in risk mitigation for local government.

A structured, detailed new risk register is provided as an integral output, conforming with both local and sector-wide expectations for transparent, dynamic risk management.

Risk Register Report

The following is an overview of the key risks, new or escalating risks and overall risk exposure to the Shire:

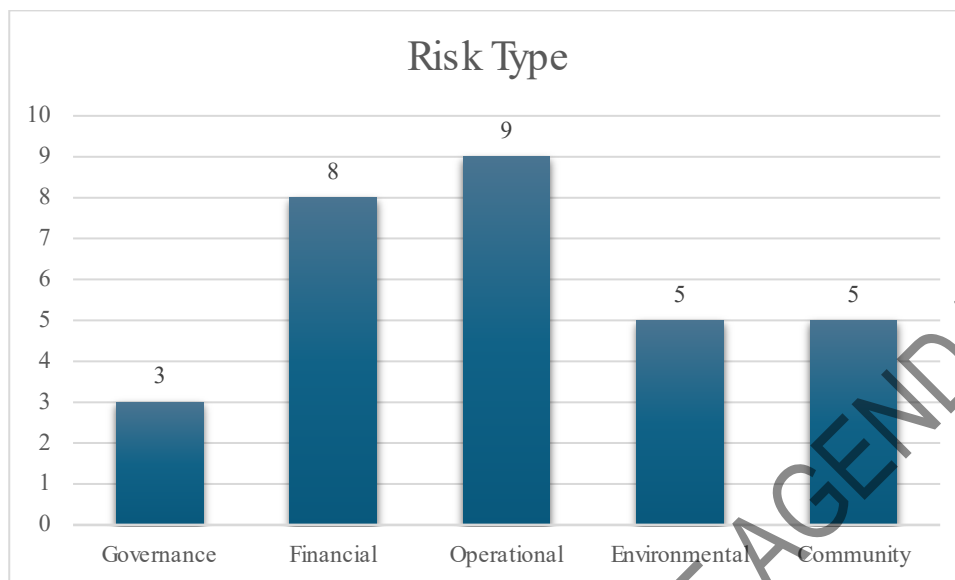


Chart 1 – Risk Type Summary by Category – September Quarter

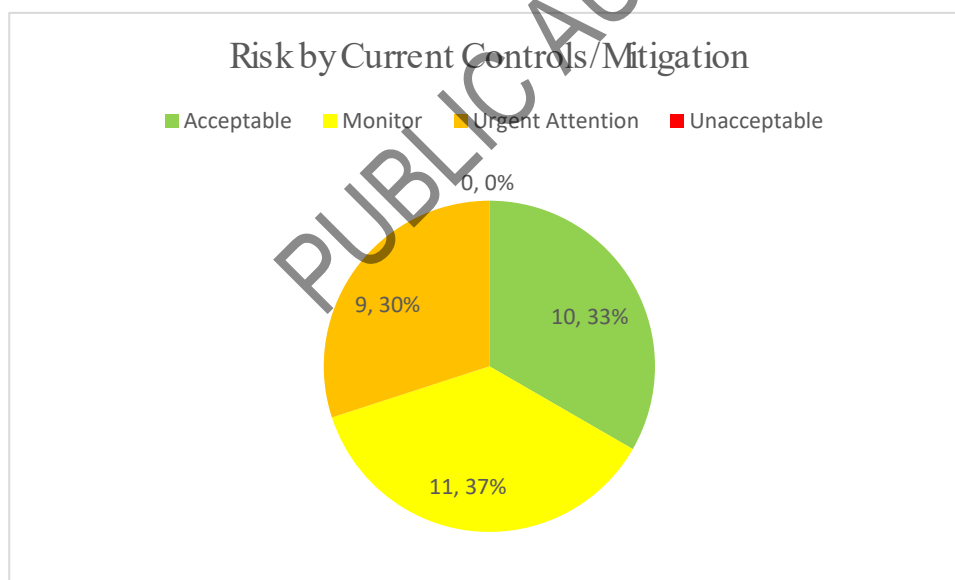


Chart 2 – Risk Register Summary – September Quarter

Chart 2 shows that of the Shire's 30 organisational or key risks, 33% are at an acceptable level of risk mitigation or control, 37% are at the monitor level and 30% require urgent action. The current mitigation for six of these risks is shown in Table 1. One of these (O7) is also encapsulated within the Shire's Risk Profiles as seen in the item regarding the Risk Profiles and Dashboard.

Risk ID	Description	Likelihood	Impact	Status	Owner	Mitigation Progress
G2	Ineffective complaints handling or conduct committee failures	Unlikely	Moderate	Open	CEO	- New Chair to be appointed - Inspector appointed
F1	Financial sustainability-insufficient revenue to maintain services	Likely	Moderate	Open	CEO/Council	CEO/President are part of ALGA/WALGA Advocacy re Local Government Funding Models
F4	Deficit funding risks-over-expenditure without matching grants	Possible	High	Open	DCEO	- Deficit 25/26 is \$327,334 - Budget savings are reviewed monthly
F6	Asset impairment or underfunded renewal backlog	Possible	High	Open	MWS/DCEO	- Loan for two graders March 2026 - Current models \$200,000 off
F8	Management of energy transition projects (solar, wind, ESA expansion)	Possible	Moderate	Open	CEO/Council	CEO/ President meeting with PoweringWA & Western Power 3/11/26
O7	Work health and safety incident-employee, volunteer, or contractor	Possible	Moderate	Open	CEO/WHS Officer	Tier 1 Action Plan: Hazard Management and Consultation & Communication procedures were endorsed at the last WHS Committee meeting. CEO has approved. Contractor Management

						Plan has been endorsed by CEO for presentation at the December WHS meeting
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Table 1: Current Risk Mitigation Actions**CONSULTATION**

The Senior Management Team 28 October 2025.

STATUTORY CONTEXT***Local Government (Audit) Regulations 1996***

Reg 17 – CEO to review certain systems and procedures.

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to:

- (a) risk management

CORPORATE CONTEXT**Strategic Business Plan/Corporate Business Plan**

STRATEGIC PRIORITIES	WE KNOW WE ARE SUCCEEDING WHEN
4. CIVIC LEADERSHIP	
4.3 Proactive and well governed Shire	External audits and reviews confirm compliance
	We have sound financial management policies and attract external funding to help achieve our goals
	Councilors attend training and feel supported in their role
	Council is supported by a skilled team

The Risk Register is subject to the compliance process and auditing.

Delegation

Nil

Policy Implications

1.10 Enterprise Risk Management.

11. Monitor & Review

11.1 The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

Other Corporate Document

Nil

Risk Analysis

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation and Outcome
	Non-compliance results in termination of service or imposed penalties. Single major litigation	The event should occur at some time(20% chance) At least once in 3 years		Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

Officer Recommendation

That the Audit Committee **ACCEPTS** the Risk Register report for the September/October Quarter 2025



Risk Register

Shire of Victoria Plains Risk Register 2025

PUBLIC AUDIT AGENDA

Date 30 September 2025

Version 1.0

Space to Grow

Bolgart Calingiri Gillingarra Mogumber
New Norcia Piawaning Yerecoin

PUBLIC AUDIT AGENDA

Risk Register Table

Ref	Risk Category	Description	LH	C	RR	Current Controls / Mitigation	Responsible Officer
G1	Governance / Compliance	Failure to comply with statutory obligations (LG Act, WHS, Public Health, etc.)	Possible	Major	High (12)	Compliance calendar, policy review, periodic training, reporting	CEO / DCEO
G2	Governance	Ineffective complaints handling or conduct committee failures	Unlikely	Major	Moderate (8)	New complaints committee chair, Office of Inspector 25/26	CEO
G3	Governance	Code of Conduct breach by elected members or staff	Possible	Major	High (12)	Codes adopted, training, delegated complaints process	CEO / PA
F1	Financial	Financial sustainability-insufficient revenue to maintain services	Likely	Major	High (16)	Long Term Financial Plan, budget controls, grant advocacy	CEO / Council

F2	Financial	Fraud, external theft, or misappropriation	Unlikely	Major	Moderate (8)	Segregation of duties, regular audits, cash handling protocols	DCEO / Finance Coordinator
F3	Financial	Loss due to purchasing card misuse	Possible	Major	High (12)	Policy controls, dual sign-off, training, monthly review	DCEO / Finance Coordinator
F4	Financial	Deficit funding risks-over-expenditure without matching grants	Possible	Major	High (12)	Budget policy, approval thresholds, periodic budget reviews	DCEO
F5	Financial	Delay/failure in rate collection or major debtors	Unlikely	Major	Moderate (8)	Early intervention, debt recovery delegated authority	DCEO / Finance Coordinator
F6	Financial	Asset impairment or underfunded renewal backlog	Possible	Major	High (12)	Asset Management Plan, capex planning,	MWS / DCEO

						scheduled reviews	
F7	Financial	Loss from inadequate disaster funding/insurance (post-event)	Rare	Catastrophic	High (10)	Insurance review policy, DLGSC/DFES advocacy	CEO / DCEO
F8	Financial/Strategic	Management of energy transition projects (solar, wind, ESA expansion)	Possible	Moderate	Moderate(6)	Advocacy and risk assessment; partnerships; due diligence	CEO / Council
O1	Operational - Asset/Infrastructure	Failure to maintain assets-roads, buildings, plant	Unlikely	Major	Moderate(8)	Maintenance schedule, Asset Management Strategy, local heritage plan	MWS / PSUB/ DCEO
O2	Operational - IT & Systems	Cyber security/data breach/AI – threats and opportunities	Possible	Major	High (12)	IT security framework, disaster recovery plan (pending), staff training, AI Policy & Procedures	DCEO / SMT/ IT Provider

