



PUBLIC

ATTACHMENTS

Ordinary Council Meeting

21 April 2020

Shire of Victoria Plains					
Creditor & Payroll Payments for the Month of March 2020					
Chq/EFT	Date	Name	Description	Invoice amount	Total Amount
EFT8714	11/03/2020	Abbott Auto Electrics	Hino 700 truck - removed and rewired PTO alarm system		312.40
EFT8715	11/03/2020	Autosweep	Sweep streets in Calingiri, Bolgart and Yerecoin - 10/2/2020		1,210.00
EFT8716	11/03/2020	Ampac Debt Recovery (wa) Pty Ltd	Commissions and costs (debt recovery) - 28 January 2020		646.78
EFT8717	11/03/2020	Arc Infrastructure Pty Ltd	Project engineer and administration of Calingiri Level Crossing Aglime project - Calingiri New Norcia / Toodyay Bindi Bindi		1,592.25
EFT8718	11/03/2020	Athena Water Services Pty Ltd	Purchased contactor motor for Piawanning Water supply		137.50
EFT8719	11/03/2020	Australia Post	Postage charges - Rates and newsletters		262.28
EFT8720	11/03/2020	Avon Waste	Refuse collections - February 2020 - Hire of frontlift bins, Refuse collection services, Cardboard bins only, Co mingle bins, GST		4,672.71
EFT8721	11/03/2020	Axiom Pest Control Services	Pest control services at Mogumber hall, Mogumber library, and Gillingarra hall		1,507.00
EFT8722	11/03/2020	BOC Limited	Monthly gas cylinder services and charges - February 2020		23.50
EFT8723	11/03/2020	BigMate Monitoring Services Pty Ltd	Monthly GPS monitoring of fleet vehicles - March 2020		374.00
EFT8724	11/03/2020	Bluesteel Enterprises Pty Ltd	Purchases for Fire stations:		756.53
			<i>New Norcia Fire Truck - repaired RH hose reel ineer Storz, replaced LH hose reel hose storz fittings, and replaced O-ring in back</i>	484.83	
			<i>Yerecoin Bushfire Brigade volunteer- purchased magnum vulcan lite with zip - fire boots</i>	271.70	
EFT8725	11/03/2020	Castledine Gregory Law & Mediation	Legal advice re Donga development		1,628.00
EFT8726	11/03/2020	CFC Holdings Pty Ltd	Purchased parts for Drum Roller - 2 scrapers and 8 screws		1,075.71
EFT8727	11/03/2020	Countrywide Windscreens	Fitted windscreen on Nissan Navarra service ute due to hailstorm damage 25/02/20 (insurance claim)		418.00
EFT8728	11/03/2020	Country Copiers Northam	Photocopier service and colour readings for 18/2/20 to 3/02/20 Admin office		1,266.41
EFT8729	11/03/2020	Daimler Trucks Perth	Carried out 60,000km services, checked and refitted adjusted front axle, and carried out wheel alignment		4,314.75
EFT8730	11/03/2020	Exurban Rural & Regional Planning	Town planning consultancy services provided - January 2020 & February 2020		7,285.06
EFT8731	11/03/2020	Fire and Safety WA	Purchased gear stowage and firewalker with unlined glove - Fire Prevention		296.23

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Chq/EFT	Date	Name	Description	Invoice amount	Total Amount
EFT8732	11/03/2020	Five Roads Café	Catering services for Ordinary Council Meetings and handover meeting:		605.00
			<i>Accounting and finance handover meeting to RSM Accounting</i>	35.00	
			<i>Ordinary Council meeting on 27 November 19</i>	120.00	
			<i>Ordinary Council meeting 30 October 2019</i>	160.00	
			<i>Ordinary Council Meeting on 26 February 2020</i>	290.00	
EFT8733	11/03/2020	Fletcher Family Trust T/A Strategic Teams	Governance support:		4,180.00
			<i>Professional service re commencement of project - RSM Financial Services(Accounting) Contract</i>	880.00	
			<i>For week ending 28 February 2020 - Drone use policy, draft contracts, OCM & onsite meetings, various advice on traffic managment Mogumber rodeo, trucks parking on verges and meeting outcome notes</i>	2,090.00	
			<i>For week ending 6 March 2020: Advice - President's queries, delegation matters, and updates to council, HR manual, and progression of various contracts</i>	1,210.00	
EFT8734	11/03/2020	HWL Ebsworth Lawyers	Legal advice re Termination of Enterprises for January 2020 and February 2020		5,209.60
EFT8735	11/03/2020	IT Vision Australia Pty Ltd	Rates services and training:		3,996.03
			<i>Monthly rates processing service, February 2020</i>	2,935.63	
			<i>Rates training - property map enquiry, change of ownership, production of rates notices, names and addresses, and general property maintenance</i>	1,060.40	
EFT8736	11/03/2020	Cr Jim Kelly	Council travel reimbursement:		697.44
			<i>Travel reimbursement - Council briefing session, RRG meeting, and Ordinary Council meeting - February 2020</i>	219.74	
			<i>Travel reimbursement - Council briefing sessions, and Ordinary council meetings - Oct 2019 /November 2019</i>	477.70	
EFT8737	11/03/2020	KA Tyres & Battery's	Hino 300 Long Crew Service Truck - removed, changed and refitted tyre spare and rack		436.00
EFT8738	11/03/2020	Lo-go Appointments	Contracting services of Executive Assistant for:		3,498.88

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Chq/EFT	Date	Name	Description	Invoice amount	Total Amount
			<i>the week ending 29 February 2020</i>	2,186.80	
			<i>the week ending 7 March 2020</i>	1,312.08	
EFT8739	11/03/2020	Linsey Cotter	Contract cleaner - cleaning services of various Shire's facilities from 28 February 2020 to 12 March 2020		1,063.50
EFT8740	11/03/2020	MD Maintenance & Glass	Reglazed two windows on west side of Mogumber library, refitted new window louvers plus travel		550.00
EFT8741	11/03/2020	Mortlock Fabrication & Repairs	Repairs and maintenance:		4,739.54
			<i>Hino Side Tipper 3 Axle Trailer - fitted hydraulic valve</i>	1,293.80	
			<i>Boggie Dolly - repaired mudguards, replaced slack adjusters, repaired Hydraulic fitting mount and lowered drawbar to legal requirements and fitted pogo stick</i>	3,445.74	
EFT8742	11/03/2020	Officeworks	Purchased office supplies - loop dots, sheet protector, correction tape, dividers		77.38
EFT8743	11/03/2020	Rajaford Pty Ltd	Monthly purchases - New Norcia Fire Brigade for the month of February 2020		78.40
EFT8744	11/03/2020	RSM Australia Pty Ltd	Accounting services from December 2019 to February 2020 plus travel costs		24,519.65
EFT8745	11/03/2020	Ramsay Construction Pty Ltd	Health and building services for the month of February 2020		7,799.00
EFT8746	11/03/2020	Shire of Moora	Castings for New Norcia light tanker and Mogumber Bushfire		812.11
EFT8747	11/03/2020	Star Track Express	Freight charges - Depot		51.66
EFT8748	11/03/2020	Stihl Shop Midland	Cutter - replaced the cutter bar and sprocket, lubricated the gearbox and cutter bar		267.50
EFT8749	11/03/2020	Totally Workwear	Depot staff uniform		191.29
EFT8750	11/03/2020	Truckline	Purchased Suzi coils, sealing adaptor and sealing coupling for Hino 700 series truck		113.54
EFT8751	11/03/2020	Tutt Bryant Equipment	Purchased fastening clamp, bolt, washer and nut for Multi-tyred Roller		246.74
EFT8752	11/03/2020	Toodyay Tyres & Exhaust	Repairs and maintenance:		1,804.60
			<i>Multi-tyred Roller - radial repairs, fitted tube to roller tyre</i>	100.00	
			<i>Nissan Navara RX 4x4 - General Works - fitted tyres and did wheel alignment</i>	1,267.00	

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Chq/EFT	Date	Name	Description	Invoice amount	Total Amount
			<i>Grader - repaired tyre and changed tyre on spare</i>	437.60	
EFT8753	11/03/2020	Vern Mitchell	Website document management - February 2020		102.50
EFT8754	11/03/2020	Walkers Diesel Services	Repairs and maintenance:		1,288.56
			<i>Bobcat Broom - repaired and replaced hydraulic motor</i>	563.10	
			<i>Caterpillar Excavator - repair tree grabber</i>	148.78	
			<i>Grader - fitted air couplers</i>	81.13	
			<i>Caterpillar Grader - replaced LED beacon</i>	372.90	
			<i>Bobcat Trailer - repaired wiring to trailer plug and test all lights</i>	122.65	
EFT8755	11/03/2020	Wallis Computer Solutions	NBN wireless services and software renewal:		759.22
			<i>NBN wireless - March 2020</i>	693.00	
			<i>supervisor - February 2020, Software Renewals O365 E5 M365 Business & O365 BE +EOA - Rates assistance and Work supervisor</i>	66.22	
EFT8756	11/03/2020	Western Australia Treasury Corporation	Loan 84 (Piawaning Water Supply) repayment - principal & interest		9,938.62
EFT8757	11/03/2020	Westrac Pty Ltd - Parts	Purchased cutting edge, bolt,nut, coolant and filter for Caterpillar Excavator		533.74
EFT8758	27/03/2020	360 Environmental Pty Ltd	Professional fee for Mogumber Yarrowindah project F & V Survey - February 2020		198.00
EFT8759	27/03/2020	Advanced Traffic Management WA Pty Ltd	Traffic controllers with signs and cones for Mogumber Yarrowindah SFN project from 19 February 2020 to 18 March 2020 - RFT 02-2019-20- SP#4		33,977.08
EFT8760	27/03/2020	Australian Services Union	Payroll deductions - March 2020		51.80
EFT8761	27/03/2020	Autosweep	Sweep streets in Calingiri, Bolgart, and Yerecoin 18/03/20		1,210.00
EFT8762	27/03/2020	Allwest Plant Hire Australia Pty Ltd	Dry hire of K Komatsu grader for road maintenance grading from 17 February 2020 to 29 February 2020 plus mobilisation		5,582.50
EFT8763	27/03/2020	Ampac Debt Recovery (wa) Pty Ltd	Debt recovery - Commissions and cost for the month of February 2020		220.00
EFT8764	27/03/2020	Avon Valley Nissan	Nissan Navarra ute - General works - replaced door mirror sassy due to hail storm damage - insurance claims		577.60
EFT8765	27/03/2020	BOC Limited	Monthly gas cylinder services and charges - August 2019		44.15
EFT8766	27/03/2020	Biomax Wastewater Recycling Systems	Quarterly inspection and maintenance report for quarter ending March 2020		500.00

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EFT8767	27/03/2020	Bluesteel Enterprises Pty Ltd	Purchased hand sanitiser for Admin and depot office		79.20
EFT8768	27/03/2020	Bolgart Rural Merchandise	Monthly purchases - maintenance parts for vehicle and equipment, UHF CB radio compact, and reticulation parts		632.63
EFT8769	27/03/2020	Bunnings Group Ltd	Purchased pine structural treated for Piawanning town; deadbolt profile lane for Mogumber hall; and superseal crommelin and ployyurethane adhesive tubes for staff housing		306.77
EFT8770	27/03/2020	Clark Equipment Sales Pty Ltd	Purchased nuts for window wiper of Bobcat track loader		48.80
EFT8771	27/03/2020	Countrywide Windscreens	Toyota Prado CEO's vehicle (\$1,650) and Hino 700 truck (\$506) - fitted windscreens due hail storm damage on 25 February 2020 - insurance claims		2,156.00
EFT8772	27/03/2020	Child Support Agency	Payroll deductions		245.92
EFT8773	27/03/2020	Conway Highbury	Consultancy fee to draft a policy and a covering report for adoption		1,760.00
EFT8774	27/03/2020	Corsign Wa	Asbestos signs with Shire's logo for Refuse Site - Tip at Bolgart		83.60
EFT8775	27/03/2020	Country Copiers Northam	Colour copier service and meter reading - Depot - Feb 2020 & March 2020		1,303.22
EFT8776	27/03/2020	Covs Parts Pty Ltd	Purchased spray bottles for Depot		50.25
EFT8777	27/03/2020	D & D Westlake	Hired bus for Council's roads inspection trip - 183kms and 3 hours		254.88
EFT8778	27/03/2020	D.E.C Contracting Pty Ltd	Plant hire:		19,140.00
			<i>Excavator and Mulcher, and Pozi track loader hire for roadside pruning and verge clearing of Mogumber-Yarrowindah Roads project</i>	11,990.00	
			<i>Excavator and Mulcher hire for roadside pruning and mulching at Toodyay- Bindi Bindi Roads</i>	3,520.00	
			<i>Excavator and Mulcher hire for roadside clean up after the storm, and dry hire of track loader</i>	3,630.00	
EFT8779	27/03/2020	Dun Direct Pty Ltd	Purchased 10,000 litres for Mogumber Yarrowindah Road projects (SFN) \$11,691.01, and fuel treatment of underground (diesel tanks), \$529		12,220.01
EFT8780	27/03/2020	EMERG Solutions Pty Ltd	BART Subscription with 50 licences		750.00
EFT8781	27/03/2020	Fletcher Family Trust T/A Strategic Teams	Governance support:		6,490.00

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			<i>For week ending 13 March 2020 - briefing notes, RFQ Community engagement, draft contracts, records review update, and general advice</i>	3,630.00	
			<i>For week ending 20 March 2020 - Travel, meetings, budget review, briefing session, Covid 19, agenda matters and records review</i>	2,860.00	
EFT8782	27/03/2020	Great Southern Fuel Supplies	Purchased 12000litres diesel - delivered at Depot 25/02/20		15,642.00
EFT8783	27/03/2020	Glenda Teede	Personal credit card used - reimbursement - purchase of tape gaffer stylus, splitter, tilt mount, full motion mount and HDMI cable for TV at Council Chambers		1,145.70
EFT8784	27/03/2020	HWL Ebsworth Lawyers	Legal advice re Termination of Enterprise Agreement		5,321.25
EFT8785	27/03/2020	JR & A Hersey Pty Ltd	Purchased knobs for fuel counters on fuel utes		55.18
EFT8786	27/03/2020	KA Tyres & Battery's	Hire of tilt tray truck for retrieving Shire's tank from Yerecoin to Mogumber		105.00
EFT8787	27/03/2020	Kennards Hire Pty Ltd	Hire of turf cutter for Calingiri Sports ground		358.00
EFT8788	27/03/2020	Kleenheat Gas	Yearly gas bottle rental charges for various staff housing and aged person units		554.40
EFT8789	27/03/2020	Linsey Cotter	Contract cleaner - cleaning services of various Shire's facilities from 13 March 2020 to 26 March 2020		992.60
EFT8790	27/03/2020	Lo-go Appointments	Contracting services of Executive Assistant:		4,373.60
			<i>For week ending 14 March 2020</i>	2,186.80	
			<i>For the week ending 21 March 2020</i>	2,186.80	
EFT8791	27/03/2020	Marketforce Pty Ltd	Advertising fee:		1,686.18
			<i>Early payment discount</i>	- 105.26	
			<i>For the position, Administration and Office Support, at Seek.com.au</i>	225.50	
			<i>For Road Tenders advertisement - Mogumber Yarrawindah Road project</i>	1,565.94	
EFT8792	27/03/2020	Mcintosh & Son	Purchased coupling flat-face for Caterpillar Excavator		245.65
EFT8793	27/03/2020	Midalia Steel - Midvale	Purchased sheets of polycarbonate (grey tint) for staff housing		94.17
EFT8794	27/03/2020	Mogumber & Districts Progress Association	Annual renewal of mail box 01/04/2020 - 31/03/21		25.00

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EFT8795	27/03/2020	Muchea Grading Contractors	Plant hire and operator for Mogumber Yarrawindah Road SFN project from 25 February 2020 to 20 March 2020- RFT 02-2019-20		23,867.25
EFT8796	27/03/2020	Officeworks	Office stationery and water bottles		220.14
EFT8797	27/03/2020	R & J Haulage Pty Ltd	Road patching:		55,346.50
			<i>Bolgart East Road from 17 February 2020 to 21 February 2020</i>	46,365.00	
			<i>Bolgart East Road, used 7100 litres emulsion</i>	8,981.50	
EFT8798	27/03/2020	Rajaford Pty Ltd	Monthly purchases:		1,510.14
			<i>Admin - February 2020 - milk, newspaper, fuel, nibbles for council meeting</i>	159.77	
			<i>Depot- maintenance items, milk and coffee, offices supplies, and fuel</i>	1,350.37	
EFT8799	27/03/2020	RSM Australia Pty Ltd	Accounting services for March 2020		7,405.48
EFT8800	27/03/2020	Roadswest Engineering Group Pty Ltd	Provision of services:		22,539.82
			<i>Project management and engineering services - Aglime Route 2 project - 18 October 2019 to 28 November 2019</i>	5,498.35	
			<i>Provision of engineering services, and report writing including site inspection for Menzies Quarries pit - Mogumber Yarrawindah Road</i>	3,602.55	
			<i>permit, and environmental impact assessment and reporting: 1 November 2019 - 31 January 2020 - relating to clearing permit for area</i>	13,438.92	
EFT8801	27/03/2020	Shire of Northam	Commercial Refuse charges participating AROC local government - portion of waste services		2,128.18
EFT8802	27/03/2020	Saoirse Kelly - Staff	Medical check up expense reimbursement - new employee requirement		130.00
EFT8803	27/03/2020	Star Track Express	Freight charges - Bolgart Library		130.02
EFT8804	27/03/2020	Thomas Culverwell	Cleaning services - toilets and emptied bins at Gillingarra Hall for February 2020 - March 2020		140.00
EFT8805	27/03/2020	Toodyay Home Traders	Purchased ammunitions for Corella Cull		38.20
EFT8806	27/03/2020	Tutt Bryant Equipment	Purchased AC belts and double ended union and single union for Multi-tyred roller		140.44
EFT8807	27/03/2020	The Honda Shop	Purchased mower blades - Depot		67.20

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EFT8808	27/03/2020	Tracy Lee Martin - Staff	Travel reimbursement - Bolgart and Calingiri Aged person units housing inspection		43.94
EFT8809	27/03/2020	Vision Investments Pty Ltd atf The Seven Springs Family Trust	Excavator wet hire to remove rocks at Bulligan Road		352.00
EFT8810	27/03/2020	WCS Concrete Pty Ltd	Purchased single pipe headwall and concrete pipes for Mogumber Yarrawindah Road project (SFN)		2,066.90
EFT8811	27/03/2020	Walkers Diesel Services	Repairs of Generator at Tip site in Bolgart		856.35
EFT8812	27/03/2020	Wallis Computer Solutions	IT Support and computing services and purchases:		9,505.05
			<i>Purchased and installed new Desktops for Depot - (replacement)</i>	3,003.57	
			<i>Purchased and installed new desktops for Ranger (replacement)</i>	1,837.00	
			<i>IT support and computing services - as at 16 March 2020</i>	690.69	
			<i>Purchased and installed new CEO laptop (replacement)</i>	3,973.79	
EFT8813	27/03/2020	Wongan Hills Hardware	Purchased couplers for Hino 700 truck, and ratchet tie down and test clips for Depot supplies		59.59
EFT8814	27/03/2020	Yerecoin Progress Association Inc	Council approved grant and reimbursement of building insurance and electricity charges		7,313.40
			<i>Council approved grant for the project - Community Art and Heritage Trail". "</i>	5,000.00	
			<i>Reimbursement of Building insurance 2019/20 and electricity charges October 2018 to October 2019</i>	2,313.40	
EFT8815	27/03/2020	Yerecoin Traders	Purchased reticulation parts for Yerecoin town garden and maintenance		11.55
			Total EFT payments		353,692.90
12262	27/03/2020	Department Of Transport	Registration renewal for Hino tip truck - VP 5639		97.50
			Total Cheque payments		97.50
DD11686.2	14/03/2020	Shire of Victoria Plains	Credit card charges for the month of February 2020 - parking fee, accommodation and meals, office supplies		568.94
DD11686.1	16/03/2020	Wright Express Australia Pty Ltd	Fuel card charges - February 2020		811.32
			Total Credit and Fuel Card payments		1,380.26

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Chq/EFT	Date	Name	Description	Invoice amount	Total Amount
DD11656.1	04/03/2020	WA Super	Superannuation contributions		4,187.92
DD11656.2	04/03/2020	Cbus Super Australia	Superannuation contributions		47.43
DD11656.3	04/03/2020	North Superannation	Superannuation contributions		527.04
DD11656.4	04/03/2020	LGIA Super	Superannuation contributions		842.99
DD11656.5	04/03/2020	Sunsuper Pty Ltd	Superannuation contributions		209.38
DD11656.6	04/03/2020	BT Super For Life	Superannuation contributions		351.13
DD11656.7	04/03/2020	IOOF Portfolio Service	Superannuation contributions		57.00
DD11656.8	04/03/2020	Australian Super Pty LTd	Superannuation contributions		215.80
DD11656.9	04/03/2020	Prime Super	Superannuation contributions		209.09
DD11664.1	12/03/2020	Department Of Transport	Transport licensing transactions 10/03/20		349.35
DD11665.1	03/03/2020	Department Of Transport	Transport licensing transactions 27/02/20		503.80
DD11665.2	06/03/2020	Department Of Transport	Transport licensing transactions 4/03/20		150.20
DD11665.3	09/03/2020	Department Of Transport	Transport licensing transactions 5/03/20		4,886.10
DD11665.4	10/03/2020	Department Of Transport	Transport licensing transactions 6/3/20		912.60
DD11668.1	01/03/2020	Telstra Corporation Ltd	Internet service charges from 11 February - 10 March 2020, Chambers council and Gym		464.97
DD11668.2	07/03/2020	Telstra Corporation Ltd	Mobile phone charges from 17 Feb 2020 - 16 March 2020 , Officers		769.90
DD11668.3	12/03/2020	Telstra Corporation Ltd	Phone charges from 22 February 2020 - 21 March 2020, Fire Prevention		924.66
DD11668.4	01/03/2020	inet Limited	Internet service - Bolgart / Mogumber Libraries - March 2020		79.98
DD11670.1	13/03/2020	Department Of Transport	Transport licensing transactions 11/3/20		761.70
DD11675.1	17/03/2020	Department Of Transport	Transport licensing transactions 13/03/20		1,670.75
DD11676.1	16/03/2020	Department Of Transport	Transport licensing transactions 12/03/20		37.60
DD11679.1	18/03/2020	Sunsuper Pty Ltd	Superannuation contributions		100.56
DD11681.1	18/03/2020	Department Of Transport	Transport licensing transactions 16/03/20		1,270.40
DD11681.2	19/03/2020	Department Of Transport	Transport licensing transactions 17/03/20		18,233.00
DD11681.3	20/03/2020	Department Of Transport	Transport licensing transactions 18/03/20		27.70
DD11682.1	18/03/2020	WA Super	Payroll deductions		4,236.02
DD11682.2	18/03/2020	North Superannation	Superannuation contributions		569.10
DD11682.3	18/03/2020	LGIA Super	Superannuation contributions		842.99
DD11682.4	18/03/2020	Sunsuper Pty Ltd	Superannuation contributions		209.38

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DD11682.5	18/03/2020	BT Super For Life	Superannuation contributions		213.33
DD11682.6	18/03/2020	IOOF Portfolio Service	Superannuation contributions		47.50
DD11682.7	18/03/2020	Australian Super Pty LTd	Superannuation contributions		215.80
DD11682.8	18/03/2020	Prime Super	Superannuation contributions		214.44
DD11682.9	18/03/2020	Cbus Super Australia	Superannuation contributions		483.20
DD11685.1	20/03/2020	Water Corporation	Water charges from 7 January 2020 to 3 March 2020:		7,833.80
			<i>Aged person unit Bolgart</i>	668.53	
			<i>Staff housing</i>	4,445.58	
			<i>Aged Person Unit Calingiri</i>	2,719.69	
DD11685.2	23/03/2020	Synergy	Electricity charges from 24 December 2019 to 27 February 2020:		1,715.10
			<i>Staff housing</i>	1,114.37	
			<i>Shire's office</i>	600.73	
DD11685.3	20/03/2020	Synergy	Electricity charges from 24 December 2019 to 27 February 2020		520.68
			<i>Calingiri Emergency Services</i>	244.19	
			<i>Staff housing</i>	182.92	
			<i>Entrance light Aged Person unit - Calingiri</i>	93.57	
DD11685.4	13/03/2020	Synergy	Electricity charges from 13 December 2019 to 14 February 2020		1,512.73
			<i>Fire station at Bindoon Moora Road Gillingarra</i>	137.38	
			<i>U4 Aged person unit - Calingiri (Vacant Unit)</i>	73.62	
			<i>Mogumber Hall</i>	260.01	
			<i>Mogumber library</i>	139.48	
			<i>Piawaning Water supply</i>	902.24	
DD11685.5	16/03/2020	Synergy	Electricity charges from 13 December 2019 to 14 February 2020 Waterpump Calingiri Sports Ground		2,000.96
DD11685.6	30/03/2020	Telstra Corporation Ltd	Internet charges - Elected members, Officers and Gym access - March 2020		464.97
DD11685.7	16/03/2020	Telstra Corporation Ltd	Telephone charges from 23 February 2020 to 22 March 2020 (landline) Shire and Depot offices, Gym, Libraries, CEO house, Works Manager house		1,052.18
DD11689.1	23/03/2020	Department Of Transport	Transport licensing transactions 19/03/20		1,471.75

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DD11689.2	24/03/2020	Department Of Transport	Transport licensing transactions 20/03/20		29.35
DD11689.3	25/03/2020	Department Of Transport	Transport licensing transactions 23/03/20		725.85
DD11697.1	24/03/2020	Synergy	Electricity charges from 24 December 2019 - 27 February 2020 Various Shire's facilities:		6,053.53
			<i>Calingiri Football</i>	2,118.28	
			<i>Calingiri Memorial Park</i>	119.06	
			<i>U4 Aged person unit - Calingiri (Vacant Unit)</i>	77.13	
			<i>Staff Housing</i>	1,818.40	
			<i>Depot</i>	855.14	
			<i>CWA - Five Roads Café - invoiced</i>	502.67	
			<i>Calingiri Recreation Hall</i>	375.68	
			<i>Calingiri Caravan Park</i>	187.17	
DD11697.2	25/03/2020	Water Corporation	Water charges from 07 January 2020 - 3 March 2020:		7,424.07
			<i>Standpipe 28 Yulgering Road</i>	3,305.79	
			<i>Calingiri Sport Ground</i>	594.71	
			<i>Aged Person Units Bolgart</i>	699.07	
			<i>Calingiri Memorial Park</i>	501.22	
			<i>Bolgart Caravan Park</i>	394.74	
			<i>Sports Ground Bolgart</i>	358.39	
			<i>Bolgart Stand pipe</i>	309.09	
			<i>Public Toilets Calingiri</i>	284.26	
			<i>Standpipe Miling Road Yerecoin</i>	283.40	
			<i>Bolgart Hall</i>	207.76	
			<i>Calingiri Hall</i>	137.64	
			<i>Shire Administration Office</i>	116.87	
			<i>Restrooms Calingiri</i>	109.07	
			<i>Depot</i>	70.12	
			<i>Cemetery</i>	51.94	
DD11697.3	03/03/2020	Synergy	Electricity charges from 24 December 2019 - 27 February 2020 Streetlights		1,373.82
DD11698.1	27/03/2020	Department Of Transport	Transport licensing transactions 25/03/20		594.40
DD11698.2	31/03/2020	Department Of Transport	Transport licensing transactions 27/03/20		171.30

Shire of Victoria Plains					
Creditor & Payroll Payments for the Month of March 2020					
Chq/EFT	Date	Name	Description	Invoice amount	Total Amount
DD	31/03/2020	Bendigo Bank	Bank fees and charges (Total)		461.79
			Total Direct debits		78,229.09
EFT	04/03/2020	Employees	Payroll Ending 04 March 2020		47,394.28
EFT	18/03/2020	Employees	Payroll Ending 18 March 2020		48,754.51
EFT	23/03/2020	Employee	Pay 23 March 2020 - Termination Pay		3,740.24
			Total Payroll		99,889.03
			Total Municipal Account		533,288.78
248	05/03/2020	Brian Arthur Westlake	Hall hire bond 3/03/20		155.00
			Total Trust payments		155.00
			TOTAL ACCOUNTS PAID FOR THE MONTH OF MARCH 2020		533,443.78



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SHIRE OF VICTORIA PLAINS

MONTHLY FINANCIAL REPORT

For the Period Ending 31 March 2020

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

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2020
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Compilation Report

To the Council

Shire of Victoria Plains

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Victoria Plains, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Victoria Plains and the purpose identified above. We do not accept responsibility to any other person for the content of the report.

Signed at GERALDTON

Date 15th April 2020

RSM Australia Pty Ltd
Chartered Accountants

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF VICTORIA PLAINS

MONTHLY FINANCIAL REPORT

For the Period Ending 31 March 2020

EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 March 2020 of \$1,431,012.

Significant Revenue and Expenditure

Significant Projects

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Bolgart East Road Final Seal (RRG)	0%	259,400	194,535	-
Bolgart East Road Final Seal (RTR)	0%	29,500	22,113	-
Toodyay-Bindi Bindi Road 19/20	96%	262,000	196,479	251,580
New Norcia-Gillingara Road 19/20	0%	114,000	85,482	-
AG Lime - Calingiri / Toodyay Intersection	143%	65,408	65,408	93,220
Glentromie-Yerecoin Road Bridge	0%	100,000	75,006	-
	42%	830,308	639,023	344,800

Grants, Subsidies and Contributions

Operating Grants, Subsidies and Contributions	81%	742,156	586,774	602,661
Non-operating Grants, Subsidies and Contributions	85%	1,623,565	1,239,597	1,373,131
	84%	2,365,721	1,826,371	1,975,792

Rates Levied

100%	2,594,784	2,594,784	2,591,159
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% - Compares current YTD actuals to the Annual Budget

Financial Position

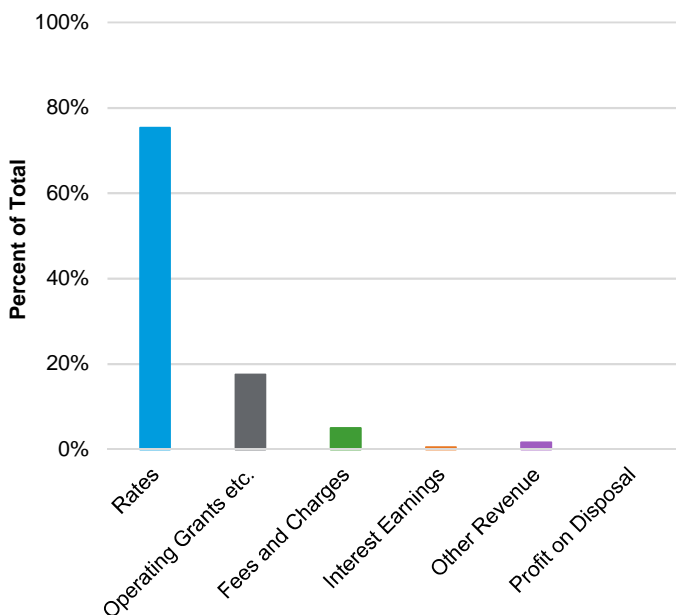
Account

	Difference to Prior Year %	Current Year 31 Mar 20 \$	Prior Year 31 Mar 19 \$
Adjusted Net Current Assets	202%	1,431,012	709,044
Cash and Equivalent - Unrestricted	81%	1,270,014	1,560,304
Cash and Equivalent - Restricted	91%	487,569	534,847
Receivables - Rates	146%	71,333	49,022
Receivables - Other	252%	421,710	167,590
Payables	28%	283,288	995,667

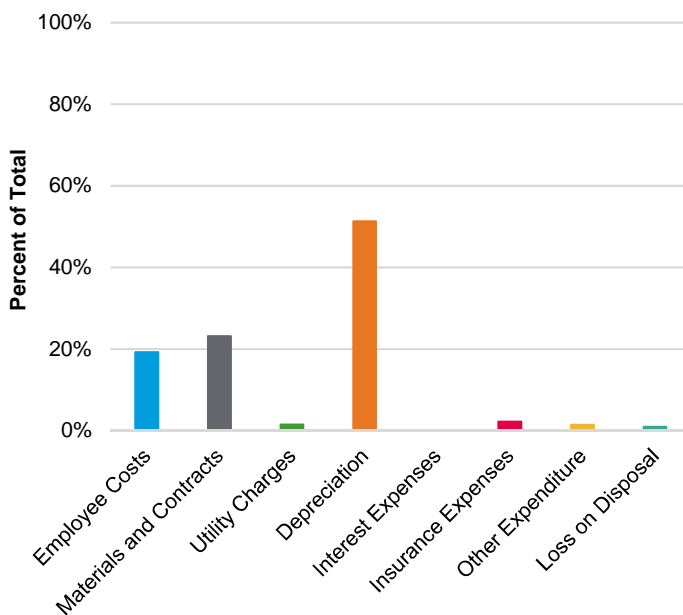
% - Compares current YTD actuals to prior year actuals

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2020
SUMMARY GRAPHS

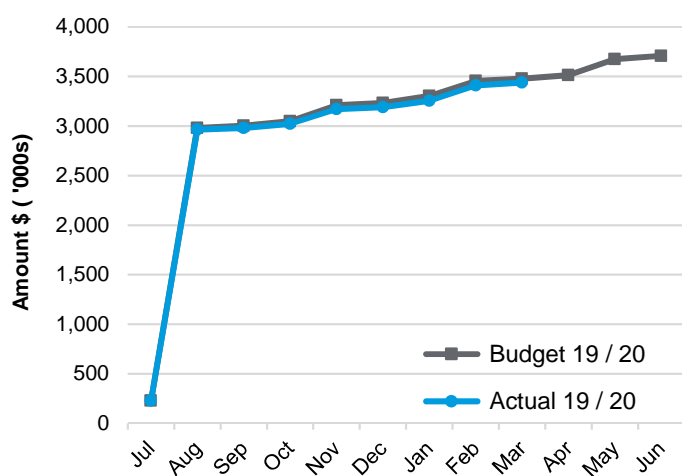
Operating Income



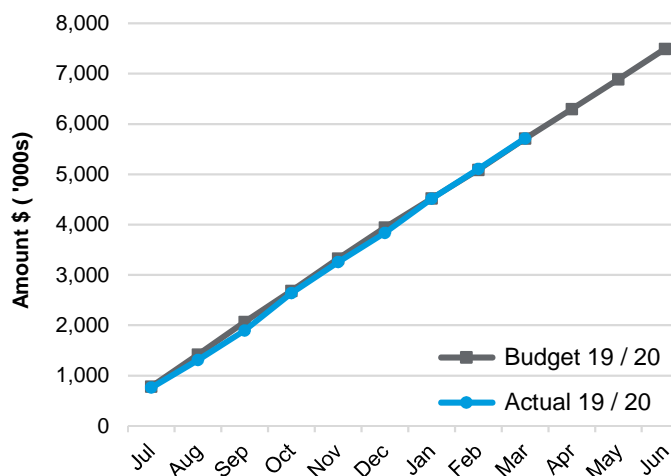
Operating Expenditure



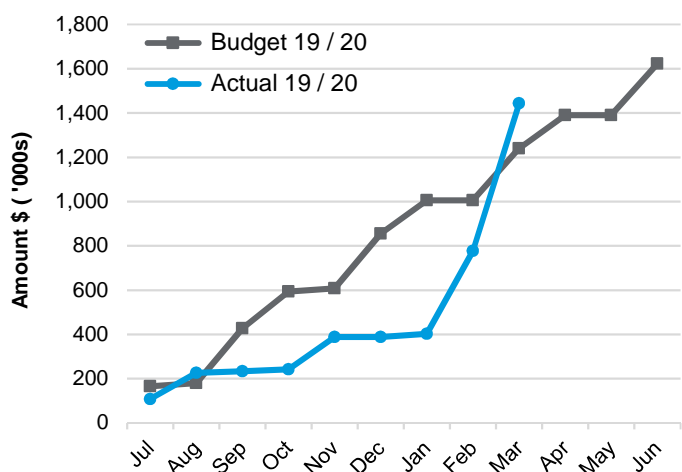
Operating Revenues



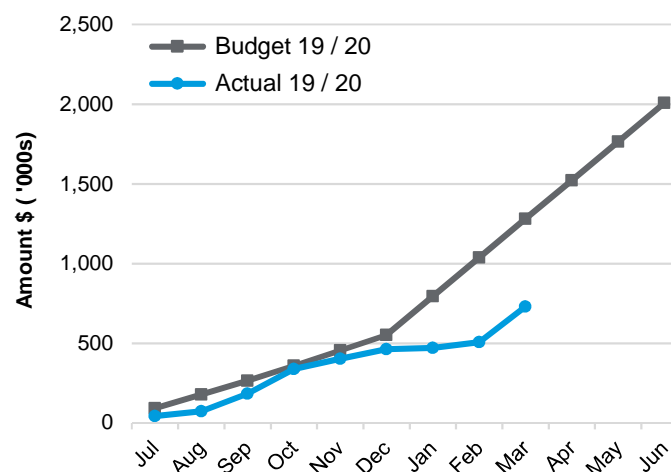
Operating Expenses



Capital Revenues - Investing



Capital Expenses



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

SHIRE OF VICTORIA PLAINS

STATEMENT OF COMPREHENSIVE INCOME

For the Period Ending 31 March 2020

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	29,877	29,877	29,877		
Revenue from Operating Activities						
Rates	10	2,594,784	2,594,784	2,591,159	(3,625)	(0%)
Grants, Subsidies and Contributions	12(a)	742,156	586,774	602,661	15,887	3%
Fees and Charges		230,486	194,064	171,381	(22,683)	(12%)
Interest Earnings		46,403	31,853	18,204	(13,649)	(43%)
Other Revenue		87,291	65,445	56,828	(8,617)	(13%)
Profit on Disposal of Assets	8	8,013	6,012	-	(6,012)	(100%)
		3,709,133	3,478,932	3,440,232		
Expenditure from Operating Activities						
Employee Costs		(1,434,411)	(1,084,832)	(1,099,683)	(14,851)	(1%)
Materials and Contracts		(1,657,453)	(1,278,844)	(1,323,713)	(44,869)	(4%)
Utility Charges		(109,630)	(82,116)	(88,186)	(6,070)	(7%)
Depreciation on Non-current Assets		(3,953,089)	(2,964,789)	(2,930,002)	34,787	1%
Interest Expenses		(20,826)	(10,612)	(7,092)	3,520	33%
Insurance Expenses		(151,086)	(145,092)	(128,102)	16,990	12%
Other Expenditure		(149,498)	(128,319)	(82,029)	46,290	36%
Loss on Disposal of Assets	8	(18,336)	(13,752)	(53,760)	(40,008)	(291%)
		(7,494,329)	(5,708,356)	(5,712,566)		
Excluded Non-cash Operating Activities						
Depreciation and Amortisation		3,953,089	2,964,789	2,930,002		
(Profit) / Loss on Asset Disposal		10,323	7,740	53,760		
Movement in Deferred Pensioner Rates		-	-	3,098		
Net Amount from Operating Activities		178,216	743,105	714,526		
Investing Activities						
Grants, Subsidies and Contributions	12(b)	1,623,565	1,239,597	1,373,131	133,534	11%
Proceeds from Disposal of Assets	8	96,100	72,075	70,909	(1,166)	(2%)
Land and Buildings	9(a)	(33,590)	(33,590)	(33,829)	(239)	(1%)
Plant and Equipment		-	-	-	-	
Furniture and Equipment		-	-	-	-	
Infrastructure - Roads	9(b)	(1,874,394)	(1,171,046)	(695,890)	475,156	41%
Infrastructure - Bridges	9(c)	(100,000)	(75,006)	-	75,006	100%
Net Amount from Investing Activities		(288,319)	32,030	714,321		
Financing Activities						
Proceeds from New Loans	11	70,000	-	-	-	
Proceeds from Self Supporting Loans	11	16,777	8,388	8,997	609	7%
Transfer from Reserves	7	165,123	95,943	20,946	(74,997)	(78%)
Repayment of Debentures	11	(52,228)	(34,419)	(34,925)	(506)	(1%)
Transfer to Reserves	7	(119,446)	(25,815)	(22,729)	3,086	12%
Net Amount from Financing Activities		80,226	44,097	(27,711)		
Closing Funding Surplus / (Deficit)	3	-	849,109	1,431,012		