O3	Operational - Workforce	Inability to attract/retain skilled/qualified staff	Likely	Major	High (16)	Attraction & Retention Plan, CPD, housing strategy, regional alliances	CEO / DCEO / PO
O4	Operational - Procurement	Contractor/third-party performance or compliance risk	Possible	Major	High (12)	Contractor management procedures, WALGA guidelines	MWS / CEO
O5	Operational - Purchasing/Supply	Untimely procurement resulting in business disruption	Unlikely	Major	Moderate(8)	Prequalified supplier lists, tender process reviews	DCEO / Finance Coordinator
O6	Operational - Document Mgmt	Failure of records retention or disposal obligations	Likely	Moderate	High (12)	Ongoing review, disposal policy, DCEO project due 2026	DCEO / RO / SMT
O7	Operational - WHS	Work health and safety incident-employee, volunteer, or contractor	Possible	Major	High (12)	WHS policy, contractor framework, regular reporting	CEO / WHS Officer

O8	Operational - Business Continuity	Significant service disruption-emergency or IT failure	Possible	Major	High (12)	BCP/Disaster Recovery Plan (in development), delegated reviews	DCEO / SMT
O9	Operational - Project Delivery	Failure to deliver major projects on time/budget	Unlikely	Major	Moderate(8)	Major projects register, monthly tracking, quarterly reporting	MWS / DCEO
EN1	Environmental	Bushfire event impacts-people, property, native habitat	Possible	Catastrophic	Extreme (20)	Bushfire Risk Management Plan, LEMC, DFES grants, firebreaks	CESM / EMO/ BRMC
EN2	Environmental	Environmental degradation-salinity, weed invasion, biodiversity loss	Possible	Major	High (12)	Biodiversity Strategy, NRM engagement, roadside weed control	PEHO
EN3	Environmental	Water security-failure to secure potable/non-potable resources	Possible	Major	High (12)	Strategic Water Plan, regional advocacy,	MWS / PEHO

						infrastructure upgrades	
EN4	Environmental	Failure to manage waste compliance, PFAS, or landfill impact	Unlikely	Major	Moderate(8)	Waste Plan, regional partnerships, environmental monitoring	PEHO
EN5	Environmental	Inadequate climate change adaptation-flood, drought, heatwave	Unlikely	Major	Moderate(8)	Inclusion in strategic planning, regional collaboration	CEO / PEHO
C1	Community / Social	Loss of reputation/community trust (service failure/incidents/communications)	Unlikely	Major	Moderate(8)	Community engagement framework, Comms plan, quarterly reporting	CEO / PA / CDO
C2	Community / Social	Inadequate community engagement leading to non-alignment with needs	Possible	Moderate	Moderate(6)	Engagement policy, practice review, regular surveys	CEO / CDO
C3	Community / Social	Failure in child/vulnerable person protection	Unlikely	Major	Moderate(8)	Child Safe Awareness	CEO / MD/ CDO

						Policy, staff training, screening	
C4	Community / Social	Volunteer fatigue/decline in capacity	Likely	Moderate	High (12)	Volunteer induction, event recognition, support programs	CEO / CDO/ CESM
C5	Community / Social	Population decline affecting viability of schools/services	Possible	Moderate	Moderate(6)	Advocacy and community development support	CEO / Council

Table Explained

This register synthesises both strategic and operational risks, drawing directly from the Shire's current risks, sector-accepted best practice, and the current rural WA local government landscape¹⁴. Risks are prioritised by the potential impact and likelihood as codified in the sector's matrices (see previous sections for rating system detail). They are nuanced for the Shire's context: for example, environmental risks explicitly address salinity, water security, bushfire, and climate adaptation-challenges especially acute in the Wheatbelt¹⁵.

Where risk mitigation is in-progress or not yet fully effective, clear actions are outlined-such as pending disaster recovery and IT security plans, workforce attraction reviews, and asset disposal scheduling. All risks are linked to named officers,



ensuring accountability is embedded at both management and operational levels, consistent with sector frameworks and the WA Risk Register Tool's requirements on owner allocation⁹.

Legend:

LH: Likelihood

C: Consequence

RR: Risk Rating

SMT: Senior Management Team

CEO: Chief Executive Officer

DCEO: Deputy CEO

MWS: Manager of Works & Services

CDO: Community Development Officer

PO: Payroll Officer

PEHO/PBus: Principal Consultant Health and Building

CESM: Community Emergency Services Manager

BRMC: Bushfire Risk Mitigation Coordinator

ESO: Emergency Support Officer

MD: Manager Development (Community, Economic & Regulatory Services)

WHS: Work, Health, Safety



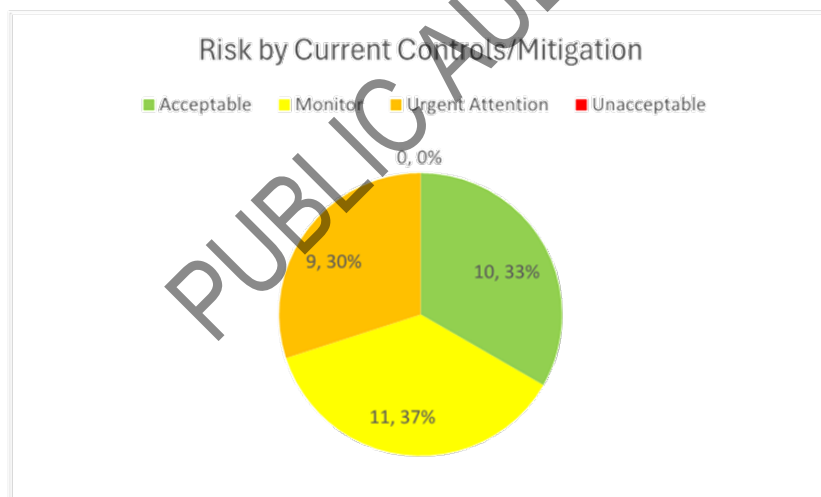
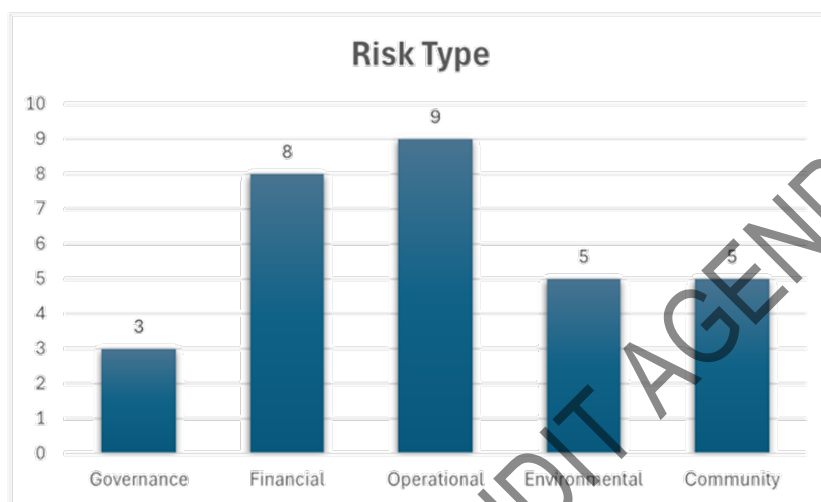
Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Supervisor / Team Leader
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Service Manager (e.g. DCEO, MWS, PBuS, CESM)
HIGH	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	Executive Team (SMT)
EXTREME	Unacceptable	Risk generally not acceptable	CEO & Council

Appendix One: September Report

Risk Register Report

Executive Summary

The following is an overview of key risks, new or escalating risks, and overall risk exposure:



Risk Overview Table

This component is the Risk Register Table.

Changes Since Last Report

The September Quarter 2025/26 Risk Register is a revised table that contains both strategic and operational risks that are applicable to local government and the Shire of Victoria Plains as a "Wheatbelt" local government.

Mitigation Actions

The following is a summary of progress on mitigation plans and any issues encountered:

Risk ID	Description	Likelihood	Impact	Status	Owner	Mitigation Progress
G2	Ineffective complaints handling or conduct committee failures	Unlikely	Moderate	Open	CEO	- New Chair to be appointed - Inspector appointed
F1	Financial sustainability- insufficient revenue to maintain services	Likely	Moderate	Open	CEO/Council	CEO/President are part of ALGA/WALGA Advocacy re Local Government Funding Models
F4	Deficit funding risks- over-expenditure without matching grants	Possible	High	Open	DCEO	- Deficit 25/26 is \$327,334 - Budget savings are reviewed monthly
F6	Asset impairment or underfunded renewal backlog	Possible	High	Open	MWS/DCEO	- Loan for two graders March 2026 - Current models \$200,000 off
F8	Management of energy transition projects (solar, wind,	Possible	Moderate	Open	CEO/Council	CEO/ President meeting with PoweringWA & Western

	ESA expansion)					Power 3/11/26
07	Work health and safety incident-employee, volunteer, or contractor	Possible	Moderate	Open	CEO/WHS Officer	Tier 1 Action Plan: Hazard Management and Consultation & Communication procedures were endorsed at the last WHS Committee meeting. CEO has approved. Contractor Management Plan has been endorsed by CEO for presentation at the December WHS meeting

Recommendations

There are no suggested actions for unresolved or critical risks and there are no escalation needs at the the time of this report.

Sean Fletcher

Chief Executive Officer





Risk Management Foundations

Shire of Victoria Plains Risk Register 2025

Structure, Categories, and Mitigation in the WA Local Government Context

Date 30 September 2025

Version 1.0

Space to Grow

Bolgart Calingiri Ollingarra Mogumber
New Norcia Plawaning Yerecoin

Introduction

Effective risk management is foundational to responsible and sustainable local governance. For the Shire of Victoria Plains (the Shire), a rural local government in Western Australia's Wheatbelt region, this importance is heightened by its unique social, environmental, operational, and financial risk profile. As at October 2025, the Shire has evolved its risk management framework to address both standard local government exposures and the particular vulnerabilities of a remote, low-density council area. The risk register submitted to the previous Audit Committee on 30 July 2025 reflects this ongoing maturation and adaptation, following best-practice guidance, legislative mandates, and lessons drawn from sector-wide research and the Shire's own audit outcomes¹².

The present report is a comprehensive analysis of the structure and content of the Shire's revised risk register. It situates the register within the legislative, sectoral, and operational environment of Western Australian Local Government (LG), drawing on a wide array of guidance documents, standards, and recent regulatory reforms. It examines each major risk category-governance, financial, operational, environmental, and community-focused risks-tailored for Victoria Plains. The report also aligns with the key requirements outlined in the WA Risk Register Tool, Local Government Act amendments, the 2025 JLT Public Sector Risk Report insights, the Shire's previous registers and audit minutes, and current best practice in risk mitigation for local government³⁴.

A structured, detailed new risk register is provided as an integral output, conforming with both local and sector-wide expectations for transparent, dynamic risk management.

Sean Fletcher

Chief Executive Officer



Context and Legislative Framework for Local Government Risk Management in WA

Contemporary risk management for WA local governments is highly regulated. *The Local Government Act 1995* (LG Act), the *Local Government (Audit) Regulations 1996*, and the *Work Health and Safety Act 2020* (WHS Act) provide a legal bedrock for how local governments must identify, monitor, and treat risk⁵⁶. Since 2023, additional LG Act amendments have sharpened requirements. Notable among these are the mandatory establishment of Audit, Risk, and Improvement Committees (ARICs, replacing older audit committees), clarified role separation between Council and the CEO, and explicit references to compliance, governance, and operational risk oversight⁵⁷.

Other key legislative drivers include:

- The WHS Act, which imposes personal officer-level duties of due diligence and rigorous contractor management¹
- The Emergency Management Act and supporting guidelines for business continuity, disaster mitigation, and emergency response⁷
- The Public Health Act provisions for statutory risk and public health risks
- Local government sector requirements for the routine review of financial controls, fraud/ethics, and legislative compliance⁵⁸

Modern sector guidance such as the WALGA and JLT Reports, the DLGSC (LGIRS) fact sheets on risk and compliance, and the WA Risk Register Tool have operationalised these obligations by specifying risk categories, assessment matrices, responsibilities, and regular cycles for review and reporting⁴. These instruments are widely adopted across the state, reflected in registers and frameworks published by both metropolitan and Wheatbelt councils.

Best Practice in Risk Register Structure: Principles and Local Sector Application

A robust local government risk register must capture the full scope of exposures across governance, compliance, financial, operational, environmental, and community domains. WA sector guidance, including the state's Risk Register Tool, prescribes a minimum structure for each risk item-categorisation, clear description, likelihood and consequence ratings, control effectiveness, mitigation/treatment plans, and named officer responsibility⁹.

The new Shire of Victoria Plains Risk Register 2025, as considered by the ARIC, closely aligns with this approach. Its structure is evidenced by:

- The use of categories reflecting both strategic and operational risk profiles (e.g., asset management, compliance, workforce, IT systems, environmental management, and community engagement)
- A standard set of risk attributes for each risk: description, likelihood, consequence, calculated risk rating, mitigation strategies, control effectiveness level, and responsible reporting officer/team
- Annual, quarterly, or monthly review cycles dependent on risk significance and status
- Explicit tracking of risk trends (such as the reduction in extreme/high risk items, movement of risks between categories, and removal of completed risks)
- Direct linkage of risk items to approved plans and strategic objectives (e.g., Strategic Community Plan, Asset Management Plan, Bushfire Risk Management Plan, Corporate Business Plan)¹⁰¹¹

This approach ensures the register is not merely a compliance artifact but a live tool for risk-informed decision making, operational improvement, and transparency.



WA Local Government Risk Categories: Statewide View and Rural Sector Context

Core Risk Categories

The consensus across risk management literature and local government practice in WA, as further confirmed by the WA Risk Register Tool and recent JLT/LGIS reports, is that risks encountered by local government can be systematically grouped as follows⁴¹²:

1. **Governance and Compliance**
 - a. Legislative compliance
 - b. Internal/external audit findings
 - c. Integrity/Code of Conduct
 - d. Delegations and decision-making anomalies
2. **Financial Risks**
 - a. Financial sustainability
 - b. Fraud and corruption
 - c. Revenue dependency
 - d. Financial controls and reporting
 - e. Unfunded liabilities
3. **Operational Risks**
 - a. Asset/infrastructure management
 - b. Project/change management
 - c. Document management
 - d. Procurement and purchasing
 - e. HR/Workforce, attraction and retention, WHS
 - f. Errors, omissions, delays

4. Information and Technology Risks

- a. IT systems resilience
- b. Cyber security/privacy/data breach

5. Environmental Risks

- a. Bushfire and disaster preparedness
- b. Contamination/salinity/erosion
- c. Biodiversity and environmental management

6. Community and Social Risks

- a. Community engagement
- b. Service delivery disruption
- c. Vulnerable groups/child safety
- d. Reputation/trust

7. Strategic/External Risks

- a. Legislative and policy change
- b. Natural disaster/climate change
- c. Population/demographic shifts
- d. Contractor/third-party and volunteer risk

For rural and Wheatbelt shires such as Victoria Plains, priorities trend towards asset/infrastructure management, bushfire/disaster risk, workforce/regional recruitment, funding volatility, and compliance with an expanding suite of regulatory requirements⁷¹³.

Consequences and Likelihood: Rating and Acceptance

WA local government risk frameworks, including the Shire's risk register, generally apply a standard rating matrix (from low to extreme) as recommended in the WA Risk Register Tool and reflected in peers' frameworks⁴.

Severity (Consequence) is judged against criteria such as health, financial impact, service interruptions, compliance, reputation (media profile), property and environmental (harm).

Likelihood (rare to almost certain) is defined per expected frequency, usually over a rolling three to ten year horizon:



- Low (acceptable with adequate controls, annual/periodic monitoring, operational manager responsible)
- Medium/Moderate (accepted with specific controls, semi-annual monitoring, operational manager responsible)
- High (only acceptable with excellent controls, monthly review by senior management/executive, report to ARIC/Council)
- Extreme (intolerable except with continuous controls and oversight by CEO/Council)

Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Supervisor / Team Leader
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Service Manager (e.g. DCEO, MWS, PBuS, CESM)
HIGH	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	Executive Team (SMT)
EXTREME	Unacceptable	Risk generally not acceptable	CEO & Council

Shire of Victoria Plains Risk Register (October 2025)

Strategic and Operational Risks in the Victoria Plains Context

Contents of the 30 July 2025 Audit Committee minutes and reported register iterations illustrate a movement toward a holistic, lived risk management culture for the Shire¹⁴. This has continued with the new risk register provided in this document. In terms of reporting, the following will apply:

- Risk numbers and composition are directly reported to the ARIC, with explicit notations of removed and emerging risks (e.g., new risks for O2 AI and F4 - deficit funding)
- Performance is tracked via a risk dashboard, dividing risks into accepted, monitored, urgent, or completed
- Residual risk ratings are recalibrated as control effectiveness improves (e.g., asset sustainability moved from 'urgent' to 'monitor' following adoption of a Local Heritage Survey and an Asset Management Strategy Implementation Plan)
- Ongoing reviews will highlight areas for further mitigation, such as O8 Disaster Recovery Plan, O3 workforce/attraction planning (including the proposed new Manager Development), and C4 Volunteer Induction.

Risks are spread across categories, with operational risks (e.g., document management, IT, purchasing, employment practices, compliance obligations, asset sustainability) routinely revisited and rated as part of standing management processes.

The following table is constructed with reference to current Shire documentation and relevant sector templates. Each risk is listed with its risk category, description, likelihood, consequence, risk rating, mitigation/controls, and responsible officer.

Legend:

LH: *Likelihood*

C: *Consequence*

RR: *Risk Rating*



SMT: Senior Management Team

CEO: Chief Executive Officer

DCEO: Deputy CEO

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CDO: Community Development Officer

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Risk Register Table

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G3	Governance	Code of Conduct breach by elected members or staff	Possible	Major	High (12)	Codes adopted, training, delegated complaints process	CEO / PA
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F5	Financial	Delay/failure in rate collection or major debtors	Unlikely	Major	Moderate (8)	Early intervention, debt recovery delegated authority	DCEO / Finance Coordinator
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O4	Operational - Procurement	Contractor/third-party performance or compliance risk	Possible	Major	High (12)	Contractor management procedures, WALGA guidelines	MWS / CEO
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Table Explained

This register synthesises both strategic and operational risks, drawing directly from the Shire's 2025 Audit Committee agenda, sector-accepted best practice, and the current rural WA local government landscape¹⁴. Risks are prioritised by the potential impact and likelihood as codified in the sector's matrices (see previous sections for rating system detail). They are nuanced for the Shire's context: for example, environmental risks explicitly address salinity, water security, bushfire, and climate adaptation challenges especially acute in the Wheatbelt¹⁵.

Where risk mitigation is in-progress or not yet fully effective, clear actions are outlined-such as pending disaster recovery and IT security plans, workforce attraction reviews, and asset disposal scheduling. All risks are linked to named officers,



ensuring accountability is embedded at both management and operational levels, consistent with sector frameworks and the WA Risk Register Tool's requirements on owner allocation⁹.

PUBLIC AUDIT AGENDA



Mitigation Strategies: Best Practice and Shire Adaptation

Mitigation strategies included herein are drawn from the Shire's audit and compliance documentation, wider Wheatbelt and WA sector standards, and routine best practice guidance.

Governance / Compliance Risks:

Best practice focuses on compliance calendars, policy reviews, and automated reminders for key actions (as implemented via Attain software at VOP). Monthly, quarterly, and annual review and training cycles help ensure risks of legislative breach, audit findings, and code-of-conduct lapses are controlled⁸¹⁶.

Financial Risks:

Continuous monitoring of controls over purchasing, payments, and investments is essential. Two-person authorisation and regular external/internal audits underpin strong financial management. For deficit funding and asset management, rigorous budgeting and asset lifecycle modelling are vital. Fraud/corruption risks are managed by separation of duties, clear delegations, and prompt implementation of audit recommendations¹⁶.

Operational Risks:

Asset and IT risks are managed by maintaining up-to-date asset management plans, ensuring regular asset maintenance, and adopting documented IT procedures for disaster recovery and cyber security. Workforce challenges-especially acute in rural LG-are met by developing attraction/retention plans, staff housing strategies, and regular training initiatives. Contractor and procurement risks are addressed through WALGA-aligned documentation, due diligence, and ongoing compliance review¹¹³.