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF VICTORIA PLAINS

STATEMENT OF COMPREHENSIVE INCOME

For the Period Ending 31 March 2020

REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	29,877	29,877	29,877		
Revenue from Operating Activities						
Governance		32,889	32,214	33,352	1,138	4%
General Purpose Funding - Rates	10	2,594,784	2,594,784	2,591,159	(3,625)	(0%)
General Purpose Funding - Other		579,462	434,550	427,623	(6,927)	(2%)
Law, Order and Public Safety		59,818	38,315	47,973	9,658	25%
Health		3,150	2,358	2,316	(42)	(2%)
Education and Welfare		8,500	6,354	628	(5,726)	(90%)
Housing		92,732	69,160	65,741	(3,419)	(5%)
Community Amenities		91,142	88,383	88,912	529	1%
Recreation and Culture		27,687	17,813	8,149	(9,664)	(54%)
Transport		135,854	132,688	134,155	1,467	1%
Economic Services		39,355	29,493	19,951	(9,542)	(32%)
Other Property and Services		43,760	32,820	20,273	(12,547)	(38%)
		3,709,133	3,478,932	3,440,232		
Expenditure from Operating Activities						
Governance		(503,146)	(436,408)	(362,117)	74,291	17%
General Purpose Funding		(362,341)	(271,737)	(275,199)	(3,462)	(1%)
Law, Order and Public Safety		(319,967)	(245,497)	(234,857)	10,640	4%
Health		(150,015)	(112,500)	(110,205)	2,295	2%
Education and Welfare		(47,828)	(40,023)	(31,929)	8,094	20%
Housing		(209,523)	(158,993)	(204,423)	(45,430)	(29%)
Community Amenities		(510,572)	(383,752)	(362,270)	21,482	6%
Recreation and Culture		(693,797)	(520,011)	(587,402)	(67,391)	(13%)
Transport		(4,510,419)	(3,380,111)	(3,446,473)	(66,362)	(2%)
Economic Services		(176,721)	(132,646)	(119,810)	12,836	10%
Other Property and Services		(10,000)	(26,678)	22,117	48,795	183%
		(7,494,329)	(5,708,356)	(5,712,566)		
Excluded Non-cash Operating Activities						
Depreciation and Amortisation		3,953,089	2,964,789	2,930,002		
(Profit) / Loss on Asset Disposal	8	10,323	7,740	53,760		
Movement in Deferred Pensioner Rates		-	-	3,098		
Net Amount from Operating Activities		178,216	743,105	714,526		
Investing Activities						
Grants, Subsidies and Contributions	12(b)	1,623,565	1,239,597	1,373,131	133,534	11%
Proceeds from Disposal of Assets	8	96,100	72,075	70,909	(1,166)	(2%)
Land and Buildings	9(a)	(33,590)	(33,590)	(33,829)	(239)	(1%)
Plant and Equipment		-	-	-	-	
Furniture and Equipment		-	-	-	-	
Infrastructure - Roads	9(b)	(1,874,394)	(1,171,046)	(695,890)	475,156	41%
Infrastructure - Bridges	9(c)	(100,000)	(75,006)	-	75,006	100%
Net Amount from Investing Activities		(288,319)	32,030	714,321		
Financing Activities						
Proceeds from New Loans	11	70,000	-	-	-	
Proceeds from New Debentures	11	16,777	8,388	8,997	609	7%
Transfer from Reserves	7	165,123	95,943	20,946	(74,997)	(78%)
Repayment of Debentures	11	(52,228)	(34,419)	(34,925)	(506)	(1%)
Transfer to Reserves	7	(119,446)	(25,815)	(22,729)	3,086	12%
Net Amount from Financing Activities		80,226	44,097	(27,711)		
Closing Funding Surplus / (Deficit)	3	-	849,109	1,431,012		

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF VICTORIA PLAINS

STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 31 March 2020

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$
Land and Buildings	9(a)	33,590	33,829
Infrastructure - Roads	9(b)	1,874,394	695,890
Infrastructure - Bridges	9(c)	100,000	-
Total Capital Expenditure		2,007,984	729,720
Capital Acquisitions Funded by:			
Capital Grants and Contributions		1,623,565	637,864
Borrowings		70,000	-
Other (Disposals and C/Fwd)		96,100	70,909
Council Contribution - From Reserves		165,123	20,946
Council Contribution - Operations		53,196	-
Total Capital Acquisitions Funding		2,007,984	729,720

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Victoria Plains for the 2019/20 year is \$25,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated. The Adopted Budget is used in the report until superseded by the Budget Review.

Preparation

Prepared by: Glenn Boyes
Reviewed by: Travis Bate
Date prepared: 15 Apr 20

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

With the exception of the cash flow statement and rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognized in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(j).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Rates, Grants, Donations and Other Contributions

Revenue from rates, grants, donations and other contributions are recognised when; the Shire gains control over the related assets, the assets can be measured reliably, it is probable that economic benefits associated with the transaction will flow to Shire, and specific criteria relating to the type of revenue, as noted below, have been satisfied.

Conditional Grants, Subsidies and Contributions

Revenue subject to conditions or obligations are recognised as above unless the conditions or obligations were not fully performed as at the reporting date. Revenue held at reporting date by the Shire, and are subject to discharging the required conditions or obligations, are recognised as liabilities.

Rate Revenue

The Shire gains control over rate revenue at the earlier of the rating period or the receipt of rates.

(e) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (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 where applicable.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, bonds and deposits, overdrafts, excess rates, unspent grant funds, on call deposits, and term deposits with maturities equal to or less than three months. Cash and cash equivalents are typically characterised as highly liquid investments with little risk of experiencing material changes in value. Further information is provided in Note 1(g)(ii).

(g) Financial Instruments

Initial Recognition and Measurement

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial Assets

Financial assets are divided into the following categories which are described in further detail below:

- (i) Loans and Receivables;
- (ii) Financial Assets at Fair Value Through Profit or Loss;
- (iii) Available-for-sale Financial Assets; and
- (iv) Held-to-maturity Investments.

Financial assets are assigned to the different categories on initial recognition, depending on the characteristics of the instrument and its purpose. A financial instrument's category is relevant to the way it is measured and whether any resulting income and expenses are recognised in profit or loss or in other comprehensive income.

All income and expenses relating to financial assets are recognised in the statement of comprehensive income under the heading 'Comprehensive Income / Expense'.

(i) Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in the statement of comprehensive income.

In some circumstances, the Shire renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the Shire does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Financial Instruments (Continued)

(ii) Financial Assets at Fair Value Through Profit or Loss (FVTPL)

Financial assets at fair value through profit or loss include financial assets:

- acquired principally for the purpose of selling in the near future;
- designated by the entity to be carried at fair value through profit or loss upon initial recognition; or
- which are derivatives not qualifying for hedge accounting.

Term deposits with maturities greater than three months from initial recognition are classified as FVTPL instruments.

(iii) Available-for-sale Financial Assets

Available-for-sale financial assets are non-derivative financial assets that do not qualify for inclusion in any of the other categories of financial assets or which have been designated in this category.

(iv) Held-to-maturity Investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity. Investments are classified as held-to-maturity if it is the intention of the Shire's management to hold them until maturity.

Held-to-maturity investments are subsequently measured at amortised cost using the effective interest method, with revenue recognised on an effective yield basis. In addition, if there is objective evidence that the investment has been impaired, the financial asset is measured at the present value of estimated cash flows. Any changes to the carrying amount of the investment are recognised in the statement of comprehensive income.

Financial Liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities depending on the purpose for which the liability was acquired.

The Shire's financial liabilities include borrowings, trade and other payables (including finance lease liabilities), which are measured at amortised cost using the effective interest rate method. Further information is provided in Note 1(k).

Impairment of Financial Assets

At the end of the annual reporting period the Shire assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

Impairment of loans and receivables are reduced through the use of an allowance account, all other impairment losses on financial assets at amortised cost are taken directly to the asset. Subsequent recoveries of amounts previously written off are credited against other expenses in the statement of comprehensive income. Further information is provided in Note 1(n).

De-recognition of Financial Instruments

Financial assets are de-recognised when the Shire no longer holds the rights to receive cash flows from the asset, or no longer has any significant involvement in the risks and benefits associated with it.

Financial liabilities are de-recognised when the related obligations are discharged, expired, or cancelled. Any difference between the carrying value of the liability and the consideration paid, including non-cash amounts, is recognised in the

(h) Inventories

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 related to completion and its sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets

Initial recognition of an asset is recognised at cost where the fair value of the asset, at the date of acquisition, is equal to or greater than \$5,000.

Subsequent Measurement

All asset classes are measured using the revaluation model. All asset classes are revalued at least every three years and no more than five years.

Impairment of Non-financial Assets

At the end of each annual reporting period the Shire determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists the recoverable amount of the asset is estimated. Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in the statement of comprehensive income.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(j) Depreciation of Non-current Assets

Fixed assets, excluding freehold land, are depreciated on a straight-line basis over the asset's useful life to Shire, commencing when the asset is ready for use. The estimated useful lives used for each class of depreciable asset are shown below in years:

Asset	Years
Buildings	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	50 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 80 years
Sewerage piping	80 years
Bridges	60 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Land Under Local Government Control

Regulation 16 in the *Local Government (Financial Management) Regulations 1996* prohibit certain assets to be included in the financial report of a local government and require other assets to be included. The regulation therefore supersedes the reporting requirements of AASB 1051 *Land Under Roads* (p.15) and AASB 116 *Property, Plant and Equipment* (p.7)

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets (Continued)

Land Under Local Government Control (Continued)

Asset not to be included in the financial report include Crown Land managed by the Shire which is a public thoroughfare, and Crown land or land owned by another person which is managed or controlled by the Shire, except if it is a golf course, showground, racecourse, or any other sporting or recreational facility of State or regional significance. Therefore assets, such as land under roads, purchased after 01 July 2008 do not form part of the financial statements.

Assets required to be included under Regulation 16 include a structure or any other improvement on the land referred to above, and an easement granted to the Shire over any land.

(k) Trade and Other Payables

Trade and other payables are unpaid current liabilities owed for goods and services provided to the Council prior to the end of the financial year. The amounts are unsecured and are normally paid within 30 days of recognition.

(l) Employee Benefits

Provision is made for the Shire's liability for employee benefits arising from services rendered by employees to the end of the annual reporting period. Employee benefits that are expected to be wholly settled within one year are measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on 10 year Australia Government Bonds. Changes in the measurement of the liability are recognised in the statement of comprehensive income.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. All other borrowing costs are recognised as an expense in the period in which they are incurred.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-current Classification

The report classifies current and non-current balances as defined by the *Local Government (Financial Management) Regulations 1996*, AASB 101 *Presentation of Financial Statements*, or by another applicable regulation or interpretation.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Non-operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Interest Expenses

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

Other Expenditure

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Program Classifications (Function / Activity)

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

GOVERNANCE

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and rate payers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue. Costs incurred in obtaining general purpose funding (rates and general purpose grants), including costs of property valuations and rates assessments and collections.

LAW, ORDER AND PUBLIC SAFETY

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Control the quality of food and water. Environmental Health Officer twice per year.

EDUCATION AND WELFARE

Provide a range of appropriate services via the Community Resource Centre.

HOUSING

Provide housing for staff.

COMMUNITY AMENITIES

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Maintenance of public use buildings and areas including various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting, etc.

ECONOMIC SERVICES

Tourism and area promotion. Building Control.

OTHER PROPERTY AND SERVICES

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

2. EXPLANATION OF MATERIAL VARIANCES

Variances which have exceeded the thresholds are listed below by Program. Significant variances within the Program are listed underneath it by Nature or Type.

The material variance adopted by Council for the 2019/20 year is \$10,000 and 10%.

Reporting Program	Var \$	Var %	Var	Explanation of Variance
Operating Revenues				
Other Property and Services	(12,547)	(38%)	▼	Private Works and Fuel Rebate under budget.
Operating Expense				
Governance	74,291	17%	▲	Consultants, Office Expenses over budget. Legal, Allocations, Public Relations, Sitting Fees, Insurance under budget.
Law, Order and Public Safety	10,640	4%	▲	Fire Prevention over budget. Depreciation, Animal Control, ES Manager under budget.
Housing	(45,430)	(29%)	▼	Loss on Disposal over budget (Land).
Community Amenities	21,482	6%	▲	Landfill maintenance over budget. Town Planner under budget.
Recreation and Culture	(67,391)	(13%)	▼	Town Garden maintenance, Calingiri Football Ground maintenance over budget.
Transport	(66,362)	(2%)	▼	Grading, Bitumen Mtce, Stormwater Damage over budget. Depreciation under budget.
Economic Services	12,836	10%	▲	Caravan Park, Building Control under budget.
Other Property and Services	48,795	183%	▲	Salaries under budget. Legal, Overheads over budget. Expenses over allocated.
Capital Revenues				
Grants, Subsidies and Contributions	133,534	11%	▲	Mogumber - Yarawindah Road, RTR over budget.
Capital Expenses				
Infrastructure - Roads	475,156	41%	▲	Mogumber - Yarawindah Road, Bolgart East Seal over budget.
Infrastructure - Bridges	75,006	100%	▲	Project not started yet.
Financing				
Transfer from Reserves	(74,997)	(78%)	▼	Timing of Reserve transfers.
Nature or Type				
Operating Revenues				
Grants, Subsidies and Contributions	15,887	3%	▲	ESL grant over budget.
Fees and Charges	(22,683)	(12%)	▼	Private Works, Pet Licencing, Effluent Scheme, Caravan Park, Building Application fees under budget. Planning Applications over budget.
Interest Earnings	(13,649)	(43%)	▼	Muni Fund, Reserves, under budget. Calingiri Football Club Loan payment.
Operating Expense				
Employee Costs	(14,851)	(1%)	▼	Town Garden maintenance, Calingiri Football Ground, Stormwater Damage over budget. Works Wages under budget.
Materials and Contracts	(44,869)	(4%)	▼	Consultants, Office Costs, Landfill Mtce, Grading, Bitumen Mtce, Stormwater Damage, Legal Cessation over budget. Legal, Town Planner under budget.
Depreciation on Non-current Assets	34,787	1%	▲	Tracking under budget.
Insurance Expenses	16,990	12%	▲	Administration insurance under budget.
Other Expenditure	46,290	36%	▲	Public Relations, Sitting Fees under budget.
Loss on Disposal of Assets	(40,008)	(291%)	▼	Loss on Disposal over budget (Land).

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

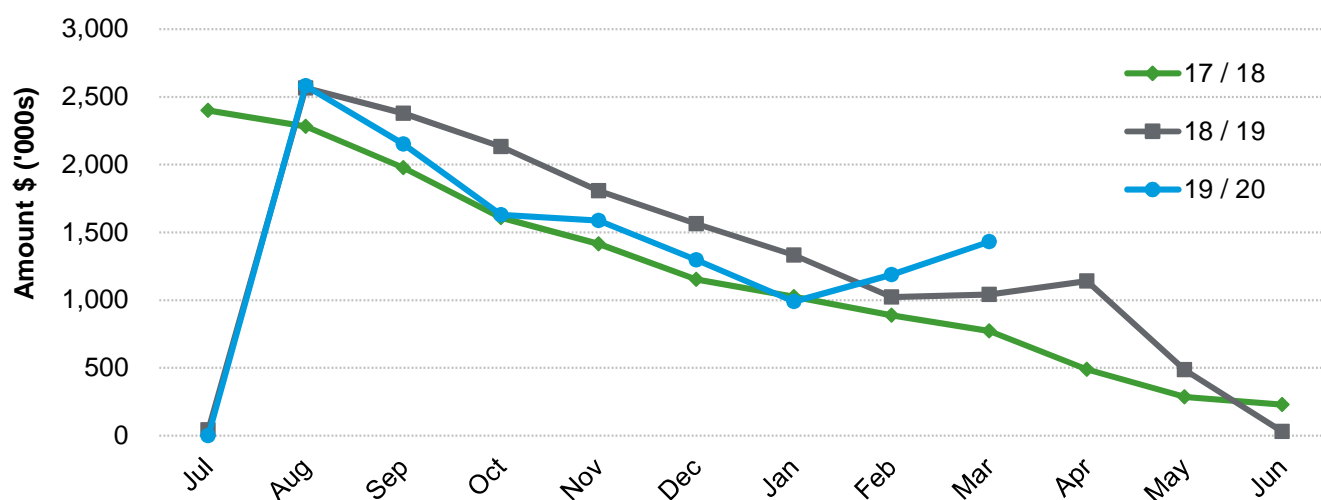
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Mar 20 \$	Prior Year Closing 30 Jun 19 \$	This Time Last Year 31 Mar 19 \$
Current Assets				
Cash Unrestricted	4	1,270,014	352,718	1,560,304
Cash Restricted	4	471,901	470,117	534,847
Cash Bonds and Deposits	4	15,668	15,123	-
Receivables - Rates	6(a)	71,333	22,201	49,022
Receivables - Sundry	6(b)	421,710	173,231	167,590
Receivables - Other		73,420	300,243	-
Receivables - Loans	11	3,945	17,678	-
Provision for Doubtful Debts		(32,195)	(32,195)	-
Inventories		42,924	33,416	36,983
Total Current Assets		2,338,721	1,352,532	2,348,746
Current Liabilities				
Payables - Sundry		(145,474)	(367,074)	(972,920)
Payables - Other		(91,682)	(250,185)	-
Rates Received in Advance		(9,461)	(35,434)	-
Deposits and Bonds		(18,467)	(15,123)	-
Loan Liabilities	11	(18,204)	(53,129)	(22,747)
Total Payables		(283,288)	(720,945)	(995,667)
Provisions		(163,322)	(167,044)	(136,945)
Total Current Liabilities		(446,611)	(887,989)	(1,132,612)
Less: Cash Reserves	7	(471,901)	(470,117)	(534,847)
Less: Movement in Provisions		(3,721)	-	-
Add: Loan Principal (Current)		14,524	35,451	22,747
Add: Trust Transactions to Municipal		-	-	5,010
Net Funding Position - Surplus / (Deficit)		1,431,012	29,877	709,044

Liquidity over the Year



Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2020

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
Cash					%	
Cash on Hand	590		590	N/A	0.00	N/A
Municipal Fund	611,717		611,717	Bendigo	0.00	N/A
Municipal Savings	3,594		3,594	Bendigo	0.25	N/A
Municipal 3 Months (#1)	152,057		152,057	Bendigo	1.55	03 Apr 20
Municipal 3 Months (#7)	502,057		502,057	Bendigo	1.45	03 Apr 20
Reserve Funds		362,778	362,778	Bendigo	0.25	N/A
Bonds and Deposits		15,668	15,668	Bendigo	0.00	N/A
Financial Assets at Amortised Cost						
Reserve Funds		109,123	109,123	Bendigo	1.20	05 Sep 20
Total Cash and Financial Assets	1,270,014	487,569	1,757,583			

5. TRUST FUND

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

Description	Opening Balance 01 Jul 19 \$	Amount Received \$	Amount Paid \$	Closing Balance 31 Mar 20 \$
	-	-	-	-
Total Funds in Trust	-	-	-	-

Comments / Notes

No funds were held in Trust at reporting date.

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

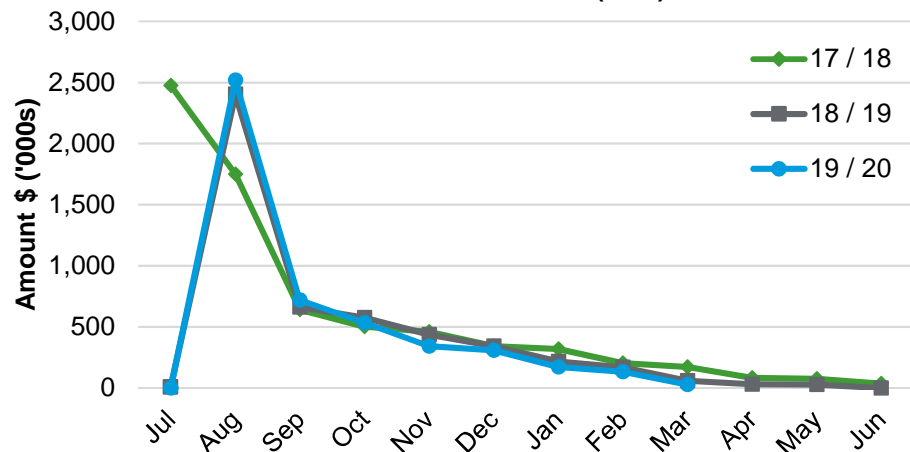
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2020

6. RECEIVABLES

(a) Rates Receivable

	31 Mar 20
	\$
Rates Receivables	71,333
Rates Received in Advance	(9,461)
Total Rates Receivable Outstanding	61,872
Closing Balances - Prior Year	22,201
Rates Levied this Year	2,591,159
Closing Balances - Current Month	(71,333)
Total Rates Collected to Date	2,542,027
Percentage Collected	97%

Rates Receivable (YTD)



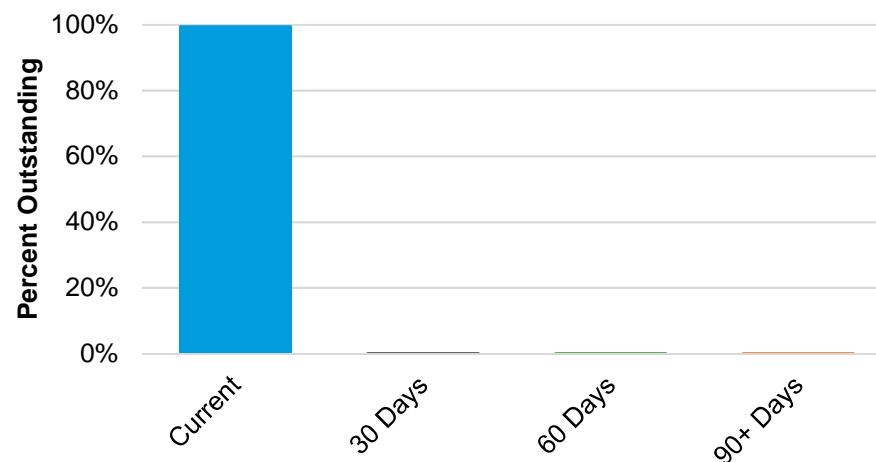
Comments / Notes

Rubbish fees included in YTD graph

(b) General Receivables

	31 Mar 20
	\$
Current	420,259
30 Days	826
60 Days	275
90+ Days	350
Total General Receivables Outstanding	421,710

General Receivables



Comments / Notes

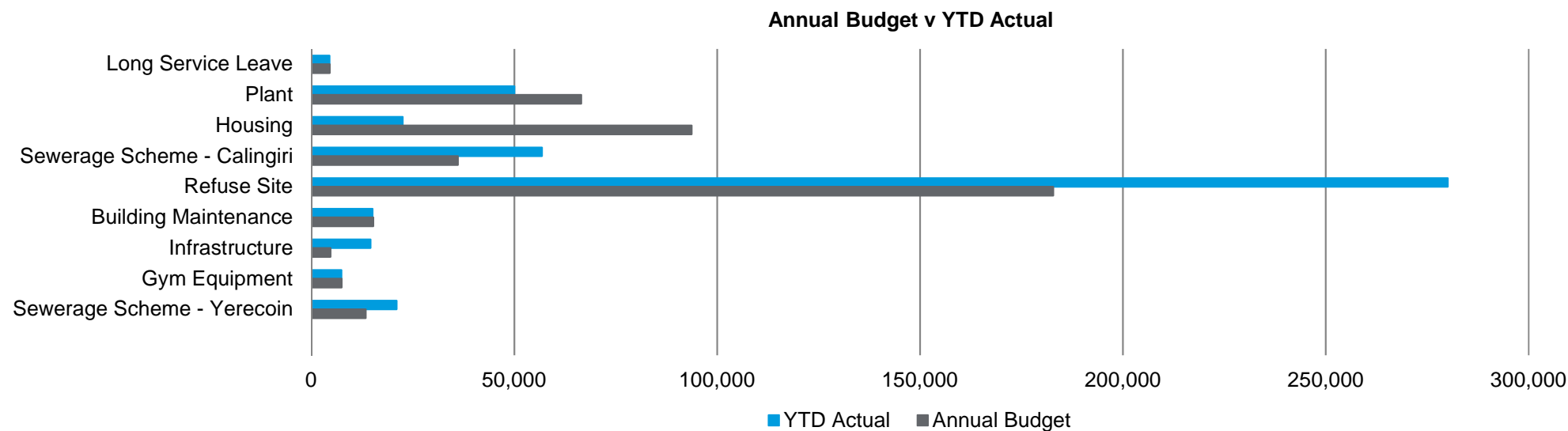
Amounts shown above include GST (where applicable)

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2020

7. CASH BACKED RESERVES

Reserve Name	Annual Budget				YTD Actual				
	Balance	Transfers	Interest	Transfer	Balance	Transfers	Interest	Transfer	Balance
	01 Jul 19	from	Received	to	30 Jun 20	from	Received	to	31 Mar 20
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave	4,437	-	61	-	4,498	-	17	-	4,454
Plant	49,808	-	689	16,000	66,497	-	189	-	49,997
Housing	22,400	(5,000)	310	76,000	93,710	-	85	-	22,485
Sewerage Scheme - Calingiri	77,578	(42,249)	783	-	36,112	(20,946)	215	-	56,847
Refuse Site	278,983	(100,000)	3,857	-	182,840	-	1,058	-	280,041
Building Maintenance	15,032	-	208	-	15,240	-	57	-	15,089
Infrastructure	14,535	(10,000)	201	-	4,736	-	55	-	14,590
Gym Equipment	7,344	-	101	-	7,445	-	28	-	7,372
Sewerage Scheme - Yerecoin	-	(7,874)	290	20,946	13,362	-	79	20,946	21,025
Total Cash Backed Reserves	470,117	(165,123)	6,500	112,946	424,440	(20,946)	1,783	20,946	471,900



SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
PE097 Toro Z580D 25hp Ride On Mower	-	4,100	4,100	-
Community Vehicle	12,087	16,000	3,913	-
Housing				
Land and Buildings				
44 Edmonds Street	94,336	76,000	-	(18,336)
Total Disposal of Assets	106,423	96,100	8,013	(18,336)
Total Profit or (Loss)				(10,323)

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
PE097 Toro Z580D 25hp Ride On Mower	-	-	-	-
Community Vehicle	-	-	-	-
Housing				
Land and Buildings				
44 Edmonds Street	124,669	70,909	-	(53,760)
Total Disposal of Assets	124,669	70,909	-	(53,760)
Total Profit or (Loss)				(53,760)

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance					
Admin Office Upgrade		12,000	12,000	11,161	839
		12,000	12,000	11,161	839
Housing					
44 Edmonds Street Upgrade		2,000	2,000	-	2,000
		2,000	2,000	-	2,000
Other Property and Services					
Depot Office Upgrade		19,590	19,590	22,669	(3,079)
		19,590	19,590	22,669	(3,079)
Total Land and Buildings		33,590	33,590	33,829	(239)

(b) Infrastructure - Roads

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport					
AG Lime - Calingiri / Toodyay Intersection		65,408	65,408	93,220	(27,812)
Bolgart East Road Final Seal	RRG	259,400	194,535	-	194,535
Bolgart East Road Final Seal	RTR	29,500	22,113	-	22,113
Bolgart West Road	Council	20,746	15,570	-	15,570
Duggan Road	Council	-	-	-	-
Gillingarra Glentromie Road	Council	18,000	13,482	-	13,482
New Norcia-Gillingarra Road 19/20	RTR	114,000	85,482	-	85,482
Mogumber-Yarawindah Road		1,000,000	500,001	267,115	232,886
Toodyay-Bindi Bindi Road 19/20	RTR	262,000	196,479	251,580	(55,101)
Toodyay-Bindi Bindi Road 18/19	RRG	7,000	3,498	-	3,498
Woods Road	Council	95,340	71,478	83,975	(12,497)
Yerecoin SE Road 18/19	RTR	3,000	3,000	-	3,000
		1,874,394	1,171,046	695,890	475,156
Total Infrastructure - Roads		1,874,394	1,171,046	695,890	475,156

(c) Infrastructure - Bridges

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport					
Glentromie-Yerecoin Road Bridge	RTR	100,000	75,006	-	75,006
		100,000	75,006	-	75,006
Total Infrastructure - Bridges		100,000	75,006	-	75,006
Total Capital Expenditure		2,007,984	1,279,642	729,720	549,922

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
General Rates								
GRV	1,794,146	0.105810	162	189,839	189,839	-	-	189,839
UV	321,973,750	0.007051	302	2,270,237	2,270,237	(2,583)	(785)	2,266,869
Total General Rates				2,460,076	2,460,076	(2,583)	(785)	2,456,707
Minimum Rates								
GRV	81,774	436.80	65	28,392	28,392	-	-	28,392
UV	1,726,321	572.00	53	30,316	30,316	-	-	30,316
Total Minimum Rates				58,708	58,708	-	-	58,708
Total General and Minimum Rates				2,518,784	2,518,784	(2,583)	(785)	2,515,415
Other Rate Revenue								
Facilities Fees (Ex Gratia)				76,000				75,744
Total Rate Revenue				2,594,784				2,591,159

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2020

11. INFORMATION ON BORROWINGS

Debenture Repayments*

	01 Jul 19	New Loans	Principal Repayments	Annual Budget Interest Repayments	Principal Outstanding	Principal Repayments	YTD Actual Interest Repayments	Principal Outstanding
	\$	\$	\$		\$	\$	\$	\$
Housing								
Loan 82 Calingiri Sports Pavilion	59,114	-	18,838	2,903	40,276	9,315	1,198	49,799
Economic Services								
Loan 84 Piawaning Water Supply	135,222	-	16,613	4,200	118,609	16,613	2,584	118,609
Recreation and Culture								
Loan 83 Calingiri Football Club	222,074	-	16,777	11,723	205,297	8,997	3,310	213,077
Transport								
Mogumber-Yarawindah Project**	-	70,000	-	-	70,000	-	-	-
Total Debenture Repayments	416,410	70,000	52,228	18,826	434,182	34,925	7,092	381,485

Self Supporting Loans

	01 Jul 19	New Loans	Principal Repayments	Annual Budget Interest Repayments	Principal Outstanding	Principal Repayments	YTD Actual Interest Repayments	Principal Outstanding
	\$	\$	\$		\$	\$	\$	\$
Recreation and Culture								
Loan 83 Calingiri Football Club	222,074	-	16,777	11,723	205,297	8,997	4,735	213,077
Total Self Supporting Loans	222,074	-	16,777	11,723	205,297	8,997	4,735	213,077

Comments / Notes

* - All debenture repayments were financed by general purpose revenue.