Environmental Risks:

Bushfire mitigation, biodiversity conservation, salinity monitoring, and climate adaptation feature prominently. This includes bushfire risk management plans, engagement with DFES and NRM groups, participation in LEMCs, and regional advocacy for water and



climate planning. Adoption of local strategies such as integrated weed management and water resource upgrades strengthens the Shire's environmental resilience¹⁷¹⁸.

Community and Social Risks:

Mitigation here is both strategic (engagement policies, recognition and support for volunteers, continuous improvement in communications) and operational (deployment of child safety policies, safeguarding vulnerable groups, feedback mechanisms). The goal is to sustain community confidence by being responsive, inclusive, and proactive in identifying emerging themes from community engagement and audit reviews⁸.

Roles and Responsibilities in Local Government Risk Management

Contemporary WA local government risk frameworks increasingly clarify the distributed nature of risk oversight¹⁹²⁰:

- **Council:** Sets risk appetite, adopts policies, receives and reviews risk reports, sets the tone for ethical governance, and appoints Audit (Risk & Improvement) Committee members.
- **Audit, Risk and Improvement Committee:** Monitors risk management frameworks, receives and critiques the register, escalates or prioritises significant risks, ensures improvement suggestions are enacted.
- **CEO/Executive Management Team:** Owns and updates the risk register, embeds risk within management and operational procedures, delegates specific risk responsibilities, ensures continuous training and reporting.
- **Managers/Responsible Officers:** Implement controls, conduct periodic reviews, escalate emerging issues, and report on their area's risk status in line with assigned tasks (as per the risk table above).
- **Staff (all levels):** Identify, report, and implement mitigation measures related to their day-to-day duties.

This chain of responsibility not only reflects local best practice but matches the requirements under both the LG Act and sectoral risk management guidance.



Conclusion

The Shire of Victoria Plains' risk register, as advanced in this document, evidences an integrated, best-practice-led approach to risk in the WA local government landscape. Its structure, content, and governance framework draw direct inspiration from sector-leading guidance (including the WA Risk Register Tool, JLT/LGIS risk reports, and WALGA guidance) but are distinctly localised to the council's rural context. Key strengths include the dynamic updating of risk ratings, the explicit tying of mitigation to strategic plans and officer responsibility, and the clear focus on sector- and region-specific risk priorities-from asset/infrastructure vulnerabilities to bushfire, climate adaptation, rural workforce attraction, and compliance complexity.

Crucially, the Shire's risk management system is alive to the evolving risk context, with standing agenda items to introduce and retire risks, regular review and escalation mechanisms, and deep linkage to core planning documents (Strategic Community Plan, Asset and Workforce Plans, and the Bushfire Risk Management Plan). In the coming period, continued progress will depend on embedding stronger disaster/IT recovery, finalising WHS and procurement frameworks, and advancing adaptation to both external (e.g., legislative change, climate events) and internal (digital, social, procedural) threats.

Through ongoing transparent review and adherence to the highest standards, the Shire is well positioned to embody the proactive "well-governed" local government envisioned by WA sector reforms.



Appendix: Consequence, Likelihood, Heat Map (Risk Matrix) and Risk Acceptance Criteria

Measures of Consequence							
Type	Health	Financial Impact	Service Interruptions	Compliance	Reputation	Property	Environment
Insignificant (1)	Near miss / minor first aid injuries	Less than \$10,000	No material service interruption	No noticeable regulatory or statutory impact. Threat of litigation. No effect on contract performance.	Unsubstantiated, low impact, no media involvement Example Gossip, Facebook item seen by limited persons	Inconsequential or no damage.	Contained, reversible impact managed by site response
Minor (2)	Medical type injuries / Lost time injury <30 Days	\$10,000 - \$50,000	Short term temporary interruption – backlog cleared (< 1 day)	Some temporary non-compliances. Single minor litigation. Requires formal meeting with contracted party where concern is raised.	Substantiated, low impact, low news profile Example Local paper / Industry news article, Facebook item seen by multiple groups	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response
Moderate (3)	Medical type injuries / Lost time injury >30 Days	\$50,001 to \$250,000	Medium term temporary interruption – backlog cleared by additional resources (< 1 week)	Short term non-compliance but with no significant regulatory requirements imposed. Single moderate litigation or numerous minor litigations.	Substantiated, public embarrassment, moderate impact, moderate news profile. Example State-wide paper, TV News story.	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies

Major (4)	Long-term disability / multiple injuries	\$250,001 to \$1,000,000	Prolonged interruption of services – additional resources; performance affected (< 1 month)	Non-compliance results in termination of service or imposed penalties. Single major litigation.	Substantiated, public embarrassment, high impact, high news profile, Third Party actions Example Australia wide news stories. Regulatory / Political commentary involvement	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies
Catastrophic (5)	Fatality, permanent disability	>\$1,000,000	Indeterminate prolonged interruption of services – non-performance (> 1 month)	Non-compliance results in litigation, criminal charges or significant damages or penalties. Numerous major litigations / class action.	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, Third Party actions Example World wide news, Focused articles (e.g. 60 minutes). Regulatory / Political oversight and involvement.	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Uncontained, irreversible impact

Measures of Likelihood			
Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances (>90% chance)	More than once per year
4	Likely	The event will probably occur in most circumstances(>50% chance)	At least once per year
3	Possible	The event should occur at some time(20% chance)	At least once in 3 years
2	Unlikely	The event could occur at some time(<10% chance)	At least once in 10 years
1	Rare	The event may only occur in exceptional circumstances(<5% chance)	Less than once in 15 years

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Supervisor / Team Leader
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Service Manager (e.g. DCEO, MWS, PBus, CESM)
HIGH	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	Executive Team (SMT)
EXTREME	Unacceptable	Risk generally not acceptable	CEO & Council

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Appendix Two: Reporting

Risk Register Report

Executive Summary

Provide a brief overview of key risks, new or escalating risks, and overall risk exposure.

Risk Overview Table

The following table summarizes the current risks:

Risk ID	Description	Likelihood	Impact	Status	Owner	Mitigation Progress
R001	Example risk description	High	Medium	Open	John Doe	Mitigation plan initiated

Changes Since Last Report

Describe any new risks, closed risks, or changes in ratings or status.

Mitigation Actions

Summarize progress on mitigation plans and any issues encountered.

Recommendations

Provide suggested actions for unresolved or critical risks and any escalation needs.

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18. *\$1.9 million invested to protect communities from bushfires.*

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7.6 Controls, Systems and Procedures (policy considerations, procedural considerations)

Nil

7.7 Matters of Compliance

Nil

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7.8 Integrated Planning and Reporting

7.8.1 September Quarterly Review of the Corporate Business Plan 2025 - 2026

File Reference	
Report Date	27 October 2025
Applicant/Proponent	Mr Sean Fletcher, CEO
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Sean Fletcher – Chief Executive Officer
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Sean Fletcher – Chief Executive Officer
Attachments	1. Key Work Plan September Quarter 2025 2026

PURPOSE

To update the Audit, Risk and Improvement Committee (ARIC) on the outcomes of the quarterly review of the corporate business plan (Key Work Plan) for 2025/26.

BACKGROUND

Council along with senior staff, conducted the annual review of the Corporate Business Plan on 21 July 2025.

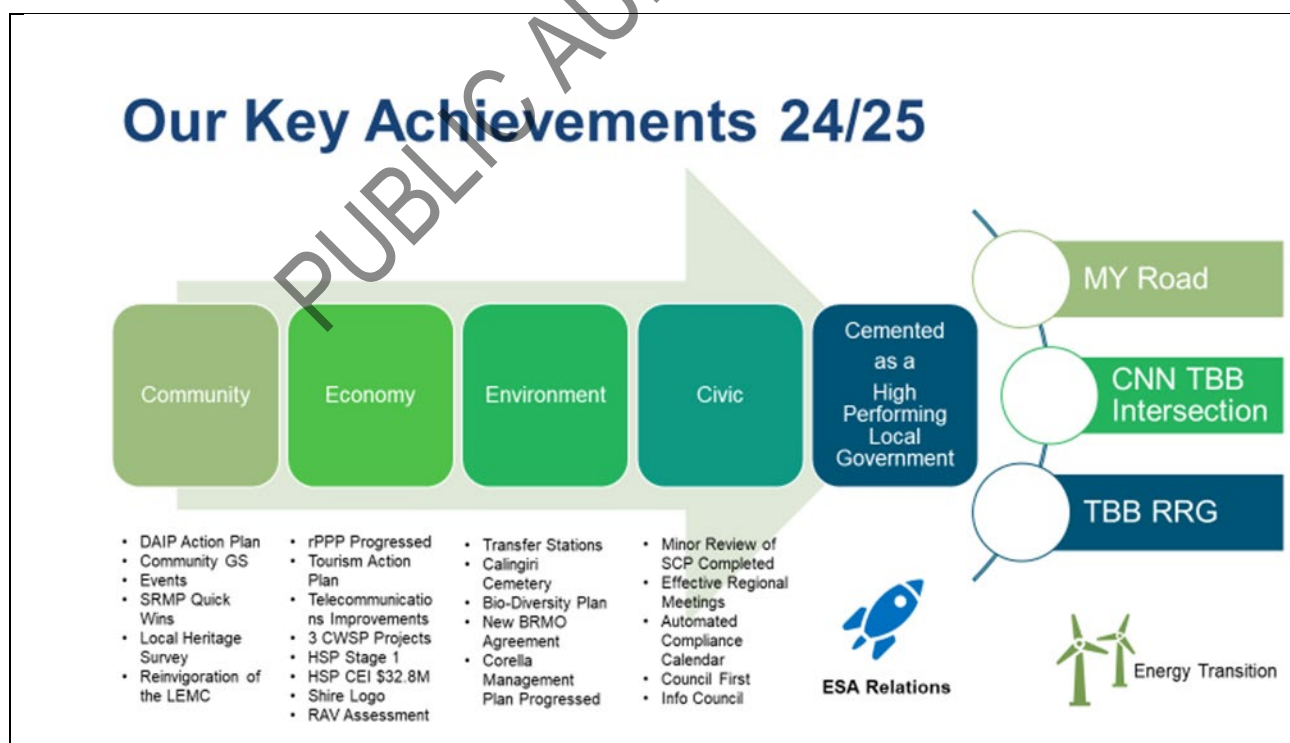


Diagram 1 – Overview of Key Achievements for 2024/25

Shire's Direction 2025/26

The proposed actions for 25/26 were also confirmed. It should be noted that 25/26 represents the last year of the current CBP. A new CBP will be developed when the Major Review of the development of the new Council Plan is undertaken in the first half of 2026.

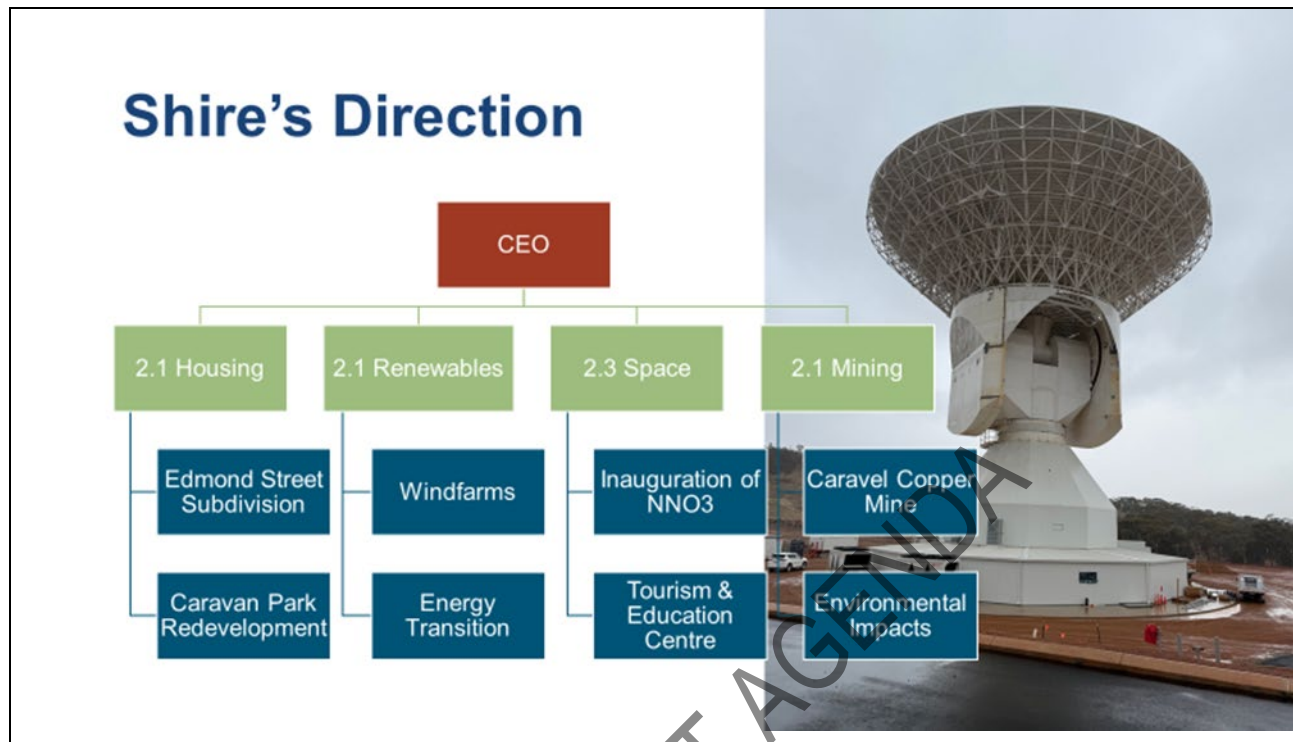


Diagram 2 – The Four Key Impacts 2025/26 Onwards

The Shire is heavily invested in the four key impacts or projects in Diagram 4. The Shire is the group leader regarding the Wheatbelt Regional Housing Initiative, which has seen a group of ten local governments receive \$32.8M in funding from the Commonwealth Government under the Housing Support Program. Victoria Plains allocation under this grant is \$4.5M.

The Shire has been working with Green Wind Renewables regarding the proposed Grevillea and Wandoo windfarms. It is important to note that these projects are subject to State policy and if, requested by Greenwind, the State Significant Pathway process.

The Shire is also a key player regarding advocating for fair and equitable treatment for its communities under the Energy Transition regarding large scale renewable projects. This has involved not only participating in the development of a local government guide to advocate for community benefits from large scale renewable projects but also lobbying for the development of mandated State planning policy to do the same.

The Shire supports the expansion of the European Space Agency site at New Norcia. To this extent, the Shire has advocated for funding to develop Stage One of tourism facilities at the ESA ground station i.e. \$350,000 to develop parking facilities and a viewing pod. The Shire will also assist with Stage 2 funding to help develop an effective entry into the ground station. Stage 3 of the visitor experience will involve the development of an education and visitor centre.

The Shire is also working through issues that the proposed Carvel Copper Mine will have regarding the wider district. This includes the advent of the water source from the Gillingarra Bore Field and responding to the State government's assessment of this project. Mining matters and activities are managed by the State, not the Shire.

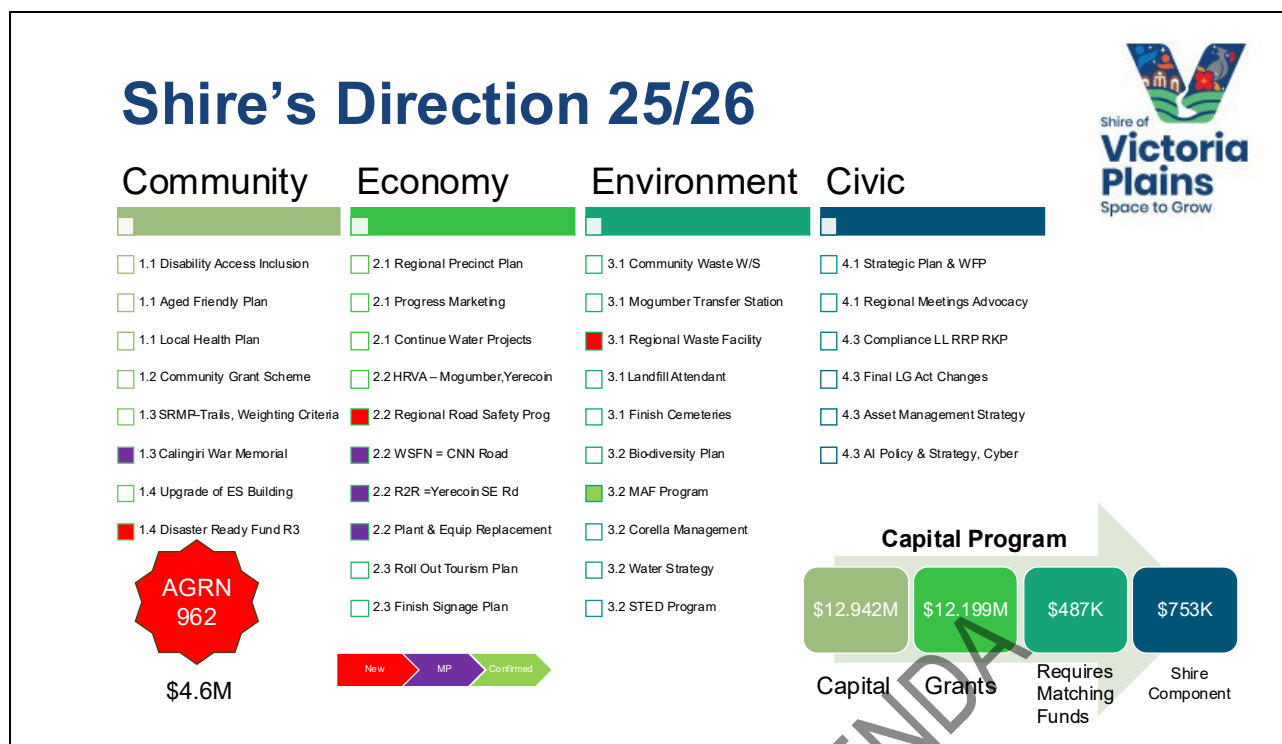


Diagram 3 – Overview of Key Actions 2025/26

The Key Work Action Plan (Attachment 1) that underpins the CBP (or Implementation Plan), is tracking the 35 actions and 14 major projects for 2025/2026 (Diagrams 2 and 3). Each key action has an activity applied to it for the quarter, except if it is a completed action. Some activities are ongoing and will span the whole financial year.

The update regarding the September Quarterly Review of the Key Work Plan is presented to AIRC for today's meeting.

COMMENT

As explained at the Councillor Elect briefing (attended by all of Council) on 20 October 2025, the Shire has got of to a firm start for 25/26 regarding the key actions and key projects to be achieved. This is reflected in Diagram 4.