** - Mogumber-Yarawindah Project loan not advanced at reporting date.

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Governance				
Traineeship Grant	DPIRD	30,000	30,000	30,000
General Purpose Funding				
General Commission Grants	WALGGC	279,811	209,856	210,285
Law, Order and Public Safety				
ESL BFB Operating Grant	DFES	45,116	25,716	39,961
DFES Commission on ESL Levy	DFES	4,000	2,997	4,000
Education and Welfare				
Seniors Week/TAVD Community	DLGC	2,000	1,494	(1,000)
WA Youth Week Grant	DLGC	1,000	747	-
Community Development Programs		5,000	3,744	-
Transport				
Roads Commission Grants	WALGGC	251,018	188,262	188,278
Street Lighting	MRWA	1,000	747	-
Direct Road	MRWA	123,211	123,211	131,137
Total Operating Grants, Subsidies and Contributions		742,156	586,774	602,661

(b) Non-operating Grants, Subsidies and Contributions

Transport				
Regional Road Group - Road Projects	Main Roads WA	257,921	193,440	176,938
Roads to Recovery	Dept of Infrastructure	344,595	258,444	344,595
Mogumber - Yarawindah Road	Main Roads WA	933,333	699,999	746,666
Ag-Lime Project	Main Roads WA	87,716	87,714	104,932
Total Non-Operating Grants, Subsidies and Contributions		1,623,565	1,239,597	1,373,131
Total Grants, Subsidies and Contributions		2,365,721	1,826,371	1,975,792

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

13. BUDGET AMENDMENTS

GL	Description	Classification	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
	Opening Surplus Adjustment (Non-cash)				(155,449)
	Operating Revenue				
10431	Commissions	Budget Review		(4,200)	(159,649)
10433	Sundry Income	Budget Review	2,856		(156,793)
10436	Grant - Traineeship (DPIRD)	Budget Review	30,000		(126,793)
10923	Calingiri Aged Person Unit 4 - 11 Harrington Street	Budget Review		(5,760)	(132,553)
11020	Effluent Scheme Income - Calingiri	Budget Review	5,404		(127,149)
11103	Calingiri Gymnasium	Budget Review	741		(126,408)
11410	Sundry Income	Budget Review	630		(125,778)
11411	Diesel Fuel Rebate	Budget Review	25,470		(100,308)
	Operating Expenses				
20403	Election Expenses	Budget Review	1,915		(98,393)
20404	Conferences & Seminars - Local Government Week	Budget Review	681		(97,712)
20405	Conferences & Seminars - Councillor Training	Budget Review	15,000		(82,712)
20406	Meeting Costs	Budget Review		(1,190)	(83,902)
20408	Sundry	Budget Review	3,000		(80,902)
20414	Subscriptions - Members	Budget Review		(5,500)	(86,402)
20430	Salaries & Wages	Budget Review	18,377		(68,025)
20432	Finance and Administration Manager Package	Budget Review	9,000		(59,025)
20435	Computing/IT Support	Budget Review		(15,043)	(74,068)
20437	Staff Recruitment	Budget Review	7,500		(66,568)
20438	Staff Training	Budget Review	8,000		(58,568)
20442	Subscriptions - Admin	Budget Review		(1,603)	(60,171)
20444	Postage	Budget Review	2,500		(57,671)
20451	Consultancy/Contractors	Budget Review	2,000		(55,671)
20452	Legal Fees - Administration	Budget Review		(65,000)	(120,671)
20500	Fire Prevention	Budget Review		(497)	(121,168)
20510	Mtce of Plant & Equip (FESA Fire Trucks)	Budget Review		(4,387)	(125,555)
20520	Animal Control	Budget Review		(545)	(126,100)
20534	Ranger Services	Budget Review		(994)	(127,094)
20710	Mosquito Control	Budget Review	729		(126,365)
20804	Community Development Expenditure	Budget Review		(2,295)	(128,660)
20809	Grants Officer - External	Budget Review	11,000		(117,660)
20901	Staff Housing Building & Surrounds Maintenance	Budget Review	25,000		(92,660)
20903	Calingiri Aged Person Units Maintenance	Budget Review	2,000		(90,660)
20905	Bolgart Aged Person Units - Maintenance	Budget Review	6,000		(84,660)
21005	Landfill Site Maintenance	Budget Review	201,000		116,340
21033	Jet Cleaning & CCTV of Sewer Mains - Calingiri	Budget Review	23,835		140,175
21037	Jet Cleaning & CCTV of Sewer Mains - Yerecoin	Budget Review	8,816		148,991

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2020

13. BUDGET AMENDMENTS (Continued)

GL	Description	Classification	Increase in Cash	Decrease in Cash	Running Balance
			\$	\$	\$
Operating Expenses (Continued)					
21102	Piawaning Hall	Budget Review		(1,064)	147,927
21103	Mogumber Hall	Budget Review	7,209		155,136
21104	Gillingarra Hall	Budget Review	800		155,936
21105	Yerecoin Hall	Budget Review	1,000		156,936
21110	Town & Gardens Maintenance	Budget Review		(20,000)	136,936
21130	Library - Salaries & Wages	Budget Review		(88)	136,848
21200	Maintenance Grading	Budget Review		(121,507)	15,341
21202	Bitumen Maintenance	Budget Review	35,000		50,341
21203	Signage & Guideposts	Budget Review		(40,427)	9,914
21204	Tree Lopping/Verge Maintenance	Budget Review	40,000		49,914
21206	Town Streets Maintenance	Budget Review	16,000		65,914
21207	Roads Stormwater Damage (includes call-outs)	Budget Review		(28,105)	37,809
21209	Bridge & Culvert Maintenance	Budget Review		(18,443)	19,366
21212	Traffic Signs & Control Equipment	Budget Review		(3,764)	15,602
21218	Minor Plant/Equipment Purchases	Budget Review		(4,100)	11,502
21420	Depot Maintenance	Budget Review	8,000		19,502
21300	Noxious Weeds & Pest Control	Budget Review	18,680		38,182
21321	Caravan Parks and Camping Grounds Operating	Budget Review		(75)	38,107
21410	Salaries & Wages	Budget Review		(115,828)	(77,721)
21411	Works Manager Package	Budget Review		(3,033)	(80,754)
21412	Superannuation	Budget Review		(3,453)	(84,207)
21413	Insurance	Budget Review		(20,327)	(104,534)
21415	Conferences & Seminars	Budget Review	863		(103,671)
21416	Engineering Services	Budget Review		(4,000)	(107,671)
21422	Staff Training	Budget Review	7,703		(99,968)
21433	Insurance & Licences	Budget Review		(3,510)	(103,478)
21445	Legal Fees - Cessation of EBA	Budget Review		(3,327)	(106,805)
21490	Workshop Overheads Recovered	Budget Review	214,088		107,283
21495	Plant Recovery	Budget Review		(28,630)	78,653
21496	Gross Salaries & Wages	Budget Review		(185,598)	(106,945)
21497	Salaries & Wages Allocated	Budget Review	114,591		7,646
Capital Revenue					
16018	AG Lime Route 2 - Other Contributions	Budget Review		(680,000)	(672,354)
16054	R4R CLGF Grants - Road Projects	Budget Review		(592,284)	(1,264,638)
16091	MRWA Mogumber - Yarawindah Rd	Budget Review	933,333		(331,305)
95111	Transfers from Plant Reserves	Budget Review	100,000		(231,305)
95111	Transfers to Plant Reserves	Budget Review		(16,000)	(247,305)
95121	Transfers to Housing Reserves	Budget Review		(76,000)	(323,305)
16088	Proceeds from Sale of Plant	Budget Review	16,000		(307,305)
16090	Proceeds - 44 Edmonds Street	Budget Review	76,000		(231,305)
94000	Proceeds from New Loan	Budget Review	70,000		(161,305)
Capital Expenditure					
40110	44 Edmonds Street - Housing upgrade	Budget Review	3,000		(158,305)
40021	Roadworks - Council & Direct Road Funding	Budget Review	100,500		(57,805)
40024	RTR Funded Infrastructure	Budget Review			(57,805)
40025	AG Lime Route Capital Expenditure	Budget Review	1,046,395		988,590
40322	Roadworks - State Freight Network	Budget Review		(1,000,000)	(11,410)
40063	Depot Office Upgrade	Budget Review	11,410		-
Amended Budget Totals			3,232,026	(3,076,577)	-



Amended Policy 1.5

Strategic Policy Framework

Responsible Areas	Council/Governance
Responsible Officer	Chief Executive Officer
Affected Personnel	Elected Members, Management Team, Governance Officer, Executive Assistant/OCM

Objective

To ensure that all policies within the Shire are relevant, clear, consistent, authorised at the correct level and reflective of good governance across the district.

Scope

1. This policy applies to all employees and Elected Members involved in the review, development, preparation and adoption of policies regarding the governance and the performance of the Shire.
2. Additions, deletions or alterations to Council Policy shall only be made by specific Council resolution stating:
 - a) the current Council Policy number if an amendment or deletion,
 - b) the proposed policy number to clearly indicate functional area if a new Council Policy, and
 - c) proposed wording and justification for the amendment, deletion or adoption.
3. This policy amends and replaces former Policy 1.5 Council Policy – making, amending, deleting.

Policy

The Shire of Victoria Plains will operate with three layers of documentation to govern its operations and practices to maintain longevity and ensure standardised service delivery to the community in line with the principle of achieving better practice.

These layers are:

- A. Council Policy. Council Policies must be adopted by Council and provide the Chief Executive Officer (CEO) with high level rules/limits/boundaries in respect to decision making and actions to be undertaken by the local government.
- B. Executive Policy. Is a policy implemented by the CEO to staff and establishes a whole of organisation approach to operational practices. An executive policy is also known as an executive instruction.
- C. Procedures/Manuals. Procedures detail the key processes, operations and activities conducted within a position on a day to day basis. This will provide the Shire with a record of operational practices and allow for an open transfer of knowledge and business continuity where necessary.
- D. Reusable Components and Measurements of Success. What are the tools and templates that can be used to achieve a policy outcome and how will the Shire measure the success regarding its policies?

The underpinning requirements for each layer is provided in Attachment A: 1.5 Prescriptive Requirements.

The CEO is to maintain the official copy of the Council Policy Manual, updated as soon as possible after each authorised resolution of Council.

Definitions



Nil

Relevant management practices/documents

Shire of Victoria Plains Council Policy Manual

Legislation/local law requirements

Local Government Act 1995: Section 2.7 and Section 5.41

Office Use Only				
Relevant delegations				
Initial Council adoption	Date	16 May 2018	Resolution #	
Last reviewed	Date	N/A	Resolution #	
Next review due	Date	May 2022		

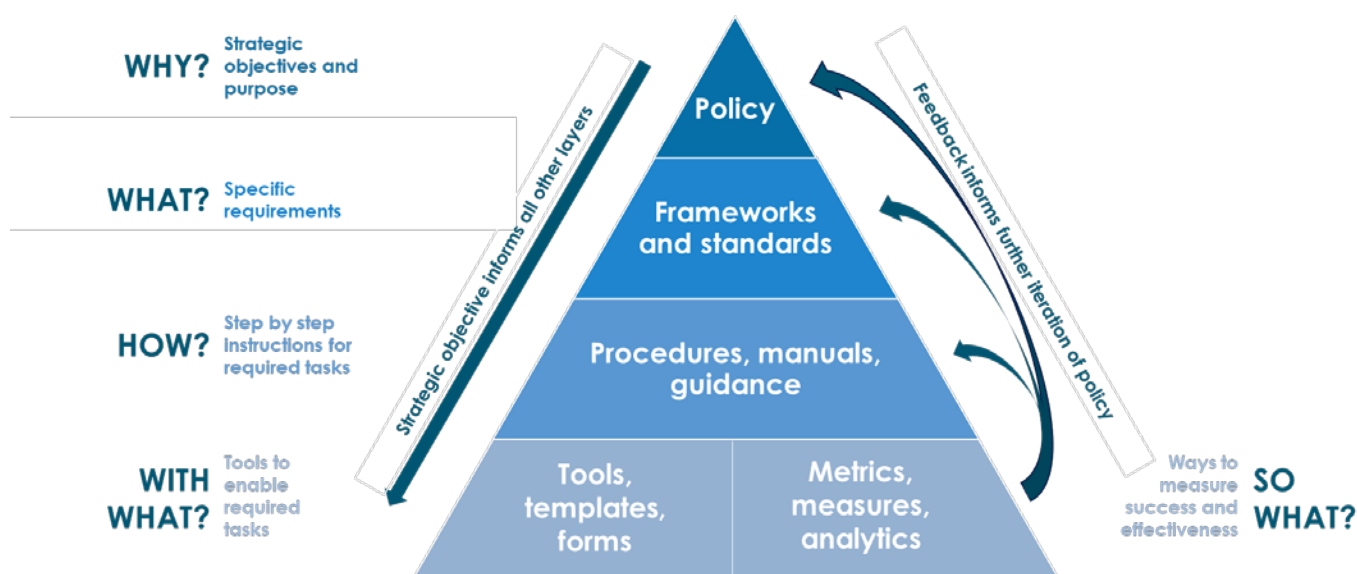


Attachement A 1.5 – Prescriptive Requirements (Laws, Frameworks, Standards)

THE POLICY FRAMEWORK

The Model

The policy hierarchy is encapsulated in a model developed by the Policy Lab (NSW). How a policy is implemented within an organisation can be seen in the following pyramid:



Essentially, a council policy is the intent (strategic direction) of Council whereas delegations are about “who may” conduct a particular requirement. Accordingly, a council policy may not be altered without a decision of Council.

Therefore the purpose of policy documents is to enable the effective and efficient management of Shire resources and to assist staff and Council achieve an equitable decision making process. Written policies also enable the community to be aware of the reasoning behind administrative and Council decisions, and to be familiar with the philosophy behind individual decisions.

If it is not in the Council Policy Manual, it may be usual practice, but it is not Council Policy. Unless it is specifically stated in a resolution that the authority is to be included in the Policy Manual, it is to be considered that the authority to act, is for a specific matter and is not general or on-going.

Key Elements – Council Policies

With the exception of a Council Policy established under a Town Planning Scheme, legislative framework or Australian Standard which determines the policy format, all policies must use the below format:

Format (Template Attached)

1. Council Policy Title – this is to be included within the header with the Shire logo to ensure it carries across all pages of the Policy.
2. Policy Objective – this is to outline the key reason why the policy is being developed in the first place and the benefit of having it in place.



3. Policy Scope – this determines who the policy is to apply to i.e. is it being set to govern councillor actions or employee actions
4. Policy Detail – this is where the actual content of the policy is to be included.
5. Definitions – if any acronyms or technical terminology is used within the policy then it should be defined within this section.
6. Related Legislation – this is where any Act or legislative framework that is linked to the Policy would be listed and where possible specific sections should be referenced.
7. Other Related Policies/Key Documents – this will detail and other related council or executive policies or key documents that guide the implementation of the policy.
8. Delegated Authority – detail any delegated authorities that need to align with the policy.
9. Review Date – the date the Council Policy is due for review.
10. History – details of original adoption date and previous revisions.

Policy Process

All Council Policies are to be considered in their own right and the Shire must maintain a list of all adopted policies and when they are next due for review.

Once a Council Policy has been adopted it must be published on the Shire website to improve transparency and understanding of Shire practices.

Outlined below is a standard process that will be followed by the Shire for the development and adoption of new or substantially amended Council Policies:

- i. Need for Policy or review identified;
- ii. Draft Policy developed;
- iii. Draft Policy reviewed by CEO;
- iv. Draft Policy submitted to Council with a report outlining the reasoning behind the policy and requesting approval to develop further/undergo public consultation;
- v. Draft Policy revised based on public consultation**;
- vi. Report submitted to Council outlining the results of public consultation, any changes made since the initial draft and requesting formal adoption;
- vii. After adoption the list of Council Policies must be updated to keep an accurate measure of what policies are in place or due for review.

** In order to add rigour to the Council Policy process the Shire may implement a public engagement process for the adoption of new or significantly amended council policies. Public consultation will be for a minimum of 14 days and the Shire will notify the community via a notice placed on the Shire's website, in the Newsletter, Noticeboards and where appropriate on the Shire's social media platforms.

Important: All Council Policies must be recorded and reviewed at a minimum every 2 years.



Key Elements - Executive Policy (Executive Instruction)

An Executive Policy adopted by the CEO is to establish a whole of organisation approach to operational practices. Executive Policies may be used to:

- Specify in detail how the administration will carry out, apply or action a Council Policy;
- Establish a minimum standard or rule to be applied across the organisation in areas such as Information Communication Technology and Human Resources to ensure there is a consistent approach.

Executive Policies are created as internal documents for operational purposes and do not require Council adoption. However, the CEO may discuss the development of Executive Policies with Council, or an appropriate Committee of Council and seek input regarding their development.

The CEO is responsible for determining the format and content of Executive Policies but they must be reviewed at a minimum every 2 years.

Key Elements - Procedures/Manuals

As part of continuing better practice through continuous improvement, it is acknowledged that the CEO will encourage all employees to establish and keep up to date, appropriate procedures/manuals that detail the key processes, operations and activities conducted within their position on a day to day basis. This will provide the Shire with a record of operational practices and allow for an open transfer of knowledge and business continuity where necessary.

Key Elements – Tools/Forms/Templates and Tricks

These are components that make life easier and are references in the procedures and manuals. Examples include:

- Spreadsheets;
- Registers;
- Word Templates e.g. memo templates, policy templates, letter templates and so on.

Key Elements – Measuring Success

When required, specific metrics and measures will be established as to whether the Shire has successfully achieved the Policy intent, and to what degree. This may be both quantitative data (a metric) and qualitative data (verbal, written feedback).

Measurements will be used to inform and regularly iterate your Policy and the supporting layers. These changes can be at the macro level (such as a change in the strategic objective) or involve more minor adjustments in the implementation of the Policy (such as changes to frameworks or standards, procedures or tools).

Consider will also be given to whether this information needs to be publicly available. It is acknowledged that making the Shire's analysis open to the public can help ensure transparency and accountability. Detailed data may also be useful to and reusable by other agencies, or to members of the public.



Attachement B1.5 – Policy Template



Responsible Areas	Administration
Responsible Officer	Chief Executive Officer
Affected Staff	Nil

Objective

Scope

Policy

Definitions

Relevant management practices/documents

Legislation/local law requirements

Office Use Only				
Relevant delegations				
Initial Council adoption	Date	Insert date here	Resolution #	
Last reviewed	Date	Insert date here	Resolution #	
Next review due	Date	Insert date here		



Policy 3.6

Debt Management

Responsible Areas	Finance
Responsible Officer	Manager Finance and Administration
Affected Staff	CEO, Finance Staff

Objective

To assist the CEO with conducting debt collection in a clear, efficient and consistent manner to improve transparency and reduce the likelihood of unrecoverable debts.

This policy provides a framework for the recovery of debts that incorporates effective and flexible payment arrangements in order to achieve Council's budgetary objectives, whilst giving all due consideration and assistance to ratepayers and debtors who display a genuine commitment to clearing their debt.

Scope

This policy applies to any person or organisation owing rates, charges, fees or other debts to the Shire of Victoria Plains.

Policy

1. In order for the Shire of Victoria Plains to operate effectively it must manage and control overdue accounts to reduce the likely occurrence of unrecoverable debts and to ensure consistency across all debt collection activities.
2. Council recognises that under Regulation 5 (1)(a) of the *Local Government (Financial Management) Regulations 1996* the CEO is directly responsible for establishing efficient systems and procedures for the proper collection of all money owing to the Shire of Victoria Plains including debt recovery practices. This includes requirements in line with legislation and with due regard to ensuring that debt collection is carried out in a fair and equitable manner.
3. The Shire of Victoria Plains observes separate practices used for the collection of general debts and those attributed to outstanding rates.

General Debts

All general debts older (including sundry debtors) than 180 days and over \$5,000 must be presented by the CEO to Council with a report outlining actions taken by the administration to recover the debt and proposing a way forward in terms of debt recovery.

The CEO may implement, for this purpose, an Executive Policy related to general debtor management outlining the Shire's credit terms and debt collection practices. Making at least two attempts to contact a debtor before submitting the debt to the Shire's debt collection agency is considered appropriate.

Outstanding Rates

General Requirements

Rate notices are due 35 days from the issue date in accordance with the *Local Government Act 1995*.

Amounts that remain outstanding past the prescribed due date will have daily interest applied as detailed on the rates notice. This requirement may be waived through further Council Policy or decision on the grounds of financial hardship or exceptional circumstances (declaration of a State of Emergency or a natural hazard).



Details of outstanding rates do not need to be presented to Council each month.

The CEO must present a report to Council on all rates that are overdue by more than 36 months or in excess of \$5,000. This report must detail all actions taken by the Shire to recover the debt and provide Council with a proposed way forward, noting that provisions exist under Section 6.64 of the *Local Government Act 1995* for the recovery of unpaid rates.

Executive Policy

The CEO may implement, for the collection of outstanding rates, an Executive Policy that encapsulates the following:

Payment by Installments

The Administration to determine what portion of the full rates bill being paid would constitute a rate payers intention to pay by instalments if they have not paid the full first instalment amount by the due date – this portion must be a suitable percentage of the first instalment amount listed on the rates notice e.g. 20%.

Pensioner/Seniors Rebate

Ratepayers who have provided evidence of their pensioner or seniors rebate eligibility have until 30 June to make payment on their rates without incurring any interest penalties under the *Rates and Charges (Rebates and Deferments) Act 1992*, however their ESL and waste service charges must still be paid in full by the due date.

If it is determined that the ratepayer is not a pensioner/senior and has not made a suitable payment to be deemed to be paying by instalments, and rates remain outstanding then:

- I. 14 days after the rates notice due date, the ratepayer must be issued with a final notice requesting they contact the Shire to make payment or enter into a payment arrangement.
- II. 30 days after issuing final notices the Shire must review all outstanding rates and issue a letter of demand to all ratepayers with no payment arrangement or evidence of suitable payments being made to the Shire.
- III. Within 14 days of issuing letters of demand the Shire must attempt to make contact with the ratepayer via phone, email or another method that may involve consulting other agencies, to try and facilitate payment.
- IV. 60 days after the rates being due the Shire must instruct their debt collection agency to issue letters of demand to all ratepayers with overdue rates and no approved payment arrangement.

Pursuit of Rates

The Administration to manage how the Shire will pursue rates overdue for more than 60 days.

The Administration to Issue notices to lessees/tenants, where the property owner of a leased or rented property on which rates and service charges have been outstanding for more than 90 days, cannot be located or refuses to settle rates and service charges owed. This is in line with the provisions under Section 6.60 of the *Local Government Act 1995*. The lessee or tenant would be required to pay to the Shire the rent due that they would otherwise pay under the lease/tenancy agreement as it becomes due, until the amount in arrears has been paid.



Definitions

Debt: A sum of money owed or due to the Shire. This may be a rate, fee or charge or other debt.

Rates: Amounts owed to a local government based on charges laid upon the rateable land within its district.

Payment Arrangement : A bilateral agreement between the Shire and an individual/organisation to facilitate the repayment of overdue money owed to the Shire.

ESL: Emergency Services Levy.

Relevant management practices/documents

To be developed

Legislation/local law requirements

Local Government Act 1995: Part 6, Division 4, Clause 6.13 – Interest on money owing to local governments

Local Government Act 1995: Part 6, Division 6, Subdivision 4, Clause 6.45 – Options for payment of rates and service charges

Local Government Act 1995: Part 6, Division 6, Subdivision 4, Clause 6.51 - Accrual of interest on overdue rates or service charges

Local Government Act 1995: Part 6, Division 6, Subdivision 5, Clause 6.56 - Rates or service charges recoverable in court

Local Government Act 1995: Part 6, Division 6, Subdivision 5, Clause 6.60 - Local government may require lessee to pay rent

Local Government Act 1995: Part 6, Division 6, Subdivision 6, Clause 6.64 - Actions to be taken

Local Government (Financial Management) Regulations 1996: Regulations 5 and 11

Rates and Charges (Rebates and Deferments) Act 1992

Departmental Guideline Possession of Land For Recovery of Rates and Service Charges

Office Use Only				
Relevant delegations	Delegation 3.6 – Write Off of Sundry Debts (CEO up to \$100)			
Initial Council adoption	Date	28 April 2020	Resolution #	
Last reviewed	Date	N/A	Resolution #	
Next review due	Date	April 2022		



Policy 3.1

Procurement Framework

1. Purchasing Thresholds

The value of a purchase is not limited to the financial year when the purchase was initiated, but may be over several financial years depending on the procurement or type of contract.

Records where required or obtained, the following are to be attached to the purchase order:

- Note of verbal specification and submission;
- Specification required, assessment criteria set, summary of submissions, evaluation made.

General purchasing thresholds

Where the value of procurement (excluding GST) for the value of the contract over the full contract period (including options to extend) is, or is anticipated.

Anticipated Value of Purchase Excl. GST	Requirement	Documentation	Evaluation Panel
Less than \$1,500	Quotations not required for items of minor recurrent nature, such as groceries, stationery, hardware, mechanical, reticulation consumables etc Employee must be satisfied that the price is competitive	None	One Employee
\$1,500 to less than \$5,000	Seek two verbal quotations Written quotations recommended but not required	Required Note of verbal quotations received Recommended Written quotations received	One Employee
\$5,000 to less than \$25,000	Seek two written quotations	Required Written quotations	One Employee
\$25,000 to less than \$50,000	Seek three written quotations	Required Written quotations received Recommended <ul style="list-style-type: none"> Written specifications Assessment criteria Evaluation panel 	Two Employees
\$50,000 to less than \$150,000	Seek three written quotations containing price and specification of goods and services	Required <ul style="list-style-type: none"> Written specification Written assessment criteria Written quotations received Evaluation panel 	Two Employees



\$150,000 and above	Conduct a public tender process or WALGA Preferred Supplier / State Government Common Use Agreement Refer to Council for decision unless prior delegation to CEO	Required <ul style="list-style-type: none"> • Written specification • Written assessment criteria • Written quotations received • Evaluation panel 	Two Employees or One Employee and One external person
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WALGA Preferred Supplier or State Government Common Use Agreement Thresholds

Less than \$150,000	As per General threshold	As per General Thresholds	As per General Thresholds
\$150,000 and above	Seek three written quotations containing price and specification of goods and services. Refer to Council for decision unless prior delegation to CEO	As per General Thresholds	As per General Thresholds

NOTES

Any work done under warranty / guarantee is not considered to be a purchasing activity, but is a part of the original contract or agreement to purchase.

1. Any work done outside of warranty / guarantee, even if it may affect warranty / guarantee, is a purchasing activity.
2. Management of that risk is an administrative task, and may be a factor in a “value for money” consideration.

Where it is considered beneficial, tenders may be called in lieu of seeking quotations for purchases under the \$150,000 threshold (excluding GST). If a decision is made to seek public tenders for contracts of less than \$150,000, a Request for Tender process that entails all the procedures for tendering outlined in this policy must be followed in full.

2. Quotations/Submissions

1. If required or appropriate, any Evaluation Panel is to be established prior to the request for submissions. The Panel is to consist of a mix of skills and experience relevant to the nature of the purchase. The Panel is to assess the submissions against the specifications set, the assessment criteria, value for money, local price preference and any other relevant matter.
2. Where required and prior to submissions being requested, the specifications for the procurement and the assessment criteria for determining the procurement are to be determined in writing.
 - ☐ For quotations – by the purchasing officer, and approved by the relevant Manager within their approved purchasing limits, otherwise by the CEO
 - ☐ For tenders – by the purchasing officer, approved by the relevant Manager, and authorised by the CEO under delegated authority.



3. The general principles relating to written quotations / submission are:

- ☐ An appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion.
- ☐ The request for written quotation should include as a minimum the:
 - Written specification
 - Assessment criteria to be applied
 - Price schedule
 - Conditions of responding
 - Validity period of offer
- ☐ Invitations to quote should be issued simultaneously to ensure that all parties receive an equal opportunity to respond.
- ☐ Offer to all prospective suppliers at the same time any new information that is likely to change the requirements.
- ☐ Responses should be assessed for compliance, then against the selection criteria, and then value for money and all evaluations documented.
- ☐ Respondents should be advised in writing as soon as possible after the final determination is made and approved.

The Local Government Purchasing and Tender Guide produced by the Western Australian Local Government Association (WALGA) should be consulted for further details and guidance.

3. Specifications, Assessment Criteria and Evaluation

Specifications

Applies to all procurements as determined by the thresholds in clause 1:

A. Where a specification is provided or required by clause 1, the specification may include:

- ☐ Details, format and request to be appropriate to the procurement
- ☐ How many / how much
- ☐ What size / power etc
- ☐ How fitted out
- ☐ Standard / quality required
- ☐ Type of construction
- ☐ Where the work / product is to be delivered etc.

B. If a written specification has been issued the assessment criteria is to be included in the written specification.



Assessment Criteria

Assessment criteria are to be determined prior to evaluation i.e. how the submission is to be assessed and scored, and may include:

- ☐ Details and record to be appropriate to the procurement
- ☐ Local provider or external
- ☐ Standard of work, quality of item
- ☐ Reliability, service, warranty
- ☐ References
- ☐ Price etc

Evaluation

After close of the submission period, an evaluation is to be made based on the following i.e. how the submission was actually assessed and scored:

- ☐ To what extent was each specification met
- ☐ How does the submission measure against each criteria
- ☐ Which score provides best value for money

Schedule Ends _____

WALGA Note: WALGA provides this template policy as a **guide** for Local Governments. This template policy provides suggested wording only and Local Governments should review this policy content and consider, develop and implement policy suitable to their operational requirements.

Remember: Policy implementation is given effect through appropriate induction, ongoing training and operational procedures that evidence Council Members and Employees have been made aware of and are accountable for their obligations and responsibilities.

Policy Objective

To give effect to our commitment to support the whole community to meet the unprecedented challenges arising from the COVID19 pandemic, the Shire of Victoria Plains recognises that these challenges will result in financial hardship for our ratepayers.

This Policy is intended to ensure that we offer fair, equitable, consistent and dignified support to ratepayers suffering hardship, while treating all members of the community with respect and understanding at this difficult time.

Policy Scope

This policy applies to:

1. Outstanding rates and service charges as at the date of adoption of this policy; and
2. Rates and service charges levied for the 2020/21 financial year.

It is a reasonable community expectation, as we deal with the effects of the pandemic that those with the capacity to pay rates will continue to do so. For this reason the Policy is not intended to provide rate relief to ratepayers who are not able to evidence financial hardship and the statutory provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* will apply.

Policy Statement

1 Payment difficulties, hardship and vulnerability¹

Payment difficulties, or short term financial hardship, occur where a change in a person's circumstances result in an inability to pay a rates or service charge debt.

Financial hardship occurs where a person is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependants. The Shire of Victoria Plains recognises the likelihood that COVID19 will increase the occurrence of payment difficulties, financial hardship and vulnerability in our community. This policy is intended to apply to all ratepayers experiencing financial hardship regardless of their status, be they a property owner, tenant, business owner etc.

¹ Adapted from the Ombudsman Western Australia publication, **Local government collection of overdue rates for people in situations of vulnerability: Good Practice Guidance:**
<http://www.ombudsman.wa.gov.au/>

2 Anticipated Financial Hardship due to COVID19

We recognise that many ratepayers are already experiencing financial hardship due to COVID-19. We respect and anticipate the probability that additional financial difficulties will arise when their rates are received.

We will write to ratepayers at the time their account falls into arrears, to advise them of the terms of this policy and encourage eligible ratepayers to apply for hardship consideration. Where possible and appropriate, we will also provide contact information for a recognised financial counsellor and/or other relevant support services.

3 Financial Hardship Criteria

While evidence of hardship will be required, we recognise that not all circumstances are alike. We will take a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment
- Sickness or recovery from sickness
- Low income or loss of income
- Unanticipated circumstances such as caring for and supporting extended family

Ratepayers are encouraged to provide any information about their individual circumstances that may be relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering into a payment proposal. We will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying our statutory responsibilities.

4 Payment Arrangements

Payment arrangements facilitated in accordance with Section 6.49 of the Act are of an agreed frequency and amount. These arrangements will consider the following:

- That a ratepayer has made genuine effort to meet rate and service charge obligations in the past;
- The payment arrangement will establish a known end date that is realistic and achievable;
- The ratepayer will be responsible for informing the Shire of Victoria Plains of any change in circumstance that jeopardises the agreed payment schedule.

In the case of severe financial hardship, we reserve the right to consider waiving additional charges or interest (excluding the late payment interest applicable to the Emergency Services Levy).

5 Interest Charges

A ratepayer that meets the Financial Hardship Criteria and enters into a payment arrangement may request a suspension or waiver of interest charges. Applications will be assessed on a case by case basis.

6 Deferment of Rates

Deferment of rates may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property. The deferred rates balance:

- remains as a debt on the property until paid;
- becomes payable in full upon the passing of the pensioner or if the property is sold or if the pensioner ceases to reside in the property;
- may be paid at any time, BUT the concession will not apply when the rates debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- does not incur penalty interest charges.

7 Debt recovery

We will suspend our debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises us and makes an alternative plan before defaulting on the 3rd due payment, then we will continue to suspend debt recovery processes.

Where a ratepayer has not reasonably adhered to the agreed payment plan, then for any Rates and Service Charge debts that remain outstanding on 1 July 2021, we will offer the ratepayer one further opportunity of adhering to a payment plan that will clear the total debt by the end of the 2021/2022 financial year.

Rates and service charge debts that remain outstanding at the end of the 2021/22 financial year, will then be subject to the rates debt recovery procedures prescribed in the *Local Government Act 1995*.

8 Review

We will establish a mechanism for review of decisions made under this policy, and advise the applicant of their right to seek review and the procedure to be followed.

9 Communication and Confidentiality

We will maintain confidential communications at all times and we undertake to communicate with a nominated support person or other third party at your request.

We will advise ratepayers of this policy and its application, when communicating in any format (i.e. verbal or written) with a ratepayer that has an outstanding rates or service charge debt.

We recognise that applicants for hardship consideration are experiencing additional stressors, and may have complex needs. We will provide additional time to respond to communication and will communicate in alternative formats where appropriate. We will ensure all communication with applicants is clear and respectful.

Document Control Box							
Document Responsibilities:							
Owner:	[insert Position Title]			Owner Business Unit:	[insert Unit Title]		
Reviewer:	[insert Position Title]			Decision Maker:	Council		
Compliance Requirements:							
Legislation:	Local Government Act 1995 Local Government (Financial Management) Regulations 1996						
Other:							
Organisational:							
Document Management:							
Risk Rating:	[low / med / high]	Review Frequency:	[annual / biennial / triennial]	Next Due:	[20##]	Records Ref:	[CP####]
Version #	Decision Reference:	Synopsis:					
1.	[decision date / TRIM Ref]	[brief description of the adoption / changes approved]					
2.							



Audit Findings for the
Financial Year Ended 30th June 2019

Report on Significant Matter

Operating Surplus Ratio

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Background

The Shire of Victoria Plains (Shire) is required to prepare an audited Annual Financial Report each year under the *Local Government Act 1995* (the Act).

The Shire's auditor is the Office of the Auditor General (OAG). The OAG's 30 June 2019 Audit Report for the Shire is attached at Appendix 1.

A key audit requirement is the responsibility of the Auditor to identify any adverse financial trends.

Regulation 50 of the *Local Government (Financial Management) Regulations 1996* requires the inclusion of seven ratios in the Annual Financial Report.

50 Financial ratios to be included in annual financial report

(1) *The annual financial report is to include, for the financial year covered by the annual financial report and the 2 preceding financial years –*

- (a) *the current ratio; and*
- (b) *the asset consumption ratio; and*
- (c) *the asset renewal funding ratio; and*
- (d) *the asset sustainability ratio; and*
- (e) *the debt service cover ratio, and*
- (f) *the operating surplus ratio; and*
- (g) *the own source revenue coverage ratio.*

For the financial year ended 30 June 2019, the OAG has reported a significant adverse trend in the Operating Surplus Ratio. It has been noted that the Operating Surplus Ratio has not met the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the past three years. The DLGSCI *Operational Guideline Number 18 Financial Ratios* is included at Appendix 2.

The OAG's finding in relation to the Operating Surplus ratio states:

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
 - a. The Operating Surplus Ratio is below the DLGSCI standard for the past 3 years. The financial ratios are reported at Note 33 to the financial report.

Operating Surplus Ratio

As per *Local Government Operational Guidelines No 18 – Financial Ratios* (see Appendix 2), the Operating Surplus Ratio measure is described as:

A key indicator of a local government's financial performance is measure by the 'Operating Surplus Ratio'. If a local government consistently achieves a positive operating surplus ratio and has soundly based long term financial plans showing that it can continue to do so in the future, having regard to asset management and the community's service level needs, then it is considered financially sustainable.

A positive ratio indicates the percentage of total own source revenue available to help fund proposal capital expenditure, transfer to cash reserves or to reduce debt.

A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

The following table presents the financial ratios for the Shire against DLGSCI benchmarks for the past five years:

	Standard	2019	2018	2017	2016	2015	5 Year Average
Current ratio	≥ 1.00	0.99	1.26	1.67	1.85	3.14	1.78
Asset consumption ratio	≥ 0.50	0.72	0.68	0.97	0.98	1.00	0.87
Asset renewal funding ratio	≥ 0.75	1.12	0.84	0.94	1.03	0.90	0.97
Asset sustainability ratio	≥ 0.90	0.86	0.71	1.25	0.80	1.49	1.02
Debt service cover ratio	≥ 2.00	(8.54)	2.90	13.92	4.48	16.53	5.86
Operating surplus ratio	≥ 0.01	(1.60)	(0.60)	(0.32)	(0.86)	(0.11)	(0.70)
Own source revenue coverage ratio	≥ 0.40	0.34	0.50	0.51	0.46	0.57	0.48

The DLGSCI considers a “basic” standard to be between 1% and 15% and an “advanced” standard with a measure of over 15%.

Operating Surplus Ratio	
Operating Surplus Ratio =	$\frac{(\text{Operating Revenue MINUS Operating Expense})}{\text{Own Source Operating Revenue}}$
Purpose:	This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes.
Standards:	Basic Standard between 1% and 15% (0.01 and 0.15) Advanced Standard > 15% (>0.15).
Definitions:	
'Operating Revenue'	Means the revenue that is operating revenue for the purposes of the AAS, excluding grants and contributions for the development or acquisition of assets.
'Operating Expense'	Means the expense that is operating expense for the purposes of the AAS.
'Own Source Operating Revenue'	Means revenue from rates and service charges, fees and user charges, reimbursements and recoveries *, interest income and profit on disposal of assets.

S7.12A of the Act requires the following relating to significant matters raised in the audit report

(4) A local government must –

- (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
- (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

Report per Section 7.12A(4)(a) of the Local Government Act 1995

Council considered a recommendation from the Shire Audit Committee and resolved on 21 April 2020 the following response in accordance with s7.12A(4)(a) of the Act.

1. Purpose of Report

To report in compliance with s7.12A of the *Local Government Act 1995* relating to a significant matter raised in the 2019 audit report.

2. Significant Matter Identified by OAG

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
 - a. The Operating Surplus Ratio is below the DLGSCI standard for the past 3 years. The financial ratios are reported at Note 33 to the financial report.

3. Implication

If a Local Government runs ongoing under-lying operating deficits, it needs to recognise longer-term implications. Not addressing ongoing deficits is likely to mean that future Councils will struggle to be able to accommodate asset renewal needs and that service levels will decline over time. It is acknowledged that a trending reduction in the operating deficit is necessary for improved sustainable financial health of the Shire.

4. Management Comment

Historically, the Shire has had no robust integrated financial planning framework that incorporates sustainable 'own source' funded long term asset management plans.

The Shire is transitioning towards improved long-term financial sustainability and adopted a Strategic Resource Plan (SRP) at the 12 August 2019 Special Council Meeting.

The SRP forecasts rate revenue along with fees and charges to increase by 7.0% (CPI 2.0% + 5%) from year 1 to year 5 of the Plan, with a 3.0% increase (CPI 2.0% + 1%) for the remaining term of the Plan. These increases are to assist in the long-term financial stability of the Shire and to maintain the level of services to the community.

The forecast increases in rate revenue and fees and charges result in an improvement to the Operating Surplus ratio from (0.66%) in 2020 to (0.31%) in 2034.

Whilst it is acknowledged that the forecast Operating Surplus ratio remains below the DLGSCI benchmark, it is a significant improvement from the 2019 ratio of (1.60).

5. Action Taken or Intended to be Taken

The following Integrated Plan have been adopted by Council:

- Strategic Community Plan (28 March 2018);
- Strategic Resource Plan (12 August 2019)
- Workforce Plan (12 August 2019)
- Corporate Business Plan (12 August 2019)

The Integrated plans include increases to Rates and Fees and Charges which will improve the Own Source Revenue Ratio over the course of the Strategic Resource Plan.