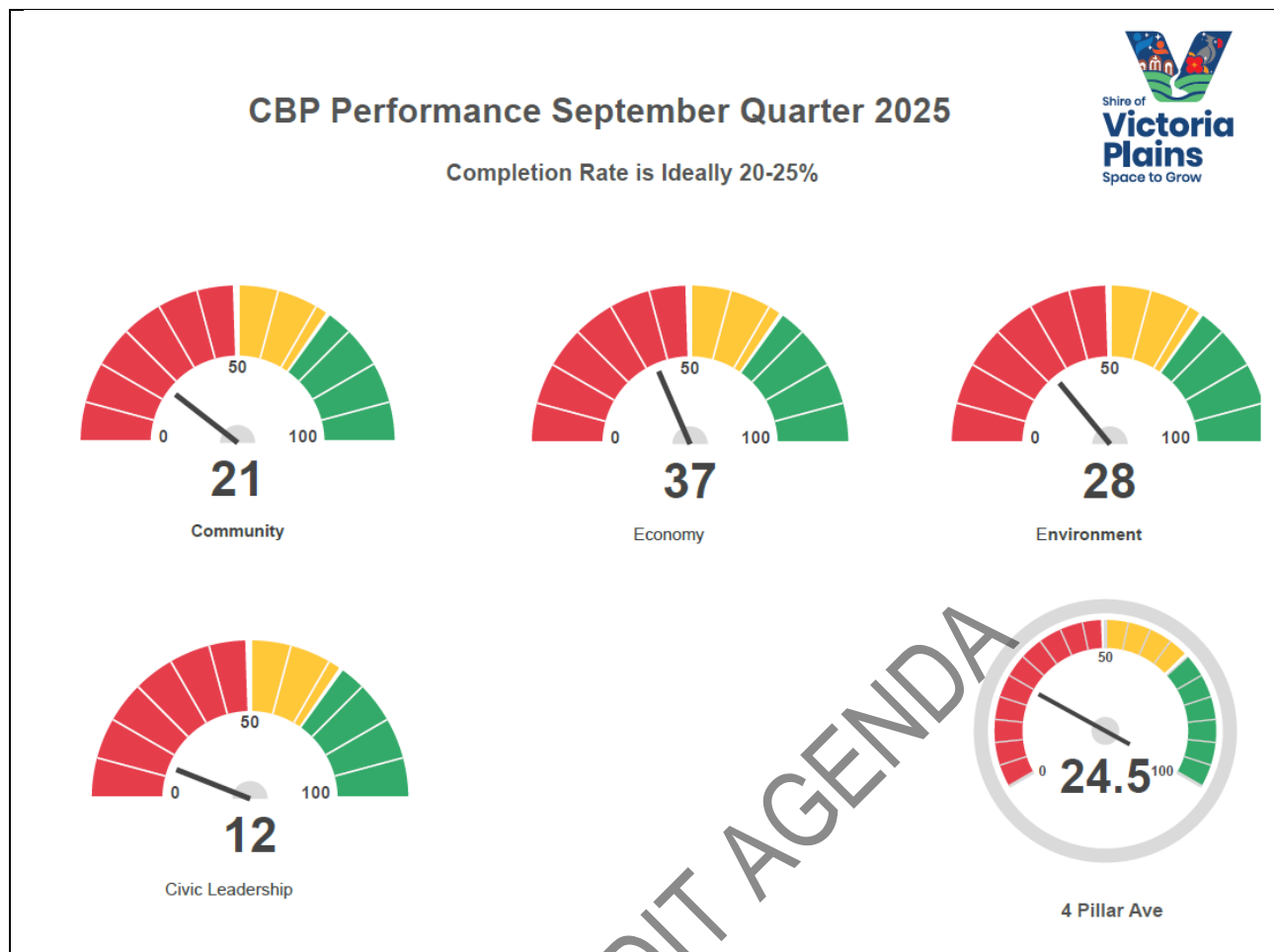


Diagram 4 – September Quarter Dashboard

Community Pillar

It can be seen in Attachment 1, that the Local Health Plan, Community Grants Scheme and the application for Disaster Ready Fund 3 (Commonwealth) are tracking as they should.

Work regarding the Age Friendly Plan surveys and the Victoria Plains War Memorial commenced ahead of schedule.

Economy Pillar

The Economy Pillar is performing well ahead of schedule. This is due to all actions and key projects having commenced and are tracking as they should.

The Signage Plan (LRCI 3) and the Inauguration of NNO3 are complete. The Shire has received \$350,000 from the State Government to develop Stage 1 of the tourism precinct at the ESA New Norcia Ground Station. This is for the visitor parking area, viewing platform and viewing module. The Shire will have in place a peppercorn lease for the area in question.

The parking bay in Yerecoin is complete, which has put Parking Bays Action ahead of schedule. The parking bay for Mogumber Yarawindah Rd is next.

The Deputy CEO assume the role of project manager for the Edmond Street Development and the President and CEO attended meetings with the Assistant Minister for Climate Change and Energy and with other councillors, will meet PoweringWA and Western Power representatives on 3 November 2025 to discuss the new SWIS plan.

Environment Pillar

The works to the Bolgart (connection to the water scheme) and Calingiri (new gazebo) Cemeteries is now complete.

Further improvements to the Mogumber Landfill, the STED at Calingiri (as part of the Edmond Street development) and the Bush Fire Mitigation works are underway.

The President and CEO met with the Waste Authority Chair during Local Government Week regarding the possibility of developing a regional waste facility and the CEO had a follow-up meeting on 20 October 2025 to set up a workshop late February 2026.

Civic Leadership Pillar

Although this pillar is sitting at 12%, this is because half of the actions/major projects will not commence until January 2026.

Those actions that are tracking as they should are the Shire's attendance at regional meetings, updates regarding the changes to the Local Government Act and roll out of the Asset Management Strategy.

The December Quarter

The key activities for the December Quarter are summarised in Diagram 5:

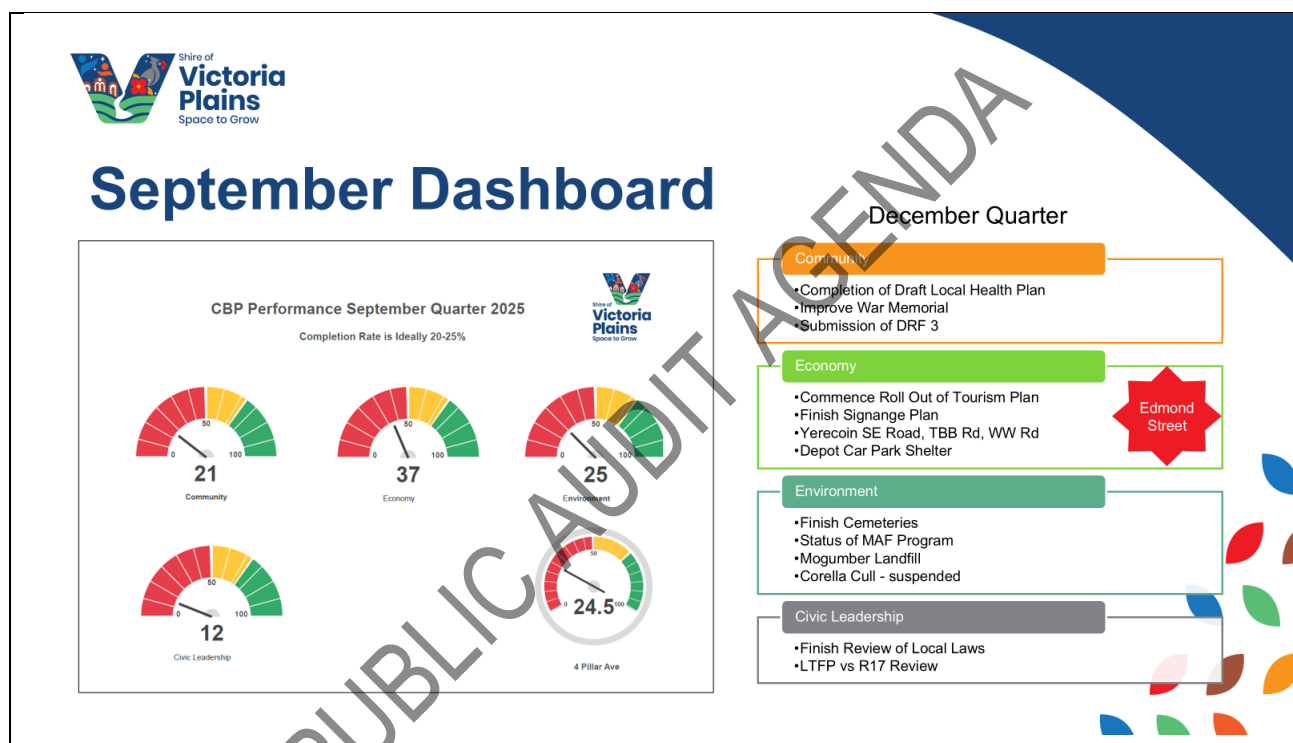


Diagram 5 – Key Actions Planned for the December Quarter

CONSULTATION

Councillor Elect Briefing Session 20 October 2025

Senior Management Team Meeting 28 October 2025

STATUTORY CONTEXT

Local Government (Administration) Regulations 1996

19DA. Corporate business plans, requirements for (Act s. 5.56)

(4) A local government is to review the current corporate business plan for its district every year.

Integrated Planning and Reporting – Framework and Guidelines

Apart from the Annual Report providing progress towards the achievement of the four-yearly Shire priorities as established through the Corporate Business Plan (Intermediate Standard), the

Departmental IPR Guidelines require that as a minimum, a quarterly review is conducted on the status of the CBP for each year.

CORPORATE CONTEXT

Strategic Community Plan/Corporate Business Plan

STRATEGIC PRIORITIES	WE KNOW WE ARE SUCCEEDING WHEN
4. CIVIC LEADERSHIP	
4.1 Forward planning and implementation of plans to achieve community priorities	Performance against targets are regularly reported to the community
	We attend meetings of key local and regional organisations to jointly plan for our community
	Demonstrated progress towards achievement of the Corporate Business Plan

Delegation

Nil

Policy Implications

Other Corporate Document

Nil

Risk Analysis

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance	Mitigation and Outcome
Reputation and Compliance Not adhering to the Corporate Business Plan and hence the Strategic Community Plan	Major (4) Substantiated, public embarrassment, widespread high impact on community trust, high media profile, third party actions	Unlikely (2) The event could occur at some time - -10 years	Moderate (8)	Operational Manager Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring Adequate: The Shire continues to ensure that the CBP Quarterly Review is available publicly through a report to Council each quarter.	CEO to ensure all staff undertake and follow CBP. Elected Members have undertaken further training in IPR requirements. The above will, ensure that the appropriate manager can assess the risk and correct it accordingly through quarterly reporting. This will ensure that the risk is low

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

Officer Recommendation

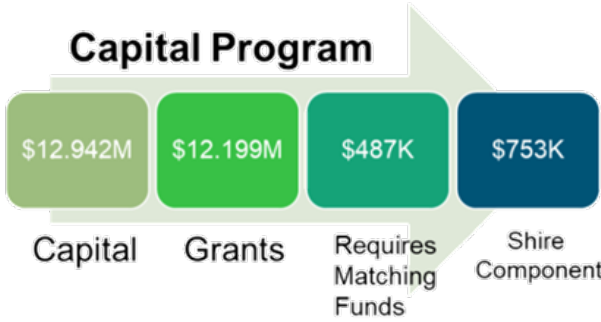
That the Audit Committee **ACCEPTS** the update Shire's Corporate Business Plan (Attachment 1) for the 2025/2026 September Quarter.