6 Completion of Proposed Completion Date

Council is committed to reduce the Operating Deficit and improving the Operating Surplus Ratio.

It is expected that the implementation of the strategies outlined in the Strategic Resource Plan with respect to Rates and Fees and Charges increases will result in improvements in the Operating Surplus Ratio over the duration of the Strategic Resource Plan.

7 Recommendation

That Council is committed to a trending improvement in the Operating Surplus Ratio and long term sustainable financial health of the Shire through continued implementation and funding of its Integrated Financial Planning Framework.

Appendix 1: OAG 30 June 2019 Audit Report



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Victoria Plains

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of Victoria Plains which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of Victoria Plains:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996, does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of an annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the annual financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the annual financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the annual financial report, including the disclosures, and whether the annual financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
 - a. The Operating Surplus Ratio is below the DLGSCI standard for the past 3 years.
The financial ratios are reported at Note 33 to the financial report.
- (ii) The following material matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
 - a. In 2 instances services were procured where the total spend for each supplier during the year exceeded \$150,000, however tenders were not called.

- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Other Matter

The annual financial report of the Shire for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2017 and 2018 in Note 33 of the audited annual financial report were included in the supplementary information and/or audited annual financial report for those years.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Victoria Plains for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



DON CUNNINGHAME
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
17 December 2019

Appendix 2: Department of Local Government Sport and Cultural Industries Operation Guideline Number 18 – Financial Ratios



Government of **Western Australia**
Department of **Local Government and Communities**

Local Government Operational Guidelines

Number 18 – June 2013

Financial Ratios

1. Introduction

This guideline is intended to provide a clear explanation of each ratio required to be included in the annual financial report under section 6.4(2) of the *Local Government Act 1995* and Regulation 50 of the *Local Government (Financial Management) Regulations 1996*.

An explanation of the purpose of each ratio is included to ensure staff and elected members are able to interpret what the ratio result means for the local government.

Definitions are included to fully describe what is meant by the terms used in the ratios.

2. Purpose

The guideline is designed to assist local government officers in preparing financial ratios, and provide elected members and officers with an understanding of each ratio.

Financial ratios are designed to provide users of annual financial reports with a clearer interpretation of the performance and financial results of a local government and a comparison of trends over a number of years.

On occasions, there have been inconsistencies in the calculation and interpretation of financial ratios. If information is to be meaningful, it should be prepared accurately and consistently. Ratios may be disclosed as a percentage or a factor of one.

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

tool for monitoring the financial sustainability of local governments.

3. Legislation

Financial ratios are included in the notes to the annual financial report. These ratios provide users with key indicators of the financial performance of a local government and include comparisons with two prior years.

Under regulation 50 of the *Local Government (Financial Management) Regulations 1996*, the annual financial report is to include, for the financial year covered by the annual financial report and the two preceding financial years, the following:

- a) current ratio;
- b) asset consumption ratio;
- c) asset renewal funding ratio;
- d) asset sustainability ratio;
- e) debt service cover ratio;
- f) operating surplus ratio; and
- g) own source revenue coverage ratio.

As several of the ratios are to be reported for the first time in the 2012/13 financial year, local governments are expected to make reasonable efforts to calculate the ratios for the two prior years. However comparatives for 2010/11 and 2011/12 are not required for the assets consumption ratio or asset renewal funding ratio.

This guideline analyses each of these ratios according to the information they provide. The ratios are classified under the following headings:

- (i) liquidity ratio;
- (ii) debt ratio;
- (iii) coverage ratio;
- (iv) financial performance ratio; and
- (v) asset management ratios.

4. Ratios

4.1 Liquidity Ratio

Liquidity refers to how quickly and cheaply an asset can be converted into cash. A local government's liquidity is measured by the 'Current Ratio'. This ratio provides information on the ability

of a local government to meet its short-term financial obligations out of unrestricted current assets. The calculation of this ratio is explained as follows:

Current Ratio	
Current Ratio =	$\frac{(\text{Current Assets MINUS Restricted Assets})}{(\text{Current Liabilities MINUS Liabilities Associated with Restricted Assets})}$
Purpose:	This is a modified commercial ratio designed to focus on the liquidity position of a local government that has arisen from past year's transactions.
Standards	<p>The standard is not met if the ratio is lower than 1:1 (less than 100%)</p> <p>The standard is met if the ratio is greater than 1:1 (100% or greater)</p> <p>A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments. This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.</p>
Definitions:	
'Current Assets'	Means the total current assets as shown in the balance sheet.
'Current Liabilities'	Means the total current liabilities as shown in the balance sheet.
'Restricted Asset'	Means an asset the use of which is restricted, wholly or partly, by a law made or a requirement imposed outside of the control of the local government, where the restriction is relevant to assessing the performance, financial position or financing and investment of the local government. This includes all section 6.11 cash reserves as these are restricted by the Act '... by a law made ...', unspent specific grants and other restricted cash identified by the local government, as these are restricted by '... a requirement imposed outside of the control of the local government ...'
'Liabilities Associated with Restricted Assets'	<p>Means the lesser value of a current liability or the cash component of restricted assets held to fund that liability. Commonly this is the cash reserve for long service leave, annual leave and other employee entitlements. Ideally the cash reserve amount should be the same as the provision amount but this is rarely the case.</p> <ul style="list-style-type: none"> • Only make a deduction if there is a cash reserve. • If the cash reserve is greater than the provision amount, only deduct the amount of the provision. • If the provision amount is greater than the cash reserve, only deduct the amount of the cash reserve. • If the cash reserve is for the purpose of long service leave (or other specific leave) then only adjust for that specific leave provision and not the total of all leave provisions.

4.2 Debt Ratio

A local government's ability to service debt is measured by the 'Debt Service Cover Ratio'. This is the measurement of a local government's ability to produce enough cash to cover its debt payments.

Debt Service Cover Ratio	
Debt Service Cover Ratio =	$\frac{\text{Annual Operating Surplus BEFORE Interest and Depreciation}}{\text{Principal and Interest}}$
Purpose:	This ratio is the measurement of a local government's ability to repay its debt including lease payments. The higher the ratio is, the easier it is for a local government to obtain a loan.
Standards	A Basic standard is achieved if the ratio is greater than or equal to two. An Advanced standard is achieved if the ratio is greater than five.
Definitions:	
'Annual Operating Surplus Before Interest and Depreciation'	Means operating revenue minus net operating expense.
'Operating Revenue'	Means the revenue that is operating revenue for the purposes of the AAS, excluding grants and contributions for the development or acquisition of assets.
'Net Operating Expense'	Means operating expense excluding interest and depreciation.
'Interest'	Means interest expense for moneys borrowed, credit obtained or financial accommodation arranged under section 6.20 of the Act.
'Depreciation'	Has the meaning given in the AAS.
'Principal and Interest'	Means all principal and interest for moneys borrowed, credit obtained or financial accommodation arranged under section 6.20 of the Act.

4.3 Coverage Ratio

A local government's ability to cover its costs through its own taxing and revenue efforts is measured by the 'Own Source Revenue Coverage Ratio'.

Own Source Revenue Coverage Ratio	
Own Source Revenue Coverage Ratio =	$\frac{\text{Own Source Operating Revenue}}{\text{Operating Expense}}$
Purpose:	<p>This ratio is the measurement of a local government's ability to cover its costs through its own revenue efforts.</p> <p>Different standards have been established to recognise the varying revenue raising capacities across the sector, where some rural and remote local governments have limited rate bases and revenue raising capacity, whereas others such as major metropolitan and regional local governments have significant rate bases and other own source revenues.</p>
Standards	<p>A Basic standard is achieved if the ratio is between 40% and 60% (or 0.4 and 0.6).</p> <p>An Intermediate standard is achieved if the ratio is between 60% and 90% (or 0.6 and 0.9).</p> <p>An Advanced standard is achieved if the ratio is greater than 90% (or > 0.9).</p>
Definitions:	
'Own Source Operating Revenue'	Means revenue from rates and service charges, fees and user charges, reimbursements and recoveries *, interest income and profit on disposal of assets.
'Operating Expense'	Means the expense that is operating expense for the purposes of the AAS.

***Note:** Typically local governments disclose, in their annual financial statements, a nature or type classification described as 'Reimbursements and Recoveries, Contributions and Donations' (or similar). In order to calculate the value of own source revenue, it is essential that reimbursements and recoveries are disclosed separately from contributions and donations. This can be by way of note.

4.4 Financial Performance Ratio

A key indicator of a local government's financial performance is measured by the 'Operating Surplus Ratio'. If a local government consistently achieves a positive operating surplus ratio and has soundly based long term financial plans showing that it can continue to do so in future, having regard to asset management and the community's service level needs, then it is considered financially sustainable.

A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt.

A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

Operating Surplus Ratio	
Operating Surplus Ratio =	$\frac{(\text{Operating Revenue MINUS Operating Expense})}{\text{Own Source Operating Revenue}}$
Purpose:	This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes.
Standards:	Basic Standard between 1% and 15% (0.01 and 0.15) Advanced Standard > 15% (>0.15).
Definitions:	
'Operating Revenue'	Means the revenue that is operating revenue for the purposes of the AAS, excluding grants and contributions for the development or acquisition of assets.
'Operating Expense'	Means the expense that is operating expense for the purposes of the AAS.
'Own Source Operating Revenue'	Means revenue from rates and service charges, fees and user charges, reimbursements and recoveries *, interest income and profit on disposal of assets.

***Note:** Typically local governments disclose in their annual financial statements, a nature or type classification described as 'Reimbursements and Recoveries, Contributions and Donations' (or similar). In order to calculate the value of own source revenue, it is essential that reimbursements and recoveries are disclosed separately from contributions and donations. This can be by way of note.

4.5 Asset Consumption Ratio

This ratio seeks to highlight the aged condition of a local government's stock of physical assets.

If a local government is responsibly maintaining and renewing / replacing its assets in accordance with a well prepared

asset management plan, then the fact that its Asset Consumption Ratio may be relatively low and/or declining should not be cause for concern – providing it is operating sustainably.

Asset Consumption Ratio	
Asset Consumption Ratio=	$\frac{\text{Depreciated Replacement Cost of Depreciable Assets}}{\text{Current Replacement Cost of Depreciable Assets}}$
Purpose:	This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost.
Standards:	Standard is met if the ratio can be measured and is 50% or greater (0.50 or >). Standard is improving if the ratio is between 60% and 75% (0.60 and 0.75).
Definitions:	
'Depreciated Replacement Cost of Assets'	Has the meaning given in the AAS. AASB 136 paragraph Aus 6.2 defines depreciated replacement cost as '... the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.'
'Current Replacement Cost'	In AASB 136 paragraph Aus 32.2 'The current replacement cost of an asset is its cost measured by reference to the lowest cost at which the gross future economic benefits of that asset could currently be obtained in the normal course of business.' In addition, AASB 13 paragraph B8 provides 'The cost approach reflects the amount that would be required currently to replace the service capacity of an asset (often referred to as current replacement cost)'. More detailed explanation is included in AASB 13 paragraph B9.
'Current Replacement Cost of Depreciable Assets'	Means the cost of replacing assets at current prices.

Note that the values for depreciated replacement cost of depreciable assets and the current replacement cost of depreciable assets are not amounts disclosed in the annual financial statements and the calculations involved should be discussed with auditors.

4.6 Asset Sustainability Ratio

This ratio is an approximation of the extent to which assets managed by a local government are being replaced as these reach the end of their useful lives. It is calculated by measuring capital expenditure on **renewal** or **replacement** of assets, relative to depreciation expense. Expenditure on new or additional assets is excluded.

Depreciation expense represents an estimate of the extent to which the assets have been consumed during that period. Measuring assets at fair value is critical to the calculation of a valid depreciation expense value.

Asset Sustainability Ratio	
Asset Sustainability Ratio =	$\frac{\text{Capital Renewal and Replacement Expenditure}}{\text{Depreciation}}$
Purpose:	This ratio indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.
Standards:	Standard is met if the ratio can be measured and is 90% (or 0.90) Standard is improving if this ratio is between 90% and 110% (or 0.90 and 1.10).
Definitions:	
'Capital Renewal and Replacement Expenditure'	Means expenditure to renew or replace existing assets. In other words, it is expenditure on an existing asset to return the service potential or the life of the asset up to that which it had originally. It is periodically required expenditure. As it reinstates existing service potential it may reduce operating and maintenance costs.
'Depreciation'	Has the meaning given in the AAS. Under AASB 116 paragraph 6, 'Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.' In other words, depreciation represents the allocation of the value of an asset (its cost less its residual value) over its estimated useful life to the local government. Depreciation expense can be sourced from the audited annual financial report.
'Depreciable Amount'	Under AASB 116 paragraph 6, 'Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value.'
'Residual Value'	Under AASB 116 paragraph 6, 'The residual value of an asset is the estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.'
'Useful Life'	Under AASB 116 paragraph 6, 'Useful life is: (a) the period over which an asset is expected to be available for use by an entity; or (b) the number of production or similar units expected to be obtained from the asset by an entity.'

4.7 Asset Renewal Funding Ratio

This ratio indicates whether the local government has the financial capacity to fund asset renewal as required, and can continue to provide existing levels of services in future, without additional operating income; or reductions in operating expenses.

The ratio is calculated from information included in the local government's Long Term Financial Plan and Asset Management Plan; **not** the Annual Financial Report. For the ratio to be meaningful, a consistent discount rate should generally be applied in Net Present Value (NPV) calculations.

Asset Renewal Funding Ratio	
Asset Renewal Funding Ratio =	$\frac{\text{NPV of Planned Capital Renewals over 10 years}}{\text{NPV of Required Capital Expenditure over 10 years}}$
Purpose:	This ratio is a measure of the ability of a local government to fund its projected asset renewal / replacements in the future.
Standards:	Standard is met if the ratio is between 75% and 95% (or 0.75 and 0.95). Standard is improving if the ratio is between 95% and 105% (or 0.95 and 1.05), and the ASR falls within the range 90% to 110%, and ACR falls within the range 50% to 75%.
Definitions:	
'NPV'	Means Net Present Value.
'Planned Capital Renewals'	Means capital renewal and replacement expenditure as estimated in the long-term financial plan.
'NPV of Planned Capital Renewals' is therefore	The total of all capital expenditures on renewals and replacement included in the 10-year long term financial plan, expressed in current year values.
'Required Capital Expenditure'	Means capital renewal and replacement expenditure as estimated in the asset management plan.
'NPV of Required Capital Expenditure' is therefore	The total of all required capital expenditures on renewals in the 10-year forecast period as indicated in the asset management plans or asset forecasts, expressed in current year values.

5. Ratio Calculations

Detailed calculations of each of the seven ratios are included in this section. The calculations are based on the extracts of financial information from annual financial statements or long-term and asset management plans included at section six (6) of this guideline.

Ratio Calculations are for the year 200Y

a) Current Ratio	$\frac{(\text{Current Assets MINUS Restricted Assets})}{(\text{Current Liabilities MINUS Liabilities Associated with Restricted Assets})}$		
=	$\frac{\begin{matrix} \text{[1]} & \text{[2]} \\ (8,156,143 - 6,728,955) \end{matrix}}{\begin{matrix} \text{[3]} & \text{[4]} \\ (2,033,690 - 644,160) \end{matrix}}$	=	$\frac{1,427,188}{1,389,530} = \mathbf{1.03:1}$
			(or 103%)

[Numbers taken from statement of financial position and cash and cash equivalents note]

b) Debt Service Cover Ratio	$\frac{\text{Annual Operating Surplus BEFORE Interest and Depreciation}}{\text{Principal and Interest}}$		
=	$\frac{\begin{matrix} \text{[5]} & \text{[6]} & \text{[7]} & \text{[8]} \\ (20,707,319 + 44,048) - ((21,365,583 + 50,000 \\ + 98,325) - (6,907,407 + 96,257)) \end{matrix}}{\begin{matrix} \text{[9]} & \text{[10]} & \text{[11]} \\ (70,597 + 96,257) \end{matrix}}$	=	$\frac{6,241,123}{166,854} = \mathbf{37.4}$

[Numbers taken from statement of comprehensive income by nature or type and rate setting statement]

c) Own Source Revenue Coverage Ratio	$\frac{\text{Own Source Operating Revenue}}{\text{Operating Expense}}$		
=	$\frac{\begin{matrix} \text{[13]} & \text{[14]} & \text{[15]} & \text{[16]} & \text{[6]} \\ (8,165,843 + 4,999,717 + 498,964 + 55,200 + 44,048) \end{matrix}}{\begin{matrix} \text{[7]} & \text{[9]} & \text{[8]} \\ (21,365,583 + 98,325 + 50,000) \end{matrix}}$	=	$\frac{\begin{matrix} \text{[18]} \\ 13,763,772 \end{matrix}}{\begin{matrix} \text{[17]} \\ 21,513,908 \end{matrix}} = \mathbf{0.64}$
			(or 64%)

[Numbers drawn from statement of comprehensive income by nature or type]

Ratio Calculations are for the year 200Y

d) Operating Surplus Ratio	$\frac{(\text{Operating Revenue MINUS Operating Expense})}{\text{Own Source Operating Revenue}}$		
=	$\frac{\begin{matrix} [5] & [6] & [17] \\ ((20,707,319+44,048) - (21,513,908)) \\ 13,763,772 \\ [18] \end{matrix}}{13,763,772}$	=	$\frac{-762,541}{13,763,772} = \textbf{-5.5\% (or -0.055)}$

[Numbers drawn from statement of comprehensive income by nature or type and Own Source Operating Revenue same as in c) above]

e) Asset Consumption Ratio	$\frac{\text{Depreciated Replacement Cost of Depreciable Assets}}{\text{Current Replacement Cost of Depreciable Assets}}$		
=	$\frac{\begin{matrix} [19] & [20] \\ (18,847,904+183,226,214) \\ (29,284,194+283,543,863) \\ [21] & [22] \end{matrix}}{(29,284,194+283,543,863)}$	=	$\frac{202,074,118}{312,828,057} = \textbf{64.6\% (or 0.646)}$

[Numbers drawn from notes 7a. and 8a.]

f) Asset Sustainability Ratio	$\frac{\text{Capital Renewal and Replacement Expenditure}}{\text{Depreciation Expense}}$		
=	$\frac{\begin{matrix} [23] & [24] & [25] & [26] \\ 660,185* + 2,031,457 + 46,798 + 2,976,240 \\ 6,907,407 \\ [10] \end{matrix}}{6,907,407}$	=	$\frac{5,714,680}{6,907,407} = \textbf{82.7\% (or 0.827)}$

*Note: while described as land and building in the rate setting statement, for the purpose of this example the expenditure is assumed to all relate to buildings.

[Numbers drawn from rate setting statement]

g) Asset Renewal Funding Ratio	$\frac{\text{NPV of Planned Capital Renewals over 10 years}}{\text{NPV of Required Capital Expenditure over 10 years}}$			
NPV Planned from LTF Plan NRV Required from AM Plan	=	$\frac{\begin{matrix} [27] \\ 67,398 \\ 73,099 \\ [28] \end{matrix}}{73,099}$	=	$\textbf{92.2\% (or 0.922)}$

[Numbers drawn from Long Term Financial Plan (planned renewals) and Asset Management Plan (required renewals)]

6. Extracts of Financial Information from which ratios are calculated

6.1 Annual Financial Statements Extracts

Statement Of Financial Position For The Year Ended 30 June 201Y			
	NOTE	Current Actual \$	Prior Actual \$
Current Assets			
Cash and Cash Equivalents	3	6,781,850	6,005,704
Investments	4	190,000	0
Trade and Other Receivables		527,980	594,914
Inventories		656,313	590,852
Total Current Assets		8,156,143 (1)	7,191,470
Non-Current Assets			
Receivables		475,355	461,669
Inventories		2,878,873	2,000,000
Property, Plant and Equipment		31,578,071	31,445,812
Infrastructure		183,226,214 (20)	181,334,195
Total Non-Current Assets		218,158,483	215,241,676
Total Assets		226,314,626	222,433,146
Current Liabilities			
Trade and Other Payables		1,126,295	893,304
Long Term Borrowings		83,612	64,886
Provisions	11	823,783	924,356
Total Current Liabilities		2,033,690 (3)	1,882,546
Non-Current Liabilities			
Long Term Borrowings		2,358,215	419,894
Provisions	11	459,277	648,258
Total Non-Current Liabilities		2,817,492	1,068,152
Total Liabilities		4,851,182	2,950,698
Net Assets		221,463,444	219,482,448
Equity			
Retained Surplus		113,817,172	112,717,798
Reserves - Cash/Investment Backed	12	5,162,318	3,530,196
Reserves - Asset Revaluation		102,483,954	103,234,454
Total Equity		221,463,444	219,482,448

Statement Of Comprehensive Income By Nature Or Type For The Period Ended 30 June 201Y					
	NOTE	201Y Actual \$		201Y Budget \$	201X Actual \$
Revenue					
Rates	24	8,165,843	(13)	8,074,469	7,633,920
Operating Grants, Subsidies and Contributions	30	6,987,595		5,548,348	5,609,425
Fees and Charges	29	4,999,717	(14)	4,253,486	4,165,652
Service Charges	26	0		0	0
Interest Earnings	2(a)	498,964	(15)	385,100	413,708
Other Revenue		55,200	(16)	27,304	30,435
		20,707,319	(5)	18,288,707	17,853,140
Expenses					
Employee Costs		(8,896,802)		(8,772,958)	(7,826,475)
Materials and Contracts		(4,120,422)		(3,926,230)	(3,064,784)
Utilities		(443,972)		(435,600)	(404,245)
Depreciation	2(a)	(6,907,407)	(10)	(7,100,000)	(7,435,789)
Interest Expenses	2(a)	(96,257)	(11)	(399,441)	(37,753)
Insurance		(336,390)		(333,163)	(326,578)
Other Expenditure		(564,333)		(828,951)	(512,377)
		(21,365,583)	(7)	(21,796,343)	(19,608,001)
		(658,264)		(3,507,636)	(1,754,861)
Non-Operating Grants, Subsidies and Contributions	30	3,494,037		5,856,328	4,933,510
Fair Value Adjustments to financial assets at fair value through profit and loss	2(a)	(50,000)	(8)	0	0
Profit on Asset Disposals	21	44,048	(6)	2,333,736	96,518
Loss on Asset Disposal	21	(98,325)	(9)	(49,155)	(43,985)
		3,389,760		8,140,909	4,986,043
Net Result		2,731,496		4,633,273	3,231,182
Other Comprehensive Income					
Changes on revaluation of non-current assets	13	(750,500)		0	0
Total Other Comprehensive Income		(750,500)		0	0
Total Comprehensive Income		1,980,996		4,633,273	3,231,182

Rate Setting Statement For The Period Ended 30 June 201Y

	NOTE	201Y Actual \$	201Y Budget \$	201X Actual \$
Revenue				
Governance		108,566	93,221	81,376
General Purpose Funding (Excl Rates)		4,104,679	3,970,416	3,855,332
Law, Order, Public Safety		686,829	556,802	864,126
Health		262,378	176,240	175,879
Education and Welfare		1,660,935	1,416,806	1,291,279
Housing		520	600	460
Community Amenities		1,688,168	1,803,650	1,324,894
Recreation and Culture		1,328,903	2,171,562	1,403,700
Transport		4,783,531	3,960,367	5,365,366
Economic Services		503,702	387,060	385,897
Other Property and Services		1,000,611	3,916,478	499,839
		16,128,822	18,453,202	15,248,148
Expenses				
Governance		(826,169)	(908,185)	(763,010)
General Purpose Funding		(171,816)	(158,077)	(154,898)
Law, Order, Public Safety		(1,137,630)	(1,349,794)	(928,250)
Health		(356,604)	(331,717)	(296,011)
Education and Welfare		(1,743,528)	(1,682,025)	(1,495,536)
Housing		(1,657)	(1,500)	(1,432)
Community Amenities		(2,859,238)	(3,057,906)	(2,755,017)
Recreation and Culture		(4,259,938)	(4,243,523)	(3,800,603)
Transport		(8,641,626)	(8,380,666)	(8,156,823)
Economic Services		(616,182)	(598,183)	(469,186)
Other Property and Services		(899,520)	(1,133,922)	(831,220)
		(21,513,908)	(21,845,498)	(19,651,986)
Net Result Excluding Rates		(5,385,086)	(3,392,296)	(4,403,838)
Adjustments for Cash Budget Requirements: Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	21	54,277	(2,284,581)	(52,533)
Movements in Assets/Liabilities		2,077	0	104,502
Depreciation on Assets	2(a)	6,907,407	7,100,000	7,435,789
Net Non-Cash Expenditure/Revenue		6,963,761	4,815,419	7,487,758

Rate Setting Statement For The Period Ended 30 June 201Y				
	NOTE	201Y Actual \$	201Y Budget \$	201X Actual \$
Capital Expenditure/Revenue				
Purchase of Land Held for Resale		(2,056,759)	(4,076,189)	(702,227)
Purchase Land and Buildings	20	(660,185)	(1,787,479)	(957,226)
Purchase Plant and Equipment	20	(2,031,457)	(2,686,903)	(2,165,913)
Purchase Furniture and Equipment	20	(46,798)	0	0
Infrastructure Assets	20	(2,976,240)	(3,704,824)	(6,319,171)
Infrastructure Assets – New		(3,710,100)	(7,500,000)	0
Repayment of Debentures	23(a)	(70,597)	(70,597)	(68,526)
Proceeds from Disposal of Assets	21	759,429	5,904,712	655,232
Proceeds from New Debentures	23	2,027,644	2,188,452	350,000
SS Loan Principal Income	23	24,393	24,393	48,098
Transfers to Reserves	12	(3,376,061)	(1,478,584)	(2,952,482)
Transfers from Reserves	12	1,743,939	2,447,854	1,883,320
ADD Surplus/(Deficit) July 1 B/F	24(b)	1,841,049	1,290,473	1,351,004
LESS Surplus/(Deficit) June 30 C/F	24(b)	1,163,514	0	1,841,049
Amount Required to be Raised from Rates	24(a)	(8,116,582)	(8,025,569)	(7,635,020)

3 Cash And Cash Equivalents			
	NOTE	201Y \$	201X \$
Cash - Unrestricted Muni		52,895	850,416
Cash - Restricted		6,728,955 (2)	5,155,288
	14(a)	6,781,850	6,005,704
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Land Purchase and Development Reserve	12	941,906	434,375
Plant Reserve	12	1,175,544	806,956
Building Reserve	12	1,777,669	1,224,785
Sanitation Services Reserve	12	623,039	406,750
Employee Entitlements	12	644,160 (4)	657,330
Total Reserves		5,162,318	3,530,196
Unspent Grants	2(d)	1,566,637	1,625,092
Total Unspent Grants and Loans		1,566,637	1,625,092
Total Restricted Cash		6,728,955	5,155,288

7a Property, Plant and Equipment (PP&E)		
	201Y \$	201X \$
Land – Fair Value	12,730,167	12,457,362
Less Accumulated Depreciation	0	0
	12,730,167	12,457,362
Buildings – Fair Value	15,081,793	14,694,413
Less Accumulated Depreciation	(3,746,056)	(3,379,285)
	11,335,737	11,315,128
Furniture and Equipment – Fair Value	895,174	1,426,495
Less Accumulated Depreciation	(638,235)	(1,115,109)
	256,939	311,386
Plant and Equipment – Fair Value	2,865,445	2,814,165
Less Accumulated Depreciation	(2,123,703)	(1,950,728)
	741,742	863,437
Plant and Equipment Under Lease	2,270,110	2,037,911
Less Accumulated Depreciation	(595,703)	(401,210)
	1,674,407	1,636,701
Road Construction Plant – Fair Value	8,171,672	7,920,130
Less Accumulated Amortisation	(3,332,593)	(3,058,332)
	4,839,079	4,861,798
Depreciated Cost of PP&E at Fair Value	31,578,071	31,445,812
Current Replacement Cost of Depreciated PP&E at Fair Value	29,284,194 (21)	28,893,114
Less Accumulated Depreciation	(10,436,290)	(9,904,664)
Depreciated Replacement Cost of Depreciated PP&E at Fair Value	18,847,904 (19)	18,988,450
Land (Non-Depreciable)	12,730,167	12,457,362
Depreciated Cost of PP&E at Fair Value	31,578,071	31,445,812

8a	Infrastructure	
	201Y \$	201X \$
Roads – Fair Value	260,058,298	253,772,740
Less Accumulated Depreciation	(88,538,837)	(83,677,423)
	171,519,461	170,095,317
Drainage – Fair Value	2,832,873	2,711,180
Less Accumulated Depreciation	(1,044,492)	(976,459)
	1,788,381	1,734,721
Bridges – Fair Value	861,642	811,414
Less Accumulated Depreciation	(285,302)	(244,299)
	576,340	567,115
Footpaths and Cycleways – Fair Value	4,701,608	4,305,552
Less Accumulated Depreciation	(1,352,095)	(1,207,616)
	3,349,513	3,097,936
Parks and Gardens – Fair Value	6,518,991	6,258,991
Less Accumulated Depreciation	(5,009,798)	(4,696,849)
	1,509,193	1,562,142
Airports – Fair Value	2,398,359	2,178,649
Less Accumulated Depreciation	(483,853)	(422,827)
	1,914,506	1,755,822
Sewerage – Fair Value	4,576,113	4,506,113
Less Accumulated Depreciation	(3,388,338)	(3,275,685)
	1,187,775	1,230,428
Other – Fair Value	1,595,979	1,461,034
Less Accumulated Depreciation	(214,934)	(170,320)
	1,381,045	1,290,714
	183,226,214	181,334,195
Current Replacement Cost of Infrastructure at Fair Value	283,543,863 (22)	276,005,673
Less Accumulated Depreciation	(100,317,649)	(94,671,478)
Depreciated Replacement Cost of Infrastructure	183,226,214 (20)	181,334,195

11	Provisions	
	201Y \$	201X \$
Current		
Provision for Annual Leave	668,540	756,421
Provision for Long Service Leave	155,243	167,935
	823,783	924,356
Non-Current		
Provision for Long Service Leave	459,277	648,258
	459,277	648,258

12f	Reserves – Cash/Investment Backed	
	201Y \$	201X \$
Employee Entitlements		
Purpose: To be used to fund Annual and Long Service Leave		
Opening Balance	657,330	427,366
Amount Set Aside / Transfer to Reserve	171,082	260,529
Amount Used / Transfer from Reserve	(184,252)	(30,565)
	644,160	657,330

6.2 Long-term Financial Plan and Asset Management Plan Extracts

Renewals / Upgrades	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Long Term Financial Plan										
Buildings	570	600	700	750	800	850	1,500	1,500	1,500	1,500
Motor Vehicles	182	200	215	220	250	235	260	270	270	280
Plant and Equipment	885	385	290	930	790	390	1,045	790	545	1,050
Infrastructure Roads	7,184	6,359	6,728	7,100	4,744	5,084	5,426	5,772	6,119	6,221
Infrastructure Other	1,235	250	350	400	750	750	800	800	850	850
Total Planned Renewals	10,056	7,794	8,283	9,400	7,334	7,309	9,031	9,132	9,284	9,901
Asset Management Plan										
Buildings	600	650	750	800	850	875	1,700	1,700	1,800	1,800
Motor Vehicles	182	200	215	220	250	235	260	270	270	280
Plant and Equipment	885	385	290	930	790	390	1,045	790	545	1,050
Infrastructure Roads	7,500	7,700	7,900	8,000	5,200	5,400	5,700	6,000	6,400	6,500
Infrastructure Other	1,250	250	380	420	800	800	850	850	900	900
Total Required Renewals	10,417	9,185	9,535	10,370	7,890	7,700	9,555	9,610	9,915	10,530

Discount Rate = 0.05
 NPV Planned Renewals 67,398 (27)
 NPV Required Renewals 73,099 (28)
 Ratio = 67,398/73,099 92.2%

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



About the Guideline series

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

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

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Appendix 3: Strategic Resource Plan 2019 2034 Extract – Forecast Financial Ratios

Appendix B11 – Forecast Ratios 2019-2034

Shire of Victoria Plains																			Ordinary Council Meeting			
																			21 April 2020			
Target Range		Average																	2032-33		2033-34	
		Basic																				
		Advanced																				

Ordinary Council Meeting
21 April 2020



Audit Findings for the
Financial Year Ended 30th June 2019

**Report on Material Matters – Non Compliance With Part 6
of the *Local Government Act 1995***

Tenders

Improvements to Procurement Policies and Practices:

It was reported by the OAG regarding the 2018-2019 Audit there was a material matter regarding tenders that is required to be addressed by the Shire.

Accordingly, the required outcome of Audit is that the Shire of Victoria Plains communicates its purchasing thresholds effectively to employees and implement internal controls to prevent non-compliance with the purchasing policy and the Financial Management Regulations.

The CEO in the management letter (Part A and B) to the Office of the Auditor General (OAG) specified a range of improvements that will be undertaken including:

Improvement	Who	Status	Due
LGA section 6.8 - not to incur expenditure without an adopted budget unless by resolution	CEO	Requirement is in place under Function 1 (b) of Delegation 3.1 – Municipal Fund Incurring Expenditure. Action This needs to be encapsulated within employee delegations (i.e. a delegation from the CEO to employees) as appropriate	30/04/20
LGA Section 6.10 - regulations to outline the management of and the making of payments from the muni and trust funds	MFA	Clause 3 under Application within Delegation 3.2 stipulates who can make payments from the muni and trust funds and who can authorise the payments (i.e. two signatories) Action The CEO will implement: <ul style="list-style-type: none"> Executive Policies regarding Accounts Payable processes/procedures; An appropriate delegation instrument for other staff regarding 3.2 	30/04/20
Function and Gen Reg 11. - specifies the process and rules regarding tenders. Tenders must be used for anything over \$150,000 unless an exemption applies.	CEO	Policy 3.1 – Purchasing Framework Schedule 3.1(b) Purchasing Thresholds and Requirements (Including Tenders) already exists	21/04/20

		Action (See Attachment A) <ul style="list-style-type: none"> • Employees required for Evaluation Panels for each threshold added; • Schedule 3.1(b) restructured so that it is easier for employees to follow (checklist format) 	
Ensure proper authorisation for the incurring of liabilities and the making of payments	CEO	Delegation 3.1 to be updated and Delegation Instrument implemented to reflect CEO's instruction to staff 3 October 2019: <ul style="list-style-type: none"> • Manager of Works up to \$50,000 • Finance Manager up to \$5,000 • Works Supervisor up to \$2,000 • Finance Officer up to \$2,000 • Depot Clerk up to \$5,000 It would seem letters were issued accordingly, although not in the correct form Action New letters of delegation to employees required	30/04/20
Before the approval of the payment of accounts, the requirement to confirm relevant debt was incurred by a person properly authorised to do so	MFA	Delegation 3.2 sets out the requirements. Action <ul style="list-style-type: none"> • To implement an Executive Policy that sets out the basic financial controls to govern the Shire's Accounts Payable – creditor (See Attachment A) • payment - practice This needs to be encapsulated within an appropriate employee delegation 	30/04/20
Monthly list of accounts provided to Council showing who has been paid how much and when	MFA	The MFA has improved the level of information provided in the list of payments in the first quarter of 2020 Action NFA	Mar 2020

The Shire has recently obtained a quote to update the Shire Purchasing Policy to set up a Panel of Pre-Qualified Suppliers which will assist considerably.	CEO	Policy developed by CEO and GO was submitted to Council at the Feb 2020 OCM Action Panels to be established in due course	Feb 2020
Review of implementing the following: <ul style="list-style-type: none"> Policy -Debt Management Policy - Procurement Framework Policy - Strategic Policy Framework Policy - Purchasing Exemptions Policy - Credit Card use 	MFA	Regarding policies to be introduced or amended to improve procurement practices, a number of relevant policies, executive policies and memos were obtained by the CEO from the Shire of Narembeen. The GO has reviewed these and drafted new/variations as required and identified executive policies and approval memos for implementation. See attachment A Action Changes to procurement policies to be implemented as per GO's recommendation	21/04/20
Additional Training Presentation Module in place and to be delivered by January 2020 (Employee Accreditation)	CEO GO	Elected Members Training module explained to EMs by GO at a briefing session before Feb OCM Employees CEO to conduct with staff	May 2020

Legend

0 -49%
50-69%
70-100%

It can be seen that the CEO is actively undertaking the required measures to address the matter of material non-compliance. It is expected that the undertaking will be completed May 2020.

Sean Fletcher
Interim Governance Officer

Glenda Teede
Chief Executive Officer

Attachment A – Detailed Summary of Procurement Improvements

Council Policies

The following is a summary of the changes required to the Shire's Procurement Policy Framework and Other Financial Management Policies. Copies of the new/amended policies are attached separately.