PUBLIC AUDIT AGENDA



Key Work Plan 2025 2026 - September Quarter

	Community	Assigned To	Comment	Start	End	%	2025		2026			
							Q3	Q4	Q1	Q2	Q3	Q4
	Community Actions 25/26			7/1/25	6/30/26	21						
1	Healthy, connected and safe communities			8/1/25	6/25/26	12						
1.1	Disability Access Inclusion Plan	EHO/CDO	• Commence rolling out of action plan	11/1/25	6/25/26	0						
1.2	Aged Friendly Plan - Surveys	CDO	• Survey drafted. To be issued November 2025.	10/10/25	12/31/25	25						
1.3	Local Health Plan	EHO/CDO	• Completion of plan by December • Commencement of actions in January 2026	8/1/25	6/25/26	18						
2	Inclusive community activities, events and initiatives			7/1/25	4/30/26	30						
2.1	Community Grant Scheme	CDO	• Applications for 25/26 assessed in May 2025	7/1/25	4/30/26	30						
3	Recreational, social, and heritage spaces are safe and activated			1/1/26	6/25/26							
3.1	SRMP - Trails Plan	CDO		2/1/26	6/25/26	0						
3.2	SRMP - Weighting Criteria	DCEO/CDO		1/1/26	3/31/26	0						
4	Support emergency services planning, risk mitigation, response and recovery			7/1/25	6/30/26	25						
4.1	Upgrade of Emergency Services Building	CESM/CEO	• CEO & DCEO met with Yued CEO 23/09 to continue land swap discussions re the old police blocks in Calingiri	7/1/25	6/30/26	25						
5	Major Projects			7/1/25	6/30/26	29						
5.1	Improve Victoria Plains War Memorial	MWS	• In November: artificial turf inner ring. Entry sign built.	10/10/25	12/31/25	50						
5.2	Disaster Ready Fund R3	MWS/CDO	• Bore for Mogumber Library (will also service Mogumber Hall) • Bore for Calingiri Depot • Hybrid Truck Building Water Cell • 3 auto start generators: Office, Emergency Services, Depot	7/1/25	6/30/26	25						

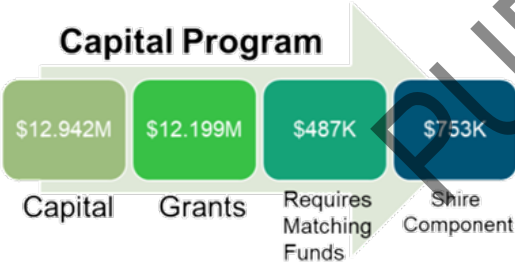


Version	Author	Approved
Sep 25	CEO	CEO



Key Work Plan 2025 2026 - September Quarter

	Economy	Assigned To	Comment	Start	End	%	2025		2026			
							Q3	Q4	Q1	Q2	Q3	Q4
	Economy Actions 25/26			1/7/25	30/6/26	37						
1	Support the diverse industry across the Shire			1/7/25	30/6/26	21						
1.1	Regional Precinct Plan - Calingiri \$1.89M	CEO	● Application for precinct plans submitted August 2025	1/8/25	30/6/26	18						
1.2	Regional Precinct Plan - Yued Housing	CEO	● Application submitted August 2025	1/8/25	30/6/26	18						
1.3	Continue Water Projects - CWSP \$217,000	MWS/CDO	● Gillingarra Glentromie Rd - Bore, Standpipe & Pump System ● Gillingarra Reserve Test/Monitoring Bore	1/8/25	30/6/26	18						
1.4	Edmond Street Subdivision Development = \$4.67M (Includes Caravan Park)	CEO/DCEO/ MWS	● Project Sponsor = CEO. Leads WRHA ● Project Manager = DCEO ● Superintendent = MWS	1/7/25	30/6/26	25						
1.5	Energy Transition	CEO/Pres	● AROC met Assistant Minister for Climate Change and Energy ● Energy Transition Workshops conducted 22/23 September ● SWIS Update with CEO & President scheduled 31/10/25	1/7/25	30/6/26	25						
2	Safe and efficient transport network enables economic growth			1/7/25	31/3/26	50						
2.1	Parking Bays: MY Rd & Yerecoin	MWS/CDO	● Yerecoin 100%. Mogumber Yarawidah - Grant Funding	1/7/25	31/3/26	50						
3	Visitors have a positive experience across our communities			1/7/25	31/3/26	58						
3.1	Roll Out of Tourism Plan	CDO	● To commence November 2025	1/11/25	31/3/26							
3.2	Finish Signage Plan	MWS/CDO	● Boundary signs in place ● Town and Settlement signs, Shire Office in place	1/7/25	31/10/25	95						
3.3	Inauguration of NNO3	CEO	● CEO assisted ESA with planning of the event ● Shire representatives attended event	1/7/25	4/10/25	100						
4	Major Projects			1/7/25	30/6/26	27						
4.1	Regional Road Safety Program - \$3.2M	MWS	● MOU for Toodyay Bindi Rd and Waddington-Wongan Rd approved ● Initial 40% claim submitted 8 October 2025	1/7/25	30/6/26	25						
4.2	Wheatbelt Secondary Freight Network - \$0	MWS	● Design and scope of works completed for Calingiri New Norcia Rd ● Revised scope discussed with WSFN 9/09/25	1/7/25	30/6/26	25						
4.3	Roads to Recovery - Yerecoin SE Rd = \$700,000	MWS	● Funding announced by CEO at Yerecoin Centenary	1/9/25	31/12/25	25						
4.4	Plant & Equipment Replacement = \$648,000	MWS	● Orders in place. Delivery starts from 20 October ● Loan of \$750,000 for 2 Graders Mar/April 26?	1/9/25	30/6/26	50						
4.5	ESA New Norcia Visitor Precinct Stage 1 - \$350,000	CEO	● Minister for Regional Development/Space confirmed funding 3/10/25 and confirmed at ESA NNO3 inauguration	1/7/25	31/3/26	33						
4.6	Depot Car Park Shelter = \$15,000	MWS	● Pad prepared	13/10/25	31/12/25	10						
4.7	Depot Renovations = \$60,000	MWS	● Plan in place	1/1/26	30/6/26	10						
4.8	Green Wind Renewables	CEO	● Grevillea Wind Farm ● Wandoo Wind Farm	1/7/25	30/6/26	25						
4.9	Caravel Copper Mine - Development & Water Management	CEO	● CEO/DCEO/Pres met Caravel 23/09/25 ● ERD under revision. 6 more monitoring bores required	1/7/25	30/6/26	25						

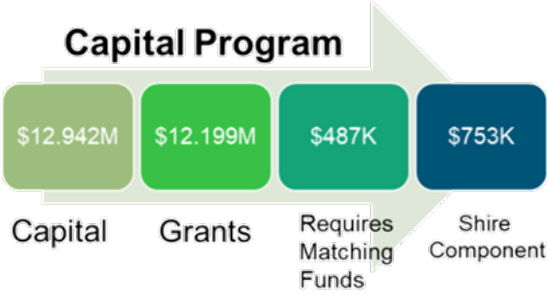


Version	Author	Approved
Sep 25	CEO	CEO



Key Work Plan 2025 2026 - September Quarter

	Environment	Assigned To	Comment	Start	End	%	2025		2026			
							Q3	Q4	Q1	Q2	Q3	Q4
	Environment Actions 25/26			7/1/25	6/30/26	25						
1	Maintain a high standard of environmental health and waste services			7/1/25	6/30/26	29						
1.1	Community Waste Workshops	EHO/CDO	• To commence	2/1/26	4/30/26							
1.2	Capacity and Infrastructure Enhancements at Mogumber landfill	MWS	• Key structures in place. Retaining wall next.	8/1/25	6/30/26	25						
1.3	Forward plan the aesthetics of our cemeteries	MWS/CDO	• Calingiri Gazebo installed. Landscaping to occur next. Official opening - 20 November 2025 • Bolgart Cemetery noticeboard in place. Scheme water connection end October 25	8/1/25	11/30/25	75						
1.4	Improve Sewerage Schemes - Calingiri STED - \$300,000	EHO	• Upgrade to Calingiri STED funded through the Housing Support Program CEI Fund	7/1/25	6/30/26	25						
2	Conservation for natural environment			7/1/25	6/30/26	21						
2.1	Roll out of Biodiversity Plan	EHO	• Environment Steering Committee has responsibility for rolling out action plan including promotion and management of invasive species	11/1/25	6/30/26							
2.2	Preparation and management of nature reserves and roadside verges to reduce bush fire risk - \$94,000	BRMC	• Calingiri completed 8/10/25 • Piawaning no longer required due to fire load less than two tonnes • Mogumber Reserve with Yood Rangers agreed	7/1/25	3/31/26	33						
2.3	Water Strategy - To be finalised	CDO	• Draft being reworked	7/1/25	6/30/26	25						
3	Major Projects			7/1/25	6/30/26	25						
3.1	Corella Management - CEO on Steering Committee	CEO/EHO/CDO	• AROC Coordinated Corella Cull scheduled for October	7/1/25	6/30/26	25						
3.2	Continue advocacy for a regional landfill	CEO	• EHO has developed position statement • President and CEO met with Chair of Waste Authority • Matter now referred to DWER to develop concept workshops with SWP	7/1/25	6/30/26	25						