Management Letter A	Type Council or CEO	New Amend Delete	Changes Required	Who	Status and Other Course of Action Required
Strategic Policy Framework	Council	Amend	<p>Policy 1.5 amended to incorporate policy hierarchy and methodology:</p> <p>A. Council Policy. B. Executive Policy. C. Procedures/Manuals. D. Reusable Components (Tools/Templates) and Measurements of Success.</p>	CEO	<p>Based on Shire of Narembeen policy. However, restructured to reflect correct policy protocol and modern policy approach re better practice. This also includes the CEO (in conjunction with staff) consideration of the following:</p> <ul style="list-style-type: none"> • The implementation of Executive Policies (Instructions to Staff); • Recognising the need for procedures and manuals; • The focus on tools e.g. templates and the need to measure the success of a policy from time to time <p>Includes the Executive Policy Template, Memo Template and Delegation Instrument Template</p>
Debt Management	Council	New	<p>Policy 3.6 introduces the Council's position on collecting debt for general debtors and rate debtors.</p> <p>This includes the CEO to provide reports to Council from time to time (six monthly re general debtors and 36 monthly re selling of debtor property) and suggestions (guidance) on what</p>	MFA	<p>Only a handful of local governments have implemented such a policy. It is based on Shire of Narembeen policy.</p> <p>Note: the CEO is already required (has direct authority) to put systems and procedures in place for monies owing as per the Local Government (Financial Management) Regulations.</p>

			the CEO should consider in an Executive Policy		
Purchasing Framework	Council	Amend	<p>The main change required is to Schedule 3.1(b) as follows:</p> <p><u>Clause 1 – Purchasing Thresholds</u></p> <p>General Thresholds Table amended to reflect the Purchasing Thresholds presented to Council in February 2020</p> <p>Requirements Changed throughout the purchasing thresholds is the need to “obtain the required number of quotes” to “seek the number of quotes”</p> <p>Evaluation Panels Introduced for the first time is the number of staff/persons required to evaluate a quote or tender and is set out against each threshold</p> <p><u>Clause 2 – Quotations/Submissions</u></p> <p>Clause restructured so that it is easier to follow. Also list of requirements turned into checklist format</p>	MFA	<p>Purchasing Framework It was suggested that the Narembeen Procurement Framework Policy was introduced. The Shire’s current procurement framework is sufficient, however, it is recommended that the suggested changes to Schedule 3.1(b) clauses 1, 2 and 3 are implemented.</p> <p>Staff Accreditation</p> <ul style="list-style-type: none"> • The CEO obtained the presentation on Staff Accreditation from Narembeen regarding purchasing. This is to ensure that staff involved with purchasing understand the purchasing policy framework; • Interim GO presented this to Council in Feb 2020, which includes the requirements for purchasing. Staff need to attend this presentation in order to undertake the purchasing process; • The presentation has additional criteria regarding the Purchasing Thresholds. These need to be included in the Procurement Policy. <p>Delegations</p> <ul style="list-style-type: none"> • Delegation 3.1 will need to be updated to reflect an appropriate delegation from the CEO to appropriate staff regarding purchase orders; • The CEO issued an emails on 3 October 2019 clarifying who was authorised to make a purchase and the levels. However, it is not in the correct form i.e. by way of letter or instrument. The purchasing levels are: <ul style="list-style-type: none"> ○ Manager of Works up to \$50,000 ○ Finance Manager up to \$5,000 ○ Works Supervisor up to \$2,000 ○ Finance Officer up to \$2,000 ○ Depot Clerk up to \$5,000 <p>Obtain/Seek Quotes By changing the wording from “obtain” to “seek”, it will make it easier for staff to manage a request for quote. This means that once the time frame</p>

			<p><u>Clause 3 – Specifications, Assessment Criteria and Evaluation</u></p> <p>Clause restructured so that it is easier to follow. Also list of requirements turned into checklist format</p>		<p>has expired or no response has been received, a decision can be made on the number of quotes received, even if it is below the number required.</p> <p>Evaluation Panels By introducing the number of staff/persons required to assess each quote/tender will ensure that an additional level of scrutiny has been introduced. Due to SoVP being a small local government, the minimum number for an evaluation panel is two employees. With regard to tender panels, the regulations allow for one employee and for the CEO to approve one other person who is not an employee.</p>
Purchasing Exemptions	Council	Existing	<p>Not required as this appropriately covered in:</p> <p>Policy 3.1 Purchasing Framework Schedule 3.1(c) Regulatory Compliance for all Purchases – Clause 1. re</p>	CEO	<p>Part of Procurement Framework – Schedule 3.1(c) Regulatory Compliance for all Purchases – Clause 1. Refer to Reg.11 of the Local Government (Function & General) Regulations. This refers to</p> <p>CEO must approve the following purchase orders regardless of delegation to employees:</p> <p><u>Sole Supplier</u> When the unique nature of the goods or services required or for any other reason, it is unlikely that there is more than one potential supplier.</p> <p><u>Emergency Situations</u> CEO can occur expenditure initially subject to approval by the President without the need to adhere to the number of quotes required for each general purchasing threshold. This expenditure is then reported to the next Council meeting.</p> <p>Other Exemptions that do not require CEO approval are:</p> <ul style="list-style-type: none"> the goods to be supplied under the contract are: <ul style="list-style-type: none"> petrol or oil; or any other liquid, or any gas, used for internal combustion engines; the goods or services are to be supplied by a person registered on the Aboriginal Business Directory WA up to \$250 000 the goods or services are to be supplied by an Australian Disability Enterprise;

					<ul style="list-style-type: none"> the contract is a renewal or extension of the term of a contract (the original contract) the goods or services are to be supplied by a pre-qualified supplier under Division 3.
Corporate Credit Card	Council	Existing	Policy 3.3 is adequate	MFA	No change required. CEO to implement Executive Policy for staff to follow
Panel of Pre-qualified Suppliers	Council	New	Yet to be initiated	MFA	Implemented at the February 2020 OCM
Financial Hardship Policy	Council	New	Implement initially as part of COVID-19 measures.	CEO	<p>To be Subsequently Implemented as part of the Shire's COVID-19 Response</p> <p>Not included in the original list of measures for improvement. Based on WALGA Template and supplements the proposed new Debt Management Policy.</p> <p>Key elements include:</p> <ul style="list-style-type: none"> Focus is on all ratepayers experiencing financial hardship regardless of their status, be they a property owner, tenant, business owner etc; Anticipated financial hardship (COVID-19) statement; Financial hardship criteria i.e: <ul style="list-style-type: none"> Recent unemployment or under-employment Sickness or recovery from sickness Low income or loss of income Unanticipated circumstances such as caring for and supporting extended family <p>Payment arrangements, waiving of interest charges, deferment of rates (senior card holders), suspension of debt recovery</p>

Executive Polices (CEO Instructions to Staff)

The following is a summary of the new CEO instructions to Staff that will be implemented to improve the application and adherence to the Shire's Procurement Policy Framework and Other Financial Management Policies.

Management Letter A	Type Council or CEO	New Amend Delete	Changes Required	Who	Status
Strategic Policy Framework	CEO	New	To reflect the amendments to Policy 1.5 regarding the new policy framework	CEO	21 April 2020 Currently being drafted. Expect implementation by 30 April 2020
Debtor Management	CEO	New	Directions to staff regarding managing general debtors, including sundry debtors and rate debtors	MFA	21 April 2020 Currently being drafted. Expect implementation by 30 April 2020
Debt Management	CEO	New	This policy provides a clear process for the raising of invoices to debtors and the scope for recovery procedures to facilitate effective debt recovery practices	MFA	21 April 2020 Currently being drafted. Expect implementation by 30 April 2020
Accounts Payable	CEO	New	To implement basic financial controls to govern the Shire's Accounts Payable - creditor payment - practice	MFA	21 April 2020 Currently being drafted. Expect implementation by 30 April 2020
Corporate Credit Card	CEO	New	Directions to staff regarding managing the issue of a corporate credit card, fuel card or other type of card. Also includes the need to keep a register and copy of signed terms of use	MFA	21 April 2020 Currently being drafted. Expect implementation by 30 April 2020

Memos (CEO Procurement Approvals – Sole Supplier and Emergency Purchases)

Management Letter A	Type Council or CEO	New Amend Delete	Changes Required	Who	Status
Purchasing Exemptions	CEO	New		CEO	21 April 2020 Currently being drafted. Expect implementation by 30 April 2020

Procurement Training and Development

Management Letter A	Type Council or CEO	New Amend Delete	Changes Required	Who	Status
Procurement Accreditation Training and Presentation	CEO	New		CEO	Elected Members Training module explained to EMs by GO at a briefing session before Feb OCM Employees CEO is to workshop this with staff by mid May 2020.

Attachment B – Management Letters A and B

SHIRE OF VICTORIA PLAINS**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019****FINDING IDENTIFIED DURING THE FINAL AUDIT**

INDEX OF FINDING	RATING		
	Significant	Moderate	Minor
1. Tenders and Quotations - Procurement Policy and Local Regulations Not Adhered To	✓		

KEY TO RATINGS

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

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF VICTORIA PLAINS**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019****FINDING IDENTIFIED DURING THE FINAL AUDIT****Tenders and Quotations – Shire Procurement Policy and Local Government Regulation Not Adhered To****Finding:**

The Shire's Purchasing Policy ('Policy') within Section 3 – Financial Management Schedule 3.1(d), states that purchases \$150,000 and above require a public tender. This is also a Local Government (Functions and General) Regulations 1996 ('LGRegs'), regulation 11(1) and WALGA Procurement Handbook requirement.

Our audit identified that purchases above \$150,000 were made from two suppliers cumulatively for the 2018-19 year amounting to \$152,029 and \$642,951 respectively without adhering to the abovementioned policy.

Rating: Significant**Implication:**

Non-compliance with the Shire's Policy and the LGRegs, may result in procurements made without going to the market to obtain a best value for money purchase.

Recommendation:

We recommend that purchasing thresholds are communicated effectively to employees and internal controls implemented to prevent future non-compliance with the Policy and LGRegs.

Management comment:

It is acknowledged that there were two occasions where Request for Tenders should have been sought to comply with both the Local Government Regulations, and indeed the Shire's own Purchasing and Tendering Policy (Section 3 - Financial Management of the Shire's Council Policy (June 2019)). There are a number of mitigating circumstances as to how this has occurred.

Regarding the Financial Services Provision for the Shire, the Shire underestimated the breadth and depth of the Financial Services work necessary to be undertaken for the Shire to function on a required and sustainable level. The full extent only becoming apparent during the course of undertaking required tasks. Moving forward, Shire staff now have a better understanding of the required financial reporting obligations and are in a considerably much position to operate from a more independent and stable platform, (Additional Training Presentation Module in place and to be delivered by January 2020). In particular, the Shire has implemented a check and balance system which is updated on a weekly basis and reported to Council each month to report project and external supplier and or contractor fees. **Further details of Procurement requirements outlined below.

Regarding the Roads West works undertaken, a situation occurred where the Works and Services Manager was of the understanding that Louise Adamson, Operations Manager (Narrogin), Wheatbelt Region, Main Roads, was undertaking the Administration of the Funding for the Ag Lime Works. This understanding was incorrect and hence there was payment via purchase orders to Roadswest when indeed a Tender should have been called. (Statement from Works and Services Manager provided).

SHIRE OF VICTORIA PLAINS**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019****FINDING IDENTIFIED DURING THE FINAL AUDIT**

The Shire will now be operating under the following understanding and arrangements:

- LGA section 6.8 – not to incur expenditure without an adopted budget unless by resolution
- LGA Section 6.10 – regulations to outline the management of and the making of payments from the muni and trust funds
- Func and Gen Reg 11. – specifies the process and rules regarding tenders. Tenders must be used for anything over \$150,000 unless an exemption applies.
- ensure proper authorisation for the incurring of liabilities and the making of payments
- before the approval of the payment of accounts, the requirement to confirm relevant debt was incurred by a person properly authorised to do so
- monthly list of accounts provided to Council showing who has been paid how much and when.
- The Shire has recently obtained a quote to update the Shire Purchasing Policy to set up a Panel of Pre-Qualified Suppliers which will assist considerably.
- Review of implementing the following:
 - Policy -Debt Management
 - Policy -Procurement Framework
 - Policy -Strategic Policy Framework
 - Policy – Purchasing Exemptions
 - Policy – Credit Card use

As the CEO, I take responsibility for what has occurred and the intent moving forward is to continue to educate staff and streamline processes with a safety net of checks and balances so total payments made are easily viewable and actioned in a timely manner.

Responsible person: Glenda Teede, CEO, Shire of Victoria Plains
Completion date: January 2020

SHIRE OF VICTORIA PLAINS**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019****FINDINGS IDENTIFIED DURING THE AUDIT**

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Quotations for Purchases		✓	
2. Purchase Orders		✓	
3. Only Two Authorised Signatories for Online Payments			✓
4. New Employees Data Entry		✓	
5. Leave Forms			✓
6. Credit Card Payments	✓		

KEY TO RATINGS

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

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF VICTORIA PLAINS**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019****FINDINGS IDENTIFIED DURING THE AUDIT****1. Quotations for Purchases****Finding:**

During our procurement testing, we identified 12 purchases between \$1,500 and \$5,000, where there was no evidence that the minimum number of quotes required by the Policy Manual were obtained.

We also noted that the Shire did not attach all the quotations obtained for purchases to the payment documentation supporting the payment. Instead, only the selected quotation supporting the invoice for payment was filed.

Rating: Moderate**Implication:**

If purchases are made without obtaining sufficient quotes, there is a risk of favouritism of suppliers and not obtaining value for money.

Recommendation:

We recommend that:

1. For purchases below the tender threshold, quotes should be obtained, in accordance with the Shire's Policy Manual
2. If instances arise where it is impractical to obtain the requisite number of quotations, the reasons should be recorded and attached to the purchase order at the time of the purchase being made.
3. All verbal quotations obtained are recorded on the purchase order to evidence the Shire's Purchasing Policy having been adhered to.

Management Comments:

Discussed with employees with follow up email from the CEO outlining that the Shire Purchasing Policy must be strictly adhered to and where to seek further assistance (Governance Officer) should any staff member require further guidance. Furthermore, It was emphasized that all purchases require written quotations, however where impractical to procure quotes, verbal quotations are to be noted on the requisitions or purchase orders. Purchases not adhering to these rules will not be authorised.

Responsible Person:

Finance and Administration Manager

Completion Date:

October 2019

SHIRE OF VICTORIA PLAINS**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019****FINDINGS IDENTIFIED DURING THE AUDIT****2. Purchase Orders****Finding:**

From our sample of 95 purchases, we found:

- 1 purchase where the purchase order was not on file
- 5 purchase orders which were not signed.

Our testing confirmed that these purchases were valid and appropriate for the Shire.

Rating: Moderate**Implication:**

When purchases are not authorised per the Shire's Purchasing Policy and Delegated Authority Register there is a greater risk of inappropriate expenditure (including fraud) being authorised and paid.

Recommendation:

We recommend that purchase orders for all qualifying expenditure are obtained and signed by the appropriate employee as evidence of authorisation to ensure compliance with the Shire's Purchasing Policy and Delegated Authority Register.

Management Comments:

The Managers (FAM & WSM) to ensure that purchase orders are compliant duly authorised according to procedure and signed. The payment will only be processed with supporting documentation as required within the Council's purchasing policy.

In addition, the Finance Manager and Finance Officer have received formal direction that all purchase orders are to be reviewed to ensure that they were completed prior to the purchase of the goods, the invoice matches the purchase order, or where differences occur, relevant information is provided by requisitioning Officer with reason. Furthermore, no invoice is to be paid that does not have relevant quotes etc. attached to the purchase order without approval from the CEO.

Responsible Person:

Finance and Administration Manager & Works Services Manager

Completion Date:

October 2019

SHIRE OF VICTORIA PLAINS

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE AUDIT

3. Only Two Authorised Signatories for Online Payments

Finding:

We noted that only the Chief Executive Officer and the Works & Service Manager are currently set up as authorised bank signatories for online payments. Should one of these members of management be unavailable, delays in the release of payments are experienced.

Rating: Minor

Implication:

There is a risk that payments are not made in a timely manner should one of the above two employees be unavailable for an extended period of time resulting in delays in settling suppliers.

Recommendation:

We recommend that the Shire increase the number of authorised bank signatories to cater for instances where one of the regular bank signatories are unavailable.

We further recommend that a member of Council be included as one of the additional bank signatories.

Management Comments:

The Finance and Administration Manager has applied to be an authorised bank signatory.

Responsible Person: The Chief Executive Officer (primary delegation)

Completion Date: November 2019

SHIRE OF VICTORIA PLAINS

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE AUDIT

4. New Employees Data Entry

Finding:

We noted that there is no independent review of new employee details entered in to the payroll system by the Finance & Administration Manager.

Rating: Moderate

Implication:

There is a risk that incorrect employee details are captured in the payroll system resulting in pay errors.

Recommendation:

The Shire should perform an independent review of new employee details entered in to the payroll system by the Finance & Administration Manager.

Management Comments:

The former process was that the Finance and Administration Manager reviews details supplied by the new employee which are then provided to the Payroll Officer who enters the new employee details, which were then reviewed for a final time by the Finance and Administration Manager.

The process has been reviewed and updated:

The Finance & Administration Manager (FAM) reviews new employee contract and ensures that new employment detail form is signed by the respective manager and approved by the CEO. Payroll Officer enters the details into the system which is then checked by the Finance and Administration Manager.

Responsible Person: Finance and Administration Manager
Completion Date: October 2019

SHIRE OF VICTORIA PLAINS

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE AUDIT

5. Leave Forms

Finding:

During our review of the payroll reports, we noted 2 instances where there was no approved leave form for employees taking leave.

Rating: Minor

Implication:

When leave is not approved, there is a greater risk that leave records will be inaccurate which may result in financial loss.

Recommendation:

We recommend that valid leave forms are completed for all leave taken and approved by management. We further recommend that all leave forms are placed on file to support the entries in the payroll reports.

Management Comments:

Regarding the missing forms, this was potentially due to a filing issue. The process has now been reviewed and updated so that the Payroll Officer returns all processed and signed forms to the Finance and Administration Manager for filing.

Responsible Person:

Finance and Administration Manager

Completion Date:

September 2019

SHIRE OF VICTORIA PLAINS**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019****FINDINGS IDENTIFIED DURING THE AUDIT****6. Credit Card Payments****Finding:**

We noted that the Works & Service Manager approves credit card purchases for the Chief Executive Officer's credit card. In addition, management do not present a list of individual credit card payments or the monthly credit card statements to the Council along with the monthly payments schedule for approval. Instead, the re-imbursement of the credit card balance is listed in the monthly payments schedule for approval by the Council.

We also note that a payment of a personal nature was made by the Chief Executive Officer in March 2019.

Rating: Significant**Implication:**

Although credit card purchases made by the Chief Executive Officer are reviewed, the review may not be as effective as it could be in identifying inappropriate expenditure because it is performed by an officer reporting to the Chief Executive Officer.

Recommendation:

We recommend that the credit card statements for the Chief Executive Officer be submitted to the Council for approval each month.

We also recommend that the Shire take measures to rectify all instances of expenditure incurred of a personal nature.

Management Comments:

The credit card statement is now presented to Council for approval each month.

On the occasion of work attire being purchased by the CEO, the Finance and Administration Manager confirmed the CEO's authority to purchase the clothing prior to it being purchased.

Responsible Person: Chief Executive Officer
Completion Date: October 2019



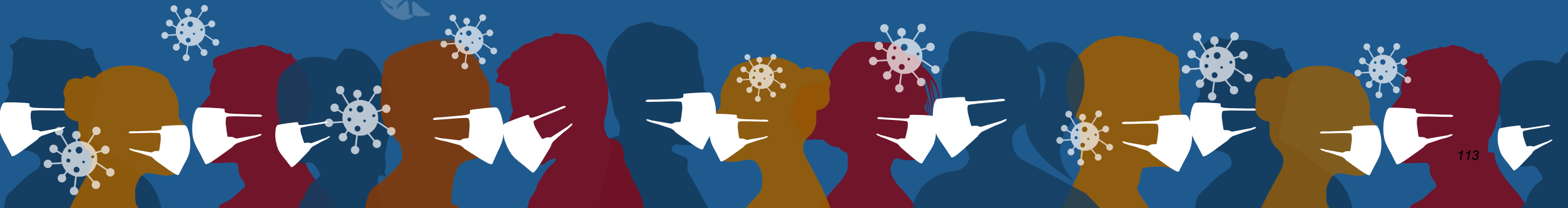
Shire of Victoria Plains

Ordinary Council Meeting
21 April 2020

COVID-19 PANDEMIC FRAMEWORK

Shire of Victoria Plains Response

Sean Fletcher: Interim Governance Officer



Executive Summary

01

Key Steps

The Pandemic Response consists of the State Emergency, Public Health and Welfare Plans, the National Cabinet, SoVP's immediate response, what Council's Role should be, how to provide Community support and recovery

02

What We Know

COVID-19 will be in play for at least six months. The Commonwealth and the States have committed significant resources to ensure the economic, and social well being of Australia. SoVP has been asked to do the same.

03

Some Key Considerations

SoVP as a local government has a key role to play under the State Emergency Plan (CESM, EHO) and the State Emergency Welfare Plan (LGWC). The Shire has also been asked to consider economic stimulus: rates freeze 2020/2021 and bringing forward projects.

04

The Greater Detail

Council, the Shire President, the CEO and the Shire in general have to consider the economic, social and environmental impacts. This includes economic stimulus, social support, certain environmental considerations, the status of its reserves and projects brought forward¹¹⁴

Shire's Response

COVID-19 Pandemic:

- 6 Months
- Shire's Role
- Benchmarks



What We Know

Australia's Chief Medical Officer advised on 19 January 2020 of developments regarding the novel coronavirus from the Wuhan Region in China. The first Australian case was confirmed in Victoria on 25 January 2020. The first Western Australian death occurred on 1 March 2020.

The State Pandemic Plan was updated on 11 March 2020 to deal with the COVID-19 Pandemic.

The National Cabinet consisting of the Prime Minister, State Premiers and Chief Ministers formed on 13 March 2020.

The State Government declared a **State of Emergency** under the Emergency Management Act on 15 March 2020 and a **Public Health Emergency** on 16 March 2020 under the Public Health Act.

The State of Emergency declaration provides the WA Government, the WA Police Force and the Chief Health Officer with the powers and flexibility they need to enforce quarantine and self-isolation measures.

Local Government is a key part of the Plan.

The Shire's Obligations

To ensure that the Shire meets its obligations regarding the pandemic, the following needs to occur:

- Industry cohesion through WALGA, the Zone and AROC;
- Support from the Minister for Local Government;
- Activation of the Local Recovery Coordination Group;
- Activation of the Local Emergency Management Committee;
- Activation of the Business Continuity Plan;
- Development of the Shire's Policy Response Position by Council;
- Continuity of Shire services by the Chief Executive Officer.

The Road Out (Benchmarks)

On 16 April 2020, the Prime Minister announced that the start to the "Road Out" or the consideration of lifting some restrictions in four weeks time will consist of meeting the following benchmarks:

1. More extensive surveillance or sentinel testing regime;
2. Greater tracing capability than today;
3. Local (state) response capability.

Shire's Response



Ordinary Council Meeting
21 April 2020

WALGA, the Department, LG Pro

To assist the local government sector, WALGA, the Department and LG Pro (WA) have implemented COVID-19 Resource web-pages. Apart from the latest updates they include a number of useful tools and templates including an eMeeting Guide and Financial Hardship Policy.

The Minister for Local Government

The Minister has overseen the following changes:

1. Attendance through eMeetings
2. Emergency access to Reserves, changes to tender arrangements and seeking loans
3. Employees access to Long Service Leave

The Public Health Response

As part of the Public Health Response, the Department of Health requires the environmental health officers at each local government to assist it in managing the response.

State Emergency Welfare Plan

Is being updated to deal with COVID-19. Local Governments will need to have in place a Local Government Welfare Coordinator.

State Emergency Management Committee

The Shire's CESM assists with the Shire's local response across the District.

Small Business Development Corporation

The SBDC lists which local government's have provided business, community support to date and the content of their community support package

Community Support Package

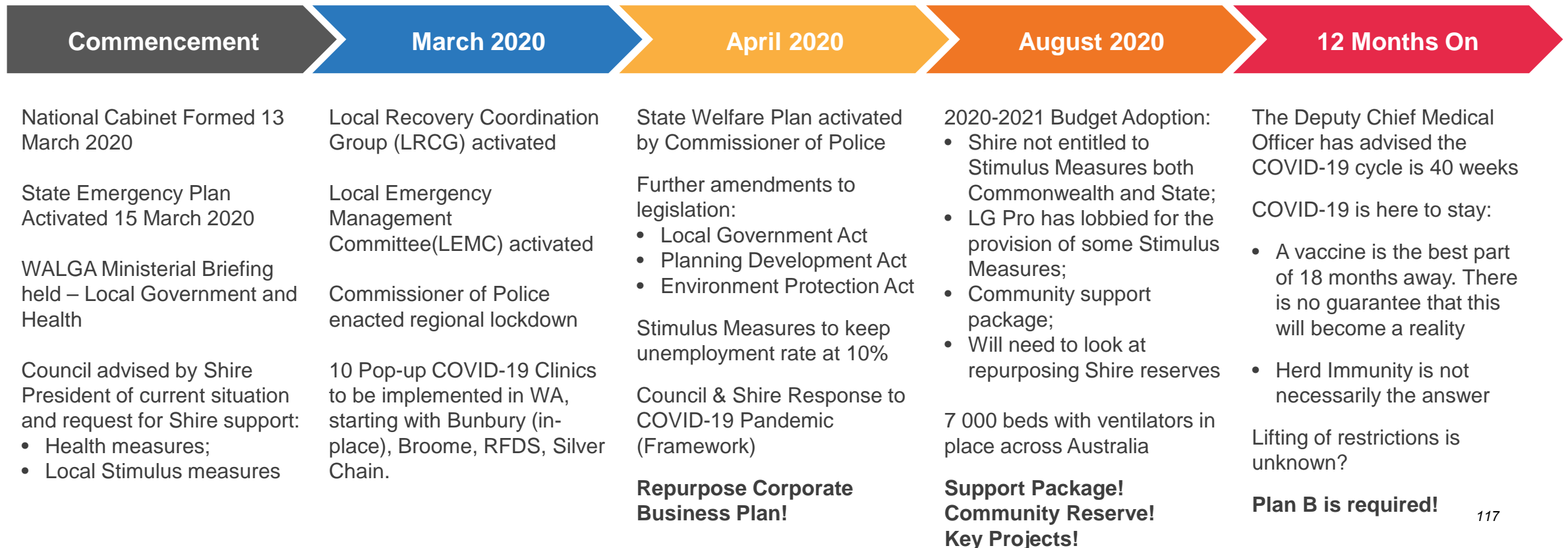
WALGA has suggested on its COVID Community the types of assistance that could be in a community support package:

- Freeze Rate (no rates increase in June)
- Fast track approvals processes
- Refund booking fees for Shire events and assets
- Implement Buy Local Policy
- Develop strategy for vulnerable people in the community
- Link to local not-for-profit groups
- Implement payment plans for hardship
- Revise current budget

In order for the Shire to consider the above measures and others, it will need to review its resourcing capability and essential services as suggested in this Response.

What Are The Response Steps? COVID-19

COVID-19 Progress steps



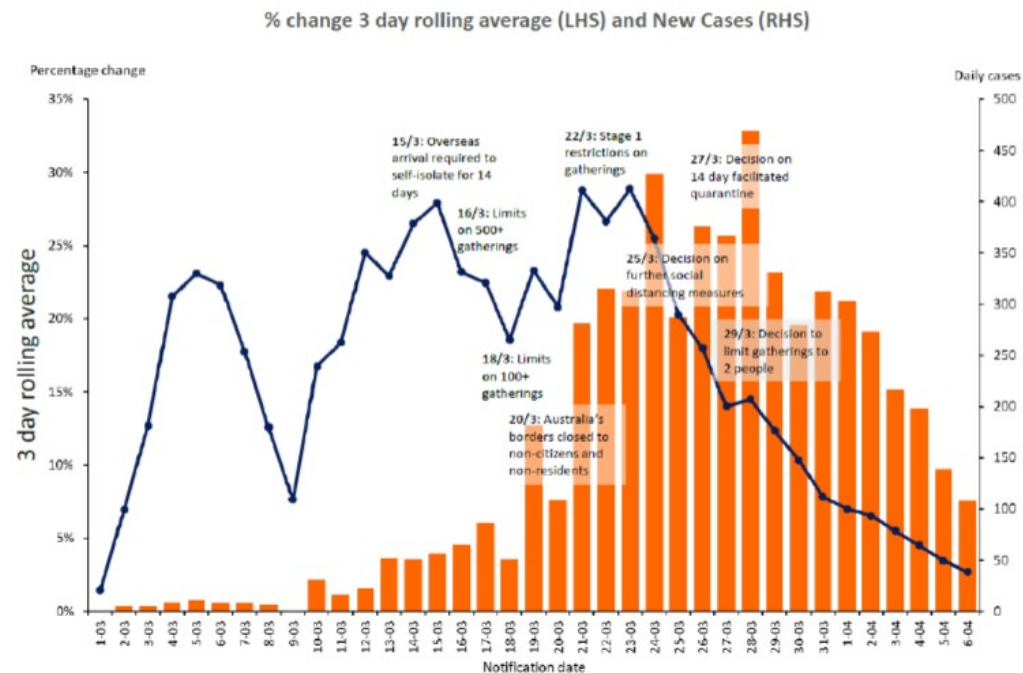
Status of COVID-19

Shire of Victoria Plains

Ordinary Council Meeting
21 April 2020

COVID-19

Daily percentage change in confirmed COVID-19 cases by notification date in rolling 3 day averages
As at 1600 6 April 2020 (updated once per day)

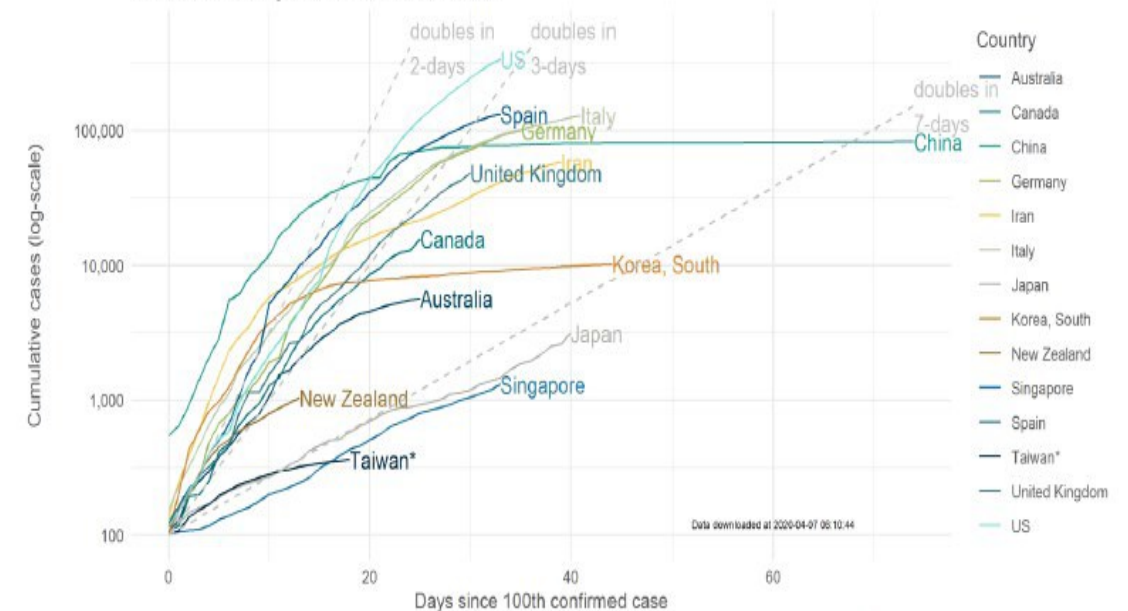


Source: Data provided by Department of Health, Date annotations done by PM&C.

Note: Changes in social practices could take a number of days to flow through to reduced case numbers, given the WHO estimate the COVID-19 incubation period to range between 1 to 14 days.

Cumulative cases count - log scale (post-100 cases): as at 0700hrs 7 April 2020

Cumulative COVID-19 cases by country
Cumulative cases ignores deaths and recoveries



Source: Johns Hopkins University

Source: Theoretical Modelling Australian Government www.health.gov.au

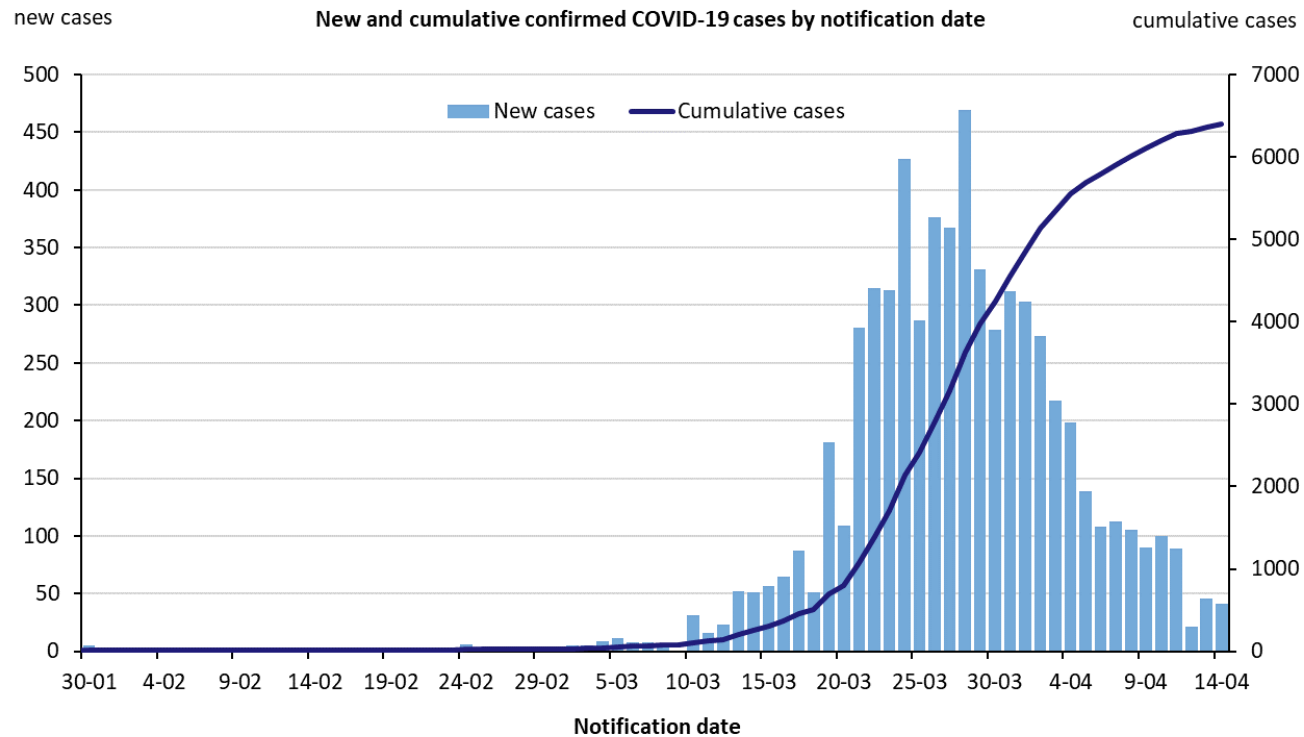
Status of COVID-19

Shire of Victoria Plains

Ordinary Council Meeting
21 April 2020

COVID-19

Coronavirus
(COVID-19)



Australia is now at an
Infection (transmission
rate < 1.0 i.e. 0.77)

Source: Current Modelling Australian Government www.health.gov.au

Impact by Age Group - Australia COVID-19

Source: Theoretical Modelling Australian Government www.health.gov.au

Appendix A:

Table 1: Proportion of people with COVID-19 who require hospital and intensive care, by age

Age group (years)	Hospitalised	Intensive Care
0-9	0.062%	0.018%
10-19	0.062%	0.018%
20-29	0.78%	0.23%
30-39	2.9%	0.85%
40-49	5.1%	1.5%
50-59	9.9%	2.9%
60-69	15.5%	4.55%
70-79	35.8%	10.5%
80+	65.9%	19.4%
Overall		
Mean bed days for inpatients		
Hospital	7.5 days	
ICU	10 days	

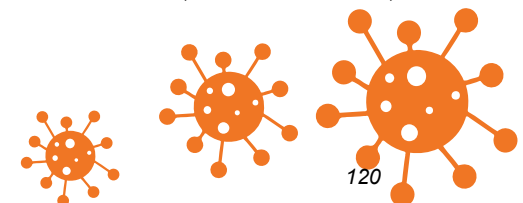
Through the use of the current strategies to flatten the curve, the Commonwealth will be able to have 7,000 beds with ventilators in place by 30 July 2020.

It is expected that flattening of the curve will assist in keeping the number of those requiring beds to below 5,000

Age	Victoria Plains (S)	%	Western Australia	%	Australia	%
Median age	45	--	36	--	38	--
0-4 years	56	6.0	161,727	6.5	1,464,779	6.3
5-9 years	73	7.8	164,153	6.6	1,502,646	6.4
10-14 years	39	4.2	150,806	6.1	1,397,183	6.0
15-19 years	44	4.7	149,997	6.1	1,421,595	6.1
20-24 years	31	3.3	160,332	6.5	1,566,793	6.7
25-29 years	47	5.0	184,908	7.5	1,664,602	7.1
30-34 years	51	5.5	194,267	7.9	1,703,847	7.3
35-39 years	60	6.4	173,041	7.0	1,561,679	6.7
40-44 years	60	6.4	171,996	7.0	1,583,257	6.8
45-49 years	85	9.1	172,520	7.0	1,581,455	6.8
50-54 years	94	10.1	162,438	6.6	1,523,551	6.5
55-59 years	92	9.9	149,899	6.1	1,454,332	6.2
60-64 years	45	4.8	132,145	5.3	1,299,397	5.6
65-69 years	54	5.8	116,755	4.7	1,188,999	5.1
70-74 years	47	5.0	82,911	3.4	887,716	3.8
75-79 years	28	3.0	61,509	2.5	652,657	2.8
80-84 years	21	2.3	42,590	1.7	460,549	2.0
85 years and over	6	0.6	42,420	1.7	486,842	2.1

Age Demographic Shire of Victoria Plains

Source: ABS Census 2016



What We Need To Respond

COVID-19
01

Strategy

SoVP COVID-19 Response
COVID-19 Work Plan
Business Continuity Plan
Response Plan - LEMC
Recovery Plan - LRCG

Systems

Safe Work Practices
Teleconferencing
Goods:

- Perishables
- Hygiene Products
- PPE

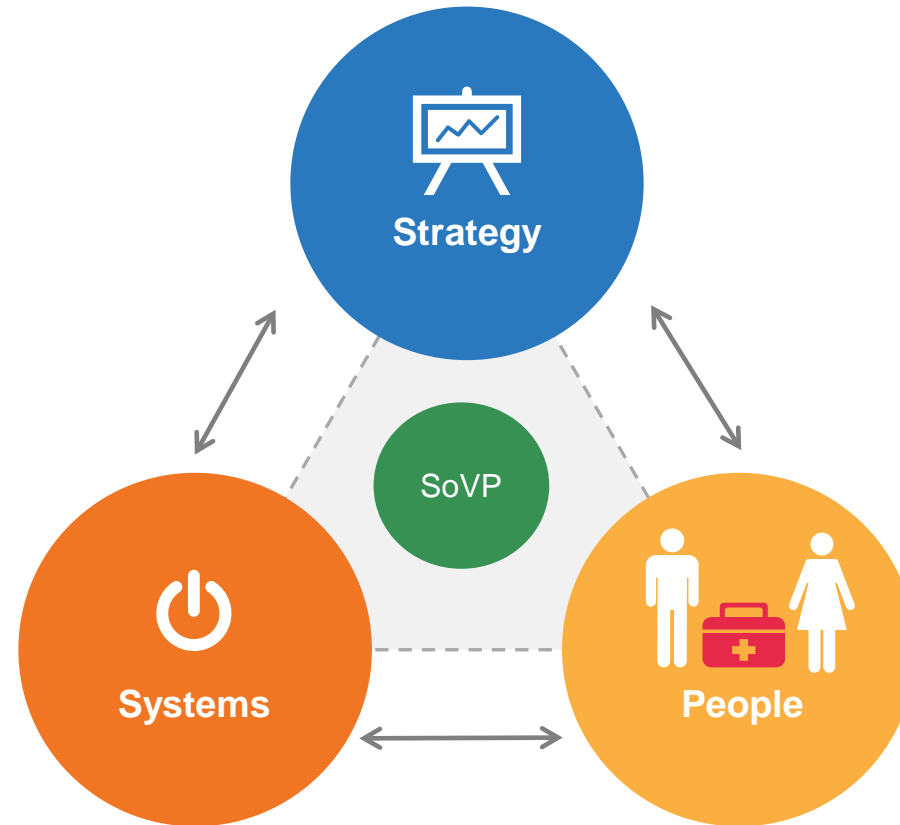
Other ICT:

- SynergySoft
- Computers, Mobiles,
- Internet, Email, SMS,
- Social Media, Web Page,
- Newsletters

Finance/Budgets
Records Management
IT Support
Facilities:

- Isolation Accommodation
- Cemeteries

Advice: WALGA; DLGSC

03


■ 70% On Target
■ 70% On Target
■ 60% Monitor

02

People

Council
Shire President
CEO, EA, Governance
CESM
LRCG (Incorporates Business Continuity)
LEMC
Management Team
EHO, Building Surveyor
Planner
Ranger
Work Teams – Finance/Admin/Works

Spirit of Service

Employee Health – COVID-19
Team-Work (Council, CEO, Staff)

Communication:

- President's Cr Updates
- CEO Staff Updates

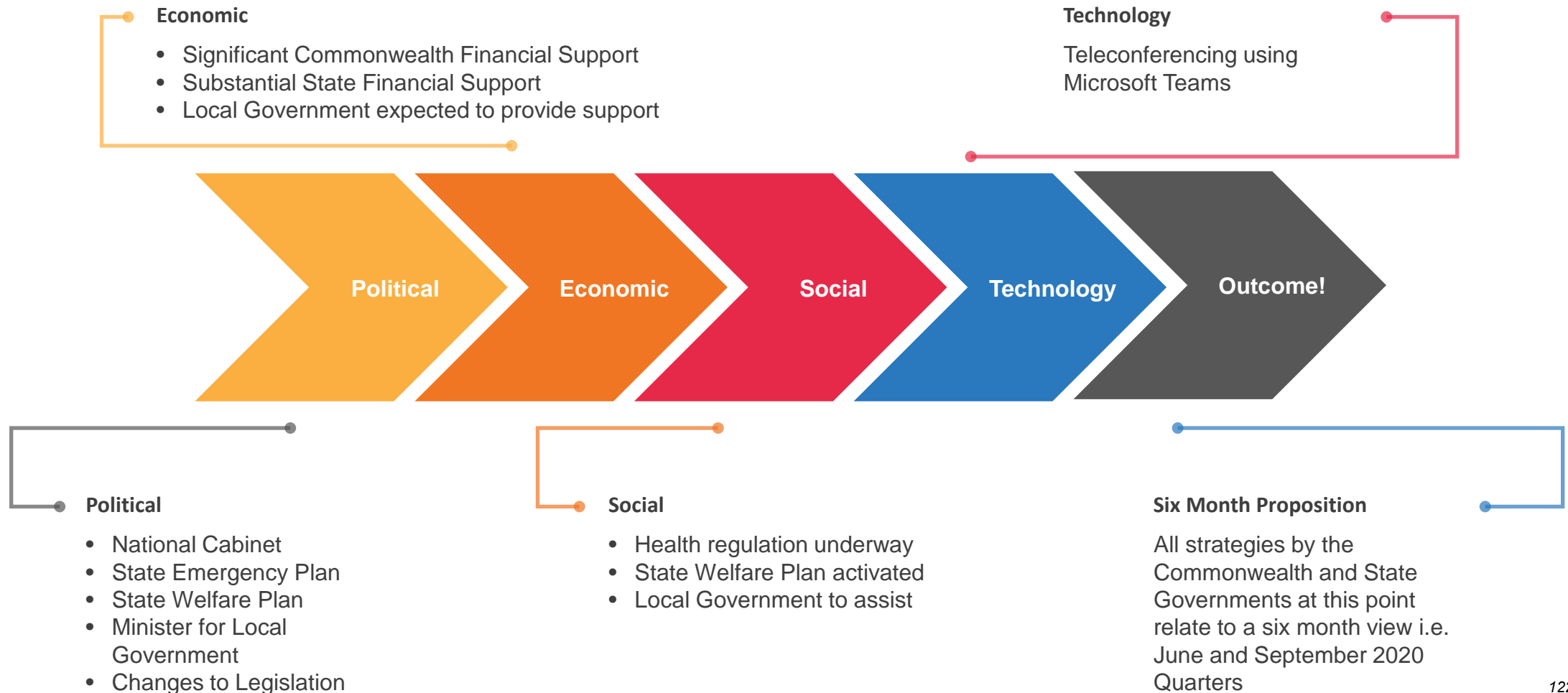
Training & Development

PEST Factors

Shire of Victoria Plains

Ordinary Council Meeting
21 April 2020

COVID-19

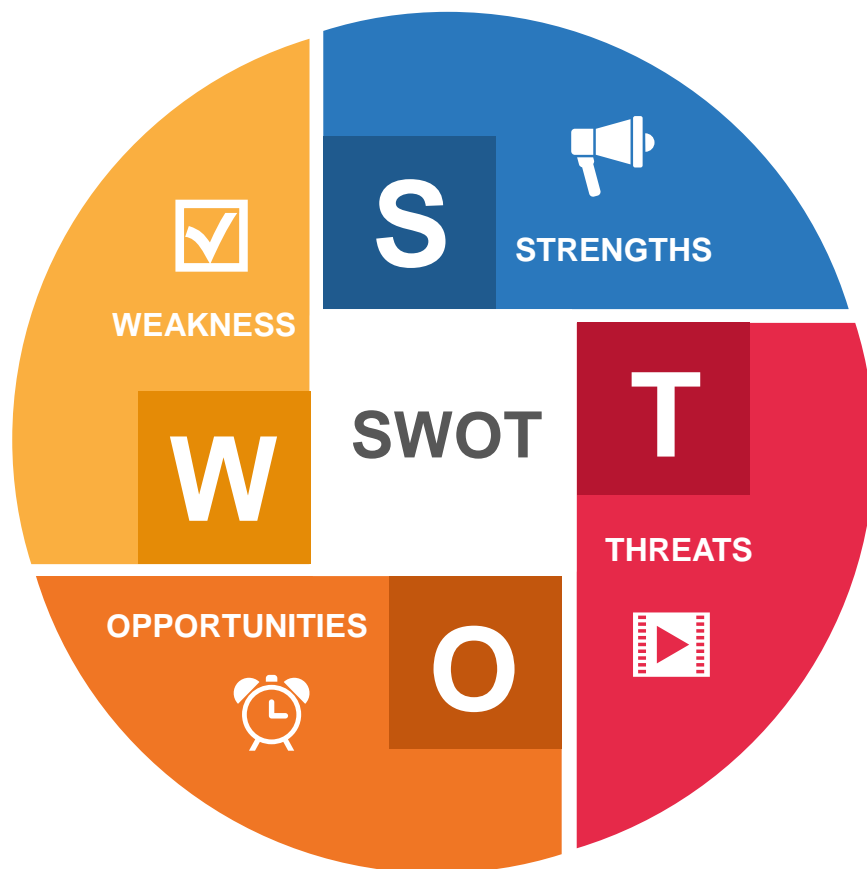


SWOT Analysis

Shire of Victoria Plains

Ordinary Council Meeting
21 April 2020

COVID-19



Strengths

- Reputation
- Know who the affected are
- Know the community groups out there that can support vulnerable persons

Weaknesses

- Resources
- Seen as the lead agency as level of government closest to the people
- Reputation undermined through social media
- Cemetery/Morgue Capacity
- Mitigation Strategies:
 - Enforce Social Media Policy 2.4
 - Undertake cemetery survey (GPR)

Opportunities

- FAGs brought forward by Commonwealth will allow better planning for projects
- Seek and advise the Minister re Shire's fiscal constraints
- Support measures by others for Shire to receive Stimulus Measures

Threats

- COVID-19 lasting beyond 6 months
- Clearing Permits re key projects
- Health Department requirements
- State Government
- Commonwealth Government

COUNCIL, Shire President, CEO, LRCG, LEMC

COVID-19



The CEO: The CEO continues with the day to day running of the Shire, provides advice to Council and enacts Council decisions. The CEO heads the Local Recovery Coordination Group (LRCG) and oversees the Business Continuity Plan. She also is part of the public face of the Shire.

LRCG: The LRCG is responsible following the Shire's Recovery Plan. This group meets once a week to review the recovery effort regarding the Shire's operations and the support the community needs.

LEMC: The Local Emergency Management Committee is chaired by the Shire President and coordinates the government agencies and stakeholders during the response.

Council

During the Pandemic, Council's role is to provide policy and strategic direction and provide the CEO with essential resourcing

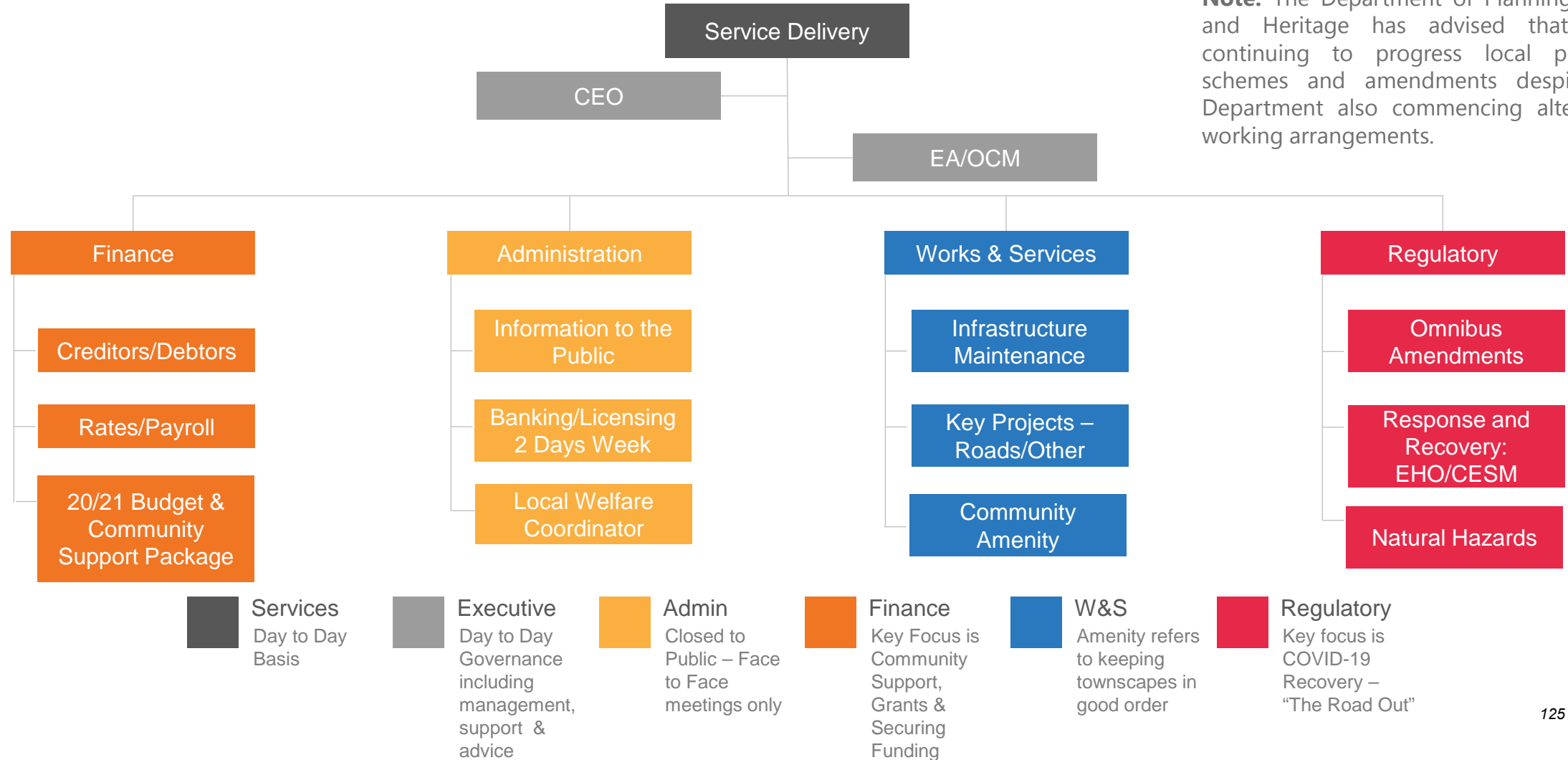
The President

Continues the role as the public face of the Shire, heads up the LEMC and liaises with the CEO regarding the local recovery effort and emergency responses

Current Skill Set



Essential Services & Support

COVID-19

Workplace Strategies

Shire of Victoria Plains

Ordinary Council Meeting
21 April 2020

COVID-19



Hand Washing, Sanitiser, PPE

Shire securing products as quickly as possible. Monitored through LRCG



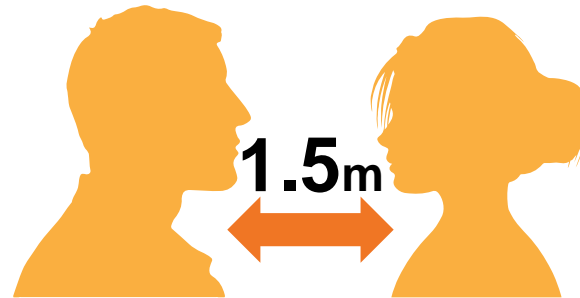
Social Isolation

- COVID -19 Work Plan
- COVID -19 Declaration Form
- Working From Home Guidelines
- LGIS FAQ Documents



Regular Cleaning

Staff are regularly cleaning the work environment



Social Distancing

- Workspace – 4m²
- Between persons – 1.5m (WHO = 2m)
- Teleconferencing
- External Server Access



How To Prevent The Spread

COVID-19 Work Plan

Shire of Victoria Plains

Ordinary Council Meeting
21 April 2020

COVID-19



Cough



Fever



Shortness
Of Breath



Sore Throat

PLAN FOR THE WORKPLACE

COVID-19 Response Plan

The Plan is an instruction to staff (and others) on what to do when encountering a COVID-19

Declaration Form

A form for those returning from inside/outside WA and who may have been exposed to COVID-19

- ✓ Types of Contact
- ✓ Preventative Measures
- ✓ Employee Contact
- ✓ Levels of Exposure
- ✓ Declaration Form

Definitions re casual, close and suspect contact

Good Hygiene, Social Distancing (workspaces, meeting rooms and Chambers), New Starters, Return from Leave
Casual contact, close contact, suspect contact

How to deal with each employee exposed and testing

Instructions on how to use the Declaration Form

Community Facilities

COVID-19**In-line With Social Distancing**

- Halls in each community closed;
- Calingiri Gym Closed
- Libraries Closed
- Notices put on BBQs

Public Toilets

Mogumber Toilets closed until further notice

Ovals, Parks and Gardens

These facilities continue to be maintained. They can be used providing social distancing and isolation measures are observed

Community Updates

The status of the Shire's facilities is advised to the Community in regular updates on the Shire, website, Facebook Page, Newsletter and Noticeboards

Please Use Hand Sanitizer

Where possible, hygiene products have been implemented



Shire of Victoria Plains Communication Plan

Ordinary Council Meeting
21 April 2020

COVID-19

01

Dedicated Website Page

The Shire will be implementing a dedicated COVID-19 page

02

Social Media

The Shire is using its Facebook page to provide information. Links and advice

03

Newsletter

The LRCG has determined that an update will go to the community fortnightly.

04

Joint Messages from Shire President & CEO

It is extremely important, where possible, the messages from the Shire have a joint response from the President and the CEO



Council Responsibilities

COVID-19

FLEXIBILITY

CHIEF EXECUTIVE OFFICER

Council is committed to flexible practices that will allow the CEO to undertake her task with regard to the following:

- Consider delegations and authorisations in place
 - Review policies with a COVID-29 Lens
- Support initiatives to lessen compliance during COVID-19

- ✓ eMeetings
- ✓ Economic Stimulus
- ✓ Financial Hardship Policy
- ✓ Environment
- ✓ Shire Reserves
- ✓ Shire Projects

Council Issues on the Horizon

Council itself is required to be flexible:

- WALGA Planning and Decision Making Guide
 - Is SCP Suitable?
 - Is CBP Suitable?



Economic Considerations

COVID-19

Shire Budget

At the 2018/2019 Budget Review it was highlighted: ?

Matters that need consideration now and going forward are: ?

The List of Support Packages implemented by Local Governments in WA is provided on the SBDC website:

<https://www.smallbusiness.wa.gov.au/blog/local-government-response-covid-19>



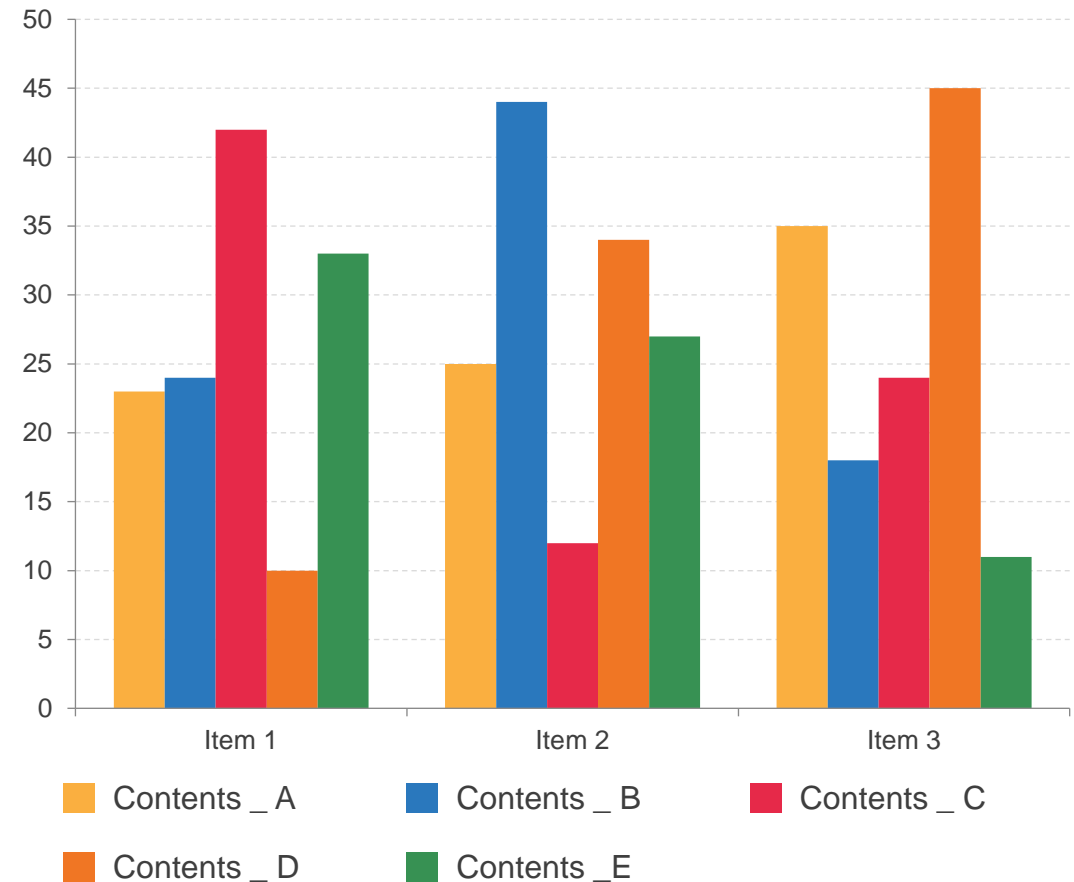
**Fees &
Charges
Now?**



**Budget
20/21**



**Support
Package –
Community
and
Business**



Social Considerations

COVID-19

**Vulnerable,
At Risk,
the Elderly**

16%

?

40-49

20%

?

50-59

11%

VRE

60-69

8%

VRE

70-79

3%

VRE

80+

**22%**

VRE



**Engagement
Strategies
% of Effort**

?%

Add Text

Simple
PowerPoint**?%**

Add Text

Simple
PowerPoint**?%**

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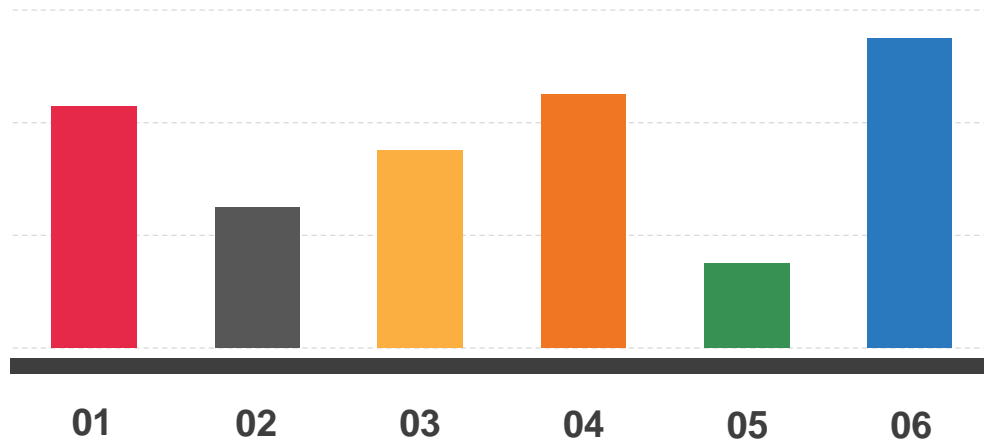
The Shire President and the CEO have written to the Minister for Local Government regarding concerns the Shire has with the length of time it is taking for DEWR to issue clearing permits regarding the Shire's key road projects



Environmental Impacts

Road Projects

The Shire has extremely limited reserves. Council has considered the implementation of X (or not) to assist in the delivery of its Community Support Package.



In addition to the above, the Shire's loan portfolio is X

Contents Title

X

Contents Title

X

Contents Title

X

Contents Title

X

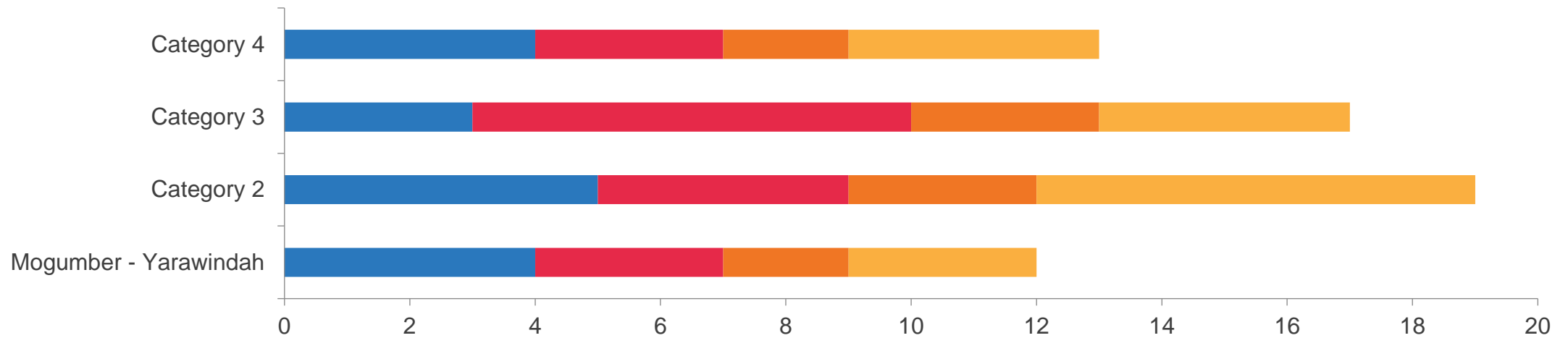
Contents Title

X

Contents Title

X

Projects (How Funded)

COVID-19**Shire Funds****R2R****RRG****WSFN; HSSV; Other**

Includes FAGs

Allocation by Year

2030 and Direct Grant

Pilot Program, Other

X

X

X

X

Plan B – Ongoing Stimulus?

COVID-19

Governance

You can simply impress your audience and add a unique zing and appeal to your Presentations. Easy to change colors, photos and Text.

- › Contents _ Here
- › Contents _ Here
- › Contents _ Here

Decisions

Services

You can simply impress your audience and add a unique zing and appeal to your Presentations. Easy to change colors, photos and Text.

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Financial

Key Projects

You can simply impress your audience and add a unique zing and appeal to your Presentations. Easy to change colors, photos and Text.

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Local Economy

Community Support

You can simply impress your audience and add a unique zing and appeal to your Presentations. Easy to change colors, photos and Text.

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Relief Package

References

COVID-19

X



SHIRE OF VICTORIA PLAINS

eMeeting Procedures

Abstract

This Guide aims to assist the Shire of Victoria Plains prepare for, and implement, electronic (eMeeting) practices. The guide is applicable to both Elected Members and Shire Officers

Sean Fletcher, Governance Officer

Effective: 2 April 2020

Next Review: TBA

ceo@victoriaplains.wa.gov.au

***This Guide aims to assist the Shire of Victoria Plains
prepare for and implement electronic meeting (eMeeting) practices.***

The Guide is based on the WALGA template the Shire's Meeting Procedures (Standing Orders) Local Laws and practices to facilitate a meeting on the eMeeting selected platform.

[Regulations 14C, 14D, 14E of the Local Government \(Administration\) Regulations 1996](#)

1. Preparing for an Electronic Meeting

1.1. Selecting the Electronic Means – Admin. Regulation 14D

- 1.1.1. The Shire is required to identify an eMeeting platform suitable to its needs and capacity. As such, the Shire has implemented a platform that provides the Presiding Member and CEO with oversight of who is / is not connected to an eMeeting – this enables effective management of; departure and return to the meeting (i.e. conflicts of interest), identifying if a Council Member is disconnected during the meeting and closing the meeting to the public.
- 1.1.2. The President (in writing) has determined the eMeeting method in consultation with the CEO [Admin. Reg. 14D(3) & (4)].
- 1.1.3. In accordance with Admin. Regulation 14E(3), the Shire President (in consultation with the CEO) has determined that eMeetings will be considered as being open to the public through ensuring that the unconfirmed Minutes are made publicly available in accordance with Admin. Regulation 13.
- 1.1.4. The CEO has tested the proposed eMeeting system through conducting a 'mock eMeeting', including debate / voting, to ensure the system is suitable and, if not, eliminated as a means. Any system limitations or nuisances can be included in guidance to Council Members on how to use the selected system and on requirements for conduct and participation in the meeting.

1.2. Public Question Time for eMeetings – Admin. Regulation 14E(4)

- 1.2.1. If the Council provides a means to submit a question prior to the meeting [Admin. Reg. 14E(4)(a)] Council can then determine at the meeting to respond to the question [Admin.Reg.14E(4)(b)(i)] or not respond to the question [Admin.Reg.14E(4)(b)(ii)].

Governance Advice Note

Council Policy 1.2 provides the ability to submit questions in writing to the CEO by 4:00PM the business day prior to the meeting. These are given priority to general questions that are asked in person at a meeting.

Given that the method to conduct the meeting will not have the physical attendance of the public as it is by way of the unconfirmed Minutes, then the submission of questions in writing is the appropriate form regarding Public Question Time.

- 1.2.2. The adopted eMeeting Public Question Time Procedure is to be publicised on the Shire's website and Facebook page, in the Newsletter and on noticeboards so as to inform the community of this opportunity.

1.3. Potential Suspension of Meeting Procedures (Standing Orders) Local Law

- 1.3.1. The CEO has identified clauses in the Meeting Procedures (Standing Orders) Local Law that cannot be complied with or require modification when conducting an eMeeting. For example; requirement for voting by show of hands or for Members to stand when speaking. These are mentioned at the appropriate place throughout the guide.
- 1.3.2. The CEO is to provide an officer recommendation in the eMeeting Agenda, on each occasion, to suspended specified Meeting Procedure clauses that may limit eMeeting effectiveness or efficiency.
- 1.3.3. The Presiding Member may then determine how these matters are managed in the eMeeting.

Example Officer Recommendation:

That Council suspend the operation of clauses (<<insert clause numbers>>) of the (<<insert Local Government Name>>) Meeting Procedures Local Law for the duration of this electronic meeting and that these matters be determined at the discretion of the Presiding Member.

***NOTE:** Insert the officer recommendation into the eMeeting Agenda at a point after the 'Public Question Time' Agenda Item to comply with Administration Regulation 7(2).*

Governance Advice Note

There are no clauses in the Meeting Procedures that require suspension.

1.4. Preparing Council Members for eMeetings

- 1.4.1. The CEO has prepared this Council Member eMeeting Guide outlining practices for how eMeetings will be facilitated, including:
 - Establishing connection to an eMeeting and what to do if connection is lost (include screen shots for visual navigation to assist those who may not be 'tech savy');
 - Council Member conduct and participation in an eMeeting, including the application of the Local Government's Meeting Procedures Local Law;
 - Disclosing interests and how to depart and re-join eMeetings; and
 - Voting protocols – see also **Item 3.2**.
- 1.4.2. The 'mock eMeeting' with Council Members, CEO and the Minute Taker, used to familiarise participants with eMeeting practices is conducted as follows:
 - Used a previous Council agenda to encourage Council Members to debate items, call points of order, move amendments and alternative motions and generally practice in an eMeeting setting, circumstances that apply to any Council Meeting;
 - The 'mock eMeeting' helps to iron out any issues and could be used to update, if necessary, the Council Member eMeeting Guide (refer **Item 1.4.1**).

1.5. Assessment of 'suitable place' prior to eMeeting

1.5.1. Administration Regulation 14A specifically defines a 'suitable place' to be used by a Council Member, which must be approved before they can attend a meeting by telephone. The same principle applies to eMeetings too, as the suitability of the 'place' may impact the confidentiality of matters behind closed doors, and otherwise risk Council Members being interrupted during the meeting. Therefore, the following assessment should be applied to an eMeeting:

- The Presiding Member and CEO should work collaboratively with Council Members to assist them to make suitable place arrangements;
- Council Members are to advise the Presiding Member by email (cc'd to the CEO for records capture), the place they will use to connect to an eMeeting and how this place controls the risk of a confidentiality breach and limits the potential for interruptions;
- The Presiding Member is to review each Council Member's 'place' arrangements and if considered a suitable place, the Presiding Member provides approval of the place by return email to the Council Member (cc'd to the CEO for evidence of compliance);

Additionally, the requirements of Administration Regulation 14A for a suitable place to be within a 'townsite' or 'residential area' do not apply to an eMeeting; and

Lastly, a Council Member cannot attend an eMeeting outside the State of Western Australia as it is outside the jurisdiction of the *Local Government Act 1995*.

2. Principles for Everyone Participating in eMeetings

2.1. Before an eMeeting (...well before the day of the eMeeting!)

2.1.1. Make sure you have taken time to prepare to participate in an eMeeting:

- Familiarise yourself with your Local Government's eMeeting guidance and seek advice from the CEO to clarify matters you are unsure about; and
- Read the agenda and prepare notes to help you address key issues in debate. Participate in an Agenda Briefing if this practiced by your Local Government.

2.1.2. Asking complex questions during an eMeeting may reduce efficiency and effectiveness. Council Members should email questions to the CEO at the earliest opportunity before an eMeeting, so the CEO can provide advice and information before the Meeting commences.

2.1.3. **Disclose conflicts of interest** by email to the CEO before the meeting commences. Early disclosure will contribute to an efficient eMeeting, permit the Presiding Member to prepare for your departure from the meeting in the case of a pecuniary interest and, crucially, will ensure you do not commit a serious breach of the Local Government Act by failing to make an appropriate declaration or participate and vote on a matter in which you have an interest.

2.1.4. Submit Leave of Absence requests by email to the CEO before an eMeeting commences. The CEO may then collate requests and prepare an officer recommendation for inclusion in the Agenda or for tabling, further improving meeting efficiency.

2.2. Behaviour Protocols for eMeetings

- 2.2.1. Remember, 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.
- 2.2.2. 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.

2.3. Leaving and Returning to an eMeeting

- 2.3.1. If you have disclosed an interest or need to leave an eMeeting for any other reason, you **MUST** advise and be acknowledged by the Presiding Member before you leave and when you return. Admin. Regulation 11(b) prescribes this information must be recorded in the Minutes:

- **State your name** and wait until the Presiding Member acknowledges you. Restate your name if the Presiding Member has not heard you at first; and
- When acknowledged by the Presiding Member, advise the meeting of the reason for leaving the meeting, for example:

- a. *I have disclosed an interest and am required to leave the meeting for discussion of this item.*

Dependent on the functionality of your electronic means, you may be disconnected from the meeting and then reconnected once the item in which you have an interest has been resolved. When you return, **state your name** so the Presiding Member can acknowledge the time you returned to the meeting for the Minutes;

OR

- b. *I wish to leave the meeting for a short period and I will advise the Presiding Member when I return (you cannot do this when a motion is put re b and c as per Meeting Procedure 13.1(2)).*

If you are leaving the place approved for connection to the eMeeting, make sure that no-one else is able to access or interfere with your eMeeting connection and when you return, **state your name** so the Presiding Member can acknowledge the time you returned to the meeting for the Minutes;

OR

- c. *I wish to leave the meeting and will not be returning.*

Ensure the Presiding Member acknowledges the time of your departure from the eMeeting for recording in the Minutes, before you disconnect from the eMeeting.

Example text for Minutes:

Insert before the relevant item:

6.35pm Cr Brown had previously disclosed a financial interest in Item 9.3 'Lease of 23 Green Street' and was disconnected and left the electronic meeting.

Inserted after the resolution of the relevant item:

6.48pm Cr Brown was reconnected and re-joined the electronic meeting.

3. Additional Guiding Principles for Presiding Members

3.1. Leading eMeetings

- 3.1.1. The Presiding Member role is to lead and facilitate the smooth transaction of the business of Council. It is recommended Presiding Members consider the following advice to ensure eMeetings are as effective and efficient as possible.
- 3.1.2. Slow the meeting down! Participating in an electronic meeting will be more difficult for Council Members to follow; this particularly so for the Minute Taker:
- Introduce each agenda item, stating item number and title - this will help Council Members and the public (if the meeting is broadcast) to follow the eMeeting's progress;
 - After each Item, ask attendees to indicate if they are ready to move to the next item and allow a pause to enable time for attendees to respond (if required); and
 - If not in visual contact, select junctures throughout the eMeeting to conduct a 'role call' to ensure Council Members have connectivity with the meeting.