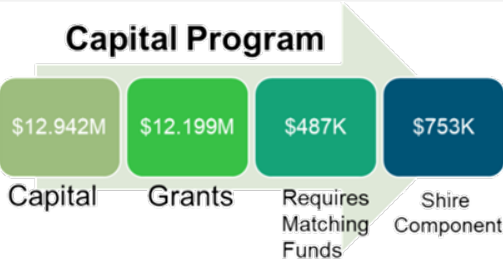


Version	Author	Approved
Sep 25	CEO	CEO



Key Work Plan 2025 2026 - September Quarter

	Civic Leadership	Assigned To	Comment	Start	End	%	2025		2026			
							Q3	Q4	Q1	Q2	Q3	Q4
	Civic Leadership Actions 25/26			7/1/25	6/30/26	12						
1	Forward planning and implementation of plans to achieve community priorities			7/1/25	6/30/26	18						
1.1	Regional Meetings Advocacy	CEO/SP/EM	•AMCZ •AROC •RRG •RWC •WALGA LSREPWG •Regional Leaders Network •Bindoon Bypass Advisory Group	7/1/25	6/30/26	25						
1.2	Major Review of SCP	CEO	• Kick off meeting held in September with 150 Square. Engagement to occur in Feb 2026. Draft plan to Council April 26. • Review of LTFP, WFP will tie in (see Proactive and well governed Shire).	9/1/25	6/30/26	10						
2	Proactive and well governed Shire			7/1/25	6/30/26	11						
2.1	Matters of Compliance - Local Laws	CEO		7/1/25	12/31/25	25						
2.2	Matters of Compliance - Review of Workforce Plan	CEO	Start up meeting held September 2026 and scope of review set	1/1/26	3/31/26	10						
2.3	Matters of Compliance - Review of LTFP	DCEO		11/1/25	3/31/26	0						
2.4	Matters of Compliance - Record Keeping Plan Review	RO		1/1/26	6/30/26	0						
2.5	Matters of Compliance - Reg17 Review	DCEO		1/1/26	6/30/26	0						
2.6	Matters of Compliance - Update Finance and Rating Strategy	DCEO		1/1/26	6/30/26	0						
2.7	Matters of Compliance - Disaster Recovery Plan	DCEO		1/1/26	6/30/26	0						
2.8	Implement final Changes to the Review of the Local Government Act	CEO	Feedback provided regarding Communication Agreements and CEO KPIs (Public Reporting)	7/1/25	6/30/26	25						
2.9	Continue implementation of Asset Management Strategy	CEO	• Set as CEO KPI • Software recording and reporting reviewed re Asset Works	7/1/25	6/30/26	25						
2.10	Develop AI Policy & Strategy. Also has cybersecurity implications	DCEO		11/1/25	6/30/26	0						
3	Major Projects			1/1/26	6/30/26							
3.1	Admin Storage Facility Improvements = \$22k	MWS		1/1/26	6/30/26	0						



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	Capital Plan 2025 2026	Assigned To	Comment	Start	End	%	2025		2026			
							Q3	Q4	Q1	Q2	Q3	Q4
	Capital Plan 2025 2026			9/1/25	6/30/26	10						
1	Capital Projects Completion			9/1/25	6/30/26	10						

Shire of Victoria Plains Capital Budget 2025/26										Project Funding		
Service Type	Asset Type	Job Number	G/L	Prog	Dept	Act	Task	Activity Description		Total Project Cost	Municipal Funding	Non-Municipal Funding
Governance	Buildings Specialised	BLD00016	51240	0420	110	9003	210	Admin Storage and Roller Doors		22,000.00	22,000.00	-
Housing	Buildings Non- Specialised	BLD00017	51540	0910	110	9003	210/220	Staff Housing Development - HSP2		4,567,000.00	-	4,567,000.00
Recreation & Culture	Buildings Specialised	BLD00019	51240	1110	110	9003	210	Calingiri Pavilion Boiler		27,309.00	27,309.00	-
Recreation & Culture	Buildings Specialised	BLD00020	51240	1120	110	9003	210	Calingiri Sportsclub		25,000.00	25,000.00	-
Recreation & Culture	Buildings Specialised	BLD00012	51240	1110	110	9003	210	Mogumber Hall Toilets (LRC)		54,903.00	-	54,903.00
Transport	Buildings Specialised	BLD00021	51240	1210	110	9003	210	Depot Renovations		60,000.00	60,000.00	-
Transport	Buildings Specialised	BLD00014	51240	1210	110	9003	210	Depot Carpark (LRC)		15,000.00	-	15,000.00
Transport	Infrastructure - Other	OI00027	56540	1210	110	9003	210	Truck Parking Bay - Mogumber		10,000.00	2,000.00	8,000.00
Economic Services	Buildings Specialised	BLD00024	51240	1340	110	9003	210	Victoria Plains Central Precinct		1,890,000.00	-	1,890,000.00
Housing	Buildings Non- Specialised	BLD00009	51540	0910	110	9003	210	Staff Housing Development - HSP1		27,000.00	-	27,000.00
Recreation & Culture	Furniture & Equipment	FE00006	53040	1120	110	9003	210	Calingiri Oval Scoreboard		80,000.00	5,000.00	75,000.00
Recreation & Culture	Infrastructure - Other	LRC00021	56540	1120	110	9003	210	Bolgart Skatepark		5,000.00	-	5,000.00
Housing	Furniture & Equipment	FE00007	53040	0910	110	9003	210	Air Conditioner - 12 Harrington St		15,000.00	15,000.00	-
Law order and Public Safety	Infrastructure - Other	OI00019	56540	0520	110	9003	210	Disaster Ready Bores		78,440.00	23,440.00	55,000.00
Recreation & Culture	Infrastructure - Other	OI00012	56540	1120	110	9003	210	Calingiri Playground Equipment		52,000.00	-	52,000.00
Recreation & Culture	Infrastructure - Other	OI00021	56540	1120	110	9003	210	Calingiri War Memorial		22,000.00	22,000.00	-
Economic Services	Infrastructure - Other	OI00022	56540	1350	110	9003	210	Gillingarra Emergency Water CWSP		86,180.00	25,854.00	60,326.00
Economic Services	Infrastructure - Other	OI00023	56540	1350	110	9003	210	Gillingarra Community Water CWSP		93,912.00	28,174.00	65,738.00
Economic Services	Infrastructure - Other	OI00024	56540	1350	110	9003	210	Gillingarra Truckhill CWSP		128,741.00	38,849.00	89,892.00
Recreation & Culture	Infrastructure - Other	LRC00020	56540	1120	110	9003	210	Calingiri Youth Park		5,150.00	-	5,150.00
Economic Services	Infrastructure - Other	OI00026	56540	1340	110	9003	210	ESA Tourism Development		689,485.00	-	689,485.00
Economic Services	Infrastructure - Other	OI00006	56540	1350	110	9003	210	Goudge / Parker Rd Bore Development		9,800.00	2,466.00	7,334.00
Transport	Infrastructure - Other	OI00015	56540	1210	110	9003	210	Truck Parking Bay - Yerecon		21,500.00	21,500.00	-
Recreation & Culture	Infrastructure - Other	LRC00019	56540	1120	110	9003	210	LRCI -Calingiri Sportsground Lighting		22,471.00	-	22,471.00
Transport	Infrastructure - Roads	R2R00011	54140	1210	110	9003	210	Yerricoin Sth East Rd		700,000.00	-	700,000.00
Transport	Infrastructure - Roads	R2R00008	54140	1210	110	9003	210	Bolgart East Road, Bolgart		57,250.00	-	57,250.00
Transport	Infrastructure - Roads	R2R00007	54140	1210	110	9003	210	Poincare Street, Bolgart		60,000.00	-	60,000.00
Transport	Infrastructure - Roads	R2R00006	54140	1210	110	9003	210	Calingiri Townsite		10,000.00	-	10,000.00
Transport	Infrastructure - Roads	R2R00009	54140	1210	110	9003	210	New Norcia Road, Calingiri		79,198.00	-	79,198.00
Transport	Infrastructure - Roads	RRSP0001	54140	1210	110	9003	210	Toodyay - Bindi Bindi Rd Nth (RRSP)		2,428,855.00	-	2,428,855.00
Transport	Infrastructure - Roads	RRSP0002	54140	1210	110	9003	210	Wongan Hills Waddington Road (RRSP)		823,540.00	-	823,540.00
Foothpaths	Infrastructure - Footpaths	IF00002	54540	1210	110	9003	210	Footpaths		20,000.00	20,000.00	-
Transport	Plant & Equipment	PE00021	52040	1230	110	9003	210	New Excavator		175,000.00	145,000.00	30,000.00
Transport	Plant & Equipment	PE00022	52040	1230	110	9003	210	Snap on Hydraulic Claw		30,000.00	29,500.00	500.00
Transport	Plant & Equipment	PE00024	52040	1230	110	9003	210	New Mower		18,000.00	13,000.00	5,000.00
Transport	Plant & Equipment	PE00026	52040	1230	110	9003	210	New Truck		120,000.00	85,000.00	35,000.00
Transport	Plant & Equipment	PE00028	52040	1230	110	9003	210	New Utility - WSM		75,000.00	10,000.00	65,000.00
Governance	Plant & Equipment	PE00029	52040	0420	110	9003	210	New Vehicle - CEO		100,000.00	20,000.00	80,000.00
Governance	Plant & Equipment	PE00030	52040	0420	110	9003	210	New Vehicle - DCEO		75,000.00	10,000.00	65,000.00
Law order and Public Safety	Plant & Equipment	PE00032	52040	0520	110	9003	210	Disaster Ready Generators		101,560.00	46,560.00	55,000.00
Transport	Plant & Equipment	PE00033	52040	1230	110	9003	210	Digital Speed Signs		25,000.00	25,000.00	-
Transport	Plant & Equipment	PE00036	52040	1230	110	9003	210	Depot Utility (2WD)		30,000.00	30,000.00	-
										\$12,936,294.00	\$752,652.00	\$12,183,642.00

7.9 Training and Development (Elected Member Training, Committee Member Training and Staff training)

Nil

7.10 Status Report

Nil

8 CLOSURE OF MEETING

PUBLIC AUDIT AGENDA