3.2. Facilitating Motions and Voting

- 3.2.1. When calling for movers / seconders, there may be multiple Council Members speaking at once - try to be fair and ensure you are not always selecting the same Council Member/s.
- 3.2.2. The Meeting Procedures (Standing Orders) Local Law may specify how a vote must be taken i.e. show of hands. A Council resolution at the start of the meeting may be appropriate to suspend specific Local Law clauses for eMeetings – see **Item 1.3**

Governance Advice Note

Suspension of this Meeting Procedure is not required as it can be done on the voices i.e.:

13.4 Method of taking vote

- (1) In taking the vote on any motion or amendment the presiding member—
- (a) is to put the motion, first in the affirmative, and then in the negative;
 - (b) may put the motion in this way as often as may be necessary to enable determination whether the affirmative or the negative has the majority of votes;
 - (c) **may accept a vote on the voices** or may require a show of hands; and
 - (d) subject to this clause, is to declare the result.

3.2.3. The method of calling for a vote is specified in the Meeting Procedure Local Law, and does not need modification for eMeetings. Either of the following voting practices are appropriate:

- Voting by exception (**Meeting Procedure 5.7**) – Ask Council Members to indicate if they wish to vote **against** the motion. If no Council Member responds, the motion is declared **carried unanimously** and minuted accordingly; or

If one or more Council Members are against, the Presiding Member will obtain the names of each Council Member wishing to vote **against** the motion, and deduce whether this results in the vote being **carried** or **lost**. In this case, the number of votes for and against must be announced for minute-taking purposes.

- Voting by all Council Members – Each Council Member is asked to advise the meeting of their vote. For example:

Presiding Member: *“I will put the motion and ask Council Members to state their vote as either ‘for’ or ‘against’, when I call their name.”*

The Presiding Member calls each Council Member by name and in turn, awaits each Member’s response.

Cr Response: *“I, Cr Fernandez, votes FOR the motion.”*

Presiding Member: *“Thank you Cr Fernandez, your vote FOR the motion is noted.”*

The Presiding Member then calls on the each remaining Council Member to vote, continuing this process until all votes have been recorded.

Presiding Member: *“The motion is (CARRIED or LOST)”*

with the number of votes for and against announced for minute-taking purposes.

4. Conducting the eMeeting

4.1. Immediately before an eMeeting commences (Minute Taker)

- 4.1.1. If recording or live streaming the eMeeting to the public, the CEO should ensure the relevant systems are tested off-line before Council Members connect to the eMeeting platform.

Governance Advice Note

This may be an option in due course subject to Shire capacity, capability and resourcing

- 4.1.2. Ensure all Council Members and staff are connected to the eMeeting at least 10 minutes before the scheduled meeting time. Use this time to test each connection to ensure each person can be heard by, and can hear the Presiding Member, CEO and each other.
- 4.1.3. CEO to ensure that technical staff are available to assist in resolving issues that may occur during the meeting.
- 4.1.4. CEO to ensure that the Minute Taker is able to communicate with the Presiding Member, so the accuracy of Minutes can be facilitated.
- 4.1.5. Presiding Member to remind Council Members of the Local Government’s agreed protocols for participating in an eMeeting (as outlined in the Shire’s eMeeting guide).
- 4.1.6. If all systems are go... await the meeting commencement time.

Example text for Minutes:

Prior to commencement of this electronic meeting Council Member and other attendee connections by electronic means were tested and confirmed.

The Presiding Member declared the meeting open at 6.00pm.

4.2. During an eMeeting

- 4.2.1. **Welcome and Announcements** – The Presiding Member should advise all present how the eMeeting will be conducted.

Example text for Minutes:

1. Declaration of Opening

The Presiding Member declared the meeting open at 6.00pm.

2. Announcements from the Presiding Member

The Presiding Member welcomed Council Members, Staff and Visitors to this electronic meeting, which is conducted in accordance with the *Local Government (Administration) Regulations 1996*.

The Presiding Member advised that the Shire's meeting procedures have been modified to ensure Council Members, Staff and Visitors can follow and participate in the meeting as it progresses. The meeting is open to the Public in accordance with Admin. Regulation 13 (The draft minutes are to be available within 10 working days).

(other announcements can then be made and recorded in the Minutes i.e. Acknowledgement of Country)

- 4.2.2. **Attendance** - The Presiding Member is to confirm that each person expected to attend the meeting is connected to the eMeeting platform and therefore in attendance. For example:

Presiding Member: *“Council Members and staff please respond when your name is called to confirm that you are in attendance. ...Cr Smith?”*

Cr Response: *“Cr Smith is here!”*

The Presiding Member calls on the next person to confirm their attendance and awaits their response, continuing until all persons expected to attend are confirmed.

Presiding Member: *“Is there anyone in attendance that has not yet been recorded?”*

Example text for Minutes:

3. Attendance

The Presiding Member asked Council Members and staff to confirm that they are connected and in attendance, with the following attendees so confirmed:

(List attendees)

- 4.2.3. **Public Question Time** – The Presiding Member is to announce at the meeting the procedures for the public to submit questions to eMeetings and receive responses.

Example text for Minutes:

4. Public Question Time

The Presiding Member advised that the Shire had implemented the following procedures for members of the public to submit questions and receive responses:

(Insert the procedures in the Minutes for the public record)

The Presiding Member then read aloud the questions received from members of the public and the Shire's response.

(Insert the public questions and responses as per the Local Government's usual minute practices)

- 4.2.4. **Matters Behind Closed Doors** - The Council must pass a motion to go behind closed doors, so that the closure and re-opening of the meeting and the matters behind closed doors can be appropriately recorded in Minutes.

4.3. Conflicts of Interests in an eMeeting

- 4.3.1. At the Declaration/Disclosure of Interest Item of Business, the Presiding Member will read aloud each disclosure of interest received before the meeting.

- The Presiding Member will then ask if there are any further disclosures to be made. Council Members should ensure they make any additional disclosures at this point so that the Minute Taker can record the relevant Agenda Items; and
- Subsequently, the Presiding Member will announce disclosed interests just prior to the relevant Agenda Item.

- 4.3.2. Example process for disclosing interests in an eMeeting:

- **State your name** and wait for the Presiding Member to acknowledge you;
- Once acknowledged by the Presiding Member, **state the conflict of interest** being disclosed (financial / indirect financial / proximity / impartiality) and the relevant Agenda Item and Title;
- The Presiding Member will acknowledge the interest by repeating the Council Member's name and the details of the interest for recording in the Minutes;
- After the meeting, Council Members must provide the disclosure of interest in writing by email to the CEO.

Example text for Minutes:

The Presiding Member read aloud the following listed disclosures of interest received before the meeting:

(List disclosures as per usual practice)

The Presiding Member asked if Council Members had any further conflicts of interest to disclose in regard to any item included in the agenda.

No further declarations were made by Council Members.

OR

The following additional declarations were provided by Council Members: *(List disclosures as per usual practice)*

4.4. Maintaining Attendee Connection to an eMeeting

- 4.4.1. Presiding Members will need to periodically evidence that eMeeting attendees (Council Members, CEO and the Minute Taker) remain connected and in attendance throughout an eMeeting. Checks may be required more frequently if there have been technical difficulties during the meeting. Regular checks ensure that the Minutes evidence a quorum has been maintained throughout the meeting. A check may take the form of a 'roll call' after every couple of agenda items, with the Minutes recording the outcome.

Example text for Minutes:

Attendance Check

6.35pm The Presiding Member checked with each attendee and confirmed that all attendees remained connected and in attendance at the electronic meeting.

- 4.4.2. If a Council Member loses connection to an eMeeting, the Presiding Member should advise the meeting the time the absence of the Member is noted for recording in the Minutes. The Presiding Member should ask the meeting to wait until the Council Member is reconnected.
- 4.4.3. **Dealing with Technical Difficulties** - It may be necessary for the Presiding Member to adjourn the meeting for a short period to allow technical difficulties to be resolved.
- Adjourn the meeting for a specified period of time estimated for the technical difficulties to be resolved (i.e. 15 Minutes), advising Members and the public of the time that the meeting will reconvene. Check your Meeting Procedures Local Law for relevant provisions.
 - Before adjourning the meeting, the Presiding Member must take a 'roll call' so that the Minutes record each person in attendance at the point of adjournment.
 - When the meeting is reconvened, the Presiding Member must announce the time the meeting is reconvened and again take a 'roll call' so the Minutes record each person in attendance at the meeting at the point the meeting is reconvened.

Example text for Minutes:

Adjournment

7.25pm The Presiding Member advised that the meeting is adjourned and will reconvene in 15 Minutes, to enable technical difficulties associated with the electronic meeting to be resolved, with the following in attendance at the time of the adjournment:

(List Attendees)

7.40pm The Presiding Member reconvened the electronic meeting, with the following in attendance:

(List Attendees)

- 4.4.4. **Closing the Meeting** – Before closing the meeting, the Presiding Member should undertake a final ‘roll call’ so the Minutes evidence continued attendance of Elected Members.

5. After the Meeting

- 5.1.1. Any document tabled at the meeting, including circulated by electronic means, must be made available for public inspection in accordance with Admin. Regulations 14 and 14E(5).
- 5.1.2. Unconfirmed Minutes of a Council Meeting, including an eMeeting, are to be available for public inspection within 10 business days of the meeting - Admin Regulation 13(a).
- 5.1.3. Unconfirmed Minutes of a Committee Meeting, including an eMeeting, are to be available for public inspection within 5 business days of the meeting – Admin Regulation 13(b).



Good Governance Practice:

If the office of President is vacant, or the President is not available or is unable or unwilling to perform the functions of the President, then s.5.34 of the Act provides that the Deputy President may perform the President's functions.

Further, if the office of Deputy President is vacant, or the Deputy President is not available or is unable or unwilling to perform the President's functions for a time known to the Council, then s.5.35 of the Act provides that the Council may appoint a Councillor to perform the functions of during that time.

If the CEO is unavailable or unable to perform the CEO's functions, then the Council may resolve to appoint a person as the Acting CEO if the Council believes the person to be suitably qualified and experienced to perform the CEO's functions [s.5.36(2)].

6. Process of Motions for eMeetings

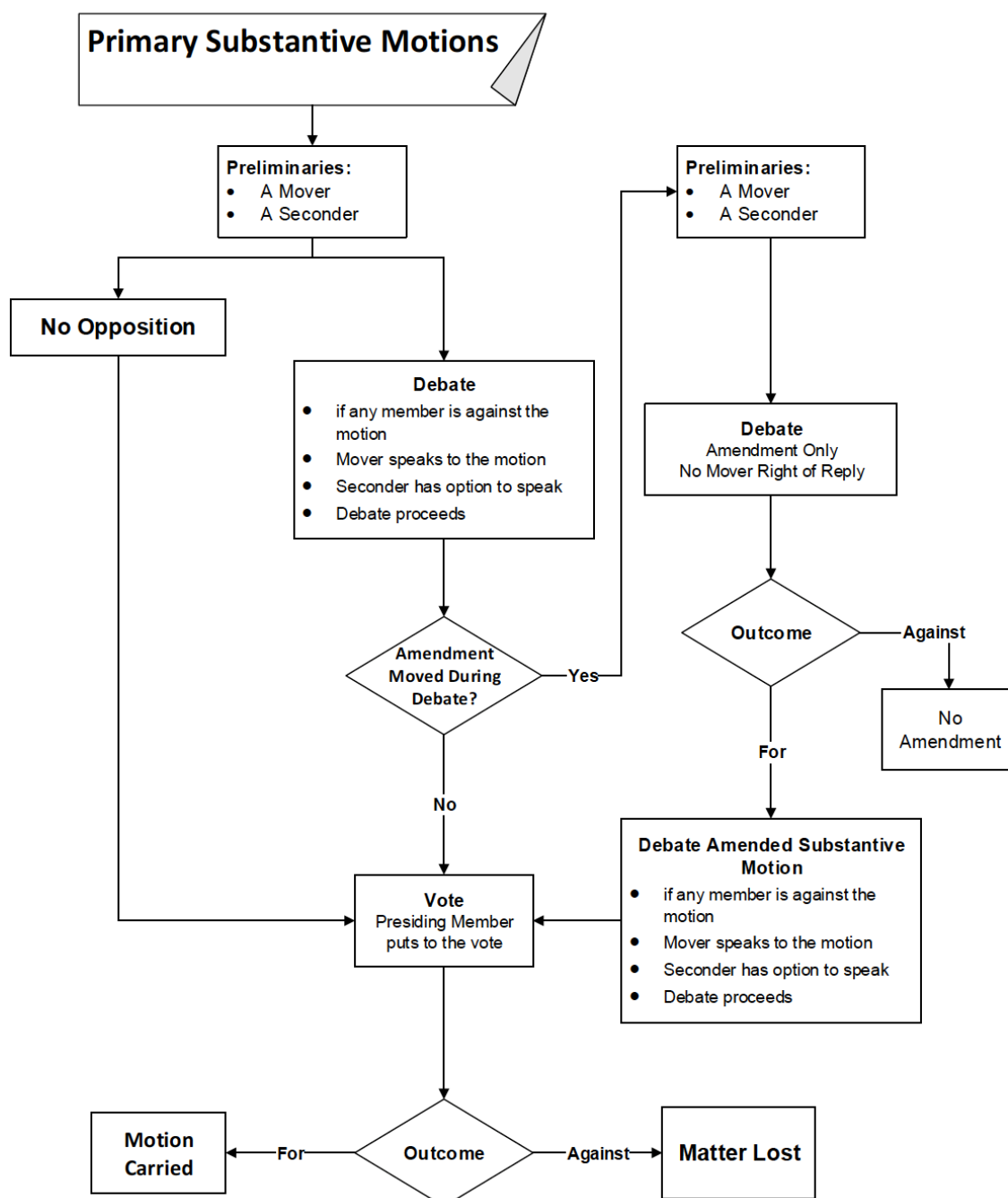
Process of Motions	eMeeting Practices
INTRODUCE the Item	Presiding Member announces: <i>"(Item number and report title)"</i>
Call & Name MOVER and SECONDER	<p>Presiding Member asks: <i>"Council Members, please indicate by stating your name, if you wish to MOVE the officer recommendation."</i></p> <p>Council Members state their name and the Presiding Member select the Mover and states: <i>"The officer recommendation as stated in the agenda is moved by Cr XXXX."</i></p> <p><i>"Council Members, please indicate by stating your name if you wish to second the motion."</i></p> <p>Council Members state their name and the Presiding Member select the Mover and states: <i>"The motion is seconded by Cr YYYY."</i></p>
Check if Anyone Against the Motion to establish EXCEPTION VOTING	<p>Presiding Member asks: <i>"Council Members, when I call your name please indicate if you wish to speak AGAINST the motion."</i></p> <p>Cr Response: Council Members respond by stating their name and debating intention, i.e. <i>"(State your name) I wish to speak AGAINST the motion."</i></p> <p>Stating names when responding may help to avoid confusion.</p> <p>Presiding Member then announces the result: <i>"As there are no speakers against the motion, I declare the motion carried unanimously (remember to state Absolute Majority when required)."</i></p> <p>If there are speakers against the motion, the Presiding Member is to proceed with the debate as set out in the following sections:</p>
Invite MOVER to SPEAK	<p>Presiding Member asks: <i>"Cr XXXX, as the Mover, would you like to open debate?"</i></p> <p>Cr Response: <i>"(State your name), thank you Presiding Member, I wish to speak to the motion... (Proceed to speak on the motion)."</i></p>
Invite SECONDER to SPEAK	<p>Presiding Member asks: <i>"Cr YYYY, as the Seconder, would you like speak in the debate?"</i></p>

Process of Motions	eMeeting Practices
	<p>Cr Response:</p> <p><i>(State your name), thank you Presiding Member, I wish to speak to the motion... (Proceed to speak on the motion).</i></p>
Identify COUNCIL MEMBERS to Participate in Debate	<p>Presiding Member asks:</p> <p><i>"Council Members, when I call your name please indicate if you wish to speak in this debate and if so, whether you wish to speak FOR or AGAINST the motion."</i></p> <p>Cr Response: <i>Council Members respond by stating their name and debating intention, i.e.</i></p> <p><i>"(State your name) I wish to speak FOR / AGAINST the motion."</i></p> <p><u>OR</u></p> <p><i>"(State your name) I do not wish to speak on the motion."</i></p> <p>Stating names when responding may help to avoid confusion.</p>
Determine the ORDER of DEBATE	<p>The Presiding Member (or CEO) records a list of speakers FOR and AGAINST the motion. The Presiding Member determines the "call / order of debate".</p>
Call Members to Speak ALTERNATE between speakers AGAINST and FOR	<p>The Presiding Member calls on the speakers listed, alternating between a speaker AGAINST the motion and a speaker FOR the motion, until all speakers have spoken.</p>
Check for any further Speakers / Questions	<p>After all previously recorded speakers have spoken, the Presiding Member may ask:</p> <p><i>"Any other Council Member, who has not previously spoken, now wishes to speak, please state your name now."</i></p>
Ask the Mover to CLOSE DEBATE	<p>Once all speakers have spoken the Presiding Member offers the Mover the Right of Reply:</p> <p><i>"Cr XXXX, as the Mover of the motion, would you now like to take the 'Right of Reply' and close the debate?"</i></p> <p>Cr Response:</p> <p><i>"(States their name), thank you Presiding Member, I do (<u>OR</u> do not) wish to take my 'Right of Reply'..."</i></p>
Read or Summarise the MOTION (Only necessary re alternate motions, amendments of foreshadowed motions)	<p>Presiding Member states:</p> <p><i>"The debate is now closed and I remind Council Members that this motion is to (re-state or summarise the motion)."</i></p>
Put the MOTION to the VOTE	<p>Presiding Member states:</p> <p><i>"I will put the motion. Is anyone against the motion?"</i></p>

Process of Motions	eMeeting Practices
DECLARE the RESULT VOTERS FOR and AGAINST	<p>If there are voters against the motion, the Presiding Member to acknowledge each vote by stating:</p> <p><i>“Thank you Councillors XXX, YYY and ZZZ your votes Against the motion are noted.”</i></p> <p>Presiding Member states:</p> <p><i>“I declare the motion (CARRIED/LOST including the number of votes) i.e. ‘6/3’. Also, rember to declare if by Absolute Majority</i></p>

7. Flowchart of Meeting Process

The following flowchart shows the debating process in Local Government:



This Guide may assist Local Governments to prepare to respond to the immediate Public Health Emergency and assist our communities to recover.

1. Delegations

Councils may consider changing the scope of authority delegated to the CEO, enabling the CEO to better respond to emergency requirements, particularly if calling a Council meeting will unreasonably delay decisions, or a Council meeting is not able to occur as a quorum cannot be obtained.

The CEO may similarly consider adjusting the scope of delegation to employees through sub-delegation, to safeguard continuity of Local Government operations should the CEO or key staff with sub-delegation become unwell, quarantined or required to self-isolate.

The below list, extracted from the **WALGA Template Delegations Register** may provide a starting point for Local Governments to consider delegations:

WALGA Template Delegations	LG Considerations may include:
1.1.1 Audit and Risk Committee	<p>Authority to determine the LG's revised / updated Business Continuity Plan for the purposes of the declared Pandemic / Emergency.</p> <p>Authority to determine operational risk register for the purposes of the declared Pandemic / Emergency.</p>
1.2.1 Appoint Authorised Persons	<p>Relevant to:</p> <ul style="list-style-type: none"> Local Government Act functions Health Local Law Thoroughfares & Public Places Local Law Other Local Laws
1.2.8 Close Thoroughfares to Vehicles	Delegation may assist LG in giving effect to community quarantine arrangements, if required by the Commissioner of Police.
1.2.17 Expressions of Interest for Goods and Services	<p>Delegations may assist LG in:</p> <ul style="list-style-type: none"> Completing procurement processes which are commenced and not yet completed; and Undertaking urgent procurement necessary to address Pandemic / Emergency response.
1.2.18 Tenders for Goods and Services	
1.2.19 Panels of Pre-Qualified Suppliers for Goods and Services	
1.2.20 Application of Regional Price Preference Policy	
1.3.5 Appoint Persons (other than employees) to Open Tenders (CEO Delegation)	Consider if \$value thresholds in existing delegation need to be increased to ensure procurement decisions can be made administratively, without the need to convene a Council meeting.
1.2.22 Payments from the Municipal or Trust Funds	This delegation is likely to already exist for most LGs. If however, no delegation has been provided to the CEO, then this should be prioritised to ensure the LG can continue operations, without need to convene a Council meeting.
1.2.24 Power to Invest and Manage Investments	This delegation is likely to already exist for most LGs. If however, no delegation has been provided to the CEO, then this should be prioritised to ensure the LG can continue operations i.e. draw down on investments if cash-flow is required, without need to convene a Council meeting.

WALGA Template Delegations	LG Considerations may include:
1.2.26 Agreement as to Payment of Rates and Service Charges	Ensure the LGs administration is able to make necessary decisions about rating matters, without need to convene a Council Meeting.
1.2.27 Determine Due Date for Rates or Service Charges	
1.2.28 Recovery of Rates or Service Charges	
1.2.31 Rate Record – Objections	
1.3.8 Information to be Available to the Public (CEO Delegation)	CEO may wish to consider delegation to manage public enquiries seeking statutory information, when this activity is not critical to the LGs response to the pandemic / emergency.
1.3.9 Financial Management Systems and Procedures (CEO Delegation)	Ensure capability for amending authorities in procedures, where large numbers of staff are not attending work.
Local Law Delegations:	Consider delegations to manage business as usual without referral to Council, as well as emergency arrangements. Public Places and Local Government Property Local Law – dealing with permits, including varying and cancelling permits, granting exemptions from permit requirements. Activities on Thoroughfares and Trading Local Law – dealing with permits, including varying and cancelling permits, granting exemptions from permit requirements. Waste Local Law – determining hours of operation of waste facility. Parking Local Law – authorising persons to drive or park on reserves.
Building Act Delegations generally	Delegations to ensure continued operations / approval and enforcement of building matters, without referral to Council. Consider delegation to appoint authorised officers, to ensure capacity to appoint persons where relevant staff are not attending work.
Bush Fire Act Delegations	Consider if your LG will experience ‘dry season’ conditions that may require decisions under the Bush Fires Act concurrently with the LGs management of the Pandemic / Emergency. Delegations may support effective and efficient response to additional emergency response requirements.
Food Act Delegations	Consider whether delegations may assist in effective control and risk mitigation if the food businesses in your LG District experience substantial business down-turn, which may impact food handling practices. Consider delegation to appoint authorised officers, to ensure capacity to appoint persons, where relevant staff are not attending work.
Public Health Act 2016 8.1.2 Enforcement Agency Reports to the Chief Health Officer	Consider if delegation is necessary or if PEHO or the Local Government’s Incident Coordinator (if one has been appointed under the Local Government’s Emergency Management Plan) can fulfil these functions by ‘Acting Through’. Delegation to designate authorised officers under the Public Health Act will be vital to each LG ensuring it has the capacity to appoint persons, where current appointed staff unable to work.

2. Authorisations

Local Governments should also review the list of appointed authorised persons, to ensure that sufficient persons are appointed, trained and capable of fulfilling authorised persons functions under legislation relevant to the Local Government's emergency response capabilities. This may be vital if key personnel become unwell, quarantined or are required to self-isolate.

3. Policies

Council Policies are an important element of Local Government governance. Policies are also a touch point for informing your community's expectations and level of confidence in what to expect from the Local Government.

In this immediate period of the early impacts of Covid-19, where there are already major impacts on business and families, it will be important for Local Governments to demonstrate leadership and capacity to adapt. Early review of Local Government Policies to identify those that may be unreasonably restrictive or onerous in the changed economic and community environment, should be prioritised for amendment, with the policy changes being applicable to the expected recovery timeframe.

Public Health Emergency policy amendments can be given effect for specified timeframes through:

- The Policy including a specified date for the Council to review and determine if the amended policy should cease operation or be further amended to suit the recovery phase; or
- Stating that the policy, or specified clauses in the policy are only applicable for a specified period of time and once that time expires, so does the policy or relevant policy clauses. It will then be at the Local Government's discretion as to whether further policy review is required or not.

Policies that may require immediate prioritisation may include any policy that guides financial or operational impacts for business or impacts financially on families or the wellness of your community i.e. rates collection, community service provision, business and community grant policies.

In addition, Local Governments should ensure they have a Council adopted policy for:

- Appointing an Acting CEO - ensures a person can Act as CEO without the need to convene a Council meeting, should the substantive CEO be unable to work.
- Appoint the Local Government's Deputy under s.26 of the *Health (Miscellaneous Provisions) Act 2011*, with the policy including provision that appoint an alternative Deputy if the appointed Deputy is unable to work.

There are likely to be a range of policy opportunities through which each Local Government may exercise discretion to meet its community needs and most importantly provide community members who are suffering extreme financial stress, some hope and guidance for how they will be served and supported by their Local Government.

4. Compliance Obligations during COVID Response

The Premier and Minister for Local Government request that the sector do whatever is necessary to control the spread of Covid-19 and to respond to and aid recovery from the pandemic, in the best interests of communities and the economic viability of businesses.

WALGA is currently liaising with the Department of Local Government, Sport and Cultural Industries to develop a range of exemptions from some compliance obligations that may slow down or reduce the agility of the response and recovery effort; for example, requirements for local public notices.

Until such time as there is clarity, then Local Government should maintain records of any departure from statutory compliance so that evidence is retained of the rationale and process that led to decisions and outcomes.

5. Risk Analysis to Inform Decision Making

Your Local Government will likely already have activated Business Continuity and Emergency Management Plans, focussing on dealing with the immediate actions necessary for your Local Government to respond to the initial emergency. This may include reacting to the changing and evolving environment as State and Federal Governments implement restrictions on community and business activity, including the analysis of potential risks and consequences that these restrictions and the public health impacts may cause for the community and the Local Government's operations.

These considerations in relation to emergency response and recovery phases will help to prepare the Local Government and provide confidence and surety for the Council, CEO, staff and importantly your community too.

Some risks, and the expediency by which your Local Government responds, can be mitigated through **delegations, authorisations, policies and other decision making** practices that support effective and efficient response to the Public Health Emergency.

The 2019/20 Budget will also now include works, programs and activities which will either not be able to be delivered or the priorities for your community are now changed. Whilst the annual budget review process may be almost completed, in light of the increasing restrictions on community and business activity there may be opportunity to identify financial and resource savings that can be redeployed through budget amendments to address emerging community needs.

The following are just some immediate risks evident for all Local Governments and there are likely to be additional risks evident and specific to your Local Government and the functions and services fulfilled on behalf of your community:

Risk / Issue	Considerations
Fast paced decision making may be necessary to respond to Government and Public Health directives, orders and community needs and expectations.	<p>What Local Government functions and services will be critical when responding to the Emergency and to the recovery phase?</p> <p>What delegations, authorisations and policies will enable response in the Emergency and do these need to be modified to provide improved efficiency and effectiveness?</p> <p>Is there opportunity for further modifying delegations, authorisations and policies to better support the community in the response phase?</p>
Council Members may become unwell, quarantined or required to self-isolate, which may impact a Council meeting quorum, which may mean necessary decisions are unable to be made or are delayed.	What delegations, authorisations and policy changes can Council determine now, so that if the Council is unable to convene or decisions are required urgently, the administration has the capability to respond to the changing and evolving emergency environment?
The CEO, key senior and operational employees necessary for essential services may become unwell, quarantined or required to self-isolate at the	Do the Local Government's delegations, policies and the range of authorised persons provide sufficient and appropriate scope to enable effective succession planning, in the event that a critical number of employees (which may

Risk / Issue	Considerations
same time, impacting the capacity for continuing services and functions.	include the CEO) are unable to work for an extended period?
The Public Health Emergency is expected to extend over a long period of time (i.e. minimum 6 months).	Increasing and compounding the impact on the community and therefore the range of services. Requiring the Local Government to sustain emergency response capability and essential services over the duration of the Public Health Emergency.
Many people have and will continue to lose employment and there is no certainty for the economic future in the short or long term following the Public Health Emergency.	What policies could Council consider now to assist those facing economic hardship now and in the longer term recovery phase? What policies, capital projects and community and business grants could Council consider to generate economic benefit for the community in the recovery phase? What community development and support programs could the Local Government provide now and in the longer term recovery, to support community well-being?
Local Government services, activities and works are required to cease or be substantially limited due to the Public Health Emergency.	Are there unspent budget allocations and resources, which can be redeployed through budget amendments to address emerging community needs?

6. Budget

Whether a Local Government has completed the budget review or not, the Council may, at any time as necessary, make budget amendment decisions, by absolute majority, under s.6.2 of the *Local Government Act 1995*.

As the Act requires a Council resolution by absolute majority, the power to approve a budget amendment is not able to be delegated to the CEO. Therefore, taking time now to examine the unspent budget allocations, particularly those that will be underspent due to the Pandemic control restrictions, will provide Local Governments with the opportunity of funding essential services and other activities that will be necessary for responding to the emergency in the remainder of the 2019/2020 financial year.

In planning for the 2020/2021 budget, Local Governments will be faced with a large proportion of their community that remain subject to pandemic control restrictions and as a result, are unemployed or substantially under employed. Forecasts indicate there will be widespread economic hardship for families and businesses extending over at least an 18-month horizon.

The economic impacts of Covid-19 will require Local Governments to review and reprioritise Strategic Community Plan objectives and reprioritise and rationalise budget allocations now in the current budget to ensure essential services are available to respond to the emergency, and there will be budget and strategic priority implications for several years to come in order to reduce the economic burden and support our communities in the recovery phase.

Reserve Accounts may be required to be repurposed and drawn down from to ensure Local Governments are able to meet the challenges of responding to Covid-19 and in leading recovery for the community and local businesses.

7. Questions and Enquiries

Should you have any queries regarding this Guide, such as accessing the WALGA Template Delegations Register, please contact us at governance@walga.asn.au

WALGA Note: WALGA provides this template policy as a **guide** for Local Governments. This template policy provides suggested wording only and Local Governments should review this policy content and consider, develop and implement policy suitable to their operational requirements.

Remember: Policy implementation is given effect through appropriate induction, ongoing training and operational procedures that evidence Council Members and Employees have been made aware of and are accountable for their obligations and responsibilities.

Policy Objective

To give effect to our commitment to support the whole community to meet the unprecedented challenges arising from the COVID19 pandemic, the Shire of Victoria Plains recognises that these challenges will result in financial hardship for our ratepayers.

This Policy is intended to ensure that we offer fair, equitable, consistent and dignified support to ratepayers suffering hardship, while treating all members of the community with respect and understanding at this difficult time.

Policy Scope

This policy applies to:

1. Outstanding rates and service charges as at the date of adoption of this policy; and
2. Rates and service charges levied for the 2020/21 financial year.

It is a reasonable community expectation, as we deal with the effects of the pandemic that those with the capacity to pay rates will continue to do so. For this reason the Policy is not intended to provide rate relief to ratepayers who are not able to evidence financial hardship and the statutory provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* will apply.

Policy Statement

1 Payment difficulties, hardship and vulnerability¹

Payment difficulties, or short term financial hardship, occur where a change in a person's circumstances result in an inability to pay a rates or service charge debt.

Financial hardship occurs where a person is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependants. The Shire of Victoria Plains recognises the likelihood that COVID19 will increase the occurrence of payment difficulties, financial hardship and vulnerability in our community. This policy is intended to apply to all ratepayers experiencing financial hardship regardless of their status, be they a property owner, tenant, business owner etc.

¹ Adapted from the Ombudsman Western Australia publication, **Local government collection of overdue rates for people in situations of vulnerability: Good Practice Guidance:**
<http://www.ombudsman.wa.gov.au/>

2 Anticipated Financial Hardship due to COVID19

We recognise that many ratepayers are already experiencing financial hardship due to COVID-19. We respect and anticipate the probability that additional financial difficulties will arise when their rates are received.

We will write to ratepayers at the time their account falls into arrears, to advise them of the terms of this policy and encourage eligible ratepayers to apply for hardship consideration. Where possible and appropriate, we will also provide contact information for a recognised financial counsellor and/or other relevant support services.

3 Financial Hardship Criteria

While evidence of hardship will be required, we recognise that not all circumstances are alike. We will take a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment
- Sickness or recovery from sickness
- Low income or loss of income
- Unanticipated circumstances such as caring for and supporting extended family

Ratepayers are encouraged to provide any information about their individual circumstances that may be relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering into a payment proposal. We will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying our statutory responsibilities.

4 Payment Arrangements

Payment arrangements facilitated in accordance with Section 6.49 of the Act are of an agreed frequency and amount. These arrangements will consider the following:

- That a ratepayer has made genuine effort to meet rate and service charge obligations in the past;
- The payment arrangement will establish a known end date that is realistic and achievable;
- The ratepayer will be responsible for informing the Shire of Victoria Plains of any change in circumstance that jeopardises the agreed payment schedule.

In the case of severe financial hardship, we reserve the right to consider waiving additional charges or interest (excluding the late payment interest applicable to the Emergency Services Levy).

5 Interest Charges

A ratepayer that meets the Financial Hardship Criteria and enters into a payment arrangement may request a suspension or waiver of interest charges. Applications will be assessed on a case by case basis.

6 Deferment of Rates

Deferment of rates may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property. The deferred rates balance:

- remains as a debt on the property until paid;
- becomes payable in full upon the passing of the pensioner or if the property is sold or if the pensioner ceases to reside in the property;
- may be paid at any time, BUT the concession will not apply when the rates debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- does not incur penalty interest charges.

7 Debt recovery

We will suspend our debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises us and makes an alternative plan before defaulting on the 3rd due payment, then we will continue to suspend debt recovery processes.

Where a ratepayer has not reasonably adhered to the agreed payment plan, then for any Rates and Service Charge debts that remain outstanding on 1 July 2021, we will offer the ratepayer one further opportunity of adhering to a payment plan that will clear the total debt by the end of the 2021/2022 financial year.

Rates and service charge debts that remain outstanding at the end of the 2021/22 financial year, will then be subject to the rates debt recovery procedures prescribed in the *Local Government Act 1995*.

8 Review

We will establish a mechanism for review of decisions made under this policy, and advise the applicant of their right to seek review and the procedure to be followed.

9 Communication and Confidentiality

We will maintain confidential communications at all times and we undertake to communicate with a nominated support person or other third party at your request.

We will advise ratepayers of this policy and its application, when communicating in any format (i.e. verbal or written) with a ratepayer that has an outstanding rates or service charge debt.

We recognise that applicants for hardship consideration are experiencing additional stressors, and may have complex needs. We will provide additional time to respond to communication and will communicate in alternative formats where appropriate. We will ensure all communication with applicants is clear and respectful.

Document Control Box			
Document Responsibilities:			
Owner:	[insert Position Title]	Owner Business Unit:	[insert Unit Title]
Reviewer:	[insert Position Title]	Decision Maker:	Council
Compliance Requirements:			

Legislation:	Local Government Act 1995 Local Government (Financial Management) Regulations 1996						
Other:							
Organisational:							
Document Management:							
Risk Rating:	[low / med / high]	Review Frequency:	[annual / biennial / triennial]	Next Due:	[20##]	Records Ref:	[CP####]
Version #	Decision Reference:		Synopsis:				
1.	[decision date / TRIM Ref]		[brief description of the adoption / changes approved]				
2.							

XX April 2020

name
title
address
suburb state postcode

Email

Dear

LOCAL GOVERNMENT ACCESS TO THE JOBKEEPER PAYMENT SCHEME

I am writing to request your urgent advocacy to ensure that Local Government employees are included in the JobKeeper payments scheme.

Late last week, the Prime Minister announced that the JobKeeper scheme, which provides organisations with subsidies of \$1500 per employee to maintain their jobs, would not extend to Local Governments.

Feedback from the WA Local Government sector suggests that this decision will impact up to 6300 Local Government employees in WA – almost 30 per cent of the sector's workforce – who could have their positions terminated or be stood down. This would be devastating for local economies, especially in many regional and remote communities, where Local Government is often a significant, if not the major employer.

Councils are stepping up and making tremendous efforts to respond to the impacts that the COVID-19 pandemic is having on their operations, communities and local businesses. At least two thirds of WA Councils are seeking to redeploy staff affected by the shut downs, but there are a significant number of staff where this will not be possible without access to the JobKeeper payment.

A significant number of these staff are casuals who provide important services to their communities, such as child care centres, youth programs, swimming, sporting and recreational facilities, museums, visitor centres, caravan parks, regional airports and tourism facilities. Most of these facilities have been directed to close or have experienced a drastic reduction in patronage. In providing these services, Local Governments are often stepping in to fill gaps that the private market simply does not meet. In this context it is manifestly unfair that Local Governments employees who work in facilities that have been forced to close will not receive JobKeeper payments, while those who work in comparable workplaces in the private and not for profit sector are able to do so. This goes against the whole intent of the JobKeeper scheme, which is to ensure that all organisations can hold onto their employees during this crisis.

Local Governments are doing all they can to reduce their costs while maintaining essential services, financial relief, economic support and social support to their communities. Local Governments' exclusion from the JobKeeper scheme undermines these efforts. Given COVID-19 is likely to be a significant issue for Local Government employees and their respective communities for the foreseeable future I urge you to advocate to your federal colleagues for Local Governments to be included in the JobKeeper scheme.

Yours sincerely

PLANNING

PL301

Planning and Development Act 2005

Planning and Development (Local Planning Schemes) Amendment Regulations 2020**SL 2020/30**

Made by the Minister under Part 15 Division 1 of the Act.

1. Citation

These regulations are the *Planning and Development (Local Planning Schemes) Amendment Regulations 2020*.

2. Commencement

These regulations come into operation as follows —

- (a) regulations 1 and 2 — on the day on which these regulations are published in the *Gazette*;
- (b) the rest of the regulations — on the day after that day.

3. Regulations amended

These regulations amend the *Planning and Development (Local Planning Schemes) Regulations 2015*.

4. Regulation 10A inserted

At the end of Part 2 insert:

10A. Review of Schedule 2 Part 10B

- (1) The Minister must review the operation and effectiveness of Schedule 2 Part 10B, and prepare a report based on the review, as soon as practicable after the 3rd anniversary of the day on which the *Planning and Development (Local Planning Schemes) Amendment Regulations 2020* regulation 5 comes into operation.
- (2) The Minister must cause the report to be laid before each House of Parliament as soon as practicable after it is prepared, but not later than 12 months after the 3rd anniversary.

5. Schedule 2 Part 10B inserted

After Schedule 2 clause 78G insert:

Part 10B — Exemptions from planning requirements for state of emergency**78H. Minister may issue notice of exemption from planning requirements in state of emergency**

- (1) If a state of emergency declaration is in force under the *Emergency Management Act 2005* Part 5 in relation to the whole or any area or areas of the State, the Minister may, by notice in writing, issue 1 or more exemptions from planning requirements under this Scheme.
- (2) A notice under subclause (1) can be issued only if the Minister considers that it is necessary to do so for the purpose of facilitating response to, or recovery from, the emergency to which the state of emergency declaration relates.
- (3) A reference in subclause (1) to a planning requirement —
 - (a) includes, without limiting that subclause —
 - (i) a requirement to obtain development approval; and
 - (ii) a requirement under a condition of development approval; and
 - (iii) a requirement relating to the permissibility of uses of land; and
 - (iv) a requirement relating to works; and
 - (v) a provision having the effect that a non-conforming use of land is no longer permitted because of a discontinuance of that non-conforming use; and
 - (vi) a requirement in relation to consultation, advertisement, applications, time limits or forms;but
 - (b) does not include an environmental condition that applies to this Scheme as a result of an assessment carried out under the *Environmental Protection Act 1986*.
- (4) A notice under subclause (1) may be issued whether or not the state of emergency declaration applies in relation to any part of the Scheme area, but only if it is necessary for the purpose referred to in subclause (2).
- (5) An exemption in a notice under subclause (1) may —
 - (a) apply generally or to land, or classes of land, specified in the notice; and
 - (b) be unconditional or subject to any conditions specified in the notice.

- (6) The Minister —
- (a) may, by notice in writing, amend a notice under subclause (1) for the purpose referred to in subclause (2); and
 - (b) may, by notice in writing, revoke a notice under subclause (1); and
 - (c) must under paragraph (b) revoke a notice under subclause (1) if the Minister considers that the notice is no longer necessary for the purpose referred to in subclause (2).

78I. Process for issuing notice under cl. 78H

- (1) A notice under clause 78H(1) or (6) must be signed by the Minister and published in the *Gazette*.
- (2) A notice under clause 78H(1) or (6) of this Scheme may be combined in a single instrument with 1 or more other notices of that kind issued under 1 or more other local planning schemes or all other local planning schemes.
- (3) Before issuing a notice under clause 78H(1) or (6), the Minister must, unless the Minister considers that it is impracticable to do so because of the urgency of the circumstances, make reasonable endeavours to consult in relation to the notice —
 - (a) the Commission; and
 - (b) WALGA.
- (4) The Minister must ensure that a copy of the notice is sent to the local government or WALGA.
- (5) A failure to comply with subclause (3) or (4) in relation to a notice does not invalidate the notice.

78J. Coming into effect and cessation of notices and exemptions under cl. 78H

- (1) A notice under clause 78H(1) or (6) must state the date and time at which it is signed.
- (2) A notice under clause 78H(1) must also state, for each exemption under the notice, that the exemption is to expire —
 - (a) when the state of emergency declaration ceases to be in force; or
 - (b) at a date and time stated in the notice, which must not be later than the end of the period of 5 years beginning on the day on which the notice is signed.
- (3) A notice under clause 78H(1) or (6) takes effect when it is signed.
- (4) An exemption under a notice under clause 78H(1) remains in effect, subject to any amendment or revocation of the notice under clause 78H(6), until the time of expiry stated under subclause (2) for that exemption.

3 April 2020

GOVERNMENT GAZETTE, WA

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- (5) When an exemption under a notice under clause 78H(1) is amended or ceases to be in effect, the provisions of this Scheme in relation to non-conforming uses of land do not apply in relation to any use or development of land that was permitted only because of the effect of the exemption prior to the amendment or cessation.

R. SAFFIOTI, Minister for Planning.

Planning and Development Act 2005
Planning and Development (Local Planning Schemes) Regulations 2015

**CLAUSE 78H NOTICE OF EXEMPTION
FROM PLANNING REQUIREMENTS
DURING STATE OF EMERGENCY**

Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015* (LPS Regulations) contains deemed provisions which have effect and may be enforced as part of each local planning scheme to which they apply, whether they are prescribed before or after the scheme comes into force. If a Deemed Provision that has effect as part of a local planning scheme is inconsistent with another provision in the scheme, the Deemed Provision prevails and the other is, to the extent of the inconsistency, of no effect.

Part 10B of Schedule 2, made by the *Planning and Amendment (Local Planning Schemes) Amendment Regulations 2020*, enables the Minister for Planning to issue notices exempting the need for compliance with one or more requirements of a local planning scheme.

On 16 March 2020, a State of Emergency Declaration was made in relation to the State of Western Australia. The issue of a notice under clause 78H (1), Schedule 2 of the LPS Regulations (this Notice), is now required for the purpose of facilitating a response to, or recovery from, the emergency occasioned by the COVID-19 pandemic.

Accordingly, I, **Rita Saffioti MLA**, Minister for Planning, pursuant to the powers vested in me under Part 10B, Schedule 2 of the LPS Regulations, HEREBY:

- A. ISSUE an exemption from the planning requirements identified in column 1 of the attached Schedules, for the local planning schemes specified in column 2 of the attached Schedules (to which the Deemed Provisions apply), subject to the conditions specified in column 3 of the attached schedules.
- B. DECLARE that this Notice made will remain in effect until midnight, 1 May 2023. The exemptions detailed in this Notice will expire at midnight 1 May 2023, unless otherwise stated in this Notice.
- C. RECORD that this Notice is signed by me at 5.00 am upon this 8th day of April 2020

The Hon Rita Saffioti MLA
MINISTER FOR PLANNING

SCHEDULES

Column 1 - Requirements	Column 2 - Schemes	Column 3 - Conditions
Schedule 1 – Exemption from requirement to obtain approval		
1.1 Proponents are exempted from the requirement to obtain development approval for the use of, or undertaking of works on, land, where such use or works relate to medical or health related activities associated with a response to the COVID-19 Pandemic.	All local planning schemes.	<p>1. Provided that a Public Authority or local government advises or identifies the medical or health related activities as necessary in response to the COVID-19 Pandemic.</p> <p>2. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect, or is revoked.</p>
<p>1.2 Proponents are exempted from the requirement to obtain development approval for the following uses, and temporary works associated with these:</p> <ul style="list-style-type: none"> i. shop; ii. restaurant/café; iii. convenience store (excluding those selling petroleum products); iv. consulting rooms; v. office. 	All local planning schemes.	<p>1. Provided that:</p> <ul style="list-style-type: none"> a) the land to be used is located in a commercial, centre and/or mixed use zone; b) the use is not prohibited by the scheme; c) no new permanent structures are required (with the exception that car parking bays are permitted); d) for shop uses, once the proposed use is in place, the net lettable area for the land use does not exceed 400m²; and e) the land is connected to all reticulated utility services, and does not depend on any onsite effluent disposal. <p>2. Provided that the proponent notifies the local government within 7 days of commencing the use, that the use is being undertaken.</p> <p>3. Despite any other condition, this exemption does not apply to a Heritage-Protected Place.</p> <p>4. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect, or is revoked.</p>
1.3 Proponents are exempted from the requirement to obtain	All local planning schemes.	1. Provided that:

Column 1 - Requirements	Column 2 - Schemes	Column 3 - Conditions
<p>development approval for the following uses, and temporary works associated with these:</p> <ul style="list-style-type: none"> i. industry; ii. industry-light; iii. trade supplies; iv. warehouse/storage; v. transport depot. 		<ul style="list-style-type: none"> a) the land to be used is located in an industrial zone; b) the use is not prohibited by the scheme; c) the land is connected to all reticulated utility services, and does not depend on any onsite effluent disposal; and d) either: <ul style="list-style-type: none"> i. no new permanent structures are required; or ii. any structures required to facilitate the use are deemed temporarily approved for a period of no more than 2 years, from the date the use commences, after which the structures must be removed. <p>2. Provided that the proponent notifies the local government within 7 days of commencing the use, that the use is being undertaken.</p> <p>3. Despite any other condition, this exemption does not apply to a Heritage-Protected Place.</p> <p>4. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect, or is revoked.</p>
<p>1.4 Proponents are exempted from the requirement to obtain development approval for the following uses, and temporary works associated with these:</p> <ul style="list-style-type: none"> i. home business; ii. home occupation. 	<p>All local planning schemes.</p>	<p>1. Provided that the land to be used is located in:</p> <ul style="list-style-type: none"> a) a residential zone; or b) where a dwelling, grouped dwelling or multiple dwelling is a permitted use. <p>2. Provided that the proponent notifies the local government within 7 days of commencing the use, that the use is being undertaken.</p> <p>3. An exemption under this clause will expire 90 days after the date upon which the State</p>

Column 1 - Requirements	Column 2 - Schemes	Column 3 - Conditions
		of Emergency Declaration ceases to have effect, or is revoked.
1.5 Proponents are exempted from the requirement to obtain development approval for the following uses, and temporary works associated with these: i. commercial vehicle parking.	All local planning schemes.	1. Provided that the proponent notifies the local government within 7 days of commencing the use, that the use is being undertaken. 2. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect, or is revoked.
1.6 Proponents are exempted from the requirement to obtain development approval to the use of, or undertaking of works on, land, where such use or works concern temporary workers' accommodation.	All local planning schemes.	1. Provided that the temporary workers' accommodation applies to a workforce necessary for the installation of, or construction of, and maintenance of, essential services such as (but not limited to) power stations, water, desalination plants or sewer treatment facilities. 2. Provided that the proponent notifies the local government within 7 days of commencing the use, that the use is being undertaken. 3. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect, or is revoked.
Schedule 2 – Exemptions from requirements under a condition of development approval		
2.1 Proponents are exempted from any restriction upon loading or unloading times, related to the delivery of goods and/or petroleum products.	All local planning schemes.	1. Confined to premises with an existing approval, or the benefit of an exemption under this Notice, to sell goods and/or petroleum products. 2. Provided that the proponent notifies the local government within 7 days of commencing use of this exemption. 3. An exemption under this clause will expire 90 days after the date upon which the State

Column 1 - Requirements	Column 2 - Schemes	Column 3 - Conditions
		of Emergency Declaration ceases to have effect or is revoked.
Schedule 3 – Exemptions relating to non-conforming uses		
3.1 Any approval for a non-conforming use, is exempt from a provision that annuls the approval because of a discontinuance of that non-conforming use.	All local planning schemes.	<p>1. The period during which the State of Emergency is declared shall be excluded from any calculation of the period for which a non-conforming use ceases to exist.</p> <p>2. An exemption under this clause will expire on the day after that upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>
Schedule 4 – Exemption from requirements re: consultation, advertisement, applications, time limits or forms		
4.1 In relation to making a local planning policy, local governments are exempted from the requirements under cl.4.	All local planning schemes.	<p>1. Provided that:</p> <ul style="list-style-type: none"> a) the policy relates to exemptions from the requirement to obtain approval to a change of use; b) the local government advertises the proposed policy on its website for a minimum of 3 days; and c) publishes the adopted version of the policy on its website. <p>2. An exemption under this clause will expire on the day after that upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>
4.2 In relation to an approved development application, proponents are exempted from the requirement to substantially commence development.	All local planning schemes.	<p>1. Provided that:</p> <ul style="list-style-type: none"> a) the original deadline for substantial commencement is exempted; and b) a new deadline for substantial commencement is substituted, being the original deadline plus a further period of 2 years. <p>2. The exemption under this clause will only be available for development applications decided on, or before, the date upon which the State of Emergency Declaration ceases to have effect, or is revoked.</p>

Column 1 - Requirements	Column 2 - Schemes	Column 3 - Conditions
4.3 In relation to a structure plan under cl.18-cl.20 or activity centre plan under cl.34-cl.36, local governments are exempted from any requirements relating to the manner and timeframe of advertising, consideration or submission.	All local planning schemes.	<p>1. Provided that, in relation to structure plans, the local government:</p> <ul style="list-style-type: none"> a) advertises the structure plan and accompanying materials on its website for no more than 42 days and installs a sign somewhere prominent on the land to which the said plan applies notifying the public of where the documents are online; b) complies with the requirements of cl.20(1) within 90 days of the latest to occur of cl.20(1)(a) - (c). <p>2. Provided that, in relation to activity centre plans, the local government:</p> <ul style="list-style-type: none"> a) advertises the activity centre plan and accompanying materials on its website for no more than 42 days and installs a sign somewhere prominent on the land to which the said plan applies notifying the public of where the documents are online; b) complies with the requirements of cl.36(1) within 90 days of the latest of cl.36(1)(a) - (c). <p>3. An exemption under this clause will expire on the day after that upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>
4.4 Local governments exempted from the requirements under the Deemed Provisions to make any documents, whatsoever, available for public inspection at a local government's offices.	All local planning schemes.	<p>1. Provided that the documents are published for public inspection on the local government website.</p> <p>2. An exemption under this clause will expire on the day after that upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>
Schedule 5 – Exemptions from other requirements		
5.1 Where premises are approved for use, or in relation to any application for development approval,	All local planning schemes.	<p>1. Provided that this exemption only applies to:</p> <ul style="list-style-type: none"> a) non-residential development; and

Column 1 - Requirements	Column 2 - Schemes	Column 3 - Conditions
proponents are exempted from a requirement to provide car parking facilities.		<p>b) where the proponent provides less than the number of parking bays required for the use in question, and the shortfall is 10 parking bays or less.</p> <p>2. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>
5.2 In relation to an approved development application, proponents are exempted from the requirement to provide cash-in lieu payments, as an alternative to providing car parking facilities.	All local planning schemes.	<p>1. Provided that this exemption only applies to non-residential development.</p> <p>2. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>
Schedule 6 – Exemptions of a type that may fall within multiple categories		
<p>6.1 Where premises are approved for use as an hotel, tavern, restaurant/café or other similar venue, proponents are exempted from:</p> <ul style="list-style-type: none"> i. any condition of approval, or designation in the approved use, requiring the food prepared at the premises to be consumed on the premises; ii. any requirement to obtain approval for food to be prepared for consumption off premises; iii. any requirement to obtain approval to minor, temporary, works that are necessary to adapt existing premises to use the exemption contemplated under (i) or (ii) above; 	All local planning schemes.	<p>1. Provided that no new permanent structures are required (with the exception that car parking bays are permitted).</p> <p>2. Provided that the proponent notifies the local government within 7 days of commencing the use, that the use is being undertaken.</p> <p>3. In relation to signage, provided the signage</p> <ul style="list-style-type: none"> a) is not installed in a residential zone; b) relates only to the business conducted on the premises; and c) does not contain any illumination, animation, movement, reflective, retro-reflective or fluorescent materials in its design structure. <p>4. Despite any other condition, this exemption does not apply to a Heritage-Protected Place where works are required.</p> <p>5. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>

Column 1 - Requirements	Column 2 - Schemes	Column 3 - Conditions
iv. any requirement to obtain approval to signage of uses now permitted by virtue of this exemption.		
6.2 Proponents are exempted from the requirement to obtain approval to changes to existing approved signage.	All local planning schemes.	<p>1. Provided that:</p> <ul style="list-style-type: none"> a) such signage is not installed in a residential zone; b) relates only to the business conducted on the premises; and c) the changes do not: <ul style="list-style-type: none"> i. alter the size of the approved sign; or ii. contain any illumination, animation, movement, reflective, retro-reflective or fluorescent materials in its design structure. <p>2. Despite any other condition, this exemption does not apply to a Heritage-Protected Place where works are required.</p> <p>3. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>
6.3 Exemption from any requirement under a scheme that would ordinarily apply to development required to implement a direction or authorisation issued under the <i>Emergency Management Act 2005</i> or the <i>Public Health Act 2016</i>	All local planning schemes.	<p>1. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>

Interpretation and Guidance notes

1. In this Notice a generous, broad interpretation is to be given to terms.
2. "Deemed Provisions" means Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

3. The term “all local planning schemes” relates to those schemes to which the Deemed Provisions apply.
4. The term “proponent” should be interpreted broadly and includes any owner or occupier of land, and also includes any applicant or agent acting on their behalf.
5. Unless otherwise stated, a reference to a clause in this Notice is to a clause in the Deemed Provisions.
6. “Approved development application” is a term intended to cover applications for which approval is granted, whether that is granted before or after the commencement of this Notice.
7. “DAP” means Development Assessment Panel.
8. Heritage-Protected Place means a place that is —
 - a) entered in the State Register of Heritage Places under the *Heritage Act 2018* section 42; or
 - b) the subject of an order under the *Heritage Act 2018* Part 4; or
 - c) the subject of a heritage agreement that has been certified under the *Heritage Act 2018* section 90; or
 - d) included on a heritage list prepared in accordance with a Scheme; or
 - e) within an area designated under a Scheme as a heritage area.
9. “State of Emergency Declaration” means the State of Emergency declared by the Minister for Emergency Services, as effective from 12am, 16 March 2020. This was made under s56 of the *Emergency Management Act 2005*.
 - a) When the State of Emergency Declaration is no longer required, the declaration will expire on either:
 - i. a date specified in a notice issued under s58 of the *Emergency Management Act 2005*, by the Minister for Emergency Services; or
 - ii. a date specified in a revocation notice issued by the said Minister.
 - b) Information relating to this will be available on websites such as:
<https://www.wa.gov.au/government/document-collections/covid-19-coronavirus-state-of-emergency-declarations>
10. “Public Authority” has the same definition as “public authority” in section 4, *Planning and Development Act 2005*.
11. For the avoidance of doubt, this Notice provides **temporary** exemptions from planning requirements. Consistent with clause 78J (2) of the Deemed Provisions, this Notice cannot provide a permanent exemption from a planning requirement under a scheme.
 - a) For example, the exemption in clause 5.2 of this Notice, from paying a cash in lieu requirement, is not a permanent waiver of the requirement. This exemption, like all others, expires at the conclusion of the timeframe specified for the exemption. Upon

that expiry, payment must be made. Nothing in this clause prevents a proponent from exercising its rights of review in relation to cash in lieu conditions.

12. An exemption provided for under this Notice only relates to planning requirements applicable pursuant to a local planning scheme (including under the Deemed Provisions), and does not exempt any other requirement that might apply under any other law. For example, a proponent seeking to rely upon an exemption set out in this Notice may still require approvals under health, building, environment, liquor licencing and other statutory requirements.
13. In interpreting both this Notice and different local planning schemes to which this Notice applies, including but not limited to land use terms and zoning classification descriptions, words can express the same idea in a different form of words and ideas are not to be taken as different just because different forms of words were used. For example, a reference to a “residential” zone and uses includes all such zones and uses substantively of this type or genus, whatever nomenclature is used by a local government in their particular local planning scheme.
14. In clause 1.3 provision is made for temporary approval of 2 years to any structures required to facilitate the uses listed in 1.3. There is no need to remove such structures if, before the 2 year period expires, development approval is granted to those structures.
15. To avoid any doubt, the exemption in clause 3.1 operates to “stop the clock” on the period of discontinuance for a non-conforming use, which is usually 6 months or other longer period approved by the local government, and will be paused for such time as the State of Emergency Declaration is in force.
16. An exemption relied upon by a local government or proponent under this Notice does not preclude a local government or proponent from relying upon any other exemption, if applicable, including but not limited to cl.61 of the Deemed Provisions.
17. An exemption under this Notice is a discretionary right afforded to the person designated in the Notice – it is not an obligation imposed on that person. A local government afforded an exemption under this Notice may exercise their discretion not to rely upon that exemption. A proponent afforded an exemption under this Notice may likewise exercise their discretion not to rely upon that exemption.

Requirements	Conditions	Explanation to assist Planners
Schedule 1 – Exemption from requirement to obtain approval		
1.1 Proponents are exempted from the requirement to obtain development approval for the use of, or undertaking of works on, land, where such use or works relate to medical or health related activities associated with a response to the COVID-19 Pandemic.	<p>1. Provided that a Public Authority or local government advises or identifies the medical or health related activities as necessary in response to the COVID-19 Pandemic.</p> <p>2. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect, or is revoked.</p>	Approval is not required for any works or development necessary for medical or health related purposes associated with a response to the COVID-19 Pandemic that is identified by a Public Health Authority.
<p>1.2 Proponents are exempted from the requirement to obtain development approval for the following uses, and temporary works associated with these:</p> <ul style="list-style-type: none"> i. shop; ii. restaurant/café; iii. convenience store (excluding those selling petroleum products); iv. consulting rooms; v. office. 	<p>1. Provided that:</p> <ul style="list-style-type: none"> a) the land to be used is located in a commercial, centre and/or mixed use zone; b) the use is not prohibited by the scheme; c) no new permanent structures are required (with the exception that car parking bays are permitted); d) for shop uses, once the proposed use is in place, the net lettable area for the land use does not exceed 400m²; and e) the land is connected to all reticulated utility services, and does not depend on any onsite effluent disposal. <p>2. Provided that the proponent notifies the local government within 7 days of commencing the use, that the use is being undertaken.</p>	<p>Removes the requirement for businesses to obtain approval for the use and associated temporary works.</p> <p>If an appropriate LPP has not already been adopted, local governments will also be encouraged to consider adding other locally suitable uses to this list through an appropriate LPP.</p> <p>This does not exempt the proponent from complying with provisions under other legislation (eg health, building, etc).</p>

Requirements	Conditions	Explanation to assist Planners
	<p>3. Despite any other condition, this exemption does not apply to a Heritage-Protected Place.</p> <p>4. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect, or is revoked.</p>	
<p>1.3 Proponents are exempted from the requirement to obtain development approval for the following uses, and temporary works associated with these:</p> <ul style="list-style-type: none"> i. industry; ii. industry-light; iii. trade supplies; iv. warehouse/storage; v. transport depot. 	<p>1. Provided that:</p> <ul style="list-style-type: none"> a) the land to be used is located in an industrial zone; b) the use is not prohibited by the scheme; c) the land is connected to all reticulated utility services, and does not depend on any onsite effluent disposal; and d) either: <ul style="list-style-type: none"> i. no new permanent structures are required; or ii. any structures required to facilitate the use are deemed temporarily approved for a period of no more than 2 years, from the date the use commences, after which the structures must be removed. <p>2. Provided that the proponent notifies the local government within 7 days of commencing the use, that the use is being undertaken.</p> <p>3. Despite any other condition, this exemption does not apply to a Heritage-Protected Place.</p>	<p>Removes the requirement for these businesses to obtain approval for the use and associated temporary works. Assists manufacturing and similar industries located in industrial zones where production may need to be increased or changed in response to the COVID-19 requirements.</p> <p>This does not exempt the proponent from complying with provisions under other legislation (eg health, building, etc).</p>

Requirements	Conditions	Explanation to assist Planners
	4. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect, or is revoked.	
<p>1.4 Proponents are exempted from the requirement to obtain development approval for the following uses, and temporary works associated with these:</p> <ul style="list-style-type: none"> i. home business; ii. home occupation. 	<p>1. Provided that the land to be used is located in:</p> <ul style="list-style-type: none"> a) a residential zone; or b) where a dwelling, grouped dwelling or multiple dwelling is a permitted use. <p>2. Provided that the proponent notifies the local government within 7 days of commencing the use, that the use is being undertaken.</p> <p>3. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect, or is revoked.</p>	Provides for people either working from home or temporarily relocating their small business to their home.
<p>1.5 Proponents are exempted from the requirement to obtain development approval for the following uses, and temporary works associated with these:</p> <ul style="list-style-type: none"> i. commercial vehicle parking. 	<p>1. Provided that the proponent notify the local government within 7 days of commencing the use, that the use is being undertaken.</p> <p>2. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect, or is revoked.</p>	Provides for delivery drivers and similar services who may be required to temporarily park their vehicle at home in response to the COVID-19 requirements.

Requirements	Conditions	Explanation to assist Planners
1.6 Proponents are exempted from the requirement to obtain development approval to the use of, or undertaking of works on, land, where such use or works concern temporary workers' accommodation.	<p>1. Provided that the temporary workers' accommodation applies to a workforce necessary for the installation of, or construction of, and maintenance of, essential services such as (but not limited to) power stations, water, desalination plants or sewer treatment facilities.</p> <p>2. Provided that the proponent notifies the local government within 7 days of commencing the use, that the use is being undertaken.</p> <p>3. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect, or is revoked.</p>	<p>On-going supply of essential services during the COVID-19 Pandemic may require workers to be temporarily accommodated near those services.</p> <p>The main issue is regional areas where there is no region scheme and the local scheme may not allow any form of residential use.</p>
Schedule 2 – Exemptions from requirements under a condition of development approval		
2.1 Proponents are exempted from any restriction upon loading or unloading times, related to the delivery of goods and/or petroleum products.	<p>1. Confined to premises with an existing approval, or the benefit of an exemption under this Notice, to sell goods and/or petroleum products.</p> <p>2. Provided that the proponent notifies the local government within 7 days of commencing use of this exemption.</p> <p>3. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>	<p>Assists in maintaining the continued supply of goods and fuel by temporarily removing the need to comply with any planning restrictions relating to loading/unloading and hours of delivery.</p> <p>This does not exempt the proponent from complying with provisions under other legislation (eg health, road traffic etc).</p>

Requirements	Conditions	Explanation to assist Planners
Schedule 3 – Exemptions relating to non-conforming uses		
3.1 Any approval for a non-conforming use, is exempt from a provision that annuls the approval because of a discontinuance of that non-conforming use.	<p>1. The period during which the State of Emergency is declared shall be excluded from any calculation of the period for which a non-conforming use ceases to exist.</p> <p>2. An exemption under this clause will expire on the day after that upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>	Acts as a “stop the clock” for the duration of the State of Emergency which will preserve non-conforming use rights in the event that the use is unable to operate as a result of the COVID-19 Pandemic. The duration of the State of Emergency is excluded from the period calculated for discontinuance of the use.
Schedule 4 – Exemption from requirements re: consultation, advertisement, applications, time limits or forms		
4.1 In relation to making a local planning policy, local governments are exempted from the requirements under cl.4.	<p>1. Provided that:</p> <ul style="list-style-type: none"> a) the policy relates to exemptions from the requirement to obtain approval to a change of use; b) the local government advertises the proposed policy on its website for a minimum of 3 days; and c) publishes the adopted version of the policy on its website. <p>2. An exemption under this clause will expire on the day after that upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>	Reduces the time required for the preparation or amendment of a “change of use” LPP to assist local governments respond through additional change of use exemptions. A model LPP has been prepared (and tested by the Inner-City Councils) and will be provided to LGs for use.
4.2 In relation to an approved development application, proponents are exempted from the requirement to substantially commence development.	<p>1. Provided that:</p> <ul style="list-style-type: none"> a) the original deadline for substantial commencement is exempted; and 	Extends the approval timeframes for all current approvals by adding a further 2 years to the timeframe remaining as at the date of the Notice.

Requirements	Conditions	Explanation to assist Planners
	<p>b) a new deadline for substantial commencement is substituted, being the original deadline plus a further period of 2 years.</p> <p>2. The exemption under this clause will only be available for development applications decided on, or before, the date upon which the State of Emergency Declaration ceases to have effect, or is revoked.</p>	<p>This is intended to reduce the likely requests to local government/DAP for extensions to the term of existing approvals due to the COVID-19 Pandemic.</p>
<p>4.3 In relation to a structure plan under cl.18-cl.20 or activity centre plan under cl.34-cl.36, local governments are exempted from any requirements relating to the manner and timeframe of advertising, consideration or submission.</p>	<p>1. Provided that, in relation to structure plans, the local government:</p> <ul style="list-style-type: none"> a) advertises the structure plan and accompanying materials on its website for no more than 42 days and installs a sign somewhere prominent on the land to which the said plan applies notifying the public of where the documents are online; b) complies with the requirements of cl.20(1) within 90 days of the latest to occur of cl.20(1)(a) - (c). <p>2. Provided that, in relation to activity centre plans, the local government:</p> <ul style="list-style-type: none"> a) advertises the activity centre plan and accompanying materials on its website for no more than 42 days and installs a sign somewhere prominent on the land to which the said plan applies notifying the public of where the documents are online; 	<p>This provides a maximum timeframe for public consultation where it is required to be undertaken. It balances the need to continue business while recognising that the community will need some additional time to consider and respond to proposals.</p>

Requirements	Conditions	Explanation to assist Planners
	<p>b) complies with the requirements of cl.36(1) within 90 days of the latest of cl.36(1)(a) - (c).</p> <p>3. An exemption under this clause will expire on the day after that upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>	
4.4 Local governments exempted from the requirements under the Deemed Provisions to make any documents, whatsoever, available for public inspection at a local government's offices.	<p>1. Provided that the documents are published for public inspection on the local government website.</p> <p>2. An exemption under this clause will expire on the day after that upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>	Removes the requirement to have physical copies of documents available in an office for inspection but requires those documents to be available on the website
Schedule 5 – Exemptions from other requirements		
5.1 Where premises are approved for use, or in relation to any application for development approval, proponents are exempted from a requirement to provide car parking facilities.	<p>1. Provided that this exemption only applies to:</p> <p>a) non-residential development; and</p> <p>b) where the proponent provides less than the number of parking bays required for the use in question, and the shortfall is 10 parking bays or less.</p> <p>2. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>	For non-residential development, where the shortfall of parking is 10 bays or less the parking requirement is waived. This will assist business by removing the burden of having to provide parking in those circumstances.

Requirements	Conditions	Explanation to assist Planners
5.2 In relation to an approved development application, proponents are exempted from the requirement to provide cash-in lieu payments, as an alternative to providing car parking facilities.	<p>1. Provided that this exemption only applies to non-residential development.</p> <p>2. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>	This exempts any requirement of an existing development approval to make a cash-in-lieu contribution where that condition has yet to be complied with. This will assist business by removing the financial burden of the cash-in-lieu contribution.
Schedule 6 – Exemptions of a type that may fall within multiple categories		
<p>6.1 Where premises are approved for use as an hotel, tavern, restaurant/café or other similar venue, proponents are exempted from:</p> <ul style="list-style-type: none"> i. any condition of approval, or designation in the approved use, requiring the food prepared at the premises to be consumed on the premises; ii. any requirement to obtain approval for food to be prepared for consumption off premises; iii. any requirement to obtain approval to minor, temporary, works that are necessary to adapt existing premises to use the exemption contemplated under (i) or (ii) above; 	<p>1. Provided that no new permanent structures are required (with the exception that car parking bays are permitted).</p> <p>2. Provided that the proponent notifies the local government within 7 days of commencing the use, that the use is being undertaken.</p> <p>3. In relation to signage, provided the signage</p> <ul style="list-style-type: none"> a) is not installed in a residential zone; b) relates only to the business conducted on the premises; and c) does not contain any illumination, animation, movement, reflective, retro-reflective or fluorescent materials in its design structure. <p>4. Despite any other condition, this exemption does not apply to a Heritage-Protected Place where works are required.</p>	<p>This enables food and beverage businesses to continue to operate by providing take away and/or home delivery as they are unable to comply with the requirement to primarily prepare and serve food on their premises due to the COVID-19 Pandemic. It also enables business to adjust signage accordingly if required.</p> <p>Local governments are also encouraged to consider other locally appropriate exemptions through an LPP.</p>

Requirements	Conditions	Explanation to assist Planners
iv. any requirement to obtain approval to signage of uses now permitted by virtue of this exemption.	5. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked.	
6.2 Proponents are exempted from the requirement to obtain approval to changes to existing approved signage.	<p>1. Provided that:</p> <ul style="list-style-type: none"> a) such signage is not installed in a residential zone; b) relates only to the business conducted on the premises; and c) the changes do not: <ul style="list-style-type: none"> i. alter the size of the approved sign; or ii. contain any illumination, animation, movement, reflective, retro-reflective or fluorescent materials in its design structure. <p>2. Despite any other condition, this exemption does not apply to a Heritage-Protected Place where works are required.</p> <p>3. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked.</p>	A general provision to cover signage recognising that many businesses will have to adapt as a result of the COVID-19 Pandemic.
6.3 Exemption from any requirement under a scheme that would ordinarily apply to development required to implement a direction or authorisation	1. An exemption under this clause will expire 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked.	A general provision to clarify that planning approval is not required to comply with a direction issued under the nominated legislation.

Requirements	Conditions	Explanation to assist Planners
issued under the <i>Emergency Management Act 2005</i> or the <i>Public Health Act 2016</i>		

Interpretation and Guidance notes

1. In this Notice a generous, broad interpretation is to be given to terms.
2. “Deemed Provisions” means Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*.
3. The term “all local planning schemes” relates to those schemes to which the Deemed Provisions apply.
4. The term “proponent” should be interpreted broadly and includes any owner or occupier of land, and also includes any applicant or agent acting on their behalf.
5. Unless otherwise stated, a reference to a clause in this Notice is to a clause in the Deemed Provisions.
6. “Approved development application” is a term intended to cover applications for which approval is granted, whether that is granted before or after the commencement of this Notice.
7. “DAP” means Development Assessment Panel.
8. Heritage-Protected Place means a place that is —
 - a) entered in the State Register of Heritage Places under the *Heritage Act 2018* section 42; or
 - b) the subject of an order under the *Heritage Act 2018* Part 4; or
 - c) the subject of a heritage agreement that has been certified under the *Heritage Act 2018* section 90; or

- d) included on a heritage list prepared in accordance with a Scheme; or
 - e) within an area designated under a Scheme as a heritage area.
9. “State of Emergency Declaration” means the State of Emergency declared by the Minister for Emergency Services, as effective from 12am, 16 March 2020. This was made under s56 of the *Emergency Management Act 2005*.
- a) When the State of Emergency Declaration is no longer required, the declaration will expire on either:
 - i. a date specified in a notice issued under s58 of the *Emergency Management Act 2005*, by the Minister for Emergency Services: or
 - ii. a date specified in a revocation notice issued by the said Minister.
 - b) Information relating to this will be available on websites such as:
<https://www.wa.gov.au/government/document-collections/covid-19-coronavirus-state-of-emergency-declarations>
10. “Public Authority” has the same definition as “public authority” in section 4, *Planning and Development Act 2005*.
11. For the avoidance of doubt, this Notice provides **temporary** exemptions from planning requirements. Consistent with clause 78J (2) of the Deemed Provisions, this Notice cannot provide a permanent exemption from a planning requirement under a scheme.
- a) For example, the exemption in clause 5.2 of this Notice, from paying a cash in lieu requirement, is not a permanent waiver of the requirement. This exemption, like all others, expires at the conclusion of the timeframe specified for the exemption. Upon that expiry, payment must be made. Nothing in this clause prevents a proponent from exercising its rights of review in relation to cash in lieu conditions.
12. An exemption provided for under this Notice only relates to planning requirements applicable pursuant to a local planning scheme (including under the Deemed Provisions), and does not exempt any other requirement that might apply under any other law. For example, a proponent seeking to rely upon an exemption set out in this Notice may still require approvals under health, building, environment, liquor licencing and other statutory requirements.
13. In interpreting both this Notice and different local planning schemes to which this Notice applies, including but not limited to land use terms and zoning classification descriptions, words can express the same idea in a different form of words and ideas are not to be taken as different just because

different forms of words were used. For example, a reference to a “residential” zone and uses includes all such zones and uses substantively of this type or genus, whatever nomenclature is used by a local government in their particular local planning scheme.

14. In clause 1.3 provision is made for temporary approval of 2 years to any structures required to facilitate the uses listed in 1.3. There is no need to remove such structures if, before the 2 year period expires, development approval is granted to those structures.
15. To avoid any doubt, the exemption in clause 3.1 operates to “stop the clock” on the period of discontinuance for a non-conforming use, which is usually 6 months or other longer period approved by the local government, and will be paused for such time as the State of Emergency Declaration is in force.
16. An exemption relied upon by a local government or proponent under this Notice does not preclude a local government or proponent from relying upon any other exemption, if applicable, including but not limited to cl.61 of the Deemed Provisions.
17. An exemption under this Notice is a discretionary right afforded to the person designated in the Notice – it is not an obligation imposed on that person. A local government afforded an exemption under this Notice may exercise their discretion not to rely upon that exemption. A proponent afforded an exemption under this Notice may likewise exercise their discretion not to rely upon that exemption